



2019 Electronic Filing of W-2s and 1099s

November 13, 2019

Chet Eginoire, Management Analyst

What's New?

- Businesses are required to electronically file W-2s and 1099s containing Iowa tax withholding for tax year 2019.
- Due date has been changed to February 15th.
- W-2 Key & Send option available.
 - Not available for 1099s or bulk filing.
- IDR Pub 44-082 (file format specifications):
 - tax.iowa.gov/electronic-reporting-wage-statements-and-information-returns-publication-44-082

Tax Year 2019 Filing Requirements

Who	What	Is it Required?	Filing Due Date
Business with a withholding permit	Must file Verified Summary of Payments (VSP)	Yes	2/15/2020
Business with W-2s	Must file W-2s containing Iowa Tax Withholding.	Yes	2/15/2020
Business with 1099s	Must file 1099s containing Iowa Tax Withholding.	Yes	2/15/2020
The Department will not issue permits and Business eFile Numbers (BENs) for purposes of electronically filing 1099s or W-2s with no Iowa tax withholding.			

1099 Forms Accepted

- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card & Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Iowa Does Not Accept

- Paper W-2 wage statements and 1099 information returns
- CD-ROMs; Cartridges; Flash drives; Floppy disks; Magnetic media; PDF files created at SSA website
- Other types of files (i.e. PDFs scanned or created with any other software product, XLS, etc.)
- Federal W-2 Wage Statement files.

Does Iowa Participate in Combined Reporting?

- **The SSA does not offer a Combined Reporting** program for reporting W-2 wage statements to both the SSA and state revenue agencies
- **Iowa does not participate** in the IRS Combined Federal/State Filing program (CF/SF)

How Should I Prepare My File?

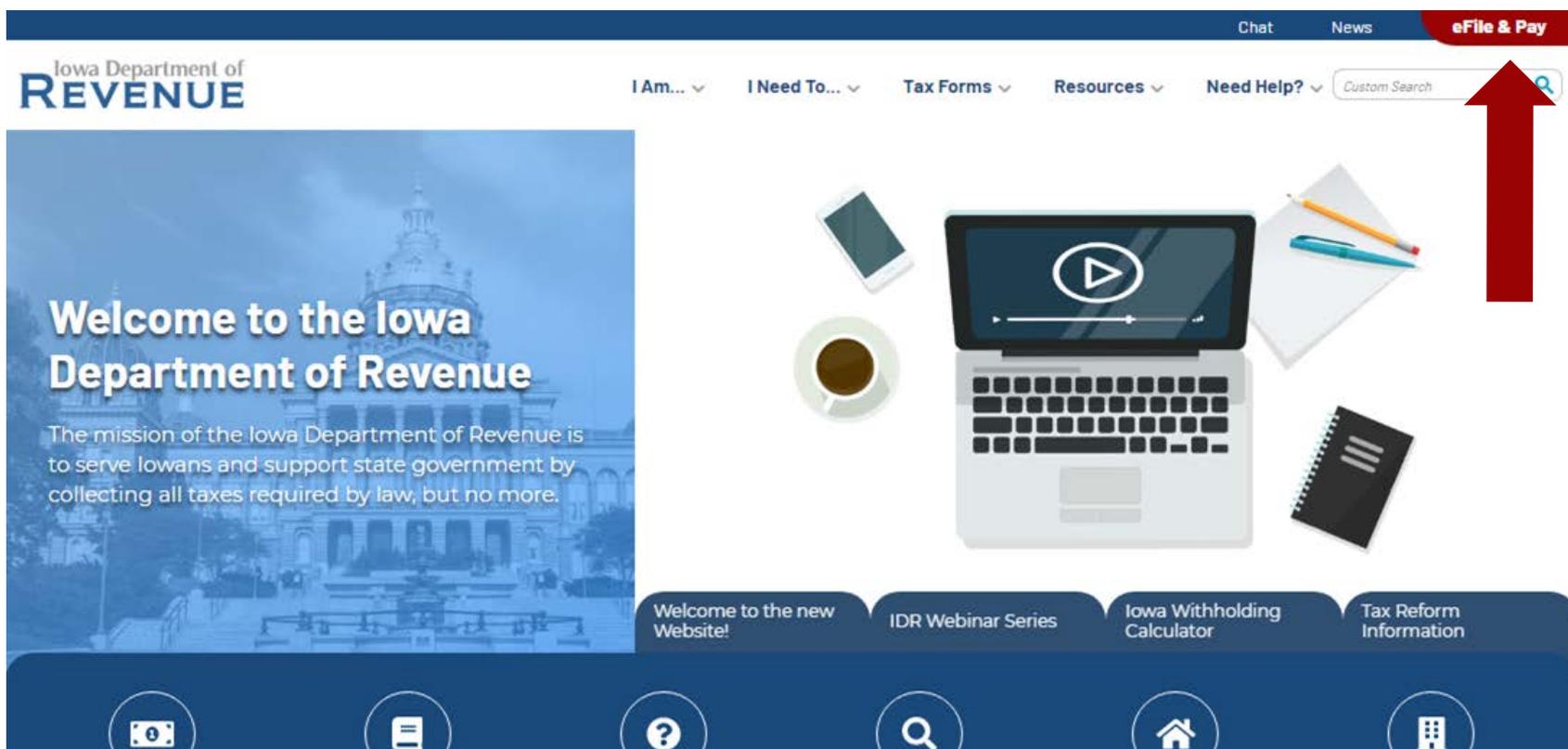
- Do it Yourself
 - Manually enter W-2s using the new W-2 Key & Send function on eFile & Pay.
- Use a Service Provider or Software Vendors
 - 30 vendors are currently registered
 - Vendors are listed on the IDR website
 - <https://tax.iowa.gov/w-2-1099-software-vendor-list>



