

**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" Record	Size	Description	Comments/Format
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	
202-241	40	2nd Payee Name	
242-281	40	1st Payee Street Address	
282-310	29	1st Payee City	
311-312	2	1st Payee State	
313-321	9	1st Payee Zip Code	
322-350	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	Closed Account Indicator	Possible values: 0 = Open Account 1 = Closed 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 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	2nd Payee SSN

420	1	Blank
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"B" Position	Size	Description
002-007	6	Month and Year Enter the year and month (century format) the file is generated. For example, April, 1998 would be entered as: "199804. "
015-023	9	Payee SSN Enter the Social Security Number of the primary owner of the account.
061-160	100	Account Full Legal Title (Optional) 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 If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise enter blank
162-201	40	1 st Payee Name 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.
202-241	40	2nd Payee Name 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.
242-321	80	1 st Payee Name Address, City, State, Zip Code 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.
322-350	29	Blanks
351-357	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). 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 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	Closed Account Indicator Enter "0" if the account is open. Enter "1" if the account is closed.
361	1	Account Balance Indicator 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.

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	17 = Compound Account
11 = Money Market Account	18 = Other

411-419 9 2nd Payee SSN

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
029-037	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
083-091	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.