

**Iowa Department of Revenue**  
**Electronic Reporting of Wage and Tax**  
**Statements and Information Returns**

[tax.iowa.gov](http://tax.iowa.gov)

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## Introduction

This publication is intended for software developers. It contains instructions for uploading files to the Iowa Department of Revenue via [tax.iowa.gov/efile-pay](https://tax.iowa.gov/efile-pay) and data formatting specifications for W-2 Wage and Tax Statements and 1099 Information Returns.

Caution: This publication refers to the annual reporting of W-2 Wage and Tax Statements to the Iowa Department of Revenue and should not be confused with quarterly wage reporting to Iowa Workforce Development for unemployment insurance purposes.

## Quick Tips

**Business eFile Number (BEN)** The Iowa Department of Revenue assigns a BEN to every business tax entity registering with the Department to withhold Iowa tax. The BEN is used by filers (employers/payers) and bulk filers (transmitters and payroll service providers) to log into Iowa eFile & Pay. A bulk filer must use its own BEN to log into eFile & Pay and must report the respective filer's (employer/payer) BEN on RV and K records when the filer withheld Iowa tax. A BEN is optional for filers who have not withheld Iowa tax, provided that they file through a transmitter or service provider.

**Include the Iowa withholding permit number**, when available, on every wage and tax statement and information return reportable to Iowa. It is required when Iowa tax was withheld and optional otherwise. It is commonly displayed with a hyphen between the second and third digits and the ninth and tenth digits: 12-3456789-012 For electronic reporting, omit the hyphens and report it as a twelve-digit number: 123456789012

**Payroll Service Providers** When reporting your client's BEN and 12-digit Iowa withholding permit number, they must match Iowa Department of Revenue records. Iowa requires them when reporting an Iowa tax withheld amount greater than zero.

**Transmitters** collect data from employers/payers and serve as a third-party pass-through to Iowa's eFile & Pay. A transmitter must use its own BEN to access eFile & Pay as a Bulk Filer, just as Payroll Service Providers do. Transmitters must register with the Iowa Department of Revenue in order to become an Iowa eFile & Pay Bulk Filer. The same business rules apply to a transmitter's file as to a service provider's.

**Software developers with questions** about Iowa W-2/1099 e-filing specifications may contact the Iowa Department of Revenue at: [IDR1099W2Developer@iowa.gov](mailto:IDR1099W2Developer@iowa.gov)

## Filing Requirements

The Iowa Department of Revenue accepts the following forms electronically:

- Form W-2, Wage and Tax Statements
- 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 and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form W-2G, Certain Gambling Winnings

The specifications in this publication are for filing tax years 2018, 2019 and 2020 during 2021. Iowa begins with federal specifications and record formats and then adds additional Iowa-specific requirements.

1. [SSA](#) – Social Security Administration EFW2 Publication 42-007, Specifications for Filing Form W-2 Electronically (EFW2) for Tax Year 2020.
2. [IRS](#) – IRS Publication 1220 Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G for Tax Year 2020.

**Iowa does not accept** other types of files (for example, PDFs scanned or created with any other software product).

**Iowa does not accept paper** W-2 wage and tax statements and 1099 information returns.

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## **Common Questions**

### **Does Iowa participate in Combined Reporting?**

The Social Security Administration (SSA) offers no Combined Reporting program for reporting W-2 wage and tax statements to both the Social Security Administration and state revenue agencies.

The Internal Revenue Service (IRS) offers Combined Federal/State Filing program (CF/SF) for reporting certain information returns to both the IRS and state revenue agencies, but the Iowa Department of Revenue does not participate in it.

### **Will Iowa accept: CD-ROMs; Cartridges; Flash drives; Floppy disks; Magnetic media; PDF files created at SSA website; or paper?**

No.

### **Do I need authorization to upload my file to Iowa?**

Transmitters registered as Bulk Filers with the Iowa Department of Revenue must use their own eFile & Pay credentials to upload withholding returns, wage and tax statements, and information returns on behalf of their software subscribers.

Payroll Service Providers registered as Bulk Filers with the Iowa Department of Revenue must use their own eFile & Pay credentials to upload withholding returns, wage and tax statements, and information returns on behalf of their clients.

Companies registered to file Iowa withholding returns use their existing eFile & Pay credentials to upload wage and tax statements and information returns for their own company if their software company does not otherwise provide transmitter service.

