

Illinois Department of Revenue

Forms W-2 and W-2c Electronic Transmission Program Guide **EFW2 and EFW2C Format**

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Illinois Department of Revenue
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Please note: The “Forms W-2 and W-2c Electronic Transmission Program Guide” only contains information for transmitting EFW2 and EFW2C formatted files using the Electronic Transmission Program. For information on filing comma separated value (CSV) files using MyTax Illinois, please see:

<https://tax.illinois.gov/programs/electronicervices/1099w2.html>

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.

Form W-2 Specifications

W-2 File Record Requirements

- The Header Record is not required. Please refer to Header Record Layout for specifications.
- The Submitter Record, code RA, is required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The Employer Record, code RE, is required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The Federal Employee Wage Record, code RW, is required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The Employee Wage Record, code RO, is not required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The State Wage Record, code RS, is required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The Federal Total Record, code RT, is required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The Total Record, code RU, is not required. Please refer to Social Security Administration Publication 42-007 for specifications.
- The State Total Record, code RV, is not required. Please refer to RV Record Layout for specifications.
- The Final Record, code RF, is required. Please refer to Social Security Administration Publication 42-007 for specifications.

W-2 Header Record Layout

- Positions 1 – 12 should be "****HEADER****"
- Positions 13 – 21 should be "ILEFW2****"
- Positions 22 – 30 should be space filled.
- Positions 31 – 100 may be used for Transmitter information with remaining positions space filled. If no value is provided, then positions should be space filled.
- Positions 101 – 512 should be space filled.

W-2 State Total Record (RV) Layout

- Positions 1 – 2 should be "RV."
- Positions 3 – 9 should be the total number of RS (Employee) Records. Right justify and zero fill.
- Positions 10 – 24 should be the total of Total Wages, Tips and Other Compensation for all RS (Employee) Records. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 25 – 39 should be the total of Total State Income Tax Withheld for all RS (Employee) Records. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 40 – 512 should be space filled.

Form W-2c Specifications

W-2c File Record Requirements

- The Header Record is not required. Please refer to Header Record Layout for specifications.
- The Submitter Record, code RCA, is required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The Employer Record, code RCE, is required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The Federal Employee Wage Record, code RCW, is required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The Employee Wage Record, code RCO, is not required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The State Wage Record, code RCS, is required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The Federal Total Record, code RCT, is required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The Total Record, code RCU, is not required. Please refer to Social Security Administration Publication 42-014 for specifications.
- The State Total Record, code RCV, is not required. Please refer to RCV Record Layout for specifications.
- The Final Record, code RCF, is required. Please refer to Social Security Administration Publication 42-014 for specifications.

W-2c Header Record Layout

- Positions 1 – 12 should be "****HEADER****"
- Positions 13 – 21 should be "ILEFW2C**"
- Positions 22 – 30 should be space filled.
- Positions 31 – 100 may be used for Transmitter information with remaining positions space filled. If no value is provided, then positions should be space filled.
- Positions 101 – 1024 should be space filled.

W-2c State Total Record (RCV) Layout

- Positions 1 – 3 should be the record identifier "RCV."
- Positions 4 – 10 should be the total number of RCS Records. Right justify and zero fill.
- Positions 11 – 25 should be the originally reported total of State Taxable Wages. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 26 – 40 should be the correct total of State Taxable Wages. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 41 – 55 should be the originally reported total of State Income Tax Withheld. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 56 – 70 should be the correct total of State Income Tax Withheld. Right justify and zero fill. The amount should be in dollar and cents.
- Positions 71 – 1024 should be space filled.

