



2018 Electronic Filing of W-2s and 1099s

November 14, 2018 | Chet Eginoire

What's New?

- Businesses with 1 or more W-2s containing Iowa tax withholding are required to electronically file W-2 for all employees for tax year 2018
- Businesses with 1 or more 1099s containing Iowa tax withholding are required to electronically file 1099s for all employees for tax year 2018
- Filing Extensions:
 - tax.iowa.gov/webform/application-extension-time-file-iowa-w-2-wage-statements
- IDR Pub 44-082 (file format specifications):
 - tax.iowa.gov/sites/files/idr/documents/2018%20IDR%20Pub%2044082.pdf

Tax Year 2018 Filing Requirements

Who	What	Is it Required?	Filing Due Date
Business with a withholding permit	Must file Verified Summary of Payments (VSP)	Yes	1/31/2019
Business with one or more W-2s with Iowa Tax Withholding	Must file W-2s	Yes	1/31/2019
Business with one or more 1099s with Iowa Tax Withholding	Must file 1099s	Yes	1/31/2019

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.)

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
 - Do you have an ASCII programmer on staff?
 - If not, use a service provider
- Service Providers and Software Vendors
 - 30 vendors are currently registered
 - Vendors are listed on the IDR website
 - tax.iowa.gov/tax-year-2018-w-2-filing-vendor-list
- Manual entry of W-2/1099 information is not available for tax year 2018



Submitting Wage Statements & Information Returns

Upload a File

- Visit the Department's eFile & Pay web application at efilepay.idr.iowa.gov/iao_aaa/welcome.asp
- You need your business' 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)

Upload a File

- 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.

Upload a File

- Enter the User ID and Password



The screenshot shows a web browser window with a light blue header. On the left, it says "Business eFile Number: 88771054" and "Legal Name: LEGALNM-733". On the right, there are links for "FAQs", "Help", and "IDR Home". Below the header is a "Log In" link with a right-pointing arrow. A paragraph of text follows: "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." In the center is a "User Authentication" box. It contains the same business and legal name information. Below that are two input fields: "Enter User ID:" with the value "0001" and "Enter Web Password:" with a masked password of seven asterisks. At the bottom of the box are two buttons: "EXIT" on the left and "LOG IN" on the right.

Upload a File

- Select report type to upload. Service Providers will select **File for Client** if uploading on behalf of a client.

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.

- [Consumer Use](#)
- [Retail Use](#)
- [Sales](#)
- [Withholding](#)

Select a report to submit.

- [W-2 Wage Statement](#)
- [1099 Information Return](#)

Select an administrative function to perform.

- [Add/Edit Users](#)
- [Change a Profile](#)
- [File for Your Clients](#)
- [Make a Payment \(You must efile Return first\)](#)
- [Cancel a Payment](#)
- [Cancel a Payment For Your Client](#)

View "e" History

- [View Returns "e" History](#)
- [View Payments "e" History](#)
- [View Cancelled Payments "e" History](#)

Upload a File

- Click Upload New File to submit a W-2 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 >