### **Is a transmittal letter required with my file?**

No. Do not include a transmittal letter.

### **How will I know the Department received my file?**

For each file Iowa receives, Iowa posts a corresponding results file. The results file reports one confirmation number per employer/payer filing that Iowa accepted. If there are issues with your data, the results file will report why your file (or parts of it) was rejected; error messages will be listed accordingly. You will need to correct the errors and resubmit a new file.

### **Is a test file required?**

Software vendors: Testing is required. Software vendors (and commercial payroll service providers who develop their own software) are issued login credentials for use on an eFile & Pay test site hosted in a User Acceptance Test (UAT) environment

after they register their product(s) with the Iowa Department of Revenue.

Software customers: Testing is discretionary. Sample files may be uploaded through Iowa's production eFile & Pay set to **DEMO** mode [tax.iowa.gov/e-file-pay](https://tax.iowa.gov/e-file-pay).

# Uploading Files

## Filenames

The W-2 filename must follow this pattern: "IAW2", hyphen, log-in BEN, hyphen, Control#, period, and "txt" where the hyphen has ASCII hex value x'2D'. Examples:

IAW2-12345678-2021001.txt (Control# equals the calendar year at present followed by a three-digit sequence number. This example is the first file uploaded in 2021.)

IAW2-12345678-202101231430.txt (Control# equals file creation date and time. This example depicts January 23, 2021 2:30p.m.)

The 1099 filename must follow this pattern: "IAIR", hyphen, log-in BEN, hyphen, Control#, period, and "txt" where the hyphen has ASCII hex value x'2D'. Examples:

IAIR-12345678-2021001.txt (Control# equals the calendar year at present followed by a three-digit sequence number. This example is the first file uploaded in 2021.)

IAIR-12345678-202101231430.txt (Control# equals file creation date and time. This example depicts January 23, 2021 2:30p.m.)

## Compressing files is optional

Iowa recommends compressing files to reduce transmission time, but do not compress more than one data file into a single zip archive file. Before zipping your file, name the original (unzipped file) according to the filename pattern described above. The resulting archive filenames should match the original. For example:

IAW2-12345678-2021001.zip; IAIR-12345678-2021001.zip

## Upload file using Iowa eFile & Pay

Log in: [Go to Iowa eFile & Pay \(tax.iowa.gov/efile-pay\)](https://tax.iowa.gov/efile-pay). Log in using the same credentials that you use to efile your Iowa withholding tax return.

Demo: If you intend to test, click the DEMO ON/OFF button on the Main Menu. When in DEMO mode, any file you upload will be checked without actually being filed. Uploading in DEMO mode will still generate a results file but will not issue confirmation numbers.

Upload: Select the option for uploading W-2 wage and tax statements or Information Returns file. Only taxpayers with a withholding permit and bulk filers have this option. Select the Browse button on the File Upload page, select the file you wish to send, and click the CONTINUE button. Wait for the file to upload; the screen will show progress.

Check results: Select the option for viewing uploaded W-2 wage and tax statement or Information Return results. Select the link corresponding to the file you uploaded.

# W-2 Reporting

## W-2 File Record Format

Iowa W-2 specifications are based on the Social Security Administration's [EFW2](#) format.

Iowa requires W-2 data to be recorded in ASCII. Each record must have a uniform length of 512 bytes, followed by a Carriage Return / Line Feed (CR/LF).

Iowa requires inclusion of the 'RS' State Wage Record to report State of Iowa revenue and taxation detail. Exclude quarterly unemployment compensation from this record.

Iowa requires inclusion of the 'RV' State Total Record that the SSA provides for state summaries; report totals of Iowa (State Code 19) 'RS' records reported since the last 'RE' Record. Exclude counts/amounts from 'RS' records corresponding to states other than Iowa.

Iowa requires numeric fields to be right-justified and zero filled leftward from the most significant digit (i.e. not blanks). Follow SSA rules for money fields; Iowa requires same.

Follow SSA specifications for sequence and frequency of EFW2 records except as noted below. Iowa uses records marked as 'Required' and disregards those marked as 'Optional'.

