



**STATE OF RHODE ISLAND  
DEPARTMENT OF HUMAN SERVICES  
OFFICE OF CHILD SUPPORT SERVICES  
77 DORRANCE STREET  
PROVIDENCE, RHODE ISLAND 02903**

**DATA EXCHANGE ELECTION FORM**

Financial institutions use this form to participate in the Financial Institution Data Match (FIDM) with the Department of Human Services – Office of Child Support Services (OCSS). When completed and signed by an authorized representative of your organization, this form, and any amendment of this form, will be included as part of the FIDM agreement documentation. It will serve as the official data processing agreement with this Division.

<b>ACTION</b>	<input type="checkbox"/> Initial Election	<input type="checkbox"/> Change Election	<input type="checkbox"/> Add or Change Vendor
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<b>FINANCIAL INSTITUTION – DATA EXCHANGE INFORMATION</b>	
Name: _____	FEIN: _____
Contact: _____	Phone: _____
Physical Address: _____	Mailing Address: _____
_____	_____
_____	_____
_____	_____

<b>EXCHANGE METHOD (SELECT ONE)</b>
<input type="checkbox"/> The Department of Human Services – OCSS will submit to the financial institution on a quarterly basis a listing of Individuals who owe past-due child support. The financial institution will have forty-five (45) days to match this file against all accounts maintained at the financial institution and return the matches to OCSS; or
<input type="checkbox"/> The financial institution will initially submit to the Department of Human Services – OCSS a listing of all accounts of the financial institution. Subsequent quarterly updates must then be sent to OCSS reporting new, changed, or recently closed accounts which supplement or update information previously filed.

<b>DATA EXCHANGE MEDIA (SELECT ONE)</b>
<input type="checkbox"/> Website <input type="checkbox"/> FTP <input type="checkbox"/> Other _____

<b>ELECTION WEEK (Select first and second choice for election week, and beginning quarter)</b>	
1 <sup>st</sup> Choice (Circle Week) 1 2 3 4 5 6 7 8 9 10 11 12 13	Beginning Quarter (Select One)
2 <sup>nd</sup> Choice (Circle Week) 1 2 3 4 5 6 7 8 9 10 11 12 13	<input type="checkbox"/> Current Quarter <input type="checkbox"/> Next Quarter
Note: Election Week is the week within a calendar quarter that the Department of Human Services – OCSS forwards data to financial institutions. Election Week shall be mutually determined by the Department of Human Services – OCSS and the financial institutions and is effective upon the signing of the FIDM agreement.	

**VENDOR INFORMATION**

If you plan to use a vendor/service bureau to exchange data with the Department of Human Services - OCSS, please provide the following information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Would you like the data transmitted directly to your authorized vendor?     YES     NO

**AUTHORIZED REPRESENTATIVE**

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## *Rhode Island Financial Institution Data Match Program*

### **AGREEMENT BETWEEN THE STATE OF RHODE ISLAND DEPARTMENT OF HUMAN SERVICES OFFICE OF CHILD SUPPORT SERVICES DIVISION AND**

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#### **I. SCOPE AND PURPOSE OF AGREEMENT**

##### **A. PURPOSE**

This Financial Institution Data Match (FIDM) Agreement is by and between the Rhode Island Department of Human Services – Office of Child Support Services (“the Department”) and the Financial Institution (“Financial Institution”) set forth above for the purpose of exchanging information by way of an automated data exchange system, and encumbering or surrendering the assets of non-custodial parents which are held by the financial Institution.

This Agreement is entered into pursuant to:

1. Federal Public Law 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), also known as the Welfare Reform Act, Section 466(a)(17) of the Social Security Act. This provision requires all States to enter into agreements with financial institutions doing business in their State for purpose of conducting a quarterly data match to identify accounts belonging to non-custodial parents who are overdue in their child support obligations.
2. Rhode Island General Laws (RIGL) § 15-22-2, Financial Institution Data Matches, which mandates that the Department shall enter into cooperative agreements with financial institutions doing business in the State to develop and operate a data match system using automated data exchanges to the maximum extent feasible on a quarterly basis, listing each non-custodial parent provided by the Department in the exchange who maintains an account at the financial institution and who owes past due child support in the amount of five hundred dollars (\$500) or more.

##### **B. Definitions**

The terms used herein shall have the following meanings:

1. **Account**
  - a. a demand deposit account;
  - b. checking or negotiable withdrawal order account;
  - c. a savings account;
  - d. a time deposit account;
  - e. a money-market mutual fund account; or
  - f. an IRA account

2. **Confidential Information:** All data provided by either party to the other pursuant to the terms and conditions of this agreement.
3. **Non-custodial Parent:** The child's natural parent, adoptive parent, or a person having signed an acknowledgement of paternity of the child or having been adjudicated to be the father of the child by a court of competent jurisdiction.
4. **State IV-D Agency:** The single and separate organizational unit in the State that has the responsibility of administering or supervising the administration of the State plan under Title IV-D of the Social Security Act and in accordance with Title 15 of the RI General Laws.

## II. TERMS OF PERFORMANCE

### A. METHOD OF MATCHING DATA

1. The Financial Institution shall conduct all data matches under this agreement in accordance with the method described and the data exchange media designated in the Election Form provided by the Department.
2. The information provided by the Financial Institution to the Department in the Election Form shall remain in effect for the duration of this Agreement. The Financial Institution may submit a revised Election Form, the effective date of which the Department and the Financial Institution will mutually determine.

### B. DATA ELEMENTS AND REQUIREMENTS

All data provided under this Agreement as required below shall be in accordance with the Financial Data Match Specifications set forth in EXHIBIT A attached hereto and incorporated herein.

