

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

<https://tax.iowa.gov>

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## Introduction

This publication contains the specifications and instructions for electronic reporting of Iowa wage statements and information returns to the Iowa Department of Revenue by using Iowa eFile & Pay <https://tax.iowa.gov/efile-pay> to upload files.

Caution: This publication refers to the annual reporting of W-2 wage 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

**Include the Iowa withholding permit number** on every wage statement and information return reportable to Iowa. It is commonly displayed with a hyphen between the second and third digits and the ninth and tenth digits: 12-3456789-012 However, for electronic reporting purposes, omit the hyphens and report it as a twelve-digit number: 123456789012

**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 (explained below) 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. Files uploaded by a transmitter are subjected to the same rules applied to files uploaded by Payroll Service Providers.

**Payroll Service Providers** Your clients' 12-digit Iowa withholding permit numbers must match Iowa Department of Revenue records for their filings to be accepted.

**Business eFile Number (BEN)** The Iowa Department of Revenue assigns a BEN to every registered business entity that may need to log into Iowa eFile & Pay such as an employer, payer, or bulk filer (payroll service provider or transmitter). A bulk filer must use its own BEN to log into eFile & Pay, not its client's BEN. A bulk filer must report the respective client's (employer/payer) BEN on RV and K records.

**Questions about reporting?** Find Iowa Withholding Tax Information at <https://tax.iowa.gov/withholding-tax-information-0>

**Still have Questions?** Contact us at (515) 281-3114 or [idr@iowa.gov](mailto:idr@iowa.gov)

## Filing Requirements

Beginning in 2017 for tax year 2016, withholding agents with at least fifty employees are required to electronically file Form W-2 wage statements with the Iowa Department of Revenue on or before the last day of January following the tax year. The Department encourages withholding agents with fewer than fifty employees to file electronically, but exempts them from having to file.

Beginning in 2017 for tax year 2016, withholding agents with at least fifty Form 1099 or W-2G information returns may file them electronically with the Iowa Department of Revenue on or before the last day of January following the tax year:

- 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-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 and record formats in this publication are for filing during 2017 for tax year 2016. Iowa specifications and record formats are compatible with federal specifications and record formats:

1. [SSA](#) – Social Security Administration Publication No. 42-007, Specifications for Filing Form W-2 Electronically (EFW2) for Tax Year 2016. Copies of the SSA file may be used for Iowa filing as long as the state information, known as the 'RS' records are included.
2. [IRS](#) – IRS Publication 1220 Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G for Tax Year 2016. Copies of the IRS file may be used for Iowa filing as long as the state information is included in the 'B' record.

**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 statements and 1099 information returns.

## Common Questions

### Do I need to file a Verified Summary of Payments (VSP) report?

If you withheld Iowa income tax, or hold an active Iowa withholding permit number, in addition to filing wage statements and information returns, you must file an annual VSP report.

### What information is reflected on the Verified Summary of Payments (VSP) report?

The annual VSP reports total Iowa income tax withheld from wages (and other payments) and amounts remitted by the withholding agent to the Iowa Department of Revenue.

### When are wage statements and information returns due to the Iowa Department of Revenue?

These and the Verified Summary of Payments (VSP) report are due January 31, 2017. If your withholding account is closed prior to December 31, all are due within 30 days of the account cease date. (Find 'Iowa Withholding Tax Information on <https://tax.iowa.gov/withholding-tax-information-0>)

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

Companies registered to file Iowa withholding returns use their existing eFile & Pay credentials to upload wage statements and information returns for their own company.

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

Iowa does not accept: CD-ROMs; Cartridges; Flash drives; Floppy disks; Magnetic media; PDF files created at SSA website; or paper.

### Is a test file required?

No, sending a test file is not required, however it is recommended. Test files may be uploaded through Iowa eFile & Pay in DEMO mode <https://tax.iowa.gov/efile-pay>.

### 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. 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.

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

The Social Security Administration (SSA) offers no Combined Reporting program for reporting W-2 wage 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.

# W-2 Reporting

## W-2 File Record Format

Iowa W-2 specifications conform to 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 statements to the Iowa Department of Revenue. 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)
  - 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	Each record must have a uniform length of 512 bytes, followed by a Carriage Return / Line Feed (CR/LF).	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
IAW208	RE record may only follow RA or RV record.	File

<b>Rule</b>	<b>Iowa W-2 Rule Description</b>	<b>Level</b>
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 equal 2016	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, positions 256 - 267, State Employer Account Number must match a 12-digit Iowa Withholding Permit Number on file with the Iowa Department of Revenue.	Employer

Rule	Iowa W-2 Rule Description	Level
IAW232	RS record, positions 256 - 267, State Employer Account Number (12-digit Iowa Withholding Permit Number) must correspond to the Employer 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