- **RA** Record – Submitter Record (**Required**, follow SSA specifications)
- **RE** Record – Employer Record (**Required**, follow SSA specifications)
- **RW** Record – Employee Wage Record (**Required**, follow SSA specifications)
- **RO** Record – Employee Wage Record (Optional, if used, follow SSA specs)
- **RS** Record – State Wage Record (**Required by Iowa**, follow SSA specs, including its rules for alpha/numeric fields and money fields, except as follows)
  - Taxing Entity Code (positions 5 – 9) disregarded, fill with blanks
  - Unemployment reporting (positions 195 – 242) disregarded, fill with blanks
  - State employer account number (positions 248 – 267) enter 12-digit Iowa Withholding Permit Number assigned by the Iowa Department of Revenue to an employer for the purpose of withholding Iowa income tax, filing Iowa withholding returns & remitting payments, and filing W-2 wage and tax statements to the Iowa Department of Revenue. This may be zeros if the employer has no Iowa Withholding permit and withheld no Iowa tax. Right-justify and zero fill.
  - Tax Type Code (position 308) fill with blank
  - Local Taxable Wages (positions 309 – 319) fill with zeros
  - Local Income Tax Withheld (positions 320 – 330) fill with zeros



- State Control Number (positions 331 – 337) fill with blanks
- Supplemental Data 1 (positions 338 – 412) fill with blanks
- Supplemental Data 2 (positions 413 – 487) fill with blanks
- **RT** Record – Total Record (**Required**, follow SSA specs)
- **RU** Record – Total Record (Optional, if used, follow SSA specs)
- **RV** Record – State of Iowa Total Record (**Required by Iowa**);
  - Record Identifier (positions 1 – 2) Constant “RV”.
  - Number of Iowa RS Records (positions 3 – 9) Enter the total number of State of Iowa Wage Records (RS records with State Code 19) reported since the last Employer Record (RE). Right-justify and zero fill.
  - Iowa Wages Tips and Other Compensation (positions 10 – 24) Enter the sum amount of all State of Iowa Wage Records (RS records with State Code 19) reported since the last Employer Record (RE). Right-justify and zero fill.
  - Iowa Income Tax Withheld (positions 25 – 39) Enter the sum amount of all State of Iowa Wage Records (RS records with State Code 19) reported since the last Employer Record (RE). Right-justify and zero fill.
  - Employer’s BEN (positions 40 – 47); this may be zeros if no Iowa tax was withheld and no Iowa permit was provided in the RS records.
  - Iowa Confirmation Number (positions 48 – 57) Enter all zeros
  - Blank (positions 58 – 512) Fill with blanks.
- **RF** Record – Final Record (**Required**, follow SSA specifications)

## W-2 File Data Edit Rules

Iowa applies Employer-Level rules only to files that pass all File-Level rules.

| Rule   | Iowa W-2 Rule Description   | Level |
|--------|---|-------|
| IAW201 | Filename must follow the filename pattern prescribed by Iowa for W-2. (See Uploading Files)   | File  |
| IAW202 | Value of BEN in filename must match the BEN used to log into eFile & Pay.   | File  |
| IAW203 | Filename must be unique, i.e. file of given filename must not have been uploaded previously.  | File  |
| IAW204 | Every record, positions 1 – 512 must contain only printable ASCII characters occurring within the hex range of x'20' through x'7E'. Positions 513 – 514 must contain record terminator Carriage Return Line Feed, ASCII characters hex value x'0D0A'. | File  |
| IAW205 | Each record must depict a valid record identifier in its first two positions: {RA, RE, RW, RO, RS, RT, RU, RV, RF}  | File  |
| IAW206 | RA record must occur once and only once on the file and it must be the first record.  | File  |
| IAW207 | RF record must occur once and only once on the file and it must be the last record.   | File  |