1. All files must be provided to the Department in accordance with the Financial Institution Data Match Specifications. The inquiry file shall be returned along with the Financial Institution's report of all matched accounts to the Department at the following address (or any subsequent address as provided):

**Rhode Island Department of Human Services – OCSS**  
**C/O Child Support Lien Network (CSLN)**  
Attn: Rhode Island Financial Institution Data Match Program  
600 Longwater Drive, Suite 202  
Norwell, MA 02061

2. The Department shall provide quarterly the data set forth in EXHIBIT A with respect to individuals who owe past-due child support, and
3. The Department and the Financial Institution shall use automated data exchanges to the extent feasible, to minimize the cost of providing the data required under this agreement.

**C. ENCUMBERING AND SURRENDERING ASSETS**

1. The Financial Institution shall encumber or surrender the assets of a non-custodial parent held by the Financial Institution, upon receipt of the appropriate notices from the Department pursuant to RIGL § 15-21 et.seq.; and all other applicable state and federal laws.
2. The Financial Institution shall encumber or surrender the assets of a non-custodial parent, held by the Financial Institution in accordance with the Policy and Procedures of the Department, that may amend from time to time.
3. In the event that the Department amends such Policy and Procedures, the Financial Institution and the Department will determine a mutually acceptable date to implement the amended policy and procedures.
4. The Financial Institution hereby agrees to fully comply with any and all access to records requests by the Department in accordance with RIGL § 15-22-1.

**D. PERFORMANCE**

The Financial Institution shall be deemed to have acted in good faith in the performance of its duties under this agreement unless the Department can demonstrate by clear and convincing evidence of the Financial Institution’s intentional and/or willful acts or omissions in the performance hereof.

**III. NOTICE**

**A.** All written notices, requests, or permissions referenced in this Agreement or relating to this Agreement shall be sent to parties at the following addresses:

**To the Department at:** Department of Human Services – OCSS  
C/O Child Support Lien Network (CSLN)  
Attn: Rhode Island FIDM Program  
600 Longwater Drive, Suite 202  
Norwell, MA 02061  
888.240.7488  
contact@childsupportliens.com

**To the Financial Institution at:**

**B.** Written notice shall be sent to the Department in the event of any change in ownership or any significant changes in the structure of the Financial Institution, that might affect this agreement.

**IV. PAYMENT TERMS**

Notwithstanding the provisions of 42 U.S.C § 666 (a)(17)(B), the Financial Institution hereby agrees that it will not otherwise require the Department to pay any fee, tax or charge for complying with any terms provided for herein

## **V. TERM**

This agreement will commence on the date it is signed by both the Department and the Financial Institution and shall continue for a period of three (3) years from that date. The Agreement will be renewed every three (3) years, unless renewal is specifically rejected by one of the parties at least sixty (60) calendar days prior to the renewal date, through written notification to the other party of intent to terminate the agreement. Notwithstanding the foregoing, the parties understand that it may prove necessary to renegotiate some sections of this Agreement if the Federal or the Rhode Island law that requires the Department and the Financial Institution to enter into this agreement is amended or repealed.

## **VI. ADDITIONAL TERMS**

**A.** This Agreement may be amended, waived or discharged at any time, in writing, by mutual consent of both parties.

**B.** This Agreement shall be construed in accordance with the laws of the State of Rhode Island and is binding upon and inures to the benefit of the parties and their respective successors and assigns.

**C.** The Department may terminate the Agreement in whole or in part when it is in the best interest of the Department. The Department shall give the Financial Institution at least sixty (60) calendar days written notice of any termination.

**D.** Parties understand that it may prove necessary to renegotiate some sections of this Agreement if a change in the structure, ownership or business of the Financial Institution makes compliance with the terms of the Agreement impossible.

## **VII. CONFIDENTIALITY**

**A.** The Department and the Financial Institution shall adhere to policies and procedures that ensure that the confidential information obtained from each other is kept confidential.

**B.** The Department and its employees/contractors shall not disclose or retain, in whole or in part, the data to be provided pursuant to this Agreement except when in connection with the administration of the child support program, as otherwise permitted pursuant to this Agreement, or as specified in RIGL § 15-22-1, § 40-5.1-30 and § 40-6-12.

**C.** The Financial Institution and its employees shall not disclose or retain, in whole or in part, any data to be provided by the Department pursuant to this Agreement to any other individual or agency, except as specifically authorized by this Agreement, RIGL § 15-22-1 and § 40-6-12, or as otherwise required by law.

**SIGNATURE PAGE**

**FOR THE DEPARTMENT OF HUMAN SERVICES – OCSS:**

Date: \_\_\_\_\_ Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**FOR THE FINANCIAL INSTITUTION:**

Date: \_\_\_\_\_ Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**NOTE: A CERTIFICATE OF AUTHORITY OR CORPORATE RESOLUTION MUST  
BE ATTACHED**

**ALL SIGNED AGREEMENTS MUST BE RETURNED TO THE FOLLOWING ADDRESS:**

**DEPARTMENT OF HUMAN SERVICES/OCSS  
C/O CHILD SUPPORT LIEN NETWORK (CSLN)  
600 LONGWATER DRIVE, SUITE 202  
NORWELL, MA 02061  
ATTENTION: RHODE ISLAND FIDM PROGRAM  
888.240.7488  
contact@childsupportliens.com**

# EXHIBIT A

## Financial Data Match Specifications Handbook

(As of August 3, 2010)

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## **Background**

The **Personal Responsibility and Work Opportunity Reconciliation Act of 1996** (PRWORA) makes it more important than ever that children and their custodial parents receive the child support to which they are entitled, as the Act places time limits on the receipt of welfare assistance. To assist in this effort, the child support enforcement requirements of PRWORA mandate that each State implement a quarterly matching of delinquent non-custodial parents to the accounts maintained at financial institutions. This Handbook establishes the Specifications to be used to conduct this matching.

