

1099-R Upload Submission Error Descriptions

The following errors constitute grounds for file rejections.

Note: This is a BETA version of the document. It is expected that additional errors and error conditions will be discovered as the development and unit testing process moves forward.

Error Message	Resolution
Payment Year Not Valid for Payer (A) record	Verify positions 2-5 lists year (i.e. 2020). If reporting prior year data, report the year which applies (2018, 2017, etc.).
TIN Not Found for Payer (A) record	Verify the Payer's nine-digit taxpayers identification number (TIN) is listed in positions 12-20.
TIN Not Valid for Payer (A) record	<p>Verify the Payer's nine-digit taxpayers identification number (TIN) is listed in positions 12-20 is correct. Do not enter blanks, hyphens, or alpha characters.</p> <p>Note: For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).</p>
Payer Name Not Found for Payer (A) Record	Verify that the Payer name is included and in the correct positions according to the 1099-R specs.
Type of Return (Expected 9) Not Found for Payer (A) Record	Verify position 26-27 of the (A) Record is a "9" which is the code for 1099-R
Type of Return (Expected 9) Not Valid for Payer (A) Record	Verify that the correct "Type of Return" code is listed and in the correct positions according to the 1099-R specs.
Payment Year Not Found for Payee (B) record	Verify positions 2-5 lists year (i.e. 2020). If reporting prior year data, report the year which applies (2018, 2017, ect.).
Payment Year Not Valid for Payee (B) record	Verify year listed in positions 2-5 is correct.
TIN Not Found for Payee (B) record	Verify the nine-digit taxpayers identification number of the payee (SSN, ITIN, ATIN, OR EIN) is listed in positions 12-20.

TIN Not Valid for Payee (B) record	Verify the nine-digit taxpayers identification number of the payee (SSN, ITIN, ATIN, OR EIN) is listed in positions 12-20 is correct. Do not enter blanks, hyphens, or alpha characters. Verify the "Type of TIN" code in position 11 is listed and correct.
Payee Name Not Found for Payee (B) Record	Verify that the Payee name is included and in the correct positions according to the 1099-R specs.
Number of Payee (C) Record Number of Payees Total Not Valid	Verify the total number of "B" Records covered by the preceding "A" Record is correct and in the correct positions according to the 1099-R specs.
Payee (C) Record Total Gross Dist. Not Valid	Verify the total "Gross Dist." is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Taxable Amount Not Valid	Verify the total "Taxable Amount" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Capital Gain Not Valid	Verify the total "Capital Gain" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Federal Income Tax Withheld Not Valid	Verify the total "Federal Income Tax Withheld" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Employee Contributions/Designated ROTH Not Valid	Verify the total "Employee Contributions/Designated ROTH" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Net Unr. Appr. in Employers Securities Not Valid	Verify the total "Net Unr. Appr. In Employers Securities" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Other Not Valid	Verify the total "Other" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Employee Contributions Not Valid	Verify the total "Employee Contributions" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total IRA/SEP/Simple Distributions Not Valid	Verify the total "IRA/SEP/Simple Distributions" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Payee (C) Record Total Amount Allocable to IRR Not Valid	Verify the total "Amount Allocable to IRR" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.

Zip File should contain only text files	Verify all files contained in the zipped file are text files.
Not Valid First Record	Verify the first record in the file is the (T) record.
Not Valid Record For SSA	N/A for 1099-R file
Not Valid Record For IRS	Verify that the line (record) is formatted exactly as the 1099-R specs outline.
Not Valid Record Length for IRS. 750 Characters Required	Verify that all lines (records) in the file contain 750 characters each.
Invalid Format	Verify the file is formatted according to the 1099-R specs.
Single Line File - Must Have Hard Returns After Each 750 Character Record	Follow 1099-R specs to ensure that there are hard returns after each 750-character record.
Final Record(F) Not found	Insert the End of Transmission (F) Record.
Payer Totals(C) Not found	Insert the End of Payer (C) Record.
Payee Record(B) Not found For Payer	Insert Payee (B) Record.
Invalid Record Sequence	Verify 500-507 position of C record – is in sequence “T” Record sequence number would appear as 00000001 in the field, the first “A” Record would be 00000002, the first “B” record would be 00000003, the second “B” Record 00000004 and so on until the final record of the file, the “F” Record.
Number of Payers (A) Record Count does not Match With (F) Record	Verify Position 2-9 on “F” Record has the correct total of Payer “A” Records listed for the entire file.

