

Illinois Department of Revenue

Forms W-2G and 1099 Electronic Transmission Program Guide **FIRE Format**

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

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Please note: The “Forms W-2G and 1099 Electronic Transmission Program Guide” only contains information for transmitting ILFIRE 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/electronic services/1099w2.html>

Specifications

The file you transmit must meet the electronic filing specifications outline in [Internal Revenue Service \(IRS\) Publication 1220](#) and include additional Illinois record specifications which are detailed in this guide.

File Record Requirements

- The Header Record is required. Please refer to Header Record Layout for specifications.
- The Transmitter Record, code T, is required. Please refer to IRS Publication 1220 for specifications.
- The Issuer Record, code A, is required. Please refer to IRS Publication 1220 for specifications.
- The Payee Record, code B, is required. Please refer to IRS Publication 1220 for specifications.
- The End of Issuer Record, code C, is required. Please refer to IRS Publication 1220 for specifications.
- The Summary of State Totals Record, code K, is optional and is only used for CF/SF files. Please refer to IRS Publication 1220 for specifications.
- The End of Transmission Record, code F, is required. Please refer to IRS Publication 1220 for specifications.

FIRE Header Record Layout

All W-2G and 1099 files must have a Header Record. Files missing or containing incorrect header records are not recognized and cannot be processed.

- Positions 1 – 12 should be "****HEADER****"
- Positions 13 – 21 should be "ILFIRE****"
- 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.

Federal/State Code Requirements

The Federal/State code is required on Record “B.” The Federal/State code for Illinois is 17.

- The Federal/State Code is required in fields 663-664 of the B record for the following form types: 1097-BTC, 1098-C, 1098-E, 1098-T, 1099-A, 1099-C, 1099-CAP, 1099-Q, 1099-S, 1099-SA, 3921, 3922, 5498-ESA, 5498-SA and W-2G.
- The Federal/State Code is required in fields 674-675 of the B record for the following form types: 1098 and 1098-F.
- The Federal/State Code is required in fields 747-748 of the B record for the following form types: 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R and 5498.
- No Federal/State Code is required on the B record for form types 1098-Q, 1099-LS, 1099-LTC and 1099-SB.

Avoid a common mistake: Make sure that a line feed and carriage return are included after each record. (Records for Forms W-2G and 1099 are a fixed length of 750 positions.)

Data Type/ Required Character Set

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

HttpsPost 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/HttpsPost.zip>
 - Download as an .exe: <https://www.revenue.state.il.us/ecs/HttpsPost.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 “HttpsPost.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 HttpsPost.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.”

The screenshot shows the 'HttpsPost v2.0.7.0' utility window. The 'URL' field is set to 'https://biz.revenue.state.il.us/ll/gateway'. The 'Login ID' is '00000' and the 'Password' is masked with dots. The 'Behavior Mode' is set to 'Normal'. The 'Response Filename' is 'C:\Https Post Utility\Test Response.ack' and the 'Log Filename' is 'C:\Https Post Utility\Test HttpsPost.log'. The 'Upload' tab is selected, showing 'DocID' and 'Filename' fields. The 'Filename' field contains 'P:\Test.txt'. The status bar at the bottom indicates 'HttpsPost Electronic Filing Transmission Utility 2.0.7.0 ready.' and has 'Transmit' and 'Exit' buttons.

- 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 = T00000020230301155319247.060
Operation completed
**** End ****

```

4. Retrieving and saving your acknowledgement.

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



- Select “Transmit.”
- You will receive a message such as the one seen below. Look for the words “Operation Completed.”

```

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

```

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



HttpPost Utility Acknowledgement File Format

The Acknowledgement File will contain an updated 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.

```
***HEADER***ILFIRE***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.

```
***HEADER***ILFIRE***R ←
```

Your filing requirements are not met until you receive an “Accepted” transmission acknowledgement from Illinois for your production file.

Each W-2G/1099 record in error will be updated beginning with record position 751. Beginning with record position 776, there will be line numbers added to the file by IDOR. The first line record is the Header Record and will show “A.” The line numbers for records in error will be followed by “R” for Rejected followed by error field locations, error code numbers and error descriptions.

```
0000001A  
→ 0000004R0055700564017INVALID DATE
```

All error records will be extended to include the following data elements starting in position 751 and ending in position 1048.