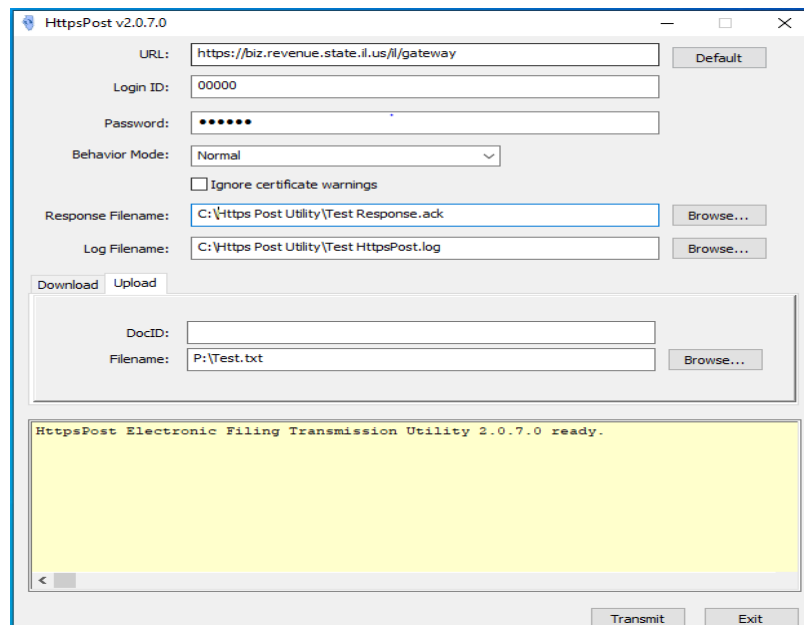
Avoid a common mistake: Make sure that a line feed and carriage return are included after each record (each record is a single line of 512 fields for the W-2 file, 1024 for the W-2c file).

Data Type/ Required Character Set

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

HttpPost Utility Program

1. **Create a new folder on your computer desktop.**
 - a. Right-click on an empty space on your computer desktop.
 - b. Select “New.”
 - c. Select “Folder.”
 - d. Rename the folder by right clicking the words “New Folder” and selecting “Rename.” You may use any name you prefer.
2. **Save the utility to the folder you just created.**
 - a. Download the utility:
 - Download as a .zip: <https://www.revenue.state.il.us/ecs/HttpPost.zip>
 - Download as an .exe: <https://www.revenue.state.il.us/ecs/HttpPost.exe>
 - b. Place the utility in the folder you just created.
3. **Uploading your W-2/1099 file.**
 - a. Inside the folder you just created, double click on “HttpPost.exe.”
 - b. Enter the following information in the window that appears:
 - Type your ETIN/Login ID in the Login ID box.
 - Type your password in the Password box. If you are uploading a test file, you will need to use your test password. If you are uploading a production file, you will need to use your production password.
 - Edit your Response Filename. We used “Test Response.ack” in the example provided.
 - Edit your Log Filename. We used “Test HttpPost.log” in the example provided.
 - Click on “Upload” tab.
 - Browse for your file by selecting the browse button next to “Filename.” Find your file and click the “Open” button. After selection, the file name should appear in the “Filename” box. We used “Test” in the example provided.
 - Click on “Transmit.”



HttpPost v2.0.7.0

URL:

Login ID:

Password:

Behavior Mode:

Response Filename:

Log Filename:

DocID:

Filename:

HttpPost Electronic Filing Transmission Utility 2.0.7.0 ready.

- c. You will receive an immediate response. Near the top of the response, you should find the words "Illinois Department of Revenue Acknowledgement One." An Acknowledgement One shows that IDOR has received a transmission from you, not that your file has been accepted. The file is not yet processed.

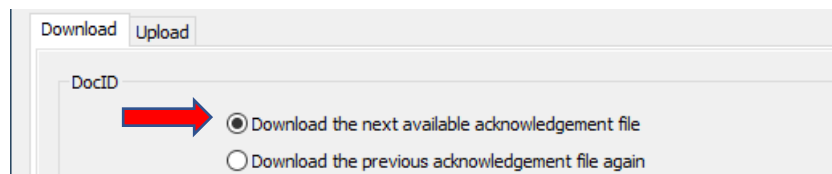
```

Status Code = 200
Downloading 233 bytes from response
Illinois Department of Revenue Acknowledgement One
1. ETIN = 00000
2. TransmissionIDNumber = null
3. TransmissionTimeStamp = 03/01/2023 03:53:19 PM
4. FileSize = 6000
5. SysFileName = T0000020230301155319247.060
Operation completed
**** End ****

```

4. Retrieving and saving your acknowledgement.

- a. Wait about 30 minutes before attempting to retrieve your Acknowledgement, Part Two.
- b. Again, go to HttpsPost.exe. You may have left it open after transmission, or you may need to open the program again as you did above.
- c. This time, select the "Download" tab.
- d. Be sure your Login ID and password are present.
- e. Select the button for "Download the next available acknowledgement file."



