

**Idaho State Tax Commission
W-2 Electronic Reporting Manual**

(November, 2013)



2013 W-2 ELECTRONIC FILING INFORMATION

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2013 W-2 Electronic Filing Information

New for 2013

Effective January 1, 2014, existing split-monthly filers will change to a semimonthly filing frequency, paying income tax withholding twice a month. Existing split-monthly filers (filing cycle = B) are no longer required to include payments made from 1/1/2014 – 1/15/2014 within the RV Record. Instead, payments made from 1/1/2013 to 1/15/2013 will be reported in RV Positions 65-75 (This amount was included in your 2012 submission).

Clarified RS field specifications for Positions 150-247 and Positions 298-512 to be consistent with the Social Security Administration's Publication 42-007.

Specifications

- Idaho will follow the Social Security Administration's Publication 42-007 for EFW2 layout specifications.
- Idaho specifications are in addition to Social Security Administration publication 42-007.

Requirements

- Employers who are required to file W-2s electronically by Section 6011, Internal Revenue Code (250 or more employees), and who have fifty (50) or more Idaho employees must file electronically with Idaho.
- In addition to the information required by the Internal Revenue Code, all electronic filings must also include the employer's Idaho Withholding account number, Idaho wages, and Idaho Withholding.
- Employers must provide current year W-2s to employees before February 1.
- The due date for filing W-2s electronically (or on paper) with the Idaho State Tax Commission is on or before the last day of February.
- All EFW2 files must include the RV Record (Electronic Form 967).

Electronic Filing

- File your W-2s (EFW2 format) electronically on our secure site at tax.idaho.gov.
- Only file W-2s and Form 967 once. If you file your W-2s electronically, don't send in a paper Form 967 or copies of your W-2s.
- If you submit your EFW2 files after the due date, penalty and interest will be charged on the amount of tax due from the due date until the date paid.

- The minimum penalty is \$10.00, and the maximum penalty is twenty five percent (25%) of the tax due.
- To calculate interest, multiply the amount of tax due by the daily interest rate, and then multiply the result by the number of days late. To get the daily interest rate, go to tax.idaho.gov.
- If you submit your EFW2 files after the due date, a penalty of \$2.00 may also be applied to each W-2 for each full or partial month overdue.
 - The minimum penalty is \$10.00, and the maximum penalty is \$2,000.00.
- An active EIN (Employer Identification Number) and Idaho Withholding account number combination is required to create an account and to file electronically through tax.idaho.gov.
- If you're a third party payroll provider without an active Idaho Withholding account number, and you are attempting to create an account for electronic filing, use one of your Idaho clients' EIN and account number combinations to create the user account. The EFW2 files don't use or transmit any information from the filing profile, only the data within the filing.
- A payroll provider site is available to verify EIN and Idaho Withholding account number combinations, and the filing cycles associated with each account. This site also allows payroll providers to upload EFW2 files in a secure environment. Payroll providers must register before they can access this site. To register, e-mail the Electronic Filing Help Desk at efilehelp@tax.idaho.gov or call 332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.
- You can test your EFW2 files at tax.idaho.gov prior to submission. Upload your test file and the site will either return a specific error message, or a confirmation screen indicating your format is correct and your file is ready for upload. Files are only submitted to the Idaho State Tax Commission when you click the "Submit" button. Contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov for error correction assistance.
- This publication contains filing procedures for 2013 W-2s only. You can only file 2013 W-2s electronically using the current year layout.

For questions not covered in this publication or for more information about electronic filing, contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov or call 332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.

RS Record Layout

RS Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Enter "RS".
3-4	State Code	2	Enter "16" for Idaho postal numeric code. This field is required for all employees within the file. If an out-of-state employee, enter the appropriate postal code for that state. Don't enter blanks, "00" or "ID".
5-9	Filler	5	Fill with blanks.
10-18	Social Security Number (SSN)	9	Enter the employee's Social Security Number (SSN). <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. If no SSN is available, enter zeros (0).
19-33	Employee First Name	15	Enter employee's first name. Left justify and fill with blanks.
34-48	Employee Middle Name	15	If applicable, enter employee's middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter employee's last name. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter employee's alphabetic suffix (Example: SR, JR). Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address (Street or Post Office Box). Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's postal abbreviation as shown in SSA Publication 42-007 (Appendix F). For a foreign address, fill with blanks.

