Iowa Department of REVENUE

2022 Electronic Filing of W-2s and 1099s

December 14, 2022

Brent Park, Program Manager

Overview

- Tax Year 2022 Filing Requirements & Due Dates
- Accepted Forms and File Types
- Electronic Filing Options Available
- Step-By-Step Filing Instructions & Helpful Tips
- Penalty Information
- Available Resources

Tax Year 2022 Filing Requirements

Who	What	Is it Required?	Filing Due Date
Business with a withholding permit	Verified Summary of Payments (VSP)	No	No Longer Required
Business with W-2s	Must file W-2s containing Iowa Tax Withholding.	Yes	2/15/2023
Business with 1099s	Must file 1099s containing Iowa Tax Withholding.	Yes	2/15/2023
The Department will not issue permits for purposes of electronically filing 1099s or W-2s with no Iowa tax withholding.			

Only W-2s and 1099s containing Iowa Tax Withholding are required to be filed.

1099 Forms Accepted

- Form 1099-B, Proceeds From Broker & 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-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRSs Insurance Contracts, etc.

Iowa Does Not Accept

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

Does Iowa Participate in Combined Reporting?

- **The SSA does <u>not</u> offer a Combined Reporting** program for reporting W-2 wage statements to both the SSA and state revenue agencies

- Iowa **does <u>not</u> participate** in the IRS Combined Federal/State Filing program (CF/SF)

How to Submit W-2s & 1099s

- Do it Yourself
  - Manually enter W-2s, W-2Gs, 1099-Rs, 1099-Gs, 1099-NECs, and 1099-MISC using the Manual Key function on GovConnectIowa

- Use a Service Provider or Software Vendors
  - Upload a file on GovConnectIowa
  - Must support electronic filing of W-2s and 1099s to Iowa

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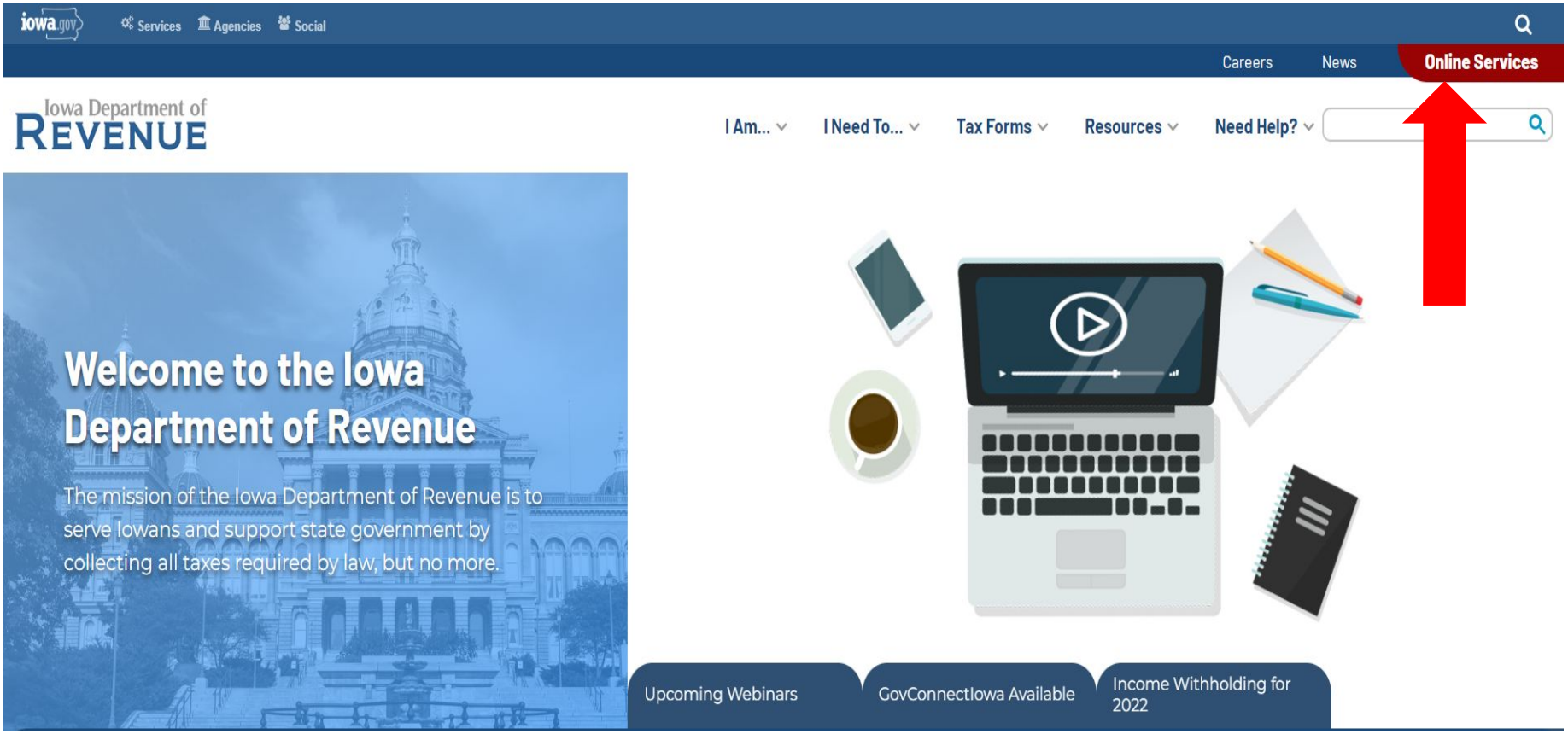
Submitting W-2/1099 Forms