## **Introduction**

All Data Match filers are to use these Specifications for the reports filed in calendar year 1998. For a general explanation of the institutions and financial assets subject to Data Match reporting, please refer to the Federal Office of Child Support (OCSE) Action Transmittal 98-07, and the Data Match law of the State(s) in which you do business.

"State" is defined below as the State Data Match Reporting Site(s) to which your institution will file reports.

## **Participation**

Check with your State for available reporting options. Many States offer two reporting methods. In those States, each financial institution subject to the Data Match laws must notify the State as to which of the two reporting methods will be used to report Data Match information. The description of each method follows.

### **Method One (All Accounts Method)**

Institutions may elect to submit to the State a file identifying all open accounts by April 30, and quarterly thereafter. Certain States may require only one All Account tape to be filed in the first quarter of the year, followed by quarterly updates of accounts opened and closed. Please check with your State for this information.

Institutions electing Method One may also elect to treat their required Form 1099 filing as part of their obligation under the Data Match Program, making modifications in their 1099 filing to meet Data Match requirements. These institutions are then required to submit a supplemental report containing account information not included in the 1099 file.

### **Method Two (Matched Accounts Method)**

Institutions may elect to match a file supplied by the State, not more than quarterly, against all accounts maintained at that institution. The file will be submitted to the person designated by the institution. It is to be returned with the Match File or No Match report after processing. Institutions electing this option must report information required by the Department on all accounts at the institution maintained by persons on the State's Inquiry File. These reports must be submitted within 30-45 days of receiving the Inquiry File.

## **Reporting Agents**

Many financial institutions contract with Reporting Agents (also known as Service Agents, Service Providers, or Transmitters) for Internal Revenue Service Form 1099 reporting. As these Specifications are similar to the Form 1099 format, these Reporting Agents may be used to report Data Match information. An institution electing Method Two that designates a Reporting Agent to receive, process and report Data Match information on its behalf must inform the State of this designation. This is to ensure the confidentiality of the information on the State Inquiry File.

Anytime an institution wishes the State to send the Inquiry File to a recipient whose Tax Identification Number (TIN) is different from the institution, the State must be notified.

### Exchanging Data Match Information

Electronic Data Transmission is highly a desirable method of sharing Data Match information, yet there are few States or institutions currently capable of utilizing this method of exchanging data. Please check with your State for the availability of electronic filing.

These specifications are for magnetic 9-track tape, and 18-track IBM 3480 and 3490 cartridges. These are the current financial industry standards used to report large amounts of tax data on Form 1099. The general specifications for these media (parity, density, etc. ) are to be found in IRS Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or on Magnetic Media*. Please consult with your State for any other acceptable forms of magnetic media.

These specifications apply specifically to the files and reports named below. These will hereafter be called:

- **Account Tapes.** Files submitted to the State listing all accounts of the financial institution under the option provided by Method One, the All Accounts Method. This includes the supplemental file from institutions that have elected to include their annual Form 1099 filing as part of their Data Match reporting. (For further information, please refer to *Combined 1099 Data Match Filing* in this Handbook.)
- **Account Update Files.** Files submitted to the State reporting new, changed, or recently closed accounts which supplement or update information previously filed under Method One, the All Accounts Method.
- **Inquiry File.** Files sent by the State to financial institutions electing to report under Method Two, the Matched Accounts Method. This file contains a list of persons which the institution will match against its records.
- **Match Tapes.** The files submitted to the State of accounts matched under Method Two, where the State has supplied the institution with an Inquiry File.

All Magnetic Media files submitted to the State under the Data Match Program will contain only three types of records, which are similar in character to those on 1099 files.

"A"	Financial Institution Record
"B"	Account Owner Record
"T"	Total Record

These records are defined in this publication. Many of the field definitions match those used by the IRS in the 1997 Publication 1220 for Form 1099INT/DIV reporting.

These Specifications have been written to allow institutions to copy and modify existing Form 1099 programs, rather than create an entirely new layout. To minimize programming, certain Form 1099 fields are permitted in these Specifications, and are designated as "Optional."

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**Caution:** Institutions copying existing 1099 programs to begin programming Data Match files must be sure to copy from the Tax Year 1997 IRS Publication 1220 for Form 1099 reporting. Beginning in Tax Year 1998, Publication 1220 underwent extensive changes and cannot be copied directly to produce a Data Match reporting layout.

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These record layouts are used for all accounts which the financial institution must report under the Data Match Program, including those not reportable to the IRS under the 1099 program.

In consideration of Year 2000 concerns, these Specifications follow the format of the Federal Information Processing Standard (FIPS) Publication 4-1, *Representation for Calendar Date and Ordinal Date for Information Exchange* issued by the National Institute of Standards and Technology, and the latest Year 2000 Reporting Standards of the U.S. Treasury Department.

Publication 4-1 may be obtained from the Federal Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory, Gaithersburg, MD 20899, telephone (301) 975-3058.

**"A" Record: Financial Institution Information**

The "A" Record will be used by all filers regardless of the reporting method chosen. Separate "B" Record layouts for each reporting method follow.

<b>"A" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type	Constant "A"
002-003	2	Blanks	
004-006	3	Tape Reel Seq. Number	(Optional)
007-015	9	Institution TIN	
016-019	4	Institution Name Control	(Optional)
020-025	6	Year and Month	CCYYMM. For Method One, enter the date the file is created. For Method Two, enter the date from positions 002-007 of the "D" Record from the Inquiry File.
026-031	6	Blanks	
032	1	Test/Corr Indicator	(Optional)
033	1	Service Bureau Indicator	(Optional)
034-04 1	8	Blanks	(Optional)
042-043	2	Mag Tape Indicator	(Optional)
044-048	5	Blanks	
049	1	Foreign Corporation Indicator	(Optional)
050-089	40	Institution Name	Institution name for levy service
090-129	40	Second Institution Name (or Transfer Agent)	(Optional)
130	1	Transfer Agent Indicator	(Optional)
131-170	40	Institution Street Address	Address to which a levy should be mailed
171-199	29	Institution City	Address to which a levy should be mailed
200-20 1	2	Institution State	Address to which a levy should be mailed
202-2 10	9	Institution Zip Code	Address to which a levy should be mailed
211-219	9	Reporting Agent/Transmitter TIN	
220-290	71	Reporting Agent/Transmitter Name	
29 1-330	40	Transmitter Street Address	
331-359	29	Transmitter City	
360-361	2	Transmitter State	
362-370	9	Transmitter Zip Code	
371	1	Data Match File Indicator	
372-420	49	Blanks	