Submitting Wage Statements & Information Returns

Log in to eFile & Pay

- Visit the Department's eFile & Pay web application:



Log in to eFile & Pay

- Enter your Business eFile Number (BEN) to login.

Login

Business Taxes:

Enter your BEN, select Business Taxes, and press CONTINUE.

Business eFile Number (BEN): (8 digit number mailed to you)

Business Taxes (Withholding, Sales, Use, Excise, LPG Fuel, and Motor Fuel)

Log in to eFile & Pay

- If you are a Service Provider enter your BEN, not the BEN of your client.



- Verify that the BEN and Employer Legal Name match the information for the W-2 Wage Statement file you are about to upload.

Log in to eFile & Pay

- Enter the User ID and Password



The screenshot shows a web browser window with the following elements:

- Header:** "Business eFile Number: 88771054 Legal Name: LEGALNM-733" on the left and "FAQs | Help | IDR Home" on the right.
- Section Header:** "Log In >" in blue text.
- Instructions:** "Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first-time, before you used the web, please enter your 8 digit telephone password to gain access."
- User Authentication Box:**
 - Business eFile Number: 88771054
 - Legal Name: LEGALNM-733
 - Enter User ID:
 - Enter Web Password:
 - Buttons: "EXIT" and "LOG IN"

W-2 Key & Send

- Select W-2 Key & Send from Main Menu.
**Sub users will need access granted by their account administrator.*

Main Menu >

DEMO ON/OFF

Press this button to demo system.

Select an Option

Select a tax type to file a return and make a payment.

- [Withholding](#)

Select a report to submit.

- [W-2 Wage Statement Upload](#)
- [W-2 Key & Send](#) ←
- [1099 Information Return Upload](#)

Select an administrative function to perform.

- [Add/Edit Users](#)
- [Change a Profile](#)
- [File for Your Clients](#)
- [Apply for an additional permit](#)
- [Make a Payment \(You must e](#)
- [Cancel a Payment](#)
- [Cancel a Payment For Your](#)
- [Apply to change/cancel a p](#)

W-2 Key & Send

- Select the withholding permit number from the drop down menu, then click “CONTINUE”.

Select a Permit



Select Permit Number to file for, then press CONTINUE.

Select a Permit Number

Permit Number:

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

W-2 Key & Send

- Select the tax year from the drop down menu.
- Enter the sum totals (dollars and cents) of all W-2s to be submitted, then click “CONTINUE”.
- Maximum of 50 W-2s per report.

The Department is collecting specific data from W-2s. Read each line carefully to ensure the correct data is entered.