- f. Select "Transmit."
- g. You will receive a message saying the words "Operation Completed."

```

**** Begin ****
Establishing session
Establishing connection
Preparing request
Sending request
Status Code = 200
Downloading 8400 bytes from response
Operation completed
**** End ****

```

- h. Open the folder you created on your desktop. You should see two new items in the folder.
 1. HttpsPost.log shows the Acknowledgement Two transmission information.
 2. The Response.ack is your acknowledgement file. You will need to review your acknowledgement file to determine if your file was accepted.

Name	Type
HttpsPost.exe	Application
Test HttpsPost.log	Text Document
Test Response.ack	ACK File

HttpPost Utility Acknowledgement File Format

The Acknowledgement File will contain a header record indicating if the file was accepted or rejected. "A" in position 22 of the Header Record will indicate that the file was accepted. Accepted Acknowledgement Files will only contain a Header Record.

HEADERILEFW2***A ←

"R" in position 22 of the Header Record will indicate that the file was rejected. Rejected Acknowledgement Files will contain a Header Record and each record in error.

HEADERILEFW2***R ←

Each W-2 record in error will be updated beginning with record position 513. Beginning with record position 550, there will be line numbers added to the file by IDOR. The first line record is the Header Record and will show "P." The line numbers for records in error will be followed by "F" for Failed followed by error field locations, error code number and error descriptions.

000000P
→ 0000008F0000300004001REQUIRED FIELD IS MISSING OR INVALID


All W-2 records in error will be extended to include the following data elements starting in position 513 and ending in position 822:

W-2 Acknowledgement Layout

- Positions 1-512 will contain the data as originally filed.
- Positions 513-549 will be space filled.
- Positions 550-556 will contain the record number.
- Position 557 will contain the pass/fail indicator.
- Positions 558-562 will list the start position of the first failed field. There will be spaces if no error is present.
- Positions 563-567 will list the end position of the first failed field. There will be spaces if no error is present.
- Positions 568-570 will list the error code of the first failed field. There will be spaces if no error is present.
- Positions 571-610 will list the error code description of the first failed field. There will be spaces if no error is present.
- Positions 611-615 will list the start position of the second failed field. There will be spaces if no error is present.
- Positions 616-620 will list the end position of the second failed field. There will be spaces if no error is present.
- Positions 621-623 will list the error code of the second failed field. There will be spaces if no error is present.
- Positions 624-663 will list the error code description of the second failed field. There will be spaces if no error is present.
- Positions 664-668 will list the start position of the third failed field. There will be spaces if no error is present.
- Positions 669-673 will list the end position of the third failed field. There will be spaces if no error is present.
- Positions 674-676 will list the error code of the third failed field. There will be spaces if no error is present.
- Positions 677-716 will list the error code description of the third failed field. There will be spaces if no error is present.
- Positions 717-721 will list the start position of the fourth failed field. There will be spaces if no error is present.

- Positions 722-726 will list the end position of the fourth failed field. There will be spaces if no error is present.
- Positions 727-729 will list the error code of the fourth failed field. There will be spaces if no error is present.
- Positions 730-769 will list the error code description of the fourth failed field. There will be spaces if no error is present.
- Positions 770-774 will list the start position of the fifth failed field. There will be spaces if no error is present.
- Positions 775-779 will list the end position of the fifth failed field. There will be spaces if no error is present.
- Positions 780-782 will list the error code of the fifth failed field. There will be spaces if no error is present.
- Positions 783-822 will list the error code description of the fifth failed field. There will be spaces if no error is present.