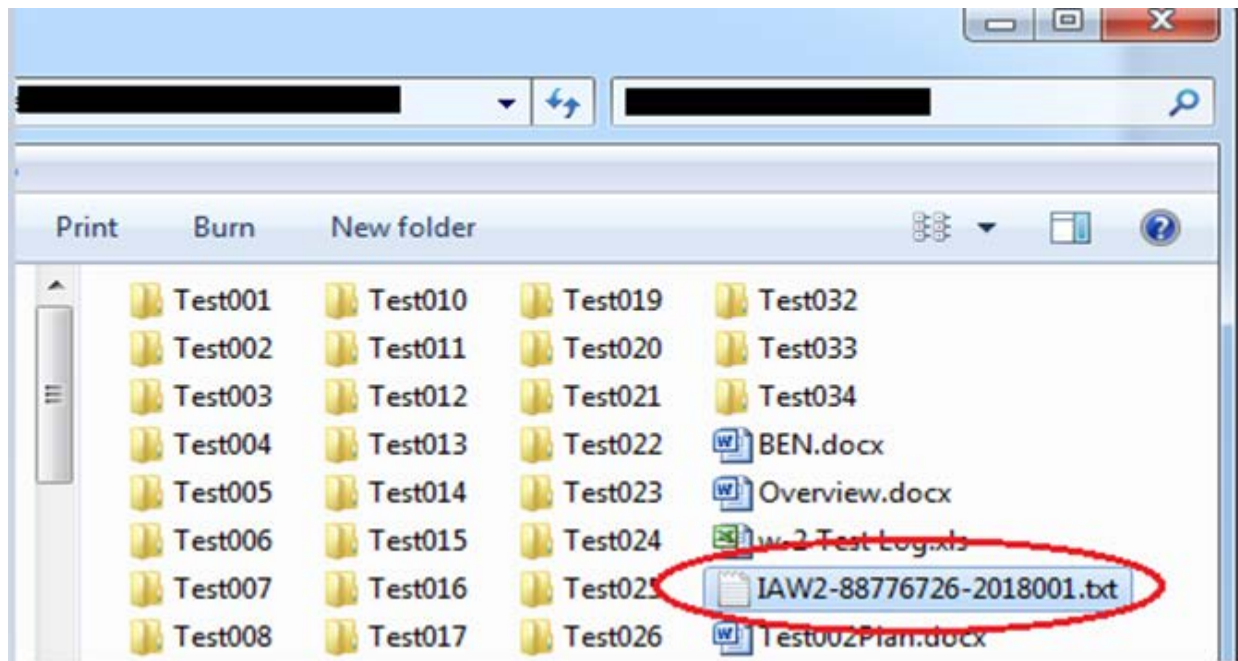
[Instructions](#)

Choose file to upload:

No file chosen

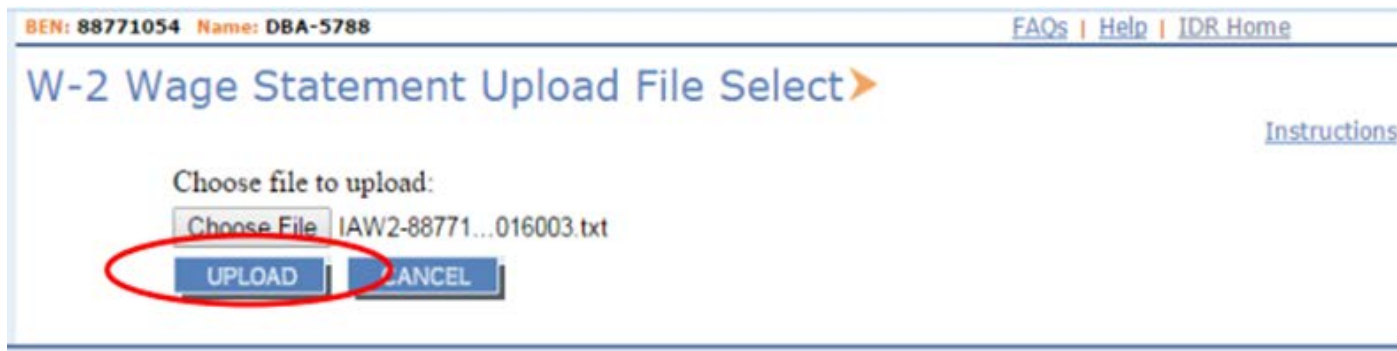
Upload a File

- Select the appropriate file for Iowa. In this example we are using IAW2-88776726-2018001.txt



Upload a File

- After you have selected your file, click the Upload button.