W-3 Totals Declaration >

W-3 Totals Declaration

Select the Tax Year of your W-2 Wage and Tax Statements: 2019 ▼

Enter the totals (dollars and cents) of all your W-2 Wage and Tax Statements. Sums of the amounts you enter into the W-2 Detail Entry screens that follow must balance with the totals you declare here.

For full instructions on completing your W-2 filing, please view the Iowa [W-2 Key & Send Help](#) page.

Total number of W-2 forms being filed in this transmittal:	<input type="text" value="3"/>
Total amount from forms W-2 box 1, Wages, tips, other compensation:	\$ <input type="text" value="238701.79"/>
Total amount from forms W-2 box 2, Federal income tax withheld:	\$ <input type="text" value="43310.89"/>
Total amount from forms W-2 box 12a, Coded amount:	\$ <input type="text" value="34500.00"/>
Total amount from forms W-2 box 12b, Coded amount:	\$ <input type="text" value="1313.30"/>
Total amount from forms W-2 box 12c, Coded amount:	\$ <input type="text" value="448.00"/>
Total amount from forms W-2 box 12d, Coded amount:	\$ <input type="text" value="322.19"/>
W-2 Box 15, State Employer's state ID number (Iowa Withholding Permit Number):	<input type="text" value="██████████-001"/>
Total amount from forms W-2 box 16, State wages, tips, etc. [for Iowa only]:	\$ <input type="text" value="238701.79"/>
Total amount from forms W-2 box 17, State income tax [for Iowa only]:	\$ <input type="text" value="6557.29"/>

➔

W-2 Key & Send

- Enter W-2 information, then click “CONTINUE” to proceed to next entry.
- System confirms the number of W-2s entered and expected at bottom of screen.

The Department is collecting specific data from W-2s. Read each line carefully to ensure the correct data is entered.

W-2 Detail Entry >

Enter detail as prompted for each W-2 Wage and Tax Statement.

For full instructions on completing your W-2 filing, please view the [Iowa W-2 Key & Send Help](#) page.

W-2 Detail Entry

Tax Year: 2019

W-2 box a, Employee's social security number:

W-2 box e, Employee's name:

First: Middle Initial: Last:

W-2 box 1, Wages, tips, other compensation:	Amount:	\$	<input type="text" value="87253.99"/>
W-2 box 2, Federal income tax withheld:	Amount:	\$	<input type="text" value="15005.44"/>
W-2 box 12a	Code:	<input type="text" value="DD"/>	Amount: \$ <input type="text" value="11500.00"/>
W-2 box 12b	Code:	<input type="text" value="L"/>	Amount: \$ <input type="text" value="400.55"/>
W-2 box 12c	Code:	<input type="text" value="P"/>	Amount: \$ <input type="text" value="142.00"/>
W-2 box 12d	Code:	<input type="text" value="G"/>	Amount: \$ <input type="text" value="115.44"/>
W-2 Box 15, State Employer's state ID number (Iowa Withholding Permit Number):			<input type="text" value="██████████-001"/>
W-2 box 16, State wages, tips, etc. [for Iowa only]:	Amount:	\$	<input type="text" value="87253.99"/>
W-2 box 17, State income tax [for Iowa only]:	Amount:	\$	<input type="text" value="2202.49"/>

W-2 form sequence: 1 of 3

W-2 Key & Send

- After entering all W-2s, the system confirms the sum totals for W-2s entered by user.
- Totals must match the W-3 Totals Declaration page completed by user.
- Errors will be reported at the top of the screen in bold red font.
- Use “BACK” button to make needed corrections.

Verify W-3 Wage and Tax Statement Transmittal >

Please review the information shown below. To make corrections, click BACK. To save your tax information and continue filing later, click SAVE & FINISH LATER. To finish filing, read the declaration statement below and click I AGREE, SUBMIT.

The sum of the W-2 box 12a detail amounts you entered must equal the corresponding Total amount you declared on W-3. Please try again.