RS Position	Field Name	Length	Field Specifications
141-145	Zip Code	5	Enter the employee's 5-digit ZIP code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	If applicable, enter the employee's 4-digit zip code extension. Left justify and fill with blanks.
150-154	Filler	5	Fill with blanks.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code as shown in SSA Publication 42-007 (Appendix G).
195-196	Filler	2	Fill with blanks.
197-202	Reporting Period	6	If applicable, enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032013" for January through March of 2013. Otherwise, fill with blanks.
203-213	State Quarterly Unemployment Insurance Total Wages	11	If applicable, right justify and zero fill. Otherwise, zero fill. Omit decimal points.
214-224	State Quarterly Unemployment Insurance Taxable Wages	11	If applicable, right justify and zero fill. Otherwise, zero fill. Omit decimal points.

RS Position	Field Name	Length	Field Specifications
225-226	Number of Weeks Worked	2	If applicable, enter the number of weeks worked. Otherwise, fill with blanks.
227-234	Date First Employed	8	If applicable, enter the month, day and four-digit year; e.g., "01312013". Must be in MMDDYYYY Format. Otherwise, fill with blanks.
235-242	Date of Separation	8	If applicable, enter the month, day and four-digit year; e.g., "09302013". Must be in MMDDYYYY Format. Otherwise, fill with blanks.
243-247	Filler	5	Fill with blanks.
248-267	Idaho Withholding Account Number	20	Enter the 9-digit Idaho Withholding Account number. <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. Right justify and zero fill.
268-273	Filler	6	Fill with blanks.
274-275	State Code	2	Enter "16" for Idaho. Enter the appropriate postal code for employees working in other states. Don't enter blanks or "ID" .
276-286	State Taxable Wages	11	Right justify and zero fill. Omit decimal points.
287-297	State Tax Withheld	11	Right justify and zero fill. Omit decimal points.
298-307	Filler	10	Fill with blanks.
308	Tax Type Code	1	If applicable, enter the appropriate code for entries in fields 309-330: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Otherwise, leave blank.
309-319	Local Taxable Wages	11	If applicable, right justify and zero fill. Otherwise, zero fill. Omit decimal points.
320-330	Local Income Tax Withheld	11	If applicable, right justify and zero fill. Otherwise, zero fill. Omit decimal points.

RS Position	Field Name	Length	Field Specifications
331-337	State Control Number	7	Optional field. If not applicable, fill with blanks.
338-412	Supplemental Data 1	75	Optional field. If not applicable, fill with blanks.
413-487	Supplemental Data 2	75	Optional field. If not applicable, fill with blanks.
488-512	Filler	25	Fill with blanks.
513	End of Line Marker	1	Carriage Return/Line Feed (CR/LF).

RV Record Layout

RV Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Enter "RV".
3-11	Federal Employer Identification Number (EIN)	9	Enter the employer's Federal Employer Identification Number (EIN). <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens.
12-15	Name Control	4	Enter the first four letters of the legal business name. Left justify and fill with blanks.
16-24	Idaho Withholding Account Number	9	Enter the 9-digit Idaho Withholding Account Number. <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens. Right justify and zero fill.
25	Filing Cycle	1	M, B, Q or Y indicates the payment frequency of the Withholding Account. M-Monthly, Q-Quarterly, B-Split-Monthly, Y-Annual.
26-31	Tax Period	6	MMYYYY (122013).
32-42	Total Idaho Taxable Wages	11	Right justify and zero fill. Omit decimal points.
43-53	Total Idaho Tax Withheld on W-2s	11	Right justify and zero fill. Omit decimal points.
54-64	Withholding Payments Made During the Year	11	Payments made from 1/1/13 - 12/31/13 (Filing cycle = M, Q, Y) Payments made from 1/16/13 – 12/31/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
65-75	Split-Monthly Withholding Payments Made During the Year	11	Payments made from 1/1/13 – 1/15/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
76-86	Total Split-Monthly Withholding Payments Made During the Year	11	Payments made from 1/1/13 – 12/31/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
87-97	Remaining Tax Due or Refund	11	Total of positions "43-53" minus "54-64" (Filing cycle = M, Q, Y) Total of positions "43-53" minus positions "76-86" (Filing cycle = B) Right justify and zero fill. Omit decimal points.

