

**SAM – DISBURSMENTS**

**STATE DEPARTMENTS REPORTING ANNUAL INFORMATION RETURNS**  
(Revised 03/11)

**8422.191**

This section applies to non-CALSTARS departments only. Non-CALSTARS departments may send their annual information returns (Form 1099) to the Franchise Tax Board (FTB) by the first week in January of the year following the calendar year payment. FTB will mail a paper Form 1099 to the payee by January 31st and forward the information to the Internal Revenue Service (IRS). The IRS has established the following due dates for Form 1099:

- Recipient Copy                      January 31
- IRS Paper Filing                      February 28
- IRS Electronic Filing                March 31

Departments filing 250 or more Form 1099 must file electronically. For 249 or less, departments are encouraged to file electronically; however, paper returns can be filed with the IRS. Further information regarding the two methods is described below. Departments that do not use the FTB to transmit Form 1099 data must mail a paper return directly to the payee by January 31<sup>st</sup> and file electronic or paper copies as described below.

1. Filing 250 or more

Departments that file their own electronic returns are encouraged to use the IRS Combined Federal/State Filing Program. An application to participate in this program should be submitted directly to the IRS. When the application is approved by the IRS, the department will annually send the returns to the IRS only. IRS will then forward the information to FTB. To request approval to participate in the IRS Combined Federal/State Filing Program, see IRS Publication 1220, *Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically* or call IRS Information Reporting at (866) 455-7438.

2. Filing less than 250

Departments filing less than 250 returns of one type are encouraged to file electronic returns through the IRS Combined Federal/State Filing Program as described above. However, departments may file paper Form 1099 with the IRS Form 1096 (Return Transmittal Form) and send them to the IRS, Ogden, UT 84201. The IRS will forward copies of returns filed with the Form 1096 to the FTB. In this case, the departments do not send paper copies to FTB. To order 1099 forms from the IRS, call 1-800-TAX-FORM (1-800-829-3676) or order them on-line at [www.irs.gov](http://www.irs.gov).

For information reporting questions, refer to the IRS website at [www.irs.gov](http://www.irs.gov) or call IRS Information Reporting Program Customer Service Section at (866) 455-7438. Additional information is available at [www.ftb.ca.gov](http://www.ftb.ca.gov), or contact FTB at (916) 845-6304 or [IRPhelp@ftb.ca.gov](mailto:IRPhelp@ftb.ca.gov).