Verify W-3 Wage and Tax Statement Transmittal

Tax Year	2019
Total number of W-2 forms	3
Total amount from forms W-2 box 1, Wages, tips, other compensation	\$238,701.79
Total amount from forms W-2 box 2, Federal income tax withheld	\$43,310.89
Total amount from forms W-2 box 12a, Coded amount	\$34,300.00
Total amount from forms W-2 box 12b, Coded amount	\$1,313.20
Total amount from forms W-2 box 12c, Coded amount	\$448.00
Total amount from forms W-2 box 12d, Coded amount	\$322.19
W-2 Box 15, State Employer's state ID number (Iowa Withholding Permit Number)	52-1132611-001
Total amount from forms W-2 box 16, State wages, tips, etc. [for Iowa only]	\$238,701.79
Total amount from forms W-2 box 17, State income tax [for Iowa only]	\$6,557.29

Declaration Statement: Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

User ID: Lgl733Admin

BACK SAVE & FINISH LATER I AGREE, SUBMIT

W-2 Key & Send

- After correcting errors OR if no errors listed, click “I AGREE, SUBMIT”.

Verify W-3 Wage and Tax Statement Transmittal >

Please review the information shown below. To make corrections, click BACK. To save your tax information and continue filing later, click SAVE & FINISH LATER. To finish filing, read the declaration statement below and click I AGREE, SUBMIT.

Verify W-3 Wage and Tax Statement Transmittal

Tax Year	2019
Total number of W-2 forms	3
Total amount from forms W-2 box 1, Wages, tips, other compensation	\$238,701.79
Total amount from forms W-2 box 2, Federal income tax withheld	\$43,310.89
Total amount from forms W-2 box 12a, Coded amount	\$34,500.00
Total amount from forms W-2 box 12b, Coded amount	\$1,313.30
Total amount from forms W-2 box 12c, Coded amount	\$448.00
Total amount from forms W-2 box 12d, Coded amount	\$322.19
W-2 Box 15, State Employer's state ID number	██████████-001 (Iowa Withholding Permit Number)
Total amount from forms W-2 box 16, State wages, tips, etc. [for Iowa only]	\$238,701.79
Total amount from forms W-2 box 17, State income tax [for Iowa only]	\$6,557.29

Declaration Statement: Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

User ID: Lgl733Admin



W-2 Key & Send

- Users will receive a Transmittal Confirmation listing the following:
 - 10-digit confirmation #
 - Date
 - Time
 - User ID that submitted the report.
- Options to Print or Email confirmation page.

W-3 Wage and Tax Statement Transmittal - Confirmation >

Please print this page for your records.

W-3 Wage and Tax Statement Transmittal Confirmation

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Confirmation Number: 9308000001
Confirmation Date and Time: 11/4/2019 7:41:12 AM CT
User ID: Lgl733Admin

Tax Year	2019
Total number of W-2 forms	3
Total amount from forms W-2 box 1, Wages, tips, other compensation	\$238,701.79
Total amount from forms W-2 box 2, Federal income tax withheld	\$43,310.89
Total amount from forms W-2 box 12a, Coded amount	\$34,500.00
Total amount from forms W-2 box 12b, Coded amount	\$1,313.30
Total amount from forms W-2 box 12c, Coded amount	\$448.00
Total amount from forms W-2 box 12d, Coded amount	\$322.19
W-2 Box 15, State Employer's state ID number (Iowa Withholding Permit Number)	██████████-001
Total amount from forms W-2 box 16, State wages, tips, etc. [for Iowa only]	\$238,701.79
Total amount from forms W-2 box 17, State income tax [for Iowa only]	\$6,557.29

[MAIN MENU](#) [PRINT](#) [EMAIL CONFIRMATION](#) [EXIT](#)

Upload a File

- Select W-2 Wage Statement Upload.
- Service Providers and Bulk Filers will select “File for Client” if uploading on behalf of a client.

Main Menu > DEMO ON/OFF Press this button to demo system.

NOTE!! Your password expires in 5 days. Please select [Change a Profile](#) below, if your Web Password will expire before your next login.

Be sure to reset the answers to your Password Hint Questions if you do NOT remember your original entries.

Select an Option

Select a tax type to file a return and make a payment.

- [Withholding](#)

Select a report to submit.

- [W-2 Wage Statement Upload](#) ←
- [W-2 Key & Send](#)
- [1099 Information Return Upload](#)

Select an administrative function to perform.