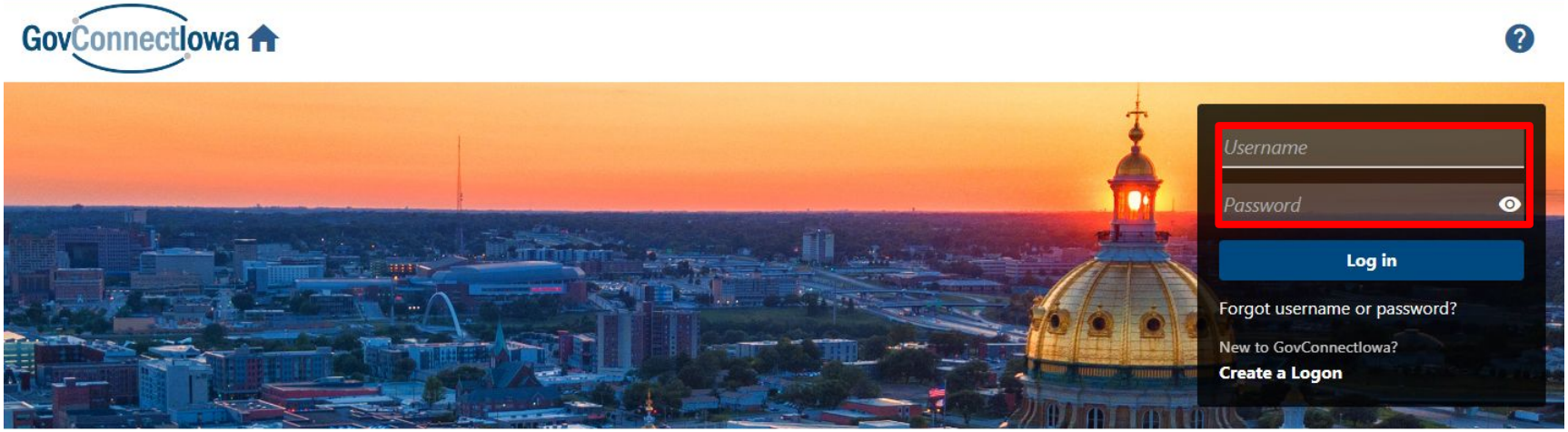
Log in to GovConnectIowa

- Visit GovConnectIowa



Log in to GovConnectIowa

- Enter your web logon information



Registration

Begin your registration for a new tax permit.

- Register a New Business
- Register as a Bulk Filer
- Create a Logon

Manage State of Iowa Licenses

Apply or renew licenses with various State of Iowa agencies.

- Iowa Alcoholic Beverages Division Licenses
- Iowa Department of Inspections and Appeals Licenses (food and lodging)
- Iowa Lottery Authority Licenses