Number of Payees (B) Record Count does not Match With (F) Record	Verify the total number of Payee (B) Records reported in the file is correct on positions 50-57 of the End of Transmission (F) Record.
F Record is End of File Record. Data Not Allowed After F Record	Clear any data including spaces after the End of Transmission (F) Record.
Multiple Files in Uploaded Zip File	Zip file must contain only one text file. Multiple employers can be combined in one file by following the 1099-R specs for multiple companies.
1099 File is Not a Text File	All files must be text (.txt) files. PDF or Excel files are NOT accepted.
Zip File is Empty	Zipped files must contain text files.
Zip File is Corrupt	Create new file and resubmit.
Summary (K) Record Number of Payees Total Not Valid	Verify the total number of "B" Records beings coded for Ohio is correct and in the correct positions according to the 1099-R specs.
Summary (K) Record Total Gross Dist. Total Count is not Valid in (K)	Verify the total "Gross Dist." is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Taxable Amount Not Valid	Verify the total "Taxable Amount" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Capital Gain Not Valid	Verify the total "Capital Gain" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Federal Income Tax Withheld Not Valid	Verify the total "Federal Income Tax Withheld" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Employee Contributions/Designated ROTH Not Valid	Verify the total "Employee Contributions/Designated ROTH" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Net Unr. App. in Employers Securities Not Valid	Verify the total "Net Unr. App. In Employers Securities" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.

Summary (K) Record Total Other Not Valid	Verify the total "Other" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Employee Contributions Not Valid	Verify the total "Employee Contributions" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total IRA/SEP/Simple Distributions Not Valid	Verify the total "IRA/SEP/Simple Distributions" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Summary (K) Record Total Amount Allocable to IRR Not Valid	Verify the total "Amount Allocable to IRR" is correct, contains only numeric characters and is in the correct positions according to the 1099-R specs.
Submitter EIN Not Found	N/A for 1099-R file
Submitter EIN Not Valid	N/A for 1099-R file
Submitter Company Name Not Found	N/A for 1099-R file
Submitter Contact Name Not Found	N/A for 1099-R file
Submitter Phone Not Found	N/A for 1099-R file
Submitter Phone Not Valid	N/A for 1099-R file
Tax Year Not Found for Employer (RE) record	N/A for 1099-R file
Tax Year Not Valid for Employer (RE) record	N/A for 1099-R file
FEIN Not Found for Employer (RE) record	N/A for 1099-R file

FEIN Not Valid for Employer (RE) record	N/A for 1099-R file
Employer Name Not Found for Employer (RE) record	N/A for 1099-R file
Employee Wage (RW) Record Count for The File Does Not Match With RF Record	N/A for 1099-R file
RF Record is End of File Record. Data Not Allowed After RF Record	N/A for 1099-R file
Employee Wage (RW) Record Total Count is Not Provided in (RF) Record	N/A for 1099-R file
Employee Wage (RW) Record Total Count is Not Valid for (RF) Record	N/A for 1099-R file
Payee (B) Record Total Count is Not Valid for Final (F) Record	Verify the total number of Payee (B) Records reported in the file is correct on positions 50-57 of the End of Transmission (F) Record.
State Code (Expected 39) Not Found for State (RS) Record	N/A for 1099-R file
State Code (Expected 39) Not Valid for State (RS) Record	N/A for 1099-R file
SSN Not Found for State (RS) Record	N/A for 1099-R file
SSN Not Valid for State (RS) Record	N/A for 1099-R file
First Name Not Found for State (RS) Record	N/A for 1099-R file
Last Name Not Found for State (RS) Record	N/A for 1099-R file