▪ Add/Edit Users	▪ Make a Payment (You must efile Return first)
▪ Change a Profile	▪ Cancel a Payment
▪ File for Your Clients ←	▪ Cancel a Payment For Your Client
▪ Apply for an additional permit	▪ Apply to change/cancel a permit

Upload a File

- Click “UPLOAD NEW FILE”.

BEN: 88771054 Name: DBA-5788 [FAQs](#) | [Help](#) | [IDR Home](#)

W-2 Wage Statement Upload >

[Instructions](#)

[UPLOAD NEW FILE...](#) [REFRESH](#) [MAIN MENU](#)

File Name	TimeStamp	Status	Details	Results

[UPLOAD NEW FILE...](#) 

Actions
To print a copy of the confirmation, click the Download Result link in the Results column. Click the BACK button to return to the previous page; Click the REFRESH button to update the contents of this page; Click the MAIN MENU button if you do not wish to upload a W-2 Wage Statement file at this time.

[MAIN MENU](#) [REFRESH](#) [< BACK](#)

Upload a File

- Click the “Choose File” button to select a file to upload.

BEN: 88771054 Name: DBA-5788 [FAQs](#) | [Help](#) | [IDR Home](#)

W-2 Wage Statement Upload File Select >

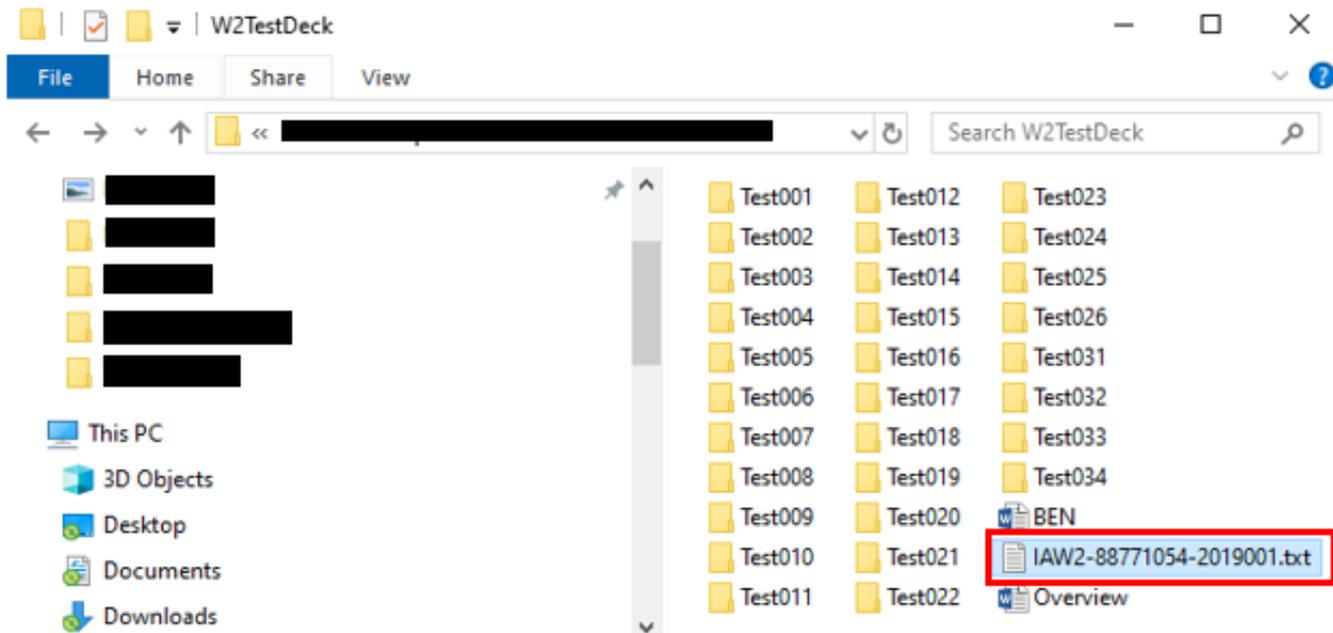
[Instructions](#)

Choose file to upload:

No file chosen

Upload a File

- Select the appropriate file for Iowa. In this example we are using IAW2-88771054-2019001.txt



Upload a File

- After you have selected your file, click the “UPLOAD” button.

