

Illinois Department of Revenue

Form W-2 and W-2C Electronic Filing Specifications **EFW2 and EFW2C Format**

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Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702

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2008 Form W-2 Electronic Filing Information for Illinois

Requirements

For 2008, the Electronic W-2 transmittal is a pilot project that requires payroll providers to transmit W-2 and W-2C returns using the Social Security Administration's EFW2 and EFW2C format. Payroll providers who file payroll returns and complete W-2s for employers are required to participate in the pilot project, as stated in 86 IL Adm. Code Section 100.7300(b)(2).

Employers who do not use payroll providers but wish to participate in the project and electronically file W-2s with IDOR will be allowed to transmit the files. Contact Adrienne Erley at Adrienne.erley@illinois.gov for more information.

Due Date

The due date for submitting W-2s electronically is **March 31, 2009**. If you have received an extension of time to file the W-2s electronically with the IRS, you may forward that information along with a letter of explanation to IDOR for consideration.

Specifications

Payroll providers are required to file all electronic W-2 and W-2C information for their clients with the Illinois Department of Revenue in a format consistent with the electronic filing specifications outlined by the Social Security Administration. Additional specifications for state record layouts are included in this guide. Transmitters are required to use the format listed in this guide for RS, RCS, RV, and RCV records. For all other record specifications other than those listed in this guide, refer to the Social Security Administration Publications 42-007 and 42-014, Specifications for Filing Forms W2 Electronically (EFW2), and Specifications for Filing Forms W-2C Electronically (EFW2C), available on the SSA web site <http://www.ssa.gov/employer/bsohbnew.htm>.

Illinois Required Format – Form W-2		
Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Optional
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Optional
Code RV	State Total Record	Required
Code RF	Final Record	Required

Illinois Required Format – Form W-2C		
Code RCA	Submitter Record	Required
Code RCE	Employer Record	Required
Code RCW	Employee Wage Record	Required
Code RCO	Employee Wage Record	Optional
Code RCS	State Record	Required
Code RCT	Total Record	Required
Code RCU	Total Record	Optional
Code RCV	State Total Record	Required
Code RCF	Final Record	Required

Transmitters are required to download a Detailed Acknowledgement File and use it to verify the acceptance of the W-2s and W-2Cs. Rejected files must be corrected and resent until the Detailed Acknowledgement File indicates all W-2s or W-2Cs are accepted.

Data Type

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

File Size

IDOR is recommending that each file contain no more than 75,000 W-2 forms. Multiple employers' W-2s can be contained within the file. If multiple file transmissions are required each file must be complete and properly structured and break at an employer, i.e., each file must contain required header records, total records, and employer or employee records cannot span files.

Logon ID (ETIN) and Passwords for Communications

Transmitters will be required to submit Form [IL-8633-B, Business Electronic Filing Enrollment](#), to register a Logon ID (ETIN), and receive test and production passwords. 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 receipt of the IL-8633-B. Once the form is processed, 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. Please write "Electronic W-2 Transmitter" on the top of Form IL-8633-B in order to identify your participation in the W-2 Electronic Filing Pilot. **Note:** If you already have an existing Logon ID and passwords for Illinois for other programs, you may use those for the W-2 pilot also.

Upload/Download 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. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, and XP. It has not yet been thoroughly tested for use with Windows Vista.

Currently, we foresee no problems in using the program with Vista. The utility supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing.

Installation consists in simply copying 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 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.

Start Test Date

IDOR will begin accepting test transmissions of W-2 data on November 17, 2008.

Start Filing Date

IDOR will begin accepting electronic transmissions of W-2 data on February 2, 2009.

Acknowledgements

During the file transfer, an Acknowledgement1 (ack1) will be generated informing you that the file transfer has taken place. Please note that an Acknowledgement (ack1) of the file transfer does not necessarily mean the file was accepted by IDOR. You **must** return to the file upload program to download the Detailed Acknowledgement file (ack2) that will tell you whether the W-2 file was accepted or rejected. We will **not** notify you by letter or by phone that the file was rejected; the only way to verify this is to download and verify the Detailed Acknowledgement file.

The Detailed Acknowledgement file will indicate which records are in error, the data element in error, and an error code number and message which is associated with a specific error condition. It is the submitter's responsibility to download the ack2, interpret the ack2 file content, correct the data and resubmit the entire file with the Resub Indicator in the RA/RCA-Submitter Record set to 1 when errors are indicated. W-2s are not considered filed until all the records in the file are acknowledged as accepted in ack2.

Error Codes

A list of all error codes is attached to this document.

Rejection Resolution Procedure

IDOR will send approval or rejection through the acknowledgement2 file. If any part of the file does not meet specific criteria required for a complete and correct file, the entire file will be rejected and an error code (or codes) will be sent in the ack2 file. Once the corrections are made, the entire file must be resubmitted.

Magnetic Media

Illinois no longer accepts W-2 information submitted on magnetic media.

Contact Information

For general questions concerning the Electronic W-2 Program:

Adrienne Erley Adrienne.erley@illinois.gov (217) 785-1155

For technical questions concerning Data Communication:

Terry Dill Terry.dill@illinois.gov (217) 782-3791

Charles Bowman Charles.bowman@illinois.gov (217) 785-5589

For technical questions concerning file and record layout information:

Terry Dill Terry.dill@illinois.gov (217) 782-3791

Bryan Brooksbank Bryan.brooksbank@illinois.gov (217) 785-4029

For general tax questions:

Taxpayer Assistance Division 1 800-732-8866

(217) 782-3336

Business Hotline (217) 524-4772