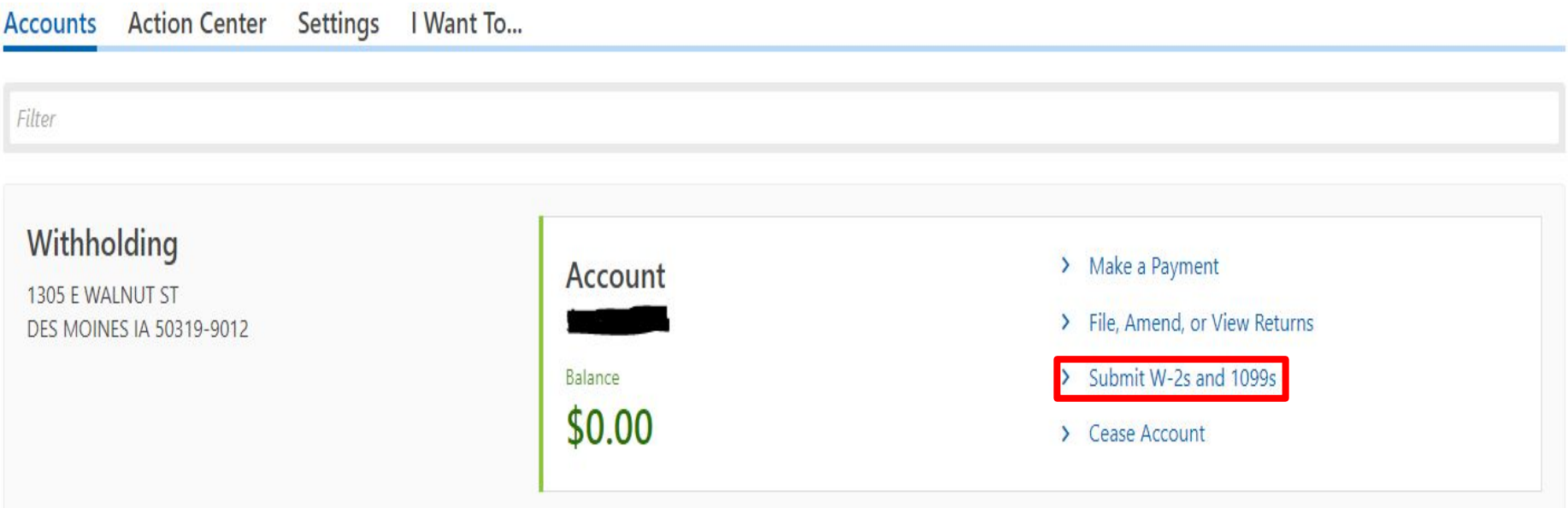
Returns & Payments

Submit returns, make payments, and more.

- File a Return
- Make a Payment
- Request Copy of Tax Return

Manual key W-2/1099

- Select “Submit W-2s and 1099” from the “Accounts” page
  - Administrators, Third Party Reps, and Employees of the business will need access granted by the business
  - Users must have access to their withholding account to file W-2s/1099s
  - Cancelled withholding permits have three years to access their account



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Manual key W-2/1099

- Select the “Manually key W-2 or 1099 forms” option
- Click “Next”

Submit W-2s and 1099s

Select Account Filing Options

Select your filing option

Upload bulk file submissions

Manually key W-2 or 1099 forms

Cancel Save Draft Previous Next

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Manual key W-2/1099

- Enter “Employer Information”

Submit W-2s and 1099s

Select Account | Filing Options | Employer

Employer Information

ID Type *
Required

Country
USA

ID *
Required

Street 1 *
Required

Company Name *
Required

Street 2

Withholding Account Number
[redacted]

City *
Required

State *
Required

Zip Code *
Required

Cancel | Save Draft | Previous | Next

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Manual key W-2/1099

- Enter the form year
- Select the forms type(s) to be filed

Submit W-2s and 1099s

Filing Options | Employer | Select Filing Options

Which types of returns do you need to file? Check all that apply.

- [x] W-2
- [x] 1099 MISC
- [x] 1099 NEC
- [x] W-2G
- [x] 1099-R
- [x] 1099-G

If you have other types of forms to submit, you must use the bulk file option.

Which year are you filing for?

Form Year

2022

Cancel | Save Draft | Previous | Next

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Manual key W-2/1099

- Enter employee information and earnings
- Complete all applicable fields to continue

W-2 | Record 1

Record 1

+ Add W-2 × Delete W-2

Employment Information

a. Employee SSN *
Required

Re-enter SSN

b. Employer FEIN
-*5555

c. Employer's name
TEST

Earnings Summary

1. Wages
0.00

2. Federal income tax withheld
0.00

3. Social security wages
0.00

4. Social security tax withheld
0.00

5. Medicare wages and tips
0.00

6. Medicare tax withheld
0.00

7. Social security tips
0.00

8. Allocated tips
0.00

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Manual key W-2/1099

- Employee information and earnings continued
- Complete all applicable fields to continue

f. Employee's Address

Country

USA

Street 1 *

Required

Street 2

City *

Required

State *

Required

Zip Code *

Required

14. Other

15. State (Code)

19

Employer's state ID number

[redacted]