W-2 Wage Statement Upload File Select >

Choose file to upload:

Choose File IAW2-887710...019001.txt

UPLOAD CANCEL

Upload a File

- Click the “REFRESH” button to complete the upload and obtain a Results File. Page contents will not update automatically.

W-2 Wage Statement Upload >

[Instructions](#)

[UPLOAD NEW FILE...](#) [REFRESH](#) [MAIN MENU](#)

File Name	TimeStamp	Status	Details	Results
IAW2-88771054-2019001.txt (17.99 KB)	10/2/2019 11:03:50 AM	IDLE	Waiting to process file...	
IAW2-88771054-2019019.txt (17.99 KB)	9/10/2019 12:45:03 PM	Completed	File processed with no errors.	Download Result (0.03 KB)

[UPLOAD NEW FILE...](#)

Was My File Received?

- Once the page refreshes, the Details box will confirm if the file was processed with or without errors.
- Click on the “Download Results” link to confirm file acceptance.

W-2 Wage Statement Upload [Instructions](#)

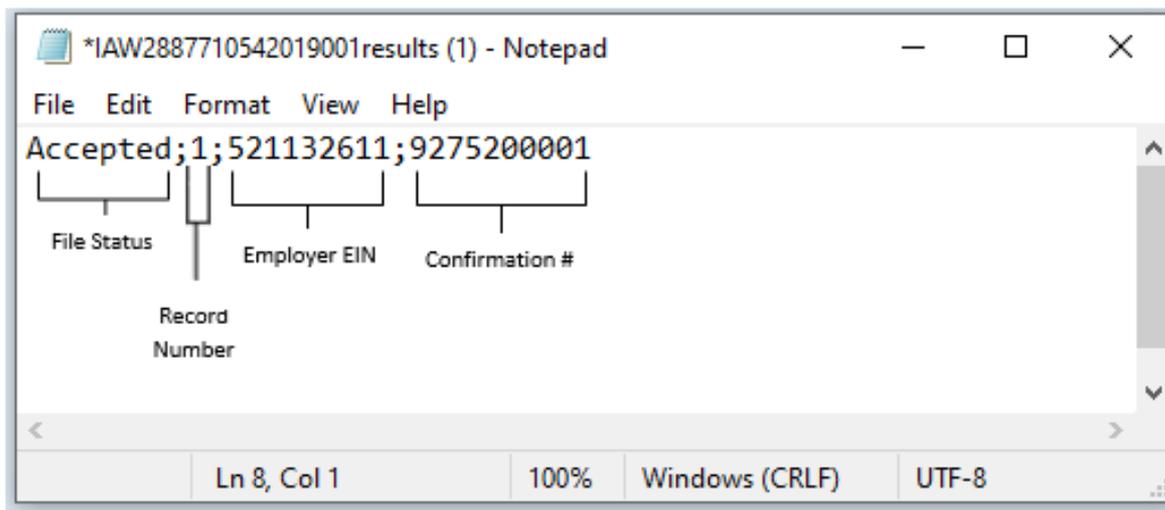
[UPLOAD NEW FILE...](#) [REFRESH](#) [MAIN MENU](#)

File Name	TimeStamp	Status	Details	Results
IAW2-88771054-2019001.txt (17.99 KB)	10/2/2019 11:03:50 AM	Completed	File processed with no errors.	Download Result (0.03 KB)
IAW2-88771054-2019019.txt (17.99 KB)	9/10/2019 12:45:03 PM	Completed	File processed with no errors.	Download Result (0.03 KB)

[UPLOAD NEW FILE...](#)

Was My File Received?

- For each W-2 or 1099 file Iowa receives, a corresponding Results File is issued.
- Results File will advise if upload was accepted or rejected.
- Rejected files must be corrected and resubmitted.