Eight-digit Ohio Withholding Account Number Not Found for State (RS) Record	N/A for 1099-R file
Eight-digit Ohio Withholding Account Number Not Valid for State (RS) Record	N/A for 1099-R file
Wage Amount Not Found For State (RS) Record	N/A for 1099-R file
Wage Amount Not Valid For State (RS) Record	N/A for 1099-R file
Withheld Amount Not Found For State (RS) Record	N/A for 1099-R file
Withheld Amount Not Valid For State (RS) Record	N/A for 1099-R file
Four-digit School District Number Not Found For State (RS) Record	N/A for 1099-R file
State Wage (RS) Record, Not Found For Any Employee From The File	N/A for 1099-R file
State Wage (RS) Record, Not Found For Any Employee From The Employer	N/A for 1099-R file
Four-digit School District Number Not a Valid Taxing District	N/A for 1099-R file
Employee Wage (RW) Record Count For Employer Does Not Match With RT Record	N/A for 1099-R file
Employee Wage (RW) Record, Not Found For Any Employee From The File	N/A for 1099-R file
Employee Wage (RW) Record, Not Found For Any Employee From The Employer	N/A for 1099-R file

SSN Not Found For Employee Wage (RW) Record	N/A for 1099-R file
SSN Not Valid For Employee Wage (RW) Record	N/A for 1099-R file
First Name Not Found For Employee Wage (RW) Record	N/A for 1099-R file
Last Name Not Found For Employee Wage (RW) Record	N/A for 1099-R file
Wage Amount Not Found For Employee Wage (RW) Record	N/A for 1099-R file
Wage Amount Not Valid For Employee Wage (RW) Record	N/A for 1099-R file
Withheld Amount Not Found For Employee Wage (RW) Record	N/A for 1099-R file
Withheld Amount Not Valid For Employee Wage (RW) Record	N/A for 1099-R file
Payment Year is Missing for Transmitter (T) record	Verify positions 2-5 lists year (i.e. 2020). If reporting prior year data, report the year which applies and set the Prior Year Data Indicator in field position 6 to "P".
Payment Year Not Valid For Transmitter (T) record	Verify year listed in positions 2-5 is correct. If reporting prior year data, report the year which applies and set the Prior Year Data Indicator in field position 6 to "P." Otherwise, enter a blank. Do not enter a "P" if the tax year is 2020. You cannot mix tax years within a file.
TIN Not Found for Transmitter (T) record	Verify the transmitter's nine-digit taxpayers identification number (TIN) is listed in positions 7-15.
TIN Not Valid for Transmitter (T) record	Verify the transmitter's correct nine-digit taxpayers identification number (TIN) is listed in positions 7-15 and verify the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS is listed in positions 16-20.

Transmitter Name Not Found (T) record	Verify that the transmitter name is included and in the correct positions according to the 1099-R specs.
Contact Name Not Found for Transmitter (T) record	Verify that the transmitter contact name is included and in the correct positions according to the 1099-R specs.
Contact Telephone Number & Extension Not Found for Transmitter (T) record	Verify that the transmitter phone number is included and in the correct positions according to the 1099-R specs.
Contact Telephone Number & Extension Is Not Valid for Transmitter (T) record	Verify that positions 344-358 contain only numeric characters, according to the 1099-R specs.
Employee Wage Record (RW) Not found For An Employer	N/A for 1099-R file
Employee State Wage Record (RS) Not found For An Employer	N/A for 1099-R file
Employee Wage Optional Total Record (RU) Not found For An Employer	N/A for 1099-R file
Final Record (RF) Not found	N/A for 1099-R file
Employer Total (RT) Record Expected	N/A for 1099-R file