16. State wages, tips, etc.

0.00

17. State income tax

0.00

18. Local wages, tips, etc.

0.00

19. Local Income Tax

0.00

+ Add W-2 X Delete W-2

Cancel Save Draft

Previous Next

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Manual key W-2/1099

- Confirm the number of each form entered

Submit W-2s and 1099s

Options | Employer | Select Filing Options | W-2 List | 1099 NEC List | Submit

Form Year
2022

Total W-2 forms
1

Total 1099 MISC Forms
0

Total 1099 NEC Forms
1

Total W-2G Forms
0

Total 1099-R Forms
0

Total 1099-G Forms
0

Total Forms
2

☑ I confirm the number of forms submitted is correct

Cancel | Save Draft | Previous | Submit

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Upload a File

- Select the “Upload bulk file submissions” option
- Click “Next”

Submit W-2s and 1099s

Filing Options

Select your filing option

Upload bulk file submissions

Manually key W-2 or 1099 forms

Cancel | Save Draft | Previous | Next

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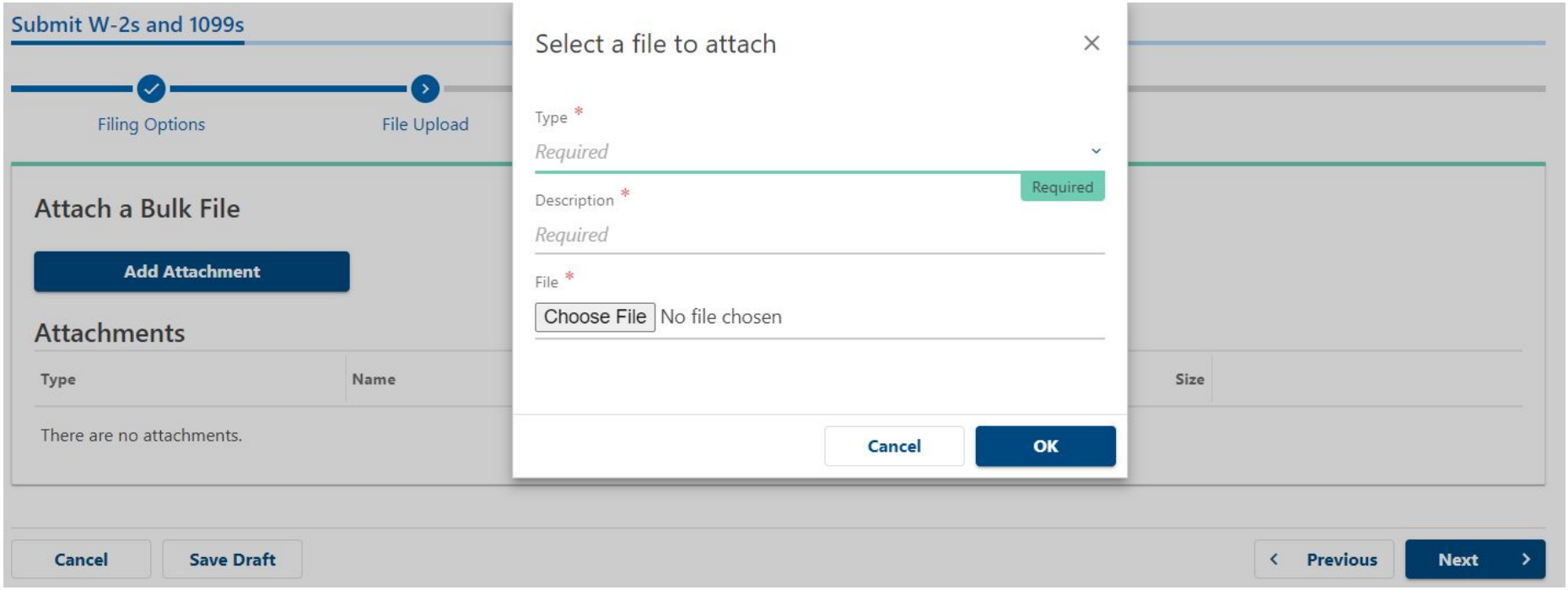
Upload a File

- Users will be directed to the “Attach a Bulk File” screen.
- Click “Add Attachment”