| <b>Rule</b> | <b>Iowa W-2 Rule Description</b>  | <b>Level</b> |
|-------------|---|--------------|
| IAW208      | RE record may only follow RA or RV record.  | File         |
| IAW209      | RW record may only follow RE, RO, RS, or another RW record. An RW record must follow RE record.   | File         |
| IAW210      | RO record, if included, may only follow RW record.  | File         |
| IAW211      | RS record may only follow RW, RO or another RS record.  | File         |
| IAW212      | RT record may only follow RW, RO or RS record.  | File         |
| IAW213      | RT record may only occur once per RE record.  | File         |
| IAW214      | RU record, if included, may only follow RT record.  | File         |
| IAW215      | RV record may only follow RU or RT record.  | File         |
| IAW216      | RV must occur once per RE record.   | File         |
| IAW217      | RA record, EIN: each character occurring in positions 3 through 11 must contain value between 0 and 9.  | File         |
| IAW218      | RA record, positions 217 - 273, Submitter Name must contain value other than all blanks.  | File         |
| IAW219      | RA record, positions 396 - 422, Contact Name must contain value other than all blanks.  | File         |
| IAW220      | RA record, positions 423 - 437, Contact Phone must contain value other than all blanks.   | File         |
| IAW221      | RE record, positions 3 - 6, Tax Year must be 2018 or after.   | Employer     |
| IAW222      | RE record, EIN: each character in positions 8 through 16 must contain value between 0 and 9.  | Employer     |
| IAW223      | RE record, positions 40 - 96, Employer Name must contain value other than all blanks.   | Employer     |
| IAW224      | RW record, SSN: each character in positions 3 through 11 must contain value between 0 and 9.  | Employer     |
| IAW225      | RW record, positions 12 - 26, Employee First Name must contain value other than all blanks.   | Employer     |
| IAW226      | RW record, positions 42 - 61, Employee Last Name must contain value other than all blanks.  | Employer     |
| IAW227      | RS record, positions 3 - 4, State Code must be between 01 and 56. Each character must contain value between 0 and 9.  | Employer     |
| IAW228      | RS record, positions 10 - 18, SSN must match the SSN in the preceding RW record   | Employer     |
| IAW229      | RS record, positions 19 - 33, Employee First Name must match the First Name in the preceding RW record  | Employer     |
| IAW230      | RS record, positions 49 - 68, Employee Last Name must match the Last Name in the preceding RW record  | Employer     |
| IAW231      | RS record, if State Code 19 is reported in positions 3 – 4 and the 12-digit Iowa Withholding Permit Number reported in positions 256 – 267 is greater than zeros, then that permit must be on file with the Iowa Department of Revenue. | Employer     |

| <b>Rule</b> | <b>Iowa W-2 Rule Description</b>   | <b>Level</b> |
|-------------|--|--------------|
| IAW232      | RS record, if State Code 19 is reported in positions 3 – 4 and the 12-digit Iowa Withholding Permit Number reported in positions 256 – 267 is greater than zeros, then that permit must correspond to the Employer’s Iowa Business Efile Number (BEN) reported in the next RV record.            | Employer     |
| IAW233      | RS record, positions 274 - 275, State Code must match positions 3 through 4 on the same RS record.   | Employer     |
| IAW234      | RS record, State Taxable Wages: each character in positions 276 through 286 must contain value between 0 and 9.  | Employer     |
| IAW235      | RS record, State Income Tax Withheld: each character in positions 287 through 297 must contain value between 0 and 9.  | Employer     |
| IAW236      | RV record, each character in positions 3 through 57 must contain value between 0 and 9.  | Employer     |
| IAW237      | RV record, positions 3 - 9, Number of Iowa RS Records must equal the number of RS records with State Code 19 since the previous RE record.   | Employer     |
| IAW238      | RV record, positions 10 - 24, Iowa Wages Tips and Other Compensation must equal the sum of RS record State Taxable Wages where State Code equals 19 since the previous RE record.  | Employer     |
| IAW239      | RV record, positions 25 - 39, Iowa Income Tax Withheld must equal the sum of RS record State Income Tax Withheld where State Code equals 19 since the previous RE record.  | Employer     |
| IAW240      | RV record, positions 48 - 57, Confirmation Number must equal zeros.  | Employer     |
| IAW241      | RV record, if an Employer Iowa Business Efile Number (BEN) greater than zero is reported in positions 40 – 47 then it must be on file with the Iowa Department of Revenue.   | Employer     |
| IAW242      | RV record, if Iowa Income Tax Withheld greater than zero is reported in positions 25 – 39 then the Employer Iowa Business Efile Number (BEN) reported in positions 40 – 47 must be greater than zero.  | Employer     |
| IAW243      | RS record, if State Code 19 is reported in positions 3 – 4 and a State Income Tax Withheld amount greater than zero is reported in positions 287 – 297 then a State Employer Account Number (12-digit Iowa Withholding Permit Number) greater than zero must be reported in positions 256 – 267. | Employer     |

## **W-2 Results File**

For each W-2 file Iowa receives, Iowa posts a corresponding results file, distinguished by the same filename as original W-2 file, but appended with “results”. e.g. IAW2-12345678-2021001**results.txt**

Warning: If the results file doesn't appear, remember to click the "REFRESH" button. Large files take longer to process, delaying the results file. An extremely large file containing many errors may cause the system to time out. If this happens to you, try uploading a smaller file in an effort to identify a common error existing in multiple records, then fix that error everywhere that it occurs in the large file before uploading it.

