

# **Illinois Department of Revenue**

## **Form W-2 and W-2C Electronic Filing Specifications** **EFW2 and EFW2C Format** **2016 Forms W-2 and W-2C filed in 2017**

Revised October 2016  
Illinois Department of Revenue  
101 West Jefferson Street  
Springfield, Illinois 62702

## 2016 Form W-2 Electronic Filing Information for Illinois

### **Requirements**

If you are an employer or payroll provider who is required by the federal government to electronically file Form W-2, Wage and Tax Statements, or Form W-2-C during the year, you **must** electronically transmit these informational returns to us for your Illinois employees and withholding using the Social Security Administration’s EFW2 and EFW2C format and the Illinois format specified in this guide. (86 IL Adm. Code Section 100.7300(b)(2)) **IMPORTANT: A separate, direct file transmission to Illinois is required through either of the transmission methods outlined in this guide.**

### **Due Date**

The due date for submitting W-2s electronically is **February 15, 2017**. If you have received an extension of time to file the W-2s electronically with the IRS, call us for specific instructions.

### **Specifications**

The file you transmit must meet the electronic filing specifications outlined by the Social Security Administration (guide available at <http://www.ssa.gov/employer/pub.htm>) and include additional Illinois record specifications (fields, layouts) which are detailed in this guide. Transmissions are required through two methods (<http://tax.illinois.gov/ElectronicServices/ElectronicW2.htm>): either the simple web file upload (recommended for most taxpayers) or the HttpsPost utility program (which requires multiple steps prior to upload).

<b>Illinois Required Fields – Form W-2</b>		
Header record	Header	<i>Recommended optional field</i>
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Fed. Employee Wage Record	Required
Code RO	Employee Wage Record	<i>Optional</i>
Code RS	Illinois Wage Record	Required
Code RT	Fed. Total Record (RW)	Required
Code RU	Total Record (RO)	<i>Optional</i>
Code RV	Illinois Total Record (RS)	Required
Code RF	Final Record	Required

<b>Illinois Required Fields – Form W-2C</b>		
Header record	Header	<i>Recommended optional field</i>
Code RCA	Submitter Record	Required
Code RCE	Employer Record	Required
Code RCW	Fed. Employee Wage Record	Required
Code RCO	Employee Wage Record	<i>Optional</i>
Code RCS	Illinois Wage Record	Required
Code RCT	Fed. Total Record (RCW)	Required
Code RCU	Total Record (RCO)	<i>Optional</i>
Code RCV	Illinois Total Record (RCS)	Required
Code RCF	Final Record	Required

### **Avoid common mistakes:**

Make sure that a line feed and carriage return are included after each record (each record is a single line of 512 fields for the W-2 file, 1024 for the W-2-C file). **Do not re-transmit any accepted W-2 record as this creates duplicate records for your employee. If you need to correct a W-2, you must file a W-2C.**

### **Data Type/ Required character set**

The acceptable character set is the American Standard Code for Information Interchange (ASCII) only.

### **File Size**

Each file should contain no more than 75,000 W-2 or W-2-C forms. If multiple files are transmitted, each file must contain all required fields. Information for multiple employers may be within a file but the file may not be more than 75,000 and must not break at an employee (a single employee record cannot span files).

### **Logon ID (ETIN) and Passwords for Transmissions**

Registration is required to register a Logon ID (ETIN) and receive test and production passwords. If a transmitter registered in the past and has an ETIN/Logon ID and password combination, those credentials are valid year to year. An IRS-assigned ETIN may be used for Logon ID. If no IRS ETIN is available, an Illinois-only Logon ID will be assigned upon completion of the online registration. Transmitters will be assigned test and production passwords. The Logon ID and password combination will allow the transmitter to access the Illinois Gateway to send transmissions and retrieve acknowledgments. **Note:** If you already have an existing Logon ID and passwords for Illinois for other programs, you may use those for the W-2 program as well. If you are using a third-party service or program you may not need to register to transmit. Check with your payroll service or software program to see if it includes W-2 file transmission.

### **Choose your method of transmitting the file**

Transmissions are required through one of two methods: either the simple web file upload (recommended for most taxpayers) or the HttpsPost utility program (which requires multiple steps prior to upload).

(<http://tax.illinois.gov/ElectronicServices/ElectronicW2.htm>):

- 1. Transmission option 1 (recommended): Simple web file upload**– This is the easiest free method available for transmitting W-2s and W-2Cs. Simply logon to this secure [online application](#) using your web browser, enter your W-2 transmitter ID and password, browse for your W-2 file, and select the file to upload it. This method does **not** require any software download or programming.
- 2. Transmission option 2: HttpsPost utility program option (requires download/upload program)** –The HttpsPost Utility Program transfers files to and from the Illinois Department of Revenue's (IDOR) Gateway server via the Internet using Secure Socket Layer (SSL) technology ([see instructions](#)). The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing. **Installation instructions:** Copy the executable file, [HttpsPost.exe](#), to an empty directory or folder. For convenience in launching the application in its GUI mode, place shortcuts to the executable on the desktop or in the START menu. Simply launching the executable without command line arguments starts the application in its GUI mode. You can download a free copy of this utility program by visiting [tax.illinois.gov](http://tax.illinois.gov) and navigating to the Electronic W-2 Program web page. Complete instructions for how to operate the utility program will be provided with the downloaded file. You may also use your own program for transmitting Electronic W-2/W-2C files if you choose.

## **Transmit Test File**

We will begin accepting **test** transmissions of the current year's W-2 data on November 1. When online registration was completed, a W-2 transmitter ID, test password, and production password were provided to you. Use the test password to transmit your test file to IDOR. Any information transmitted using the test password will be treated as test data and is **not** considered "live" data. To obtain your test results, you must reenter the system at least 30 minutes after your transmission to retrieve the message (see "Retrieve your transmission acknowledgement" below).