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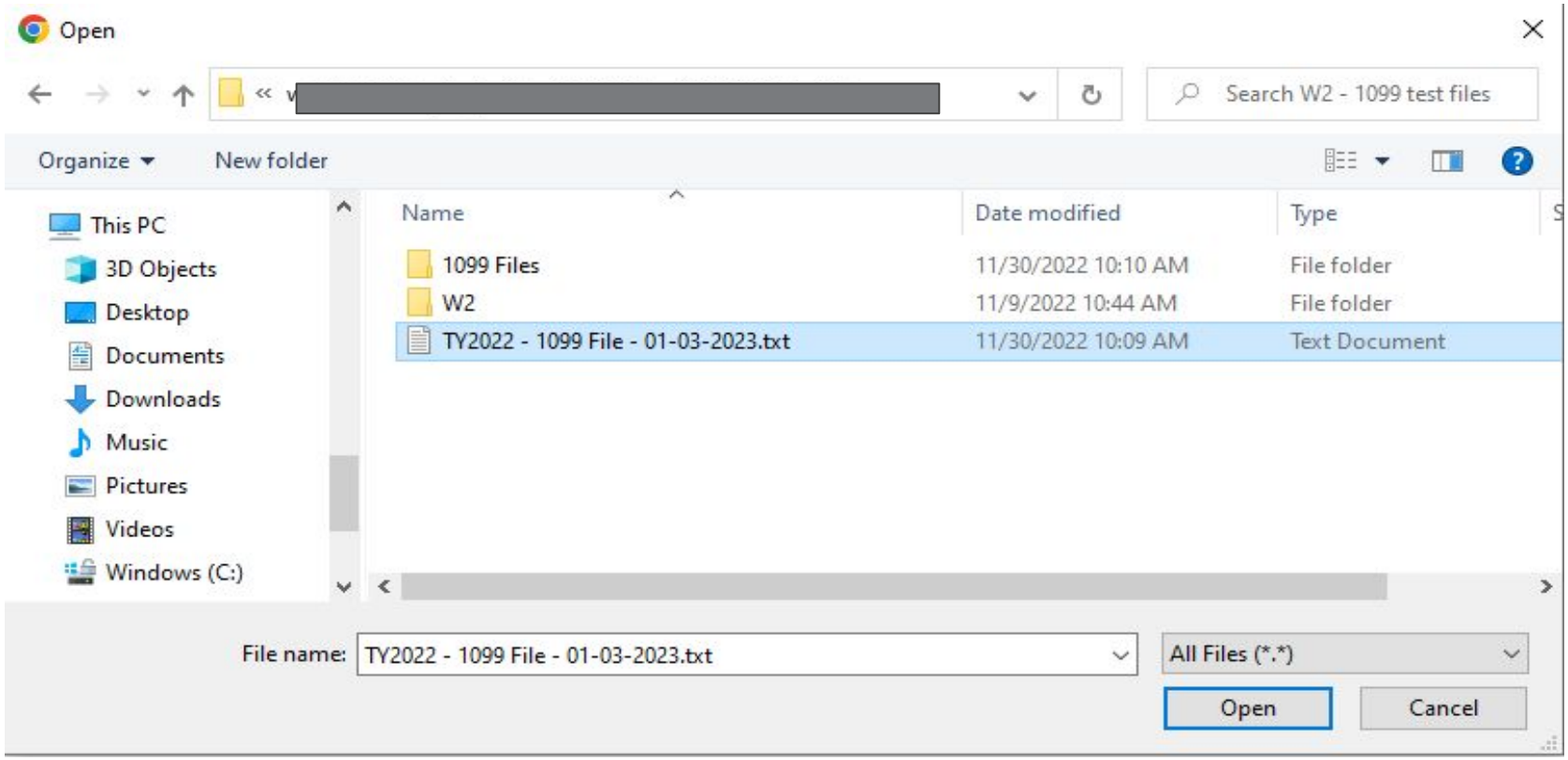
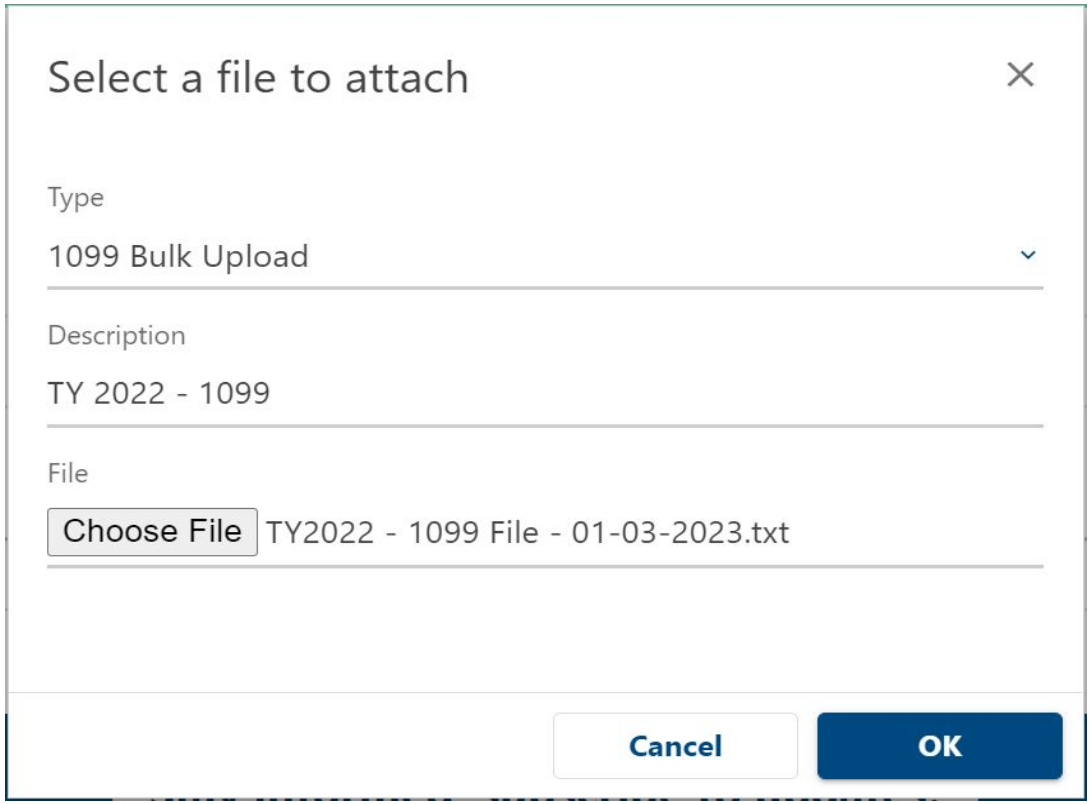
Upload a File