RV Position	Field Name	Length	Field Specifications
98	Tax Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
99-109	Penalty on Balance Due	11	Right justify and zero fill. Omit decimal points.
110-120	Interest on Balance Due	11	Right justify and zero fill. Omit decimal points.
121-131	Total Amount Due or Refund	11	Total amounts in positions "87-97" plus positions "99-109" plus positions "110-120". Right justify and zero fill. Omit decimal points.
132	Tax Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
133-139	Total Number of Idaho W-2s	7	Right justify and zero fill.
140-146	Total Number of 1099s	7	Right justify and zero fill.
147	Fed/State Combined 1099 Participant	1	Enter "1" for Yes, "0" for No.
148-154	Total Number of W-2s & 1099s	7	Total of positions "133-139" plus positions "140-146". Right justify and zero fill.
155-165	Penalty for Late Filing	11	Right Justify and zero fill. Omit decimal points.
166-176	Total Due or Refund	11	Total of positions "121-131" plus positions "155-165". Right justify and zero fill. Omit decimal points.
177	Total Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
178-512	Filler	335	Fill with blanks.
513	End of Line Marker	1	Carriage Return/Line Feed (CR/LF).

Step-By-Step Instructions for Creating an RV Record

To create an RV Record (Electronic Form 967), you'll need:

- A valid EIN (Employer Identification Number)
- A valid Idaho Withholding account number (associated with the EIN above)
- An Idaho EFW2 file
- The RV Record Layout from this publication (Pages 6 – 7)
- A text editing software, similar to Notepad

When creating an RV Record (Electronic Form 967), complete the following steps:

1. Open the EFW2 file in a text editing software, and use the down arrow key until you reach the bottom of the file. Locate the “RF” Record.
2. Insert your cursor in front of the characters “RF”, and hit the “Enter” key on your keyboard. This will create a blank line between the “RF” Record and the line directly above it.
3. Move the cursor to the open line, and press the “Caps Lock” key on your keyboard.
4. With the RV Record layout in hand, begin populating the record with the first two characters, “RV”.
5. Starting at position 3, enter the 9-digit EIN (Employer Identification Number). Make sure that the line positions match the RV Record Layout.
6. Enter the first four letters of the legal business name in positions 12-15.
7. Starting at position 16, enter the 9-digit Idaho Withholding account number.
8. In position 25, enter the filing cycle (M, B, Q, Y) associated with the Idaho Withholding account.
9. Starting at position 26, enter the tax period for the filing year in the correct format of “MMYYYY”. A correct entry should be “122013”.
10. Enter the total Idaho wages in positions 32-42 in the 11-character format. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Wages of \$149,569.88 should appear as: “00014957000”.
11. Enter the total Idaho tax withheld on W-2s and 1099’s in positions 43-53. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Withholding of \$7958.21 should appear as: “00000795800”.
12. Enter the withholding payments made during the year in positions 54-64.
 - Payments made from 1/1/13 – 12/31/13 if filing cycle = M, Q, Y.
 - Payments made from 1/16/13 – 12/31/13 if filing cycle = B.

The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Total payments of \$7,958.21 should appear as: “00000795800”.

13. Enter the Split-Monthly withholding payments made from 1/1/13 – 1/15/13 in positions 65-75. This amount was included in your 2012 submission. (Please see the “New for 2013” section for more information). The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Payments of \$9564.51 should appear as: “00000956500”.
14. Enter the total Split-Monthly withholding payments made from 1/1/13 – 12/31/13 (calendar year payments) in positions 76-86. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Total payments of \$245,653.02 should appear as “00024565300”.
15. Enter the remaining tax due or refund in positions 87-97.
 - Total of positions 43-53 minus 54-64 if filing cycle = M, Q, Y
 - Total of positions 43-53 minus 76-86 if filing cycle = B

The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Tax due of \$156.73 should appear as: “00000015700”.