<b>"A" Position</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
004-006	3	Tape Reel Sequence Number	(Optional)

This field is for the convenience of institutions filing multiple tapes. Enter the reel sequence number incremented by 1 for each tape or diskette on the file starting with 001. This field is not relevant to Data Match, and may be left blank.

007-015	9	Institution TIN	
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Must be the valid nine-digit Taxpayer Identification Number assigned to your financial institution. Do not enter blanks, hyphens, or alpha characters.

016-019	4	Institution Name Control	(Optional)
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The Payer Name Control can be obtained only from the mail label on the Package 1099 that is mailed to most payers each December. If a Package 1099 has not been received or the Payer Name Control is unknown, this field must be blank filled.

020-025	6	Year and Month	
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For Method One, enter the year and month (in the century format) the file is generated. For Method Two, enter in the century format, the date the Inquiry File was generated from the "D" Record. For example, April, 1998 would be entered as: "199804"

032	1	Test/Corr Indicator	(Optional)
Provide a valid test/corr indicator. Where allowed, enter a "T" if this is a test file, otherwise, enter blank.			
033	1	Service Bureau Indicator	(Optional)
Filers should enter a "1" if they used a person or organization to prepare and/or submit Data Match information. A parent company submitting data for a subsidiary is not considered a Service Agent.			
042-043	2	Magnetic Tape Indicator	(Optional)
Enter the letters "LS" if you are filing a magnetic tape or cartridge, otherwise, leave blank.			
049	1	Foreign Corporation Indicator	(Optional)
Enter a "1" if the financial institution is a foreign corporation. If not, enter a blank. A Foreign corporation is any corporation organized or created other than in or under the laws of the United States, any of its States, the District of Columbia, or territories.			
050-089	40	Institution Name	
Enter the name of the institution whose TIN appears in positions 007-015 of this "A" Record. Enter the name to be used by the State for proper levy processing. This is especially important for mutual funds.			
090-129	40	Second Institution Name (or Transfer Agent)	(Optional)
If the Transfer Agent Indicator in position 130 contains a "0" (zero) signifying there is no Transfer Agent, this field may be used to continue the Institution Name above. If the Indicator in Position 130 contains a "1," this field may contain the name of the Transfer Agent. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.			
130	1	Transfer Agent Indicator	(Optional)
Enter a "1" if the entity in 090-129 is the Transfer Agent. A Transfer Agent is used by institutions to pay certain taxes. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.			
131-170	40	Institution Street Address (Address for Levy Service)	
This address may be different from that entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Please verify and enter the address that is authorized to receive a State levy served upon your institution.			
211-219	9	Reporting Agent/Transmitter TIN.	
This must be the valid nine-digit Taxpayer Identification Number assigned to the Reporting Agent/Transmitter filing the report. This is for both Method One and Method Two Reporting Agents/Transmitters. For Method Two filers, this TIN would belong to the agent designated to receive the Data Match Inquiry Tape on an institution's behalf.			
This TIN must be the one entered on the State Magnetic Media Transmitter Report. Do not enter hyphens or alpha characters. If the Institution TIN (positions 007-015) and the Reporting Agent/Transmitter TIN are the same, enter blanks.			
220-290	71	Reporting Agent/Transmitter Name.	
This is not required if the Institution Name (positions 050-089) and Reporting Agent/Transmitter Name are the same.			
371	1	Data Match File Indicator	
M = The file submitted is a match tape (M); the institution has elected Method Two, has matched its accounts to a State Inquiry File and is remitting a list of those accounts owned by persons on that Inquiry File.			
A = The file submitted is an account tape (A); the institution has elected Method One and is submitting the tape quarterly for the State to use in its internal data matching system.			
U = The file submitted is a quarterly Account Update File (U); in States where permitted, an institution that has elected Method One may have the option to submit a quarterly tape to update the first quarter account tape, identifying those accounts opened and closed in the prior quarter.			

Method One filers should continue to the next section, the *Method One "B" Record*. Method Two filers should skip to the section entitled *Method Two, The Matched Accounts Method*.

**Method One,  
The All Accounts Method**

**Method One, The All Accounts Method**  
**Method One "B" Record**

This record layout is for filers electing Method One, the All Accounts Method of reporting Data Match information.

<b>"B" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type	Constant "B"
002-007	6	Year and Month	CCYYMM From "A" Record position 020-025
008-011	4	Payee Last Name Control	First 4 letters or non-blank characters
012-014	3	Blanks	
015-023	9	Payee SSN	
024-043	20	Payee's Account Number	
044-060	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Payee Foreign Country Indicator	"1" = foreign (Optional)
162-201	40	1st Payee Name	
202-24 1	40	2nd Payee Name	
242-28 1	40	1st Payee Street Address	
282-310	29	1st Payee City	
311-312	2	1st Payee State	
313-321	9	1st Payee Zip Code	
322-3 50	29	Blanks	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. Zeroes are required if position 361 = 0
358	1	Blank	
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2= IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6 = Information not available
360	1	Account Status Indicator	Possible values: 0= Open Account 1 = Closed Account 2= Inactive Account
361	1	Account Balance Indicator	Possible values: 0= Not provided 1 = Average balance (whether daily, monthly, etc.) 2= Current balance
362	1	Account Update File Indicator	Account Update Files only. Possible values: 0 = delete (closed account) 1 = add (new account since last match) 2 = change (either name/address change)
363-370	8	Date of Birth	CCYYMMDD Default: blanks if not available
371-380	10	Blanks	
381-382	2	Account Type	00= Not Applicable 01 = Savings Account 04= Checking/Demand Deposit Account 05 = Term Deposit Certificate 06= Collateral Account 11 = Money Market Account 12= IRA/KEOGH 14= ERISA Plan Account

16 = Cash Balances  
 17 = Compound Account  
 18 = Other

383-410	28	Blanks
411-419	9	2ndPayeeSSN
420	1	Blank

"B" Position	Size	Description
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002-007	6	Month and Year
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Enter the year and month (century format) the file is generated. For example, April, 1998 would be entered as: "199804."