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

W-2 Wage Statement Upload File Select >

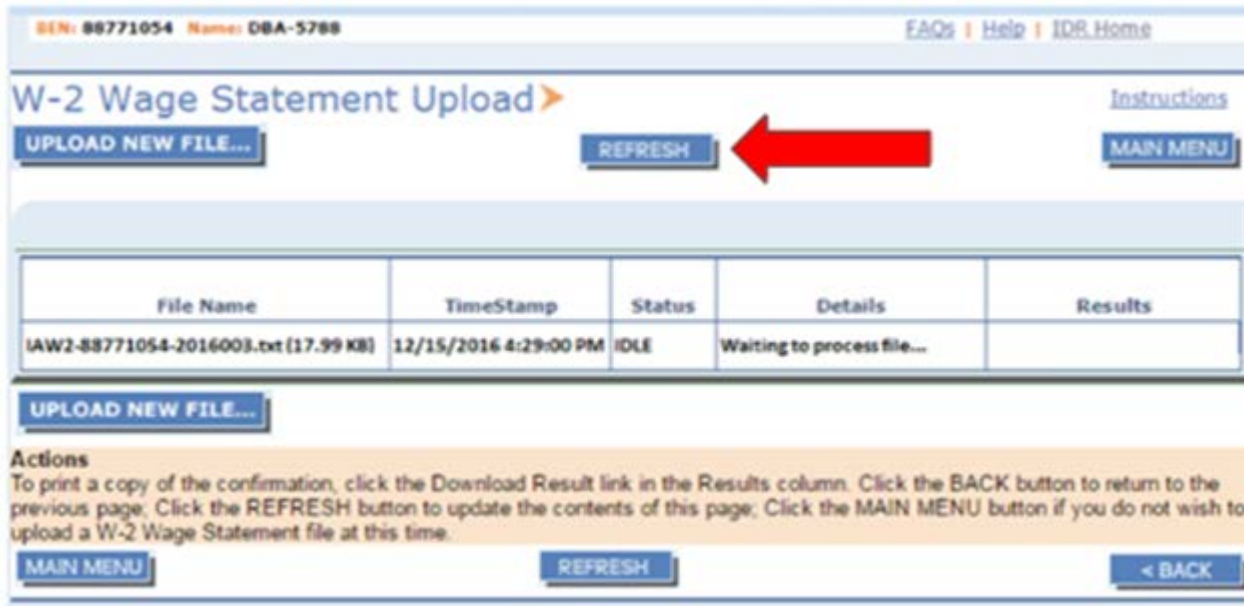
[Instructions](#)

Choose file to upload:

IAW2-88771...016003.txt

Upload a File

- After uploading the file, click the Refresh button to update the information on the page.
 - Page contents will not update automatically.



W-2 Wage Statement Upload

UPLOAD NEW FILE... REFRESH MAIN MENU

File Name	TimeStamp	Status	Details	Results
IAW2-88771054-2016003.txt (17.99 KB)	12/15/2016 4:29:00 PM	IDLE	Waiting to process file...	

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

How Will I Know the Department Received my File?

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

The screenshot displays the 'W-2 Wage Statement Upload' interface. At the top, there are buttons for 'UPLOAD NEW FILE...', 'REFRESH', and 'MAIN MENU', along with a link for 'Instructions'. Below this is a table with the following data:

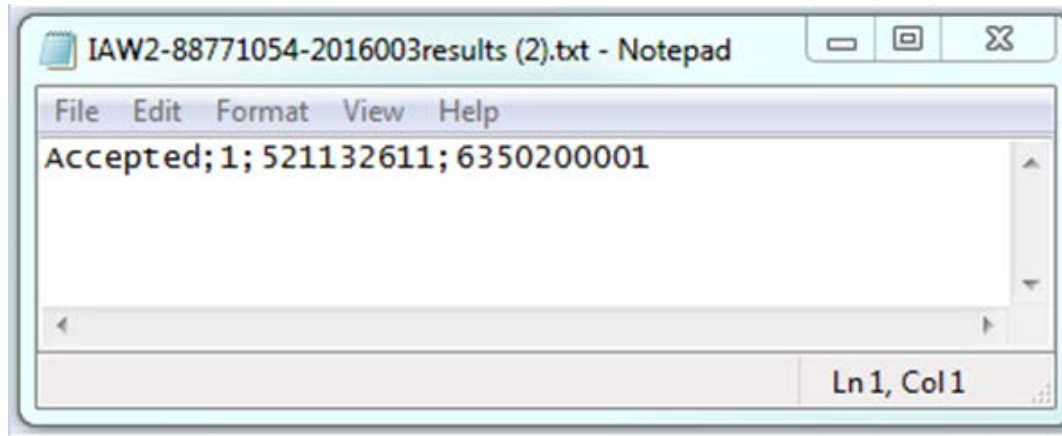
File Name	TimeStamp	Status	Details	Results
IAW2-88771054-2016003.txt (17.99 KB)	12/15/2016 4:29:00 PM	Completed	File processed with no errors	Download Results (0.03 KB)