16. If positions 87-97 result in a refund, enter a negative sign (-) in position 98. If positions 87-97 result in a tax due or zero tax liability, leave position 98 blank.
17. If you have self-assessed penalty on the remaining tax due, enter the amount in positions 99-109. If you have self-assessed interest on the remaining tax due, enter the amount in positions 110-120.
 - These figures should be rounded to the nearest whole dollar, and should be followed by “00” to represent a placeholder for cents. Example: Self-assessed penalty of \$50.00 should appear as: “00000005000”.
 - If you are unsure how much penalty and/or interest to calculate, zero fill positions 99-109 and 110-120. A statement will be issued with the correct penalty and interest due.
18. Enter the total amount due or total refund amount in positions 121-131. This amount should be a result of the total of positions 87-97, 99-109 and 110-120. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Total amount due of \$2503.67 should appear as: “00000250400”.
19. If positions 121-131 result in a refund, enter a negative sign (-) in position 132. If positions 121-131 result in a tax due or zero tax liability, leave position 132 blank.
20. In positions 133-139, enter the total number of W-2s included in the filing. This is a seven digit field, which is right-justified. A total of 125 W-2s would appear as “0000125”.

21. In positions 140-146, enter the total number of 1099s that will be submitted. This is a seven digit field, which is right-justified. A total of 33 1099s would appear as “0000033”.
22. Enter a “1” in position 147 if any 1099s or other informational return types will be submitted using the combined Federal/State filing program. If there are no 1099s, or if they will be filed electronically or by paper, enter a zero.
23. In positions 148-154, enter total number of W-2s and 1099s (Total of positions 133-139 and 140-146) included in the filing. This is a seven digit field, which is right-justified. A total number of 158 statements would appear as “0000158”.
24. If you have self-assessed a late filing penalty, enter the amount in positions 155-165.
 - This figure should be rounded to the nearest whole dollar, and should be followed by “00” to represent a placeholder for cents. Example: Late filing penalty in the amount of \$1,500.00 should appear as: “00000150000”.
 - If you are unsure how much penalty to calculate, zero fill positions 155-165. A statement will be issued with the correct penalty due.
25. Enter the total due or refund amount in positions 166-176. This amount should be a result of the total of positions 121-131 and 155-165. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: A total amount due of \$4,304.04 should appear as: “00000430400”.
26. If positions 166-176 result in a refund, enter a negative sign (-) in position 177. If positions 166-176 result in a tax due or zero tax liability, leave position 177 blank.
27. Fill positions 178-512 with blanks. This field is intended to be used for filler. Once you have reached position 513, hit the enter key on your keyboard one time. This will create the necessary Carriage Return/Line Feed within this position, and will act as an end of line marker.
 - If an empty line is created between the RV and RF Records, delete the blank line.
28. The file should now be ready for upload.

Setting up a new account

To set up an e-file account, complete the following steps:

1. Go to tax.idaho.gov.
2. Select “[E-file](#)” under the *Online Services* heading.
3. Click “[Withholding e-file](#)” under the *Businesses* section.
4. After the website redirect, click “[New Users Start Here](#)” under the *Sign Up* heading.
5. Enter your contact information, create a username and then click “Sign Up”.
6. A temporary password will be sent to the e-mail address provided in the sign up process. You will need to retrieve the temporary password before you can access the new account.
7. Go back to tax.idaho.gov, and complete steps 2-3, which will direct you back to the e-file log-in screen.
8. Enter your username and temporary password.
9. You will be prompted to change your temporary password. (Make sure to choose something unique and to write down your username and password for future reference).
10. Click “Add a New Company” under the *Your Registered Companies* heading.
11. Enter the EIN, Idaho Withholding account number and Company Name, and click “Add Company”.
If you do not know your company’s EIN and/or Idaho Withholding account number, contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov.
12. Click the blue hyperlink (Company Name) to begin filing!

Electronically filing W-2s and Form 967

To electronically file W-2s and Form 967, you will first need a payroll/accounting program that will generate an EFW2 file that meets the Social Security Administration's specifications. (Employers who are required to file W-2s electronically by Section 6011, Internal Revenue Code (250 or more employees), and who have fifty (50) or more Idaho employees must file electronically with Idaho).