008-011	4	Payee Last Name Control
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Enter the first four characters of the last name on the matched account

015-023	9	Payee SSN
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Enter the Social Security Number of the primary owner of the account.

061-160	100	Account Full Legal Title (Optional)
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Report the full account title of the account reported. Some institutions may find this helpful to report trust accounts, or other titles (i.e. Law Office of")

161	1	Payee Foreign Country Indicator
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If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise enter blank

162-201	40	1st Payee Name
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Enter the name of the primary owner of the account (preferably surname first) whose Social Security Number (SSN) was provided in positions 15-23 of the "B" Record.

202-24 1	40	2nd Payee Name
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If there are multiple payees, (e.g., joint owners, partners or spouses), use this field for those names not associated with the SSN provided in positions 12-20 of the "B" Record. If none, enter blanks.

242-32 1	80	1st Payee Name Address, City, State, Zip Code
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Enter the address of the person whose SSN has been entered in positions 0 15-023. If this does not exist, enter the address of the second account owner.

322-3 50	29	Blanks
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35 1-357	7	Account Balance
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The account balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). For brokerage firms reporting margin accounts, the balance or value is the account holders equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

359	1	Trust Fund Indicator
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The Trust Fund Indicator is necessary for effective State levy service. Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. For closed accounts, a zero may be entered but not a blank.

- |   |   |
|---|---|
| 0 = Not a Trust Account or Closed Account | 4 = Security Deposits (incl. Real Estate) |
| 1 = UTMA/UGMA Account                     | 5 = Other Trust/Escrow                    |
| 2 = IOLTA Account                         | 6 = Information Not Available             |
| 3 = Mortgage Escrow Account               |   |

360	1	Account Status Indicator
-----	---	--------------------------

Enter "0" if the account is open.

Enter "1" if the account is closed.

Enter "2" if the account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

361	1	Account Balance Indicator
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Enter "0" if the Account Balance to be entered in positions 351-357 has not been provided.

Enter "1" if an average balance is reported.

Enter "2" if a current balance (as of the day the report is created) is provided.

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362 1 Account Update File Indicator

For Account Update files only. Those filing Account Tapes will leave this blank.

Enter "0" if this account has been closed.

Enter "1" if this is a new account, opened since the last report filed by the financial institution.

Enter "2" if there is revised account information from the last report filed by the financial institution (changes in address, ownership, etc.).

363-370 8 Date of Birth

Report the date of birth of the account owner in CCYYMMDD format. If not available, enter blanks. Example: August 1, 1970= 19700801.

371-380 10 Blanks

381-382 2 Account Type

Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc..

00 = Not Applicable	12 = IRA/Keogh Account
01 = Savings Account	14 = ERISA Plan Accounts
04 = Checking/Demand Deposit Account	16 = Cash Balances
05 = Term Deposit Certificate	
06 = Collateral Account	17 = Compound Account
11 = Money Market Account	18 = Other

411-419 9 2ndPayeeSSN

Enter the SSN of the second owner of the account. If none, enter blanks.

**Method One Totals Record**

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Number of Closed Accounts Reported	Numeric, sign trailing;
		Account Update Files Only	
020-028	9	Constant zero	Numeric, sign trailing
029-03 7	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Number of New Accounts Reported	Account Update Files
Only			
		Numeric, sign trailing	
047-055	9	Blanks	
056-064	9	Number of Address/Owner Changes Reported	Account Update Files
Only			
		Numeric, sign trailing	
065-073	9	Blanks	
074-082	9	Constant zero	Numeric, sign trailing
083-09 1	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Filler	

Method One filers should skip to the *Combined 1099/Data Match Filing* section.

**Method Two, The Matched  
Accounts Method**

## Method Two, The Matched Accounts Method

### The Inquiry File: Specifications for Files to be Given to Financial Institutions for Data Matching

Financial Institutions (or their Reporting Agents) electing to perform the matching under Method Two, the Matched Accounts Method, will receive from the State a magnetic media "Inquiry File" containing a list of persons to be matched.

Files submitted by the State to institutions for matching purposes must be matched against all open accounts maintained by the institution and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 reporting, including non-interest bearing accounts and accounts earning less than \$10.00 in interest or dividends.

Files sent out by the State will likely be those most frequently used for 1099 reporting: IBM 3480 and 3490 tape cartridges or 9-track magnetic tape. Please consult with State for tape parity and density.

Inquiry Files will contain only 3 kinds of records:

- "D" A record identifying the year and month the file was created by the State.
- "I" The basic inquiry record, identifying the person to be matched.
- "T" The total record showing the number of inquiry records on this file.