- Select the appropriate file for Iowa. In this example we are using TY2022 - 1099 File - 01-03-2023.txt



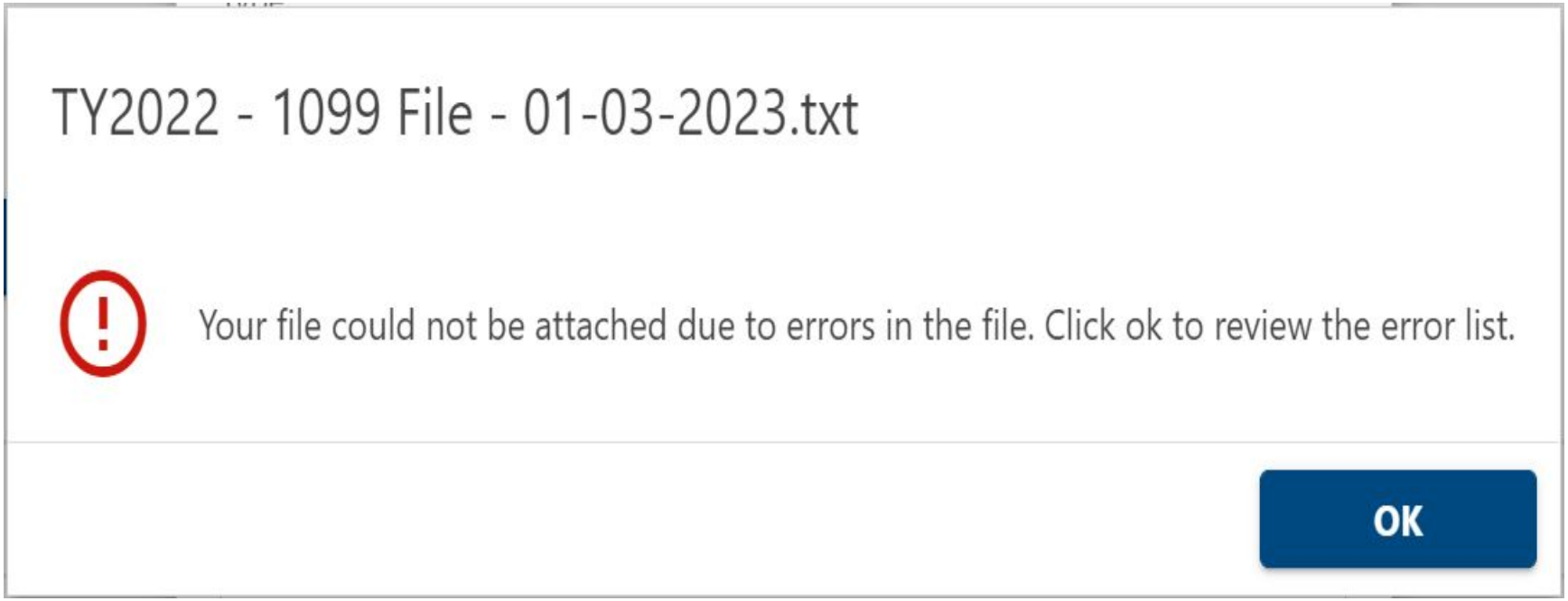
Upload a File

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



Upload a File

- Files NOT matching file layout will be given an error message



Upload a File

- Errors will list the record type, line, position, field, and error
- Errors must be corrected to complete a successful upload
- The Department cannot assist users with errors that require software developer intervention

Attach a Bulk File

Add Attachment

Your file is invalid. Please fix the following errors and reattach the file.