Below the table, there is an 'Actions' section with instructions: '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.' At the bottom, there are buttons for 'MAIN MENU', 'REFRESH', and '< BACK'.

How Will I Know the Department Received my File?

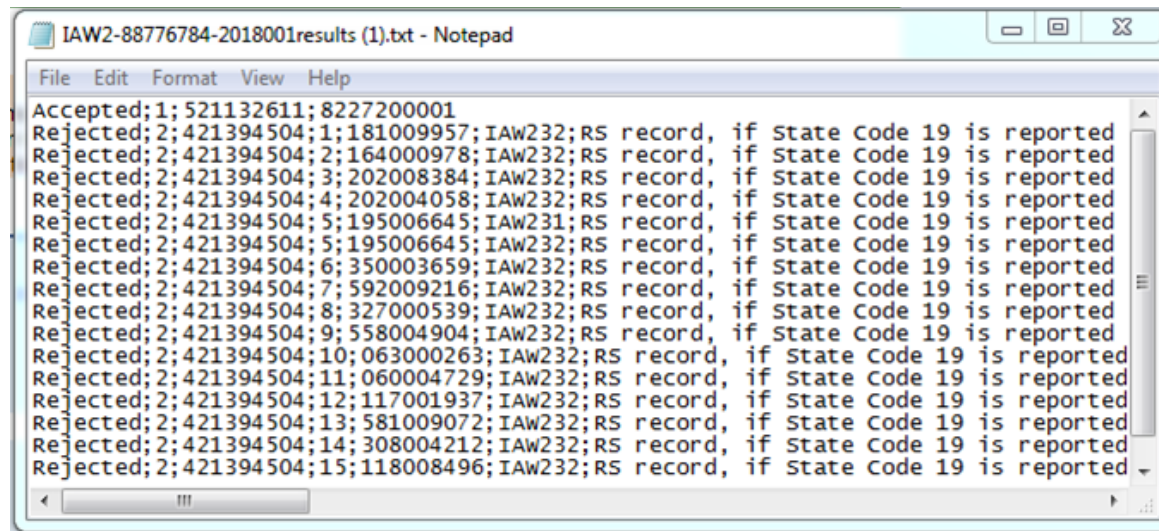
W-2 or 1099 Results File

- For each W-2 or 1099 file Iowa receives, Iowa posts a corresponding results file.
- The same filename as original W-2 file will be appended with “results”. e.g. IAW2-12345678-2018001results.txt



How Will I Know the Department Received my File?

- Results file will advise if upload was accepted or rejected
- If you have any errors within your file, they will be displayed here in the results



```
IAW2-88776784-2018001results (1).txt - Notepad
File Edit Format View Help
Accepted;1; 521132611; 8227200001
Rejected;2; 421394504; 1; 181009957; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 2; 164000978; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 3; 202008384; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 4; 202004058; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 5; 195006645; IAW231; RS record, if State Code 19 is reported
Rejected;2; 421394504; 5; 195006645; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 6; 350003659; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 7; 592009216; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 8; 327000539; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 9; 558004904; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 10; 063000263; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 11; 060004729; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 12; 117001937; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 13; 581009072; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 14; 308004212; IAW232; RS record, if State Code 19 is reported
Rejected;2; 421394504; 15; 118008496; IAW232; RS record, if State Code 19 is reported
```

How Will I Know the Department Received my File?

- Large files take longer to process, which can delay the results file.
- Extremely large files with errors may cause the system to time out.
 - Try uploading a smaller file in an effort to identify a common error.
 - Fix that error everywhere it occurs and upload again

How Will I Know the Department Received my File?