The screenshot shows a Notepad window titled "*IAW2887710542019001results (1) - Notepad". The text content is "Accepted;1;521132611;9275200001". Below the text, there are labels with brackets indicating the structure of the data: "File Status" under "Accepted", "Record Number" under "1", "Employer EIN" under "521132611", and "Confirmation #" under "9275200001". The Notepad interface includes a menu bar (File, Edit, Format, View, Help), a status bar at the bottom (Ln 8, Col 1, 100%, Windows (CRLF), UTF-8), and standard window controls.

Was My File Received?

- If there are errors within your file, they will be displayed here in the results.

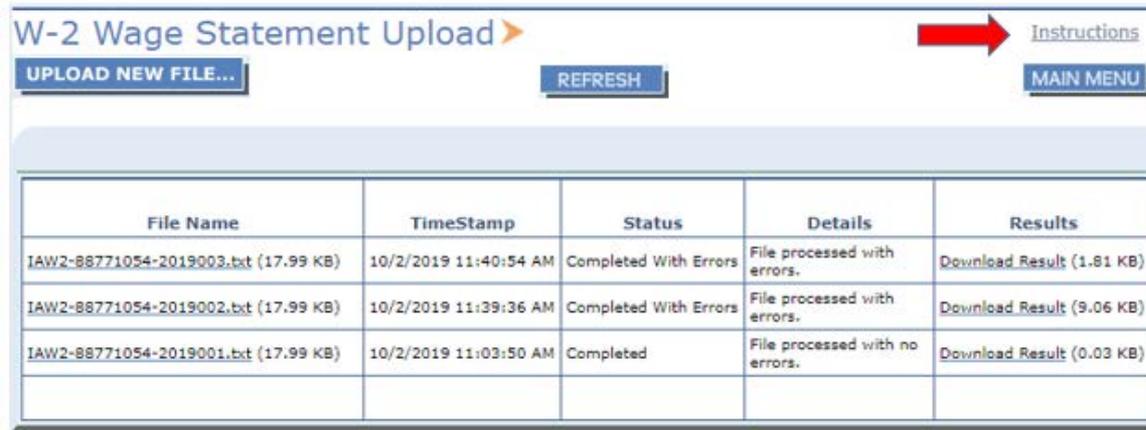
```
*IAW2887710542019003results - Notepad
File Edit Format View Help
Rejected;1;521132611;5;261007573;IAW231;RS record, if State Code 19 is reported in positions 3 - 4 and the
Rejected;1;521132611;5;261007573;IAW232;RS record, if State Code 19 is reported in positions 3 - 4 and the
Rejected;1;521132611;6;173008905;IAW231;RS record, if State Code 19 is reported in positions 3 - 4 and the
Rejected;1;521132611;6;173008905;IAW232;RS record, if State Code 19 is reported in positions 3 - 4 and the
Rejected;1;521132611;7;019003901;IAW231;RS record, if State Code 19 is reported in positions 3 - 4 and the
Rejected;1;521132611;7;019003901;IAW232;RS record, if State Code 19 is reported in positions 3 - 4 and the
```

File Status Employer EIN Employer Record Number Employee SSN Employee Record Number Error Code Error Code Description

Ln 21, Col 1 100% Windows (CRLF) UTF-8

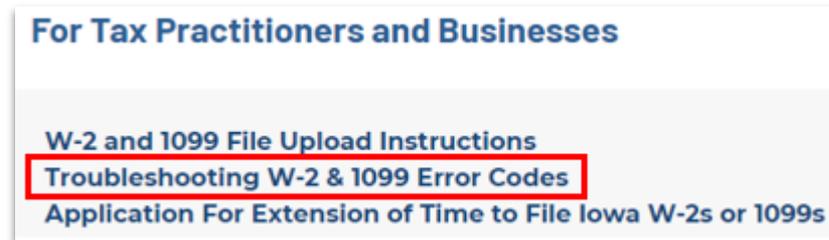
Resolving W-2 & 1099 Errors

- Click on “Instructions” link in upper right hand corner.



File Name	TimeStamp	Status	Details	Results
IAW2-88771054-2019003.txt (17.99 KB)	10/2/2019 11:40:54 AM	Completed With Errors	File processed with errors.	Download Result (1.81 KB)
IAW2-88771054-2019002.txt (17.99 KB)	10/2/2019 11:39:36 AM	Completed With Errors	File processed with errors.	Download Result (9.06 KB)
IAW2-88771054-2019001.txt (17.99 KB)	10/2/2019 11:03:50 AM	Completed	File processed with no errors.	Download Result (0.03 KB)

- Expand **For Tax Practitioners and Businesses** section, then click “Troubleshooting W-2 & 1099 Errors” link.