Export

Record Type	Line	Position	Field	Error Message
A	2	2	Payment Year	Payment year must match across records and be betweeen 2019 and 2021
B	3	2	Payment Year	Payment year must match across records and be betweeen 2019 and 2021
B	3	500	Record Sequence Number	Invalid sequence number: 00000000
B	4	2	Payment Year	Payment year must match across records and be betweeen 2019 and 2021

Cancel Save Draft Previous Next

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Upload a File

- Files matching file layout will be presented with a green message: “Your file is valid and ready for submission”

Submit W-2s and 1099s

Filing Options — File Upload

Attach a Bulk File

Add Attachment

Your file is valid and ready for submission.

Attachments

Type	Name	Description	Size	
1099 Bulk Upload	TY2022 - 1099 File - 01-03-2023.txt	TY 2022 - 1099	15	Remove

Cancel | Save Draft | Previous | Next

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Upload a File

- Confirm the number of forms to be submitted

Submit W-2s and 1099s

Filing Options | File Upload | Submit

Total number of records uploaded. If this is incorrect, review your file and use an updated file.

15

☑ I confirm the number of records submitted is correct

Cancel | Save Draft | Previous | Submit

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Bulk Filing

- Bulk filers once logged in will be brought to their available options
- Select “Submit W-2s and 1099s” under the Bulk Processing tile

Available Options

What would you like to do today?

Registration

I've never filed with the Iowa Department of Revenue before and need to register my new business.

- Register a New Business

Access

I've filed or have existing tax accounts with the Iowa Department of Revenue and need access to all available GovConnectIowa features.

- Request Access to an Account
- Enter Access Code to Connect to an Account

Returns & Payments

Make a payment or request a copy of a tax return.

- Make a Payment
- Request Copy of Tax Return

Tax Credits

Apply, transfer, or view tax credits.

- Apply for a Tax Credit
- Apply for a Tax Credit Transfer
- Certify Fund or Business
- Notice of intent to Claim Sales and Use Tax Refund

Manage State of Iowa Licenses

Apply or renew licenses with various State of Iowa agencies.

- Iowa Alcoholic Beverages Division Licenses
- Iowa Department of Inspections and Appeals Licenses (food and lodging)
- Iowa Lottery Authority Licenses
- Household Hazardous Materials Permit

Bulk Processing

Submit tax forms in bulk

- Submit Bulk Returns
- Submit W-2s and 1099s

Bulk Filer Manual Key

- Bulk filers will have to manually enter the withholding account number

Employer Information

ID Type *
Required

Country
USA

ID *
Required

Street 1 *
Required

Company Name *
Required

Street 2

Withholding Account Number *
Required

City *
Required

State *
Required

Zip Code *
Required

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How to File Corrected W-2s & 1099s

- **W-2s and 1099s**
  - Create a new file using your software and upload it following the same steps as the original file.

    OR
  - Use Manual W-2/1099 Key & Send to submit the corrected information if the form is available
- **Incorrect SSN submission**
  - Submit a file or manual key listing $0 under the incorrect SSN to correct the original filing.
  - File or use the manual key option to submit information under the correct SSN with correct employee earnings.

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

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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.
    - govconnect.iowa.gov
  - Must have access to their withholding account to file.
  - Use their assigned withholding permit number 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
    - govconnect.iowa.gov

Penalty

- HF 2552 introduces a $500 civil penalty to each payer for each occurrence
  - Willful failure to furnish an employee, nonresident, or other person with an income statement
  - Willfully furnishing false or fraudulent statement w/ payee
  - Willful failure to file or late file an income statement with the Department
  - Willfully filing a false or fraudulent statement with Department
- Applies to income statements due on or after July 1, 2022.

Example:

1. $500 x 10 = $5,000 for failing to furnish each employee with a W-2
2. $500 penalty for failing to furnish the Department with a W-2

- The Department will allow one 30 day filing extension
  - Must be submitted by 02/15/2023.
  - Must apply for the extension at tax.iowa.gov

Submitting Test Files

- Testing is discretionary
- Software vendors and payroll service providers who develop their own software can register their product(s) with the Iowa Department of Revenue
  - Once approved and testing has been verified, company information will be listed on the Department's website as a resource to taxpayers
  - Email csp-bulkfilers@iowa.gov with questions