All records will have a length of 99 characters and the records will be blocked in groups of 100 records. These records are further defined below:

<b>"D" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type Constant "D"	
002-007	6	Year and Month File Generated	CCYYMM
008	1	Data Match File Indicator	Constant "M"
009-099	91	Blanks	

<b>"I" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type	Constant "I"
002-0 10	9	Inquiry Social Security Number	
011-020	10	State Pass-Back Information	
021-040	20	Inquiry Last Name	
041-056	16	Inquiry First Name	
057-07 1	15	Case Pass-Back Information	
072-076	5	FIPS Code Pass-Back Information	
077-099	23	Additional State Pass-Back Information	

<b>"I" Position</b>	<b>Size</b>	<b>Description</b>
002-010	9	Inquiry Social Security Number (SSN)

This is the SSN of the person to be matched. A match is to be reported by the financial institution anytime an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the inquiry tape. These multiple entries will be differentiated by entries in the Case Pass-Back Information (057-07 1). If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.

011-020	10	State Pass-Back Information
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This field is a 10-digit alphanumeric (may be blank) entry which has significance to the State in its administration of the Data Match System. This information must be passed back to the State if a match is found. (If this field is blank, a blank is passed back.)

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021-040	20	Inquiry Last Name
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This alphanumeric field will be left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it will be continued in positions 041-056. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.

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041-056	16	InquiryFirstName.
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Left-justified and filled with blanks.

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057-07 1	15	Case Pass-Back Information
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This 18-digit alphanumeric field (may be blank) has significance to the State for its Child Support case administration. This field must be passed back to the State if a match is found. (If the ID Suffix is a blank, a blank is passed back.)

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072-076	5	FIPS Code Pass-Back Information
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This field is a 5-digit alphanumeric field which contains the FIPS code of the State inquiring of the SSN. This information must be passed back to State if a match is found. Financial institutions will use this code to determine which State will receive the account information for the match.

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"T" Record	Size	Description	Comment/Format
001	1	Record Type Constant "T"	
002-011	10	Number of Inquiry Records on this file	Numeric, sign trailing
012-099	88	Blanks	

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**The Inquiry File contains highly confidential data. Therefore all Method Two filers are to return the Inquiry File with their Data Match File.**

**The Match File: Specifications for Files to be Given to State by Financial Institutions**

**Method Two "A" Record**

<b>"A" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
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The character "M" (Match Tape) must be entered in position 371. Otherwise, The Matched Accounts "A" Record is nearly identical to the "A" Record found earlier in this specifications document. Please refer to it for filing instructions.

**Method Two "B" Record**

Once having matched an Inquiry SSN to an account, the financial institution will report account information on the following "B" Record. Be sure to read the note regarding Primary and Secondary SSN reporting at the end of the record description.

<b>"B" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type Constant "B"	
002-007	6	Year and Month	CCYYMM Inquiry File data (passed back from "A" Record, positions 020-025)
008-011	4	Payee Last Name Control	First four characters of last name
012-014	3	Blanks	
015-023	9	Matched SSN	
024-043	20	Payee's Account Number	
044-060	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Matched Name Foreign Country Indicator	"1" = Foreign
162-201	40	Matched Name	
202-24 1	40	2nd Payee Name	
242-28 1	40	Matched Name Street Address	
282-310	29	Matched Name City	
311-312	2	Matched Name State	
3 13-321	9	Matched Name Zip Code	
322-326	5	FIPS Code Pass-Back Information	FIPS Code Pass-Back Info from "I" Record, positions 072-076
327-349	23	Additional State Pass-Back Information	Pass-Back from "I" Record, positions 077-099
350	1	Blank	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. If position 361 = 0, then zeroes are required.
358	1	Match Flag	The FIN will compare SSN and first four characters of last name. Possible values: 0 = unwilling/unable to complete comparison 1 = did comparison & name/S SN matched 2 = did comparison & name did not match
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2= IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6= Information not available
360	1	Account Status Indicator	Possible values: 0= open 1 = closed 2= inactive
361	1	Account Balance Indicator	Possible values: 0= not provided

1 = average balance (whether daily, monthly, etc.)  
 2 = current balance

362	1	Blank	
363-370	8	Date of Birth	CCYYMMDD Default: zero if not available
371-380	10	State Pass-Back Information	
381-382	2	Account Type	00= Not applicable 01 = Savings account 04= Checking/demand deposit account 05 = Term deposit certificate 06 = Collateral Account 11= Money market account 12= IRA/KEOGH 14= ERISA Plan Account 16 = Cash Balances 17 = Compound Account 18 = Other
383-397	15	Case Pass-Back	Case Pass-Back Information from "I" Record, positions 057-07 1
398-400	3	Blanks	
401	1	Payee Indicator	Possible values: 0= if match is primary and sole account holder 1 = if match is secondary holder 2 = if match is primary, but not sole account holder
402-410	9	Primary SSN	
411-419	9	2ndPayeeSSN	
420	1	<b>Blank</b>	
<b>"B" Position</b>	<b>Size</b>	<b>Description</b>	
002-007	6	Year and Month	Enter the year and month (century format) the file is generated. For example, April, 1998 will be entered as "199804."
015-023	9	Matched SSN	Enter the numeric social security number matched from the Inquiry File (see note below)
061-160	100	Account Full Legal Title (Optional)	Report the full account title of the account matched. Some institutions may find this helpful to report trust accounts, or other titles (i.e. Law Office of...")
161	1	Matched Name Foreign Country Indicator	If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise, enter blank
162-20 1	40	Matched Name	Enter the name on the account from the financial institution account records. Be sure to enter both the first and last name. (See note below).
202-24 1	40	2nd Payee Name	Method Two filers having matched an account to the name entered in positions 162-201, will enter the name of any other owner of the account. If none exists, leave blank. (See note below). If the secondary owner has been entered in position 162-201, enter the primary owner name.

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242-321      80      Matched Name Address, City, State, Zip Code.

Enter the address of the Matched Name whose S SN has been entered in positions 0 15-023. If this does not exist, enter the address of the second account owner.

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322-326      5      FIPS Code Pass-Back Information

For Federal data matching, insert the two-letter abbreviation of the state where the account is located. The FIPS Code Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State Inquiry File.

