

**Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
Header Record Layout**

Header Record is optional. If submitted, it must be the first record in the file.

Position	Field Name	Length	Specifications
1 - 12	Record Identifier	12	Constant "****HEADER****"
13 - 21	Tax Form	9	Constant "ILEFW2C**"
22 - 30	Reserved / Filler	9	Space Fill.
31 - 100	Submitter / Transmitter Information	70	Transmitter Use. Optional. Space fill if no value is provided. Any value sent in this field is returned by IDOR.
101 - 1024	Reserved / Filler	924	Space Fill.

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
Submitter Record (RCA) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCA"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
Employer Record (RCE) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCE"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

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Electronic W-2c (Correction) Specifications
EFW2C File Layout
Employee Wage Record (RCW) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCW"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
Employee Wage Record (RCO) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCO" (alphabetic O).
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
State Wage Record (RCS) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCS"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

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Electronic W-2c (Correction) Specifications
EFW2C File Layout
Total Record (RCT) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCT"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
Total Record (RCU) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCU"
4 - 1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."

Illinois Department of Revenue
Electronic W-2c (Correction) Specifications
EFW2C File Layout
State Total Record (RCV) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCV"
4 - 10	Number of RCS Records	7	Enter the total of Employee records (RCS) reported since the last Employer Record (RCE). Right justify and zero fill.
11 - 25	Total Originally Reported State Taxable Wages (all States)	15	Enter the total for all Employee Records (RCS) Originally Reported since the last Employer Record (RCE). Right justify and zero fill. Dollars and cents.
26 - 40	Total Correct State Taxable Wages (all States)	15	Enter the total for all Correct Employee Records (RCS) since the last Employer Record (RCE). Right justify and zero fill. Dollars and cents.
41 - 55	Total Originally Reported State Income Tax Withheld (all States)	15	Enter the total for all Employee Records (RCS) Originally Reported since the last Employer Record (RCE). Right justify and zero fill. Dollars and cents.
56 - 70	Total Correct State Income Tax Withheld (all States).	15	Enter the total for all Correct Employee Records (RCS) since the last Employer Record (RCE). Right justify and zero fill. Dollars and cents.
71 - 1024	Reserved	954	Space Fill.

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Electronic W-2c (Correction) Specifications
EFW2C File Layout
Final Record (RCF) Layout

Position	Field Name	Length	Specifications
1 - 3	Record Identifier	3	Constant "RCF"
4 -1024	Supplemental Data	1021	Refer to the Social Security Administration Publication 42-014, Specifications for Filing Forms W-2c Electronically (EFW2C), available on the SSA web site http://www.ssa.gov/employer/ Double-click "Forms & Publications."