Key Points

- Must have access to withholding account to see “Submit W-2s and 1099s” link
- New manual key forms available January 1, 2023: W2G, 1099-R, and 1099-G
- Cancelled withholding permits have 3 years to access their withholding account to submit W2 or 1099 forms
- HF 2552 introduced a $500 civil penalty

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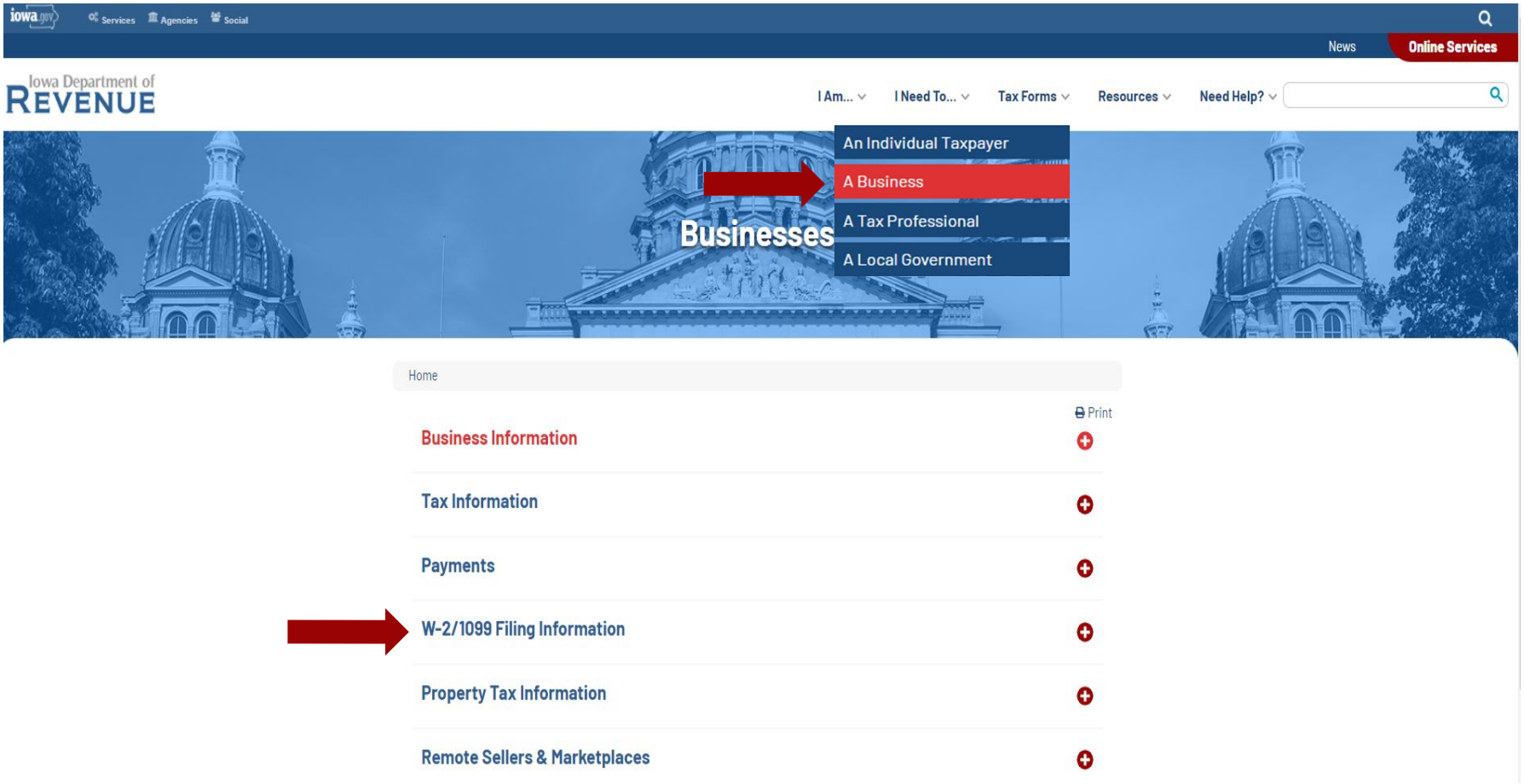
Resources

Resources

tax.iowa.gov/businesses



Resources

Using the website, businesses can:

- Register for a withholding permit
- Apply for Extension of Time to File
- Sign up for email updates
- View step by step instructions regarding W-2 Wage Statement and 1099 Information Return File Uploads

Contact Us

Taxpayer Services:

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

W-2/1099 Filing Questions:

- csp-bulkfilers@iowa.gov
- 1-800-367-3388 option 5

W-2 / 1099 Information

- tax.iowa.gov//W2-1099-filing

Withholding Tax Information

- tax.iowa.gov/withholding-tax-information

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Thank you!