The results file reports the outcome of Iowa processing:

- When the W-2 file fails one or more File-Level rules, the results file lists all of the File-Level failures that occurred: Record sequence; Rule; and Rule Description. For example, "25; IAW216; RV must occur once per RE record." This entry means that the 25<sup>th</sup> record of the file failed rule IAW216 requiring RV record occur once per RE record.
- No Employer-Level rules are applied when a file fails one or more File-Level rules; the entire file is rejected.
- Employer-Level rules are applied when the W-2 file passes all File-Level rules.
  - Iowa assigns a distinct confirmation number to each employer (record set RE through RV) that passes all Employer-Level rules. (As an internal audit trail, Iowa's Rule Editor assigns a Confirmation Number to each RV record if that employer passes all edits; it leaves Confirmation equal to zeros if employer failed any edits.) The results file lists the Status; Employer sequence; Employer EIN; and Confirmation Number.

For example, "Accepted; 7; 001234567; 6361000012" means that Iowa accepted the filing for the 7<sup>th</sup> employer (corresponding to the 7<sup>th</sup> RE record) having EIN 001234567 and the confirmation number that the Iowa Department of Revenue assigned is 6361000012.

- When an employer fails one or more Employer-Level rules the results file lists all of the Employer-Level failures that occurred for that employer: Status; Employer sequence; Employer EIN; Employee sequence; Employee SSN; Rule; and Rule Description.

For example1, "Rejected; 52; 001234567; 123; 1230056789; IAW224; RW record, SSN: each character in positions 3 through 11 must contain value between 0 and 9." This entry means that Iowa rejected the 52<sup>nd</sup> employer (on or after 52<sup>nd</sup> RE record) having EIN 001234567 with 123<sup>rd</sup> employee (corresponding to the 123<sup>rd</sup> RW record after the given RE record) of SSN 1230056789 failed rule IAW224 requiring SSN: each character in positions 3 through 11 must contain value between 0 and 9.

For example2, "Rejected; 76; 001234567; 0; 0; IAW236; RV record, each character in positions 3 through 57 must contain value between 0 and 9." This

entry means that Iowa rejected the 76<sup>th</sup> employer (corresponding to the 76<sup>th</sup> RE record) having EIN 001234567 without regard to any particular employee sequence or SSN, failed rule IAW236 requiring of the RV record, each character in positions 3 through 57 must contain value between 0 and 9.

- A results file may contain a mixture of employers that pass and fail Employer-level rules. Those listed with confirmation numbers have passed Employer-Level rules and should not be retransmitted; those listed with rule violations must be corrected and retransmitted.

# Information Return Reporting

## Information Return File Record Format

Iowa Information Return specifications are based on the [IRS Publication 1220](#) format. While Iowa does not participate in the IRS Combined Federal/ State Filing (CS/SF) Program, Iowa does follow IRS formatting specifications for electronic filing Information Returns directly with Iowa.

Iowa requires Information Return data to be recorded in ASCII. Each record must have a uniform length of 750 bytes including the Carriage Return / Line Feed (CR/LF) at the end of the record.

Iowa requires inclusion of the 'K' State Totals Record that the IRS provides for state summaries; report totals of Iowa (State Code 19) 'B' records reported since the last 'A' Record. Exclude counts/amounts from 'B' records corresponding to states other than Iowa.

Iowa requires numeric fields to be right-justified and zero filled leftward from the most significant digit (i.e. not blanks). Follow IRS rules for money fields; Iowa requires same.

Follow IRS specifications for sequence and frequency of Information Return records except as noted below.