Each W-2c record in error will be updated beginning with record position 1025. Beginning with record position 1050, there will be line numbers added to the file by IDOR. The first line record is the Header Record and will show "P." The line numbers for records in error will be followed by "F" for Failed followed by error field locations, error code number and error descriptions.

0000000P
 0000008F0000300004001REQUIRED FIELD IS MISSING OR INVALID

All W-2c records in error will be extended to include the following data elements starting in position 1025 and ending in position 1322:

W-2c Acknowledgement Layout

- Positions 1-1024 will contain the data as originally filed.
- Positions 1025-1049 will be space filled.
- Positions 1050-556 will contain the record number.
- Position 1057 will contain the pass/fail indicator.
- Positions 1058-1062 will list the start position of the first failed field. There will be spaces if no error is present.
- Positions 1063-1067 will list the end position of the first failed field. There will be spaces if no error is present.
- Positions 1068-1070 will list the error code of the first failed field. There will be spaces if no error is present.
- Positions 1071-1110 will list the error code description of the first failed field. There will be spaces if no error is present.
- Positions 1111-1115 will list the start position of the second failed field. There will be spaces if no error is present.
- Positions 1116-1120 will list the end position of the second failed field. There will be spaces if no error is present.
- Positions 1121-1123 will list the error code of the second failed field. There will be spaces if no error is present.
- Positions 1124-1163 will list the error code description of the second failed field. There will be spaces if no error is present.
- Positions 1164-1168 will list the start position of the third failed field. There will be spaces if no error is present.
- Positions 1169-1173 will list the end position of the third failed field. There will be spaces if no error is present.
- Positions 1174-1176 will list the error code of the third failed field. There will be spaces if no error is present.

- Positions 1177-1216 will list the error code description of the third failed field. There will be spaces if no error is present.
- Positions 1217-1221 will list the start position of the fourth failed field. There will be spaces if no error is present.
- Positions 1222-1226 will list the end position of the fourth failed field. There will be spaces if no error is present.
- Positions 1227-1229 will list the error code of the fourth failed field. There will be spaces if no error is present.
- Positions 1230-1269 will list the error code description of the fourth failed field. There will be spaces if no error is present.
- Positions 1270-1274 will list the start position of the fifth failed field. There will be spaces if no error is present.
- Positions 1275-1279 will list the end position of the fifth failed field. There will be spaces if no error is present.
- Positions 1280-1282 will list the error code of the fifth failed field. There will be spaces if no error is present.
- Positions 1283-1322 will list the error code description of the fifth failed field. There will be spaces if no error is present.

Error Codes and Descriptions

- Error code 001 indicates that a required field is missing or invalid.
- Error code 002 indicates that the field needs to have valid information or be space filled.
- Error code 003 indicates that the original amount and corrected amount must be present.
- Error code 004 indicates that non-numeric data is in a numeric field.
- Error code 005 indicates that there is a calculation error.
- Error code 006 indicates that the record type is out of sequence.
- Error code 007 indicates that the amount cannot be negative.
- Error code 008 indicates that the social security number does not match in RW and RS records.
- Error code 009 indicates an unknown record type.
- Error code 010 indicates that there is no submitter record.
- Error code 011 indicates that there are too many of record type.
- Error code 012 indicates that the trailer record is not at the end.
- Error code 013 indicates that there is no trailer record.

Magnetic Media or Paper

Illinois does not accept W-2 and W-2c 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 forms W-2 or W-2c 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 requested. Only forms W-2 or W-2c electronically transmitted in compliance with the specifications provided in this document (EFW2 and EFW2C) are accepted or unless otherwise directed by the Illinois Department of Revenue.

Contact Information

For general tax questions:

Taxpayer Assistance Division

1 800-732-8866

(217) 782-3336

Business Hotline

(217) 524-4772

For questions concerning MyTax Illinois:

Taxpayer Assistance Division

REV.MyTaxHelp@illinois.gov

1 800-732-8866

(217) 782-3336

Business Hotline

(217) 524-4772

For questions concerning the Forms W-2 and W-2c Electronic Transmission Program:

Electronic Commerce Division

REV.ElectronicFiling@illinois.gov