For Tax Practitioners and Businesses

- [W-2 and 1099 File Upload Instructions](#)
- [Troubleshooting W-2 & 1099 Error Codes](#)
- [Application For Extension of Time to File Iowa W-2s or 1099s](#)

Resolving W-2 & 1099 Errors

- Find applicable error code(s) and follow resolution instructions.
- Most common errors are due to data entry mistakes.
- The Department cannot assist users with errors that require software developer intervention.

W-2 Error Codes	1099 Error Codes	Error Level	Resolutions
IAW217	IAIR17	File	The Submitter's Employer Identification Number (EIN or TIN) is incomplete or missing within file. Contact your software provider for assistance. They will confirm where to update this information within your software program to correct your file.

How to File Corrected W-2s & 1099s

- **W-2s**
 - Create a new file using your software and upload it following the same steps as the original file.
or
 - Use W-2 Key & Send to submit the corrected W-2 information.
- **1099s**
 - Create a new filing using your software and upload following the same steps as the original file.

*Note: The Department will always use the last uploaded file for data purposes.
Duplicate W-2 & 1099 forms will be discarded.*

Do I Need Authorization to Upload my File to Iowa?

- **Businesses / Employers**
 - Must be registered with the Department by completing an Iowa Business Tax Permit Registration Application.
 - Use their assigned Business eFile Number (BEN) to access eFile & Pay to file W-2s and/or 1099s.
- **Bulk Filers & Payroll Service Providers**
 - Must be registered with the Department by completing an Application for Bulk Filing.
 - Use their assigned Business eFile Number (BEN) to access eFile & Pay and file on behalf of clients.

Submitting Test Files

- Testing is discretionary.
- Sample files may be uploaded through Iowa's eFile & Pay web application by setting to DEMO mode.
- **Software Vendors** and **Payroll Service Providers** who develop their own software can register their product(s) with the Iowa Department of Revenue.
 - Will obtain access to an eFile & Pay test site hosted in a User Acceptance Test (UAT) environment.
 - Once approved, company information will be listed on the Department's website as a resource to taxpayers.

Iowa Department of
REVENUE

Resources

Resources

tax.iowa.gov/businesses

The screenshot shows the Iowa Department of Revenue website. The header includes the logo, navigation links for 'I Am...', 'I Need To...', 'Tax Forms', 'Resources', and 'Need Help?', and a search bar. The 'Resources' dropdown menu is open, with 'A Business' highlighted. Below the header, a list of links is displayed: 'Home', 'Business Information', 'Tax Information', 'Payments', and 'W-2/1099 Filing Information'. Each link has a red plus icon to its right. A red arrow points to the 'A Business' option in the dropdown menu, and another red arrow points to the 'W-2/1099 Filing Information' link.

Iowa Department of
REVENUE

Chat News **eFile & Pay**

I Am... I Need To... Tax Forms Resources Need Help? Custom Search

An Individual Taxpayer
A Business
A Tax Professional
A Local Government

Home

Business Information  

Tax Information 

Payments 

W-2/1099 Filing Information 

Resources

Using the website, businesses can:

- Register for withholding permit.
- Apply for Extension of Time to File.
- Sign up for email updates on Electronic Filing of W-2 and 1099s.
- View step by step instructions regarding W-2 Wage Statement and 1099 Information Return File Uploads.
- View Common Error Codes and how to fix them.

Contact Us

Taxpayer Services:

- Phone: 1-800-367-3388 or 515-281-3114
- Email: idr@iowa.gov

W-2/1099 Filing Questions:

- idr1099w2developer@iowa.gov
- 1-800-428-9434 **Phone Line to be activated at later date**

Business Registration:

- <https://tax.iowa.gov/businesses/business-permit-registration>

Withholding Tax Information

- <https://tax.iowa.gov/withholding-tax-information>

Iowa Department of
REVENUE

Thank you!