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327-349      23      Additional State Pass-Back Information

For Federal data matching, this field may be left blank. The Additional State Pass-Back Information field supplied by the State on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

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35 1-357      7      Account Balance

The Account Balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). Do not include decimals. For brokerage firms reporting margin accounts, the balance or value is the account holders equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

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358      1      Match Flag

All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies.

Enter "0" if the institution is unable to match the last name.

Enter "1" if the first four letters of the matched last name, and that of the Inquiry File last name are the same.

Enter "2" if the first four letters of the matched last name, and that of the Inquiry File last name are not the same.

---

359      1      Trust Fund Indicator

Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. Enter a zero (0) if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank.

0 = Not a Trust Account	4 = Security Deposits (incl. Real Estate)
1 = UTMA/UGMA Account	5 = Other Trust/Escrow
2 = IOLTA Account	6 = Information Not Available
3 = Mortgage Escrow Account	

---

360      1      Account Status Indicator

Enter "0" if account is open.

Enter "1" if account is closed.

Enter "2" if account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

---

361      1      Account Balance Indicator

Enter "0" if the Account Balance to be entered in positions 35 1-357 has not been provided.

Enter "1" if an average balance is reported.

Enter "2" if a current balance (as of the day the report is created) is provided.

363-370

8

Date of Birth

Report the date of birth of the matched account owner, if known, in CCYYMMDD format, otherwise, enter zeros (0).

Example: August 1, 1970 = 19700801.

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37 1-380      10                      State Pass-Back Field

The State Pass-Back field supplied on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

---

381-382      2                              Account Type

Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.

00= Not Applicable	12 = IRA/Keogh Account
01 = Savings Account Accounts	14 = ERISA plan
04= Checking/Demand Deposit Account	16= Cash Balances
05 = Term Deposit Certificate	
06= Collateral Account	17 = Compound Account
11 = Money Market Account	18 = Other

---

3 83-3 97      15                              Case Pass-Back Information

The Case Pass-Back field supplied by the State on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual SSN appears on the State file.

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401                      1                              Payee Indicator

Enter "0" if the matched account owner is the sole owner of the account.

Enter "1" if a match is generated against a secondary owner's SSN.

Enter "2" if the matched account is to the primary owner, and there are secondary owners to the same account.

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402-410      9                              Primary SSN

If the SSN matched to an account is a secondary owner (and a "1" has been entered in position 401), enter the account's primary-owner SSN (see note below).

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411-419      9                              2ndPayeeSSN

Enter the SSN of the second owner of the account (see note below).

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**Note for Method Two Filers Regarding Primary and Secondary SSN Matching.**

Generally, if there are multiple owners of an account, the Primary Owner is the SSN designated for tax reporting. A Secondary Owner would be any other(s). The following are instructions to clarify the Primary and Secondary owners reporting. All other fields not specified below are to be filled as instructed in the "B" Record layout above.

If an SSN matched from the State Inquiry File is found to be the **Primary Owner** of an account, follow these instructions:

- the Matched SSN is entered in the Matched SSN field in positions 0 15-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Secondary Owner's name will be entered in the 2nd Payee Name field in positions 202-24 1
- if the account owner is the sole owner of the account, enter "0" in the Payee Indicator field in position 401; enter "2" in position 401 if more than one owner exists.
- the Secondary Owner's SSN will be entered in the 2nd Payee SSN in positions 411-419.

- All other fields are to be filled as instructed in the "B" Record layout.

If an SSN from the State Inquiry File is found to be a *Secondary Owner* of an account, follow these instructions:

- the Matched S SN is entered in the Matched S SN field in positions 015-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Primary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
- a "1" is entered in the Payee Indicator field in position 401
- the Primary Owner's SSN will be entered in the Primary SSN field in positions 402-410
- All other fields are to be filled as instructed in the "B" Record layout

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Constant zero	Numeric, sign trailing
020-028	9	Number of Accounts with Match Flags	Numeric, sign trailing
029-037	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Constant zero	Numeric, sign trailing
047-055	9	Blanks	
056-064	9	Constant zero	Numeric, sign trailing
065-073	9	Blanks	
074-082	9	Total Number of Accounts Compared Against State File	Numeric, sign trailing
083-091	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Blanks	

"T" Position	Size	Description
002-010	9	Total Number of Accounts Reported
Enter the total number of accounts matched to the SSNs on the Inquiry File.		
020-028	9	Number of Accounts with Match Flags

Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where "B" Record position 358 = 1). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.

### How to Report No Matches Found

Those filing under Method Two may have no matches to report after comparing their accounts against the State Inquiry File. Reporting Agents, and institutions that process Data Match Method Two in-house each have separate No Match directions.

For a Reporting Agent filing reports for more than one institution, follow these instructions:

- If the Agent finds **no matches for any institution**, it may file a report by entering "No Matches" on a completed Magnetic Media Transmitter Report. Attach a list containing every institution name, TIN and the total number of accounts compared against the Inquiry File for each.
- Agents **reporting both matches and no matches**, must include a **complete "A" and "T" Record** on the Match Tape for every institution it compares against the Inquiry File. Do not omit those institutions with no matches, but enter zeroes

in the appropriate positions of the "T" Record. An institution that has been omitted may find itself in violation of Data Match filing requirements.

c) Agents reporting for a single institution may follow the single institution instructions below.

A financial institution that files a Method Two report for itself, and finds no matches after comparing its accounts to the Inquiry File, may file a No Match Report by entering "No Matches" on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.

### **Combined 1099/Data Match Under Method One Filing**

Where permitted, institutions making the election to report under Method One and include Data Match account information with their annual Form 1099 filing must modify their 1099 "A" & "B" Records. Because Form 1099 specifications can vary from state to state, the format below may not be suitable for your institution. You must contact your State for further information on this filing option.