- **T** Record - Transmitter Record (**Required**, follow IRS specifications)
- **A** Record - Payer Record (**Required**, follow IRS specifications)
- **B** Record - Payee Record (**Required**, follow IRS format, but adjust as follows):
  - The IRS limits use of the "B" record to states participating in its CF/FS Program. Many states, including Iowa, do not participate in that program. For purposes of reporting to Iowa (not to the IRS) report state detail even if the given state doesn't participate in the IRS's CF/FS Program. If a payee has a reporting requirement for more than one state (including Iowa), separate "B" Records must be created for each state. Payer must apportion payee amounts among each state accordingly. Do not combine the amounts for all states into one state "B" record.
  - Payee's Taxpayer Identification Number (TIN) (positions 12 – 20) Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters. If an identification number has been applied for but not received, enter zeros rather than blanks; this is a departure from the IRS requirement.
  - State of Iowa Withholding Permit Number (positions 663 – 674) when "B" record reports Iowa-specific information, enter the 12-digit Iowa Withholding Permit Number assigned by the Iowa Department of Revenue to the payer for the purpose of withholding Iowa income tax, filing Iowa withholding returns & remitting payments, and filing information returns to

the Iowa Department of Revenue. This may be zeros if the payer has no Iowa Withholding permit and withheld no Iowa tax. When “B” record reports state information that’s not Iowa, enter zeros.

- Other Iowa Amount 1 (positions 675 – 686) Amount must be right-justified and unused positions must be zero-filled. Zeros when none or not applicable.

Tax Year 2020 corresponds to 1099-MISC Line 17 State Income; 1099-NEC Line 7 State Income; 1099-R Line 16 State Distributions; W-2G Line 14 State Winnings. Tax Years 2018 and 2019 corresponds to 1099-MISC Line 18 State Income; 1099-R Line 14 State Distributions; W-2G Line 14 State Winnings.

- Blank (positions 687 – 722) enter blanks
- State Income Tax Withheld (positions 723 – 734) amount must be right justified and unused positions must be zero-filled. Zeros when none.
- Local Income Tax Withheld (positions 735 – 746) amount must be right justified and unused positions must be zero-filled. Zeros when none.
- Combined Federal/State Code (positions 747 – 748) Report the ANSI (FIPS) State Numeric Code of the state reported in the “B” record. The United States Census Bureau [census.gov/library/reference/code-lists/ansi/ansi-codes-for-states.html](https://www.census.gov/library/reference/code-lists/ansi/ansi-codes-for-states.html) maintains a complete list of FIPS State Codes, the basis for the subset used in IRS Pub 1220.
- **C** Record - End of Payer Record (**Required**, follow IRS specifications)
- **K** Record - State Totals Record (**Required**, follow IRS format, but adjust as follows):
  - The IRS limits use of the “K” record to states participating in its CF/FS Program. Iowa does not participate in that program. For purposes of reporting to Iowa (not to the IRS) use one “K” record to report Iowa totals, even when “B” records for other states were reported. Do not include totals for other states within the Iowa “K” record. Do not report separate “K” records for other states.
  - Blank (positions 508 – 681) enter blanks
  - Payer BEN (positions 682 – 689); this may be zeros if no Iowa tax was withheld and no Iowa permit was provided in the “B” records.
  - Confirmation Number (positions 690 – 699) enter all zeros
  - Blank (positions 700 – 706) enter blanks
  - State Income Tax Withheld Total (positions 707 – 724) zeros when none; never blank.
  - Local Income Tax Withheld Total (positions 725 – 742) zeros when none; never blank.
  - Combined Federal/State Code (positions 747 – 748) Report the ANSI (FIPS) State Numeric Code of the state reported in the “B” record. The United States Census Bureau [census.gov/library/reference/code-lists/ansi/ansi-codes-for-states.html](https://www.census.gov/library/reference/code-lists/ansi/ansi-codes-for-states.html) maintains a complete list of FIPS State Codes, the basis for the subset used in IRS Pub 1220. Use 19 for Iowa.
- **F** Record - End of Transmission Record (**Required**, follow IRS specifications)

## Information Return File Data Edit Rules

Iowa applies Payer-Level rules only to files that pass all File-Level rules.