Compressing files is optional

- IDR recommends compressing extremely large files.
 - Reduces transmission time.
 - Only compress one data file into a single zip archive file.
- Before zipping your file, name the original (unzipped file) according to the filename pattern described in 44-082.
- Archive file names should match the original.
 - For example: IAW2-12345678-2018001.txt.zip; IAIR-12345678-2018001.txt.zip

Do I Need Authorization to Upload my File to Iowa?

- Transmitters & 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
- Companies / 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

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 **Commercial 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

- Visit tax.iowa.gov/businesses

The screenshot shows the Iowa Department of Revenue website. At the top left is the state seal and the text "Iowa Department of REVENUE". To the right are links for "Contact Us", a "Google Custom Search" box, and a "File & Pay" button. A dark blue navigation bar contains links for "Home", "About", "Individuals", "Businesses" (highlighted in red), "Tax Professionals", "Local Government", "Law & Policy", "Research & Statistics", "Newsroom", and "Report Fraud". Below the navigation bar, a breadcrumb trail reads "Home » Businesses". A left sidebar lists "BUSINESSES" with sub-links for "eFile & Pay", "Starting a Business", and "Business Registration". The main content area features a "Businesses" header with a woman's photo. Below this are three columns of links: "Business Information" (including Business Benefits, Out-of-State Businesses, Filing Frequencies and Due Dates, Standard Contacts, Resources, & Tax Benefits for Businesses), "Tax Information" (including 1099-G & 1099-INT, Appeal and Protest, Business Registration, Cigarette & Tobacco, Consumer's Use Tax), and "Payments" (including EasyPay Iowa, ACH Credit, Collections Information, Collections - FAQs). A red arrow points to the "1099/W-2 Filing Information" link in the "Current Tax Forms" section.

Home » Businesses

BUSINESSES

- [eFile & Pay](#)
- [Starting a Business](#)
- [Business Registration](#)

Businesses

Business Information

- [Business Benefits](#)
- [Out-of-State Businesses](#)
- [Filing Frequencies and Due Dates](#)
- [Standard Contacts, Resources, & Tax Benefits for Businesses](#)

Tax Information

- [1099-G & 1099-INT](#)
- [Appeal and Protest](#)
- [Business Registration](#)
- [Cigarette & Tobacco](#)
- [Consumer's Use Tax](#)

Payments

- [EasyPay Iowa](#)
- [ACH Credit](#)
- [Collections Information](#)
- [Collections - FAQs](#)

Current Tax Forms

- [Current Tax Forms Index](#)
- [1099/W-2 Filing Information](#)**
- [Electronic Filing](#)
- [Filing Requirements](#)
- [Tax Year 2018 News](#)

Resources

Using the website, a business can:

- 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.

Resources

Using the website, a software vendor can:



- Access technical file specifications in the Electronic Reporting of Wage Statements and Information Returns 44-082.
- Register with the Department with the 2018 IA W-2 1099 e-File Vendor Registration Form.
- Apply to become a Bulk Filer of withholding returns or W-2/1099 files.
- View W-2 and 1099 Reporting Errors.

Subscribe to Updates



-  [Where's My Refund?](#)
-  [Business Permit Registration](#)
-  [File & Pay](#)
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Topics Include:

- Newsroom
- Tax Information
- eFile & Pay
- Due Date Reminders
- Electronic Filing
- Economic, Fiscal, and Statistical Information

Contact Us

Taxpayer Services:

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

Technical W-2/1099 Questions:

- idr1099w2developer@iowa.gov

Social Media



@IDRBusinessTax

@IDRIncomeTax

@IDRTaxPros

The Facebook logo, consisting of the word "facebook" in a white, lowercase, sans-serif font, centered within a solid blue rectangular background.

facebook

Iowa Department
of Revenue

Purpose of this Presentation

This presentation is intended for general educational purposes only.

Anyone involved in an audit or protest must contact the Department representative they are working with on that issue.

Iowa Department of
REVENUE

Thank you!