<b>"A" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
The character "A" (Account Tape) must be entered in position 371. Otherwise, positions 1-750 are to be filled as required in IRS Publication 1220 for Form 1099.			

<b>"B" Record</b>	<b>Size</b>	<b>Description</b>	<b>Comments/Format</b>
001	1	Record Type	Constant "B"
002-005	4	Year	(CCYY)

Positions 6-662 are to be filled as required in IRS Publication 1220. However, the following additional fields must be added to the "B" Record in the positions 663-684, where the IRS permits States to add "Special Data Entries." With the exception of the Account Status Indicator defined below, these fields and their description are found in the complete Method One "B" Record layout, however their location (position numbers) will be different.

663	1	Account Status Indicator	
664-671	8	Account Balance	Whole Dollars Only, Numeric, sign trailing
672	1	Trust Fund Indicator	
673-674	2	Account Type	
675-683	9	2nd Payee SSN	
684	1	Account Balance Indicator	
685-722	38	Blank	

350	1	Account Status Indicator	
Enter "0" if the account is still open.			
Enter "1" if the account has been closed.			

<b>"T" Record</b>	<b>Size</b>	<b>Description</b>	
There are no modifications to be made to the Form 1099 "T" Record.			

After filing combined information by the February 28 due date, a Data Match supplemental report will be due April 30. This will include all accounts not included on the 1099 file (i.e. non-interest bearing accounts), and all accounts opened and closed since January 1. An institution may file a complete All Accounts file in place of this supplementary report.

### Common Data Match Errors

The State encourages filers to verify the content of their Data Match files to ensure the accuracy of the data. This may eliminate the need for State to return your file for correction. This is especially important to those who have their reports prepared by a Reporting Agent.

Rejected files will be returned to the filing institution with an explanation for the rejection. The institution is to make the appropriate corrections and resubmit the file as soon as possible.

The following were frequently encountered problems experienced by the Massachusetts Department of Revenue in the first year of its Bank Match operation.

- **Form 1099 reports submitted in place of Method One Data Match reports.**

Although the magnetic media specifications for 1099 and Data Match reporting are similar, a 1099 report cannot be filed in place of a Data Match report as there are important differences. An institution may elect to combine 1099 and Data Match filing, but only after electing to do so on the BMRS-I, Data Match Election Form. Even so, *the 1099 file must be modified* as instructed in this Handbook.

- **Non-interest bearing accounts omitted or excluded.**

Although such accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing Data Match reporting.

- **Transmittal Report not included with Data Match tape.**

This slows the processing of your tape.

- **Transmitter TINXID omitted on Transmittal.**

- **"A" Record: The institution or money market fund TIN/FID is omitted, positions 007-015.**

Only numerals are to be entered in these positions. Hyphens and blanks between digits are also common errors.

- **Levy service mailing address is incorrect or omitted, positions 131-210.**

The levy service address may be different from that entered on the IRS 1099 report or the general street address.

- **"B" Record: Account Balance is omitted, positions 351-357**

## Data Match Filing Schedule

These are general filing guidelines. Please consult with the State Data Match Reporting site for specific dates.

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- November: Contact the State to obtain updated Specifications if necessary.
- Mid-December for the following year: **Data Match Election Form due where required.**
- February 28 Combined 1099/Data Match files due where permitted.
- April 30 Account file is due if the All Accounts Method is elected.
- April 30 Combined 1099/Data Match filers submit a supplemental file to complete their first quarter Data Match reporting.
- Quarterly **Method One** (All Accounts Method) files are due 30 days after the end of each quarter. Where allowed, Update files are due. State will accept an All Accounts File in place of an Account Update File when necessary.
- Quarterly **Method Two** (Matched Accounts Method) Inquiry File sent to institutions. Institutions must match this file against their records and remit a list of matched accounts within 30-45 days of receipt.

A completed Magnetic Media Transmitter Report, must accompany all Data Match Reports.

### Where to Send Data Match Forms and Files

Please consult your State Data Match Reporting site for this address. Method Two institutions reporting matched accounts to different States should use the FIPS Code Directory below to determine where to file their report.

### Special Delivery

To ensure timely receipt, institutions are advised to send Data Match Tapes by courier mail.

### Where to Get Help

If you have any questions, regarding these specifications, please call your State's Data Match Liaison.

### Data Match FIPS Code Directory

The State Inquiry File contains the Name, SSN, and other information for matching purposes. Included in this information is the 5-digit Federal Information Processing Standard (FIPS ) Code. The first two digits of this Code identifies the State which requested the match information.

To facilitate the return of the match information, the following list provides the FIPS Codes, and their corresponding State or territory.

<b>FIPS Code</b>	<b>State</b>	<b>FIPS Code</b>	<b>State/Territory</b>
01	Alabama	33	New Hampshire
02	Alaska	34	New Jersey
04	Arizona	35	New Mexico
05	Arkansas	36	New York
06	California	37	North Carolina
08	Colorado	38	North Dakota
09	Connecticut	39	Ohio
10	Delaware	40	Oklahoma
11	District of Columbia	41	Oregon
12	Florida	42	Pennsylvania
13	Georgia	44	Rhode Island
15	Hawaii	45	South Carolina
16	Idaho	46	South Dakota
17	Illinois	47	Tennessee
18	Indiana	48	Texas
19	Iowa	49	Utah
20	Kansas	50	Vermont
21	Kentucky	51	Virginia
22	Louisiana	53	Washington
23	Maine	54	West Virginia
24	Maryland	55	Wisconsin
25	Massachusetts	56	Wyoming
26	Michigan	60	American Samoa
27	Minnesota	66	Guam
28	Mississippi	69	Northern Mariana Islands
29	Missouri	70	Palau
30	Montana	72	Puerto Rico
31	Nebraska	74	U.S. Minor Outlying Islands
32	Nevada	78	Virgin Islands