| Rule   | Iowa Information Return Rule Description  | Level |
|--------|---|-------|
| IAIR01 | Filename must follow the filename pattern prescribed by Iowa for information returns. (See Uploading Files)   | File  |
| IAIR02 | Value of BEN in filename must match the BEN used to log into eFile & Pay.   | File  |
| IAIR03 | Filename must be unique, i.e. file of given filename must not have been uploaded previously.  | File  |
| IAIR04 | Every record, positions 1 – 748 must contain only printable ASCII characters occurring within the hex range of x'20' through x'7E'. Positions 749 – 750 must contain record terminator Carriage Return Line Feed, ASCII characters hex value x'0D0A'. | File  |
| IAIR05 | Each record must depict a valid record identifier in its first position: {T, A, B, C, K, F}   | File  |
| IAIR06 | 'T' record must occur once and only once on the file and it must be the first record.   | File  |
| IAIR07 | 'F' record must occur once and only once on the file and it must be the last record.  | File  |
| IAIR08 | 'A' record may only follow 'T' or 'K' record.   | File  |
| IAIR09 | Rule is not used.   | File  |
| IAIR10 | Rule is not used.   | File  |
| IAIR11 | 'B' record may only follow an 'A' record or another 'B' record.   | File  |
| IAIR12 | 'C' record may only follow a 'B' record.  | File  |
| IAIR13 | 'C' record must occur once per 'A' record.  | File  |
| IAIR14 | Rule is not used.   | File  |
| IAIR15 | 'K' record must follow a 'C' record.  | File  |
| IAIR16 | One 'K' record for State Code 19 must occur once per 'A' record.  | File  |
| IAIR17 | 'T' record, Transmitter's Taxpayer Identification Number (TIN): each character occurring in positions 7 through 15 must contain value between 0 and 9.  | File  |
| IAIR18 | 'T' record, positions 30 - 69, Transmitter Name must contain value other than all blanks.   | File  |
| IAIR19 | 'T' record, positions 304 - 343, Contact Name must contain value other than all blanks.   | File  |
| IAIR20 | 'T' record, positions 344 - 358, Contact Telephone Number must contain value other than all blanks.   | File  |
| IAIR21 | 'A' record, positions 2 - 5, Payment Year must be 2018 or after.  | Payer |



| <b>Rule</b> | <b>Iowa Information Return Rule Description</b>  | <b>Level</b> |
|-------------|--|--------------|
| IAIR22      | 'A' record, Payer's Taxpayer Identification Number (TIN): each character in positions 12 through 20 must contain value between 0 and 9.  | Payer        |
| IAIR23      | 'A' record, positions 53 - 92, First Payer Name Line must contain value other than all blanks.   | Payer        |
| IAIR24      | 'B' record, Payee's Taxpayer Identification Number (TIN): each character in positions 12 through 20 must contain value between 0 and 9.  | Payer        |
| IAIR25      | Rule is not used.  | Payer        |
| IAIR26      | 'B' record, positions 248 - 287, First Payee Name Line must contain value other than all blanks.   | Payer        |
| IAIR27      | 'B' record, positions 747 - 748, State Code must be between 01 and 56. Each character must contain value between 0 and 9.  | Payer        |
| IAIR28      | Rule is not used.  | Payer        |
| IAIR29      | Rule is not used.  | Payer        |
| IAIR30      | Rule is not used.  | Payer        |
| IAIR31      | 'B' record, if State Code 19 is reported in positions 747 – 748 and the 12-digit Iowa Withholding Permit Number reported in positions 663 – 674 is greater than zeros, then that permit must be on file with the Iowa Department of Revenue.   | Payer        |
| IAIR32      | 'B' record, if State Code 19 is reported in positions 747 – 748 and the 12-digit Iowa Withholding Permit Number reported in positions 663 – 674 is greater than zeros, then that permit must correspond to the Payer's Iowa Business Efile Number (BEN) reported in the next 'K' record. | Payer        |
| IAIR33      | Rule is not used.  | Payer        |
| IAIR34      | 'B' record, Amount: each character in positions 675 - 686 must contain value between 0 and 9. The purpose of this amount varies by form (1099-MISC, 1099-R, W-2G) and must be zeros when not used.   | Payer        |
| IAIR35      | 'B' record, State Income Tax Withheld: each character in positions 723 through 734 must contain value between 0 and 9.   | Payer        |
| IAIR36      | 'K' record, each character in positions 2 through 9, 16 through 303, 682 through 699, and 707 through 742 must contain value between 0 and 9.  | Payer        |
| IAIR37      | 'K' record, positions 2 - 9, Number of [Iowa] Payees must equal the number of 'B' records with State Code 19 since the previous 'A' record.  | Payer        |
| IAIR38      | Rule is not used.  | Payer        |
| IAIR39      | 'K' record, positions 707 - 724, Iowa Income Tax Withheld must equal the sum of 'B' record State Income Tax Withheld where State Code equals 19 since the previous 'A' record.   | Payer        |