To upload your EFW2 file, complete the following steps:

1. Go to tax.idaho.gov.
2. Select "[E-file](#)" under the *Online Services* heading.
3. Click "[Withholding e-file](#)" under the *Businesses* section.
4. After the website redirect, enter your username and password into the *Login* screen.
5. Click the company name (blue hyperlink).
6. Under the W-2s heading, select "Upload EFW2 withholding statements and Form 967".
7. Select a *filing year* from the drop down menu, and click "Start Filing".
8. Click on the "Browse" button, and locate your EFW2 file. Once you have located and selected the file, click "Upload".
9. Once you click "upload", the site will either return a specific error message, or a confirmation screen indicating your format is correct and your file is ready for submission. Files are only submitted to the Idaho State Tax Commission when you click the "Submit" button. Contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov for error correction assistance.

Common Problems

1. Incorrect EIN and Account Number Combination within the RV, RE or RS Records:
 - If the EIN and account number combination doesn't match our records, the EFW2 file will be rejected. If you receive an error message referring to the EIN and/or account number, closely review the line(s) and position(s) indicated in the error message. Review the EFW2 file for any typos or mis-keys, and make any necessary changes.
 - If you do not know your company's EIN and/or account number, contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov.

2. Incomplete Filing - Files with Multiple RE Records:
 - There should only be one RA Record at the beginning of the EFW2 file, and one RF Record at the end of the file. Ensure each company filing within the file is complete (RE Record through RV Record).

3. Incorrect Record Length:
 - The required EFW2 record length is 512 positions, with a Carriage Return/Line Feed (CR/LF) at position 513. The Carriage Return/Line Feed acts as the end of line marker.

4. RV Record Errors:
 - The RV Record is the next-to-last record in the EFW2 file. It should appear just before the RF Record, and after the optional RU Record or RT Record. The RV Record is a summary record for the filing, and acts as the electronic Form 967. The RV Record Layout is included in this publication (Pages 6 – 7) and provides detailed field specifications.
 - The most common error in previous years relates to the withholding payments made during the year. If RV positions 54-64 or 76-86 are blank or zero filled, the file is reporting that no Withholding payments were made. To correct this error, enter the total Withholding payments made during the year in the correct RV positions. These figures should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Total payments of \$7,958.21 should appear as: "00000795800".

5. Correcting W-2 Submissions:
 - To correct EFW2 dollar amounts, SSN's or to add/remove a payee, send paper copies of only the corrections and Idaho Form 967 to:

W-2 Corrections
Idaho State Tax Commission
PO Box 76
Boise, Idaho 83707-0076

Commonly Asked W-2 Questions and Answers

1. **Q:** Do I need to send in my paper Form 967 if I e-filed my W-2s?

A: No, your Form 967 information is included in the RV Record within the file.

2. **Q:** How can I find out if you received my e-filing?

A: Go to tax.idaho.gov and choose “**E-file**,” under the *Online Services* heading. Click “**Withholding e-file**” under the *Businesses* section. Log in, choose your company, and scroll down to find the *Payments & History* heading, and *Review Past Filings*. You can find your EFW2 filing under Withholding Statements (957-967).

3. **Q:** Can I file both electronically and by paper?

A: No, please use only one filing method. Be careful to avoid submitting duplicate information, and only file once. You must however submit W-2 corrections on paper.

4. **Q:** What is the electronic filing requirement?

A: Employers who are required to file W-2s electronically by Section 6011, Internal Revenue Code (250 or more employees), and who have fifty (50) or more Idaho employees must file electronically with Idaho.

5. **Q:** What software can I use to produce my EFW2 file?

A: You can use any software that allows you to create the records in the required format. Many software packages can create an EFW2 file for electronic filing.

6. **Q:** Should I remove carriage return/line feed (CR/LF) characters from the end of each record?

A: No. The required EFW2 record length is 512 positions, with a Carriage Return/Line Feed (CR/LF) at position 513. The Carriage Return/Line Feed acts as the end of line marker.

7. **Q:** Can I file a copy of my federal W-2 file?

A: Yes, if your file includes the state specific information (RS records).

8. **Q:** How do I make corrections?

A: To correct your EFW2 dollar amounts, SSNs, or to add or remove a payee, you should send paper copies of only the corrections along with Idaho Form 967 to:

W-2 Corrections
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

If you need a copy of your Idaho Form 967 to submit your corrections, e-mail the e-file Help Desk at: efilehelp@tax.idaho.gov and include your Idaho Withholding account number in the request.