Acknowledgement Layout

- Positions 1-750 will contain the data as originally filed.
- Positions 751-775 will be space filled.
- Positions 776-782 will contain the record number.
- Position 783 will contain the pass/fail indicator.
- Positions 784-788 will list the start position of the first failed field. There will be spaces if no error is present.
- Positions 789-793 will list the end position of the first failed field. There will be spaces if no error is present.
- Positions 794-796 will list the error code of the first failed field. There will be spaces if no error is present.
- Positions 797-836 will list the error code description of the first failed field. There will be spaces if no error is present.
- Positions 837-841 will list the start position of the second failed field. There will be spaces if no error is present.
- Positions 842-846 will list the end position of the second failed field. There will be spaces if no error is present.
- Positions 847-849 will list the error code of the second failed field. There will be spaces if no error is present.

- Positions 850-889 will list the error code description of the second failed field. There will be spaces if no error is present.
- Positions 890-894 will list the start position of the third failed field. There will be spaces if no error is present.
- Positions 895-899 will list the end position of the third failed field. There will be spaces if no error is present.
- Positions 900-902 will list the error code of the third failed field. There will be spaces if no error is present.
- Positions 903-942 will list the error code description of the third failed field. There will be spaces if no error is present.
- Positions 943-947 will list the start position of the fourth failed field. There will be spaces if no error is present.
- Positions 948-952 will list the end position of the fourth failed field. There will be spaces if no error is present.
- Positions 953-955 will list the error code of the fourth failed field. There will be spaces if no error is present.
- Positions 956-995 will list the error code description of the fourth failed field. There will be spaces if no error is present.
- Positions 996-1000 will list the start position of the fifth failed field. There will be spaces if no error is present.
- Positions 1001-1005 will list the end position of the fifth failed field. There will be spaces if no error is present.
- Positions 1006-1008 will list the error code of the fifth failed field. There will be spaces if no error is present.
- Positions 1009-1048 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 the record is out of sequence.
- Error code 002 indicates that the year is invalid.
- Error code 003 indicates that the code is unacceptable.
- Error code 004 indicates that the TIN is invalid.
- Error code 005 indicates that a required field is missing.
- Error code 006 indicates that the field requires all numeric characters.
- Error code 007 indicates that the record number is out of sequence.
- Error code 008 indicates that there is a calculation error.
- Error code 009 indicates that the field must be blank.
- Error code 010 indicates that the zip code is invalid.
- Error code 011 indicates that the phone number is invalid.
- Error code 012 indicates that the email address is invalid.
- Error code 013 indicates that that there is no trailer record in the file.
- Error code 014 indicates that there are no payer records in the file.
- Error code 015 indicates that the amount cannot be negative.
- Error code 016 indicates that the state is invalid.
- Error code 017 indicates that the date is invalid.
- Error code 018 indicates that the day of the month is invalid.
- Error code 019 indicates that the field is required to be all characters.

- Error code 020 indicates that the data is invalid.
- Error code 021 indicates that the Federal Employer Identification Number is invalid.
- Error code 022 indicates that the Social Security Number is invalid.
- Error code 023 indicates that the transmitter control code is invalid.
- Error code 024 indicates that there are no payee records for the state code.
- Error code 025 indicates that the tax years are inconsistent.
- Error code 026 indicates that the amount for the indicator is invalid.
- Error code 027 indicates that the eligible months and amounts mismatch.
- Error code 028 indicates that the month is invalid.
- Error code 029 indicates that the property count is invalid.
- Error code 030 indicates that the share is invalid.
- Error code 031 indicates that there are too many of a record type.

Magnetic Media or Paper

Illinois does not accept W-2G and 1099 information submitted on CD-ROMs, DVD-ROMs, tapes, and diskettes. These are not acceptable forms of transmission and will not be processed.

Your 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-2G or 1099 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-2G or 1099 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 forms W-2G or 1099 electronically transmitted in compliance with the Illinois specifications provided in this document 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

1 217-782-3336

Business Hotline

1 217-524-4772

For questions concerning MyTax Illinois:

Taxpayer Assistance Division

REV.MyTaxHelp@illinois.gov

1 800-732-8866

1 217-782-3336

Business Hotline

1 217-524-4772

For questions concerning the ILFIRE Transmission Program:

Electronic Commerce Division

REV.ElectronicFiling@illinois.gov