| <b>Rule</b> | <b>Iowa Information Return Rule Description</b>   | <b>Level</b> |
|-------------|---|--------------|
| IAIR40      | 'K' record, positions 690 - 699, Confirmation Number must equal zeros.  | Payer        |
| IAIR41      | 'K' record, if a Payer Iowa Business Efile Number (BEN) greater than zero is reported in positions 682 – 689 then it must be on file with the Iowa Department of Revenue.   | Payer        |
| IAIR42      | 'K' record, if Iowa Income Tax Withheld greater than zero is reported in positions 707 – 724 then the Payer's Iowa Business Efile Number (BEN) must be reported in positions 682 – 689.   | Payer        |
| IAIR43      | 'B' if State Code 19 is reported in positions 747 – 748 and a State Income Tax Withheld amount greater than zero is reported in positions 723 – 734 then the payer's 12-digit Iowa Withholding Permit Number must be reported in positions 663 – 674. | Payer        |

## Information Return Results File

For each Information Return file Iowa receives, Iowa posts a corresponding results file, distinguished by the same filename as original Information Return file, but appended with "results". e.g. IAIR-12345678-2021001**results.txt**

Warning: If the results file doesn't appear, remember to click the "REFRESH" button. Large files take longer to process, delaying the results file. An extremely large file containing many errors may cause the system to time out. If this happens to you, try uploading a smaller file in an effort to identify a common error existing in multiple records, then fix that error everywhere that it occurs in the large file before uploading it.

The results file reports the outcome of Iowa processing:

- When the information return file fails one or more File-Level rules, the results file lists all of the File-Level failures that occurred: Record sequence; Rule; and Rule Description. For example, "25; IAIR11; 'B' record may only follow an 'A' record or another 'B' record." This entry means that the 25<sup>th</sup> record of the file failed rule IAIR11 requiring 'B' record to follow an 'A' record or another 'B' record.
- No Payer-Level rules are applied when a file fails one or more File-Level rules; the entire file is rejected.
- Payer-Level rules are applied only when the information return file passes all File-Level rules.
  - Iowa assigns a distinct confirmation number to each payer (record set 'A' through 'K') that passes all Payer-Level rules. (As an internal audit trail, Iowa's Rule Editor assigns a Confirmation Number to each 'K' record if that Payer passes all edits; it leaves Confirmation equal to zeros if the payer failed any edits.) The results file lists the Status; Payer sequence; Payer TIN; and

## Confirmation Number.

For example, “Accepted; 7; 001234567; 6361000012” means that Iowa accepted the filing for the 7<sup>th</sup> payer (corresponding to the 7<sup>th</sup> ‘A’ record) having Payer TIN 001234567 and the confirmation number that the Iowa Department of Revenue assigned is 6361000012.

- When a payer fails one or more Payer-Level rules the results file lists all of the Payer-Level failures that occurred for that Payer: Status; Payer sequence; Payer TIN; Payee sequence; Payee TIN; Rule; and Rule Description.

For example1, “Rejected; 52; 001234567; 123; 1230056789; IAIR24; ‘B’ record, Payee’s Taxpayer Identification Number (TIN): each character in positions 12 through 20 must contain value between 0 and 9.” This entry means that Iowa rejected the 52<sup>nd</sup> Payer (on or after 52<sup>nd</sup> ‘A’ record) having Payer TIN 001234567 with 123<sup>rd</sup> payee (corresponding to the 123<sup>rd</sup> ‘B’ record after the given ‘A’ record) of Payee TIN 1230056789 failed rule IAIR24 requiring each character of Payee’s TIN to contain value between 0 and 9.

For example2, “Rejected; 76; 001234567; 0; 0; IAIR36; ‘K’ record, each character in positions 2 through 9, 16 through 303, 682 through 699, and 707 through 742 must contain value between 0 and 9.” This entry means that Iowa rejected the 76<sup>th</sup> Payer (corresponding to the 76<sup>th</sup> ‘A’ record) having TIN 001234567 without regard to any particular payee sequence or TIN, failed rule IAIR36 requiring of the ‘K’ record, each specified character to contain value between 0 and 9.

- A results file may contain a mixture of payers that pass and fail Payer-level rules. Those listed with confirmation numbers have passed Payer-Level rules and should not be retransmitted; those listed with rule violations must be corrected and retransmitted.