***We strongly encourage each transmitter to upload test files and check their acknowledgements until the test file is accepted. This will ensure proper formatting of the file and will reduce errors when transmitting production files.***

Once you receive an accepted test acknowledgement, you may upload live production files using the production password after the first business day of the calendar year. Please be sure to use the correct password (test or production) for the file type you are transmitting.

## **Transmit Production File - Start Date and Receipt**

IDOR will begin accepting electronic transmissions of the current year's W-2 data on **January 3, 2017** (the first business day of the calendar year). Immediately after you transmit, a receipt message (named Ack1) will inform you that the file has reached IDOR; however, the Ack1 message receipt is **not** proof of filing.

## **Retrieve Transmission Results (proof of filing)**

*You will not know the results of your file transmission unless you retrieve the results. The acknowledgement of an accepted file is proof of filing.*

A transmitted file will either meet the content specifications and be accepted or will have an error and be rejected. To determine the result of your transmission and receive your proof of filing, you must retrieve the acknowledgement results. This retrieval is critical to determine whether your file was accepted by IDOR. We will **not** notify you by email, letter, or by phone that the file was rejected or accepted.

There are now two different methods available for retrieving your acknowledgement result.

1. **Acknowledgement retrieval method option 1 ([Acknowledgement Inquiry Application](#)):** This user-friendly web application tells whether the file was accepted or rejected and provides a list of any specific errors for a rejected file. Select the W-2 Transmission Acknowledgement link on the Electronic W-2 web page and log in using your ETIN and password you used to transmit the files. *This retrieval method works for either transmission method. **Important:** For a rejected file, all errors must be corrected and the entire file must be retransmitted. If no acknowledgement is present within 24 hours after transmission time, please contact us for assistance at (217) 558-9550.*
2. **Acknowledgement retrieval method option 2 ([HttpsPost utility program option - Requires Download/Upload Program](#)):** This option is only available if you transmitted using the HttpsPost utility program. At the time you installed the HttpsPost program, the instructions required you to designate a location for a special file (named Ack2) which is generated with each transmission. You will need to remember this location to find your transmission result (acceptance or rejection). Review the entire Ack2 file line-by-line to see if there were any rejection errors present in your transmission. The Ack2 file will show all lines in the transmission and error information following each line in error: error code, field

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number location, and short message. If no Ack2 acknowledgement file is present within 24 hours after transmission time, please contact us for assistance at (217) 558-9550.

***Important reminder about proof of filing acknowledgements:*** You must obtain your results. We will **not** notify you by email, letter, or by phone that the file was rejected or accepted. **You will not know the results of your file transmission unless you retrieve the results. The acknowledgement of an accepted file is proof of filing.**

### **Error Codes**

A list of all error codes is provided on our Electronic W-2 Transmittal Program web site in the EFW2 Acknowledgement Format and EFW2C Acknowledgement Format documents.

### **Rejection Resolution Procedure**

If any part of the file was rejected, the entire file will be rejected. Once all errors have been corrected, the entire file must be resubmitted.

### **Magnetic Media or Paper**

Illinois does not accept W-2 and W-2-C information submitted on CD-ROMs, DVD-ROMs, tapes, and diskettes. These are not acceptable forms of transmission and will not be processed.

Your W-2 and W-2c filing requirements are not met if you send us files in any other format (Illinois does not accept PDFs or spreadsheets (such as Excel) containing W-2 or W-2c data) or filing method. Be aware that you will **not** receive a "Rejected" acknowledgement for files sent to us in other formats or methods. Please refer to the file specifications if you have questions about the correct file format.

Illinois does not accept any W-2 or W-2-Cs submitted as magnetic media or paper from employers or payroll companies. Do not send any magnetic media or paper submissions to Illinois. However, please note that you must keep these documents and information in your books and records for at least three years and submit them if we request. Only W-2 or W-2cs electronically transmitted in compliance with the specifications provided in this document (EFW2 and EFW2C) are accepted or unless otherwise directed by us.

### **Reminders:**

- A direct file transmission to Illinois is required through either of the file transmission methods outlined in this guide (separate from the filing transmission to the federal government).
- Within the file, make sure that a line feed and carriage return are included after each record (each record is a single line of 512 fields for the W-2 file, 1024 for the W-2-C file).
- **Do not** re-transmit any accepted W-2 record as this creates duplicate records for your employee. If you need to correct a W-2, you must file a W-2C.

## **Contact Information**

*For questions concerning the Electronic W-2 Program:*

Joan Hartley	<a href="mailto:joan.hartley@illinois.gov">joan.hartley@illinois.gov</a>	(217) 558-9550
Marvin Kirk	<a href="mailto:marvin.kirk@illinois.gov">marvin.kirk@illinois.gov</a>	(217) 558-9549

*For technical questions concerning file and record layout information:*

Joan Hartley	<a href="mailto:joan.hartley@illinois.gov">joan.hartley@illinois.gov</a>	(217) 558-9550
Bryan Brooksbank	<a href="mailto:Bryan.brooksbank@illinois.gov">Bryan.brooksbank@illinois.gov</a>	(217) 785-4029

*For technical questions concerning **Data Communication ONLY**:*

Terry Dill	<a href="mailto:Terry.dill@illinois.gov">Terry.dill@illinois.gov</a>	(217) 782-3791
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*For general tax questions:*

Taxpayer Assistance Division	1 800-732-8866
	(217) 782-3336
Business Hotline	(217) 524-4772