## 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. IAW2-12345678-2017001**results.txt**

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 conform to 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.
  - 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. When "B" record reports state information that's not Iowa, enter zeros.
  - Blank (positions 675 – 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 [https://www.census.gov/geo/reference/ansi\\_statetables.html](https://www.census.gov/geo/reference/ansi_statetables.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)
  - Confirmation Number (positions 690 – 699) enter all zeros
  - Blank (positions 700 – 706) enter blanks
  - 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 [https://www.census.gov/geo/reference/ansi\\_statetables.html](https://www.census.gov/geo/reference/ansi_statetables.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	Each record must have a uniform length of 750 bytes, including Carriage Return / Line Feed (CR/LF).	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 equal 2016	Payer
IAIR22	'A' record, Payer's Taxpayer Identification Number (TIN): each character in positions 12 through 20 must contain value between 0 and 9.	Payer

<b>Rule</b>	<b>Iowa Information Return Rule Description</b>	<b>Level</b>
IAIR23	'A' record, positions 21 - 24, Payer Name Control 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 7 - 10, Payee Name Control 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, positions 663 - 674, State of Iowa Withholding Permit Number must match a 12-digit Iowa Withholding Permit Number on file with the Iowa Department of Revenue if State Code 19 is reported in positions 747 – 748 and Iowa Income Tax Withheld greater than zero is reported in positions 723 – 734.	Payer
IAIR32	'B' record, positions 663 - 674, State of Iowa Withholding Permit Number (12-digit Iowa Withholding Permit Number) must correspond to the Payer BEN reported in the next 'K' record.	Payer
IAIR33	Rule is not used.	Payer
IAIR34	Rule is 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
IAIR40	'K' record, positions 690 - 699, Confirmation Number must equal zeros.	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–12345678–2017001**results.txt**

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.

## Uploading Files

### Filenames

The W-2 filename must follow a pattern: "IAW2", hyphen, log-in BEN, hyphen, Control#, period, and "txt"; for example:

IAW2-12345678-2017001.txt (Control# equals current calendar year followed by a three-digit sequence number. This example is the first file uploaded in 2017.)

IAW2-12345678-201701201830.txt (Control# equals current calendar date and time. This example depicts January 20, 2017 6:30p.m.)

The Information Return filename must follow a pattern: "IAIR", hyphen, log-in BEN, hyphen, Control#, period, and "txt"; for example:

IAIR-12345678-2017001.txt (Control# equals current calendar year followed by a three-digit sequence number. This example is the first file uploaded in 2017.)

IAIR-12345678-201701201830.txt (Control# equals current calendar date and time. This example depicts January 20, 2017 6:30p.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:

IAW2-12345678-2017001.txt.zip; IAIR-12345678-2017001.txt.zip

### Upload file using Iowa eFile & Pay

Log in: Go to Iowa eFile & Pay <https://tax.iowa.gov/efile-pay>. Log in using the same credentials that you use to e-file 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 statements or Information Returns file. [This option is under development; it should become available in December 2016.] 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 statement or Information Return results. Select the link corresponding to the file you uploaded.

## **Publication 44-082 Change Log**

### **Version (10/03/2016) – Original 2016 Public Release**

### **Version (10/24/2016) – Second 2016 Public Release**

1. Added Transmitters explanation in Quick Tips
2. Added BEN explanation in Quick Tips
3. Clarified Common Questions answer regarding authorization to upload files
4. Clarified context of BEN in the RV Record of the W-2 File Record Format
5. Removed text “by the transmitter” from W-2 File Data Edit Rule IAW202
6. Changed text “transmitted” to “uploaded” in W-2 File Data Edit Rule IAW203
7. Changed text “once only once” to “once and only once” in W-2 File Data Edit Rule IAW206
8. Clarified W-2 File Data Edit Rule IAW209
9. Clarified context of BEN in W-2 File Data Edit Rule IAW232
10. Corrected typo: changed 49 to 57 in W-2 File Data Edit Rule IAW236
11. Clarified context of BEN in the K Record of the Information Return File Record Format
12. Removed text “by the transmitter” from Information Return File Data Edit Rule IAIR02
13. Changed text “transmitted” to “uploaded” in Information Return File Data Edit Rule IAIR03
14. Changed text “once only once” to “once and only once” in Information Return File Data Edit Rule IAIR06
15. Clarified context of BEN in Information Return File Data Edit Rule IAIR32
16. Corrected typo: changed 690 to 682 in Information Return File Data Edit Rule IAIR36
17. Changed text “transmitter” to “log-in” and changed “transmitted” to “uploaded” in the filename pattern specifications in the Uploading Files, Filenames section
18. Changed text within the Upload file using Iowa eFile & Pay section to clarify which eFile & Pay users will have the option to upload W-2 statements and Information Returns.

### **Version (11/01/2016) – Third 2016 Public Release**

1. Corrected typo: changed 40 – 49 to 48 - 57 in W-2 File Data Edit Rule IAW240
2. Removed semicolon from rule description of IAW209, IAW227, and IAIR27 to prevent interference with semicolon delimiters provided in the result files.