

Iowa Department of Revenue Electronic Reporting of W-2s, W-2Gs, and 1099s

Frequently Asked Questions – Technical Requirements

W-2 Wage Statement Reporting

Q: What is the W-2 file record format?

A: Iowa W-2 specifications conform to the Social Security Administration's (SSA) 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).

Q: What records are required by Iowa?

A: The following are required:

- RA Record – Submitter Record (follow SSA specifications)
- RE Record – Employer Record (follow SSA specifications)
- RW Record – Employee Wage Record (follow SSA specifications)
- RS Record – State Wage Record (follow SSA specifications, including its rules for alpha/numeric fields and money fields, except as noted in [Pub 44-082](#))
- RT Record – Total Record (follow SSA specifications)
- RV Record – State of Iowa Total Record (see [Pub 44-082](#) for details)
- RF Record – Final Record (follow SSA specifications)

Q: Are there any size restrictions for the W-2 file?

A: Iowa has imposed no size limits on W-2 files beyond that which the SSA specified.

Q: Is there a naming convention for W-2 files?

A: 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.)

Q: Does Iowa provide a W-2 results file?

A: 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. IAW2–12345678–2017001results.txt

Q: Can multiple employee records be used for highly compensated employees (HCE), as long as the money amounts in each record are unique?

A: Yes, but only when following the 'Split Reporting' method (versus 'Combined Reporting' method) as specified by SSA's EFW2 whereby the Employment Code of the employer gives context to each employee record.

Q: If the social security number is not available, the field will be zero filled. Is this acceptable?

A: Yes, the Iowa Department of Revenue follows the SSA on that; EFW2 requirements for Social Security Number say, "If no SSN is available, enter zeros."

Q: If an employer (client) has a number, however it is not on the file, what are the ramifications?

A: The Iowa Department of Revenue will reject such filings and will consider the employer as having not filed. Per publication 44-082 Iowa Department of Revenue Electronic Reporting of Wage Statements and Information Returns, such filings will fail W-2 File Data Edit Rules IAW231 and/or IAW232.

Q: In your specs, when it says "fill with blanks" can it be filled with zeros or when it says "fill with zeros" can it be filled with blanks?

A: No. Zeros and blanks have different meanings; they are not interchangeable.

RS Record – State Wage Record

Q: RS Positions 197–226: If these fields are zero-filled will it cause a filing error?

A: No.

Q: RS Positions 227 – 242: If the employment and separation dates are generated in these fields will they be ignored or must they be blank?

A: Ignored.

Q: For field 248-267 of the RS record, I just want to confirm that I read it should be entered as the 12 digit IA withholding ID# and it is right justified and zero filled?

A: Yes, this coincides with the offset 256-267 offset referenced in Rule IAW231 (whereby 248-255 thusly contain zeros).

Q: Are the following fields required by Iowa although the Pub 44-082 specifications state they should be filled with BLANKS?

- **Tax Type Code (position 308) fill with blank**

A: There is no local income tax withheld in the State of Iowa. Reporting a blank in RS record position 308 signifies this.

- **State Control Number (positions 331 – 337) fill with blanks**

A: Iowa prescribes blanks here to discourage filers from filling this space with meaningless or confusing data.

- **Supplemental Data 1 (positions 338 – 412) fill with blanks**

A: Iowa prescribes blanks here to discourage filers from filling this space with meaningless or confusing data.

- **Supplemental Data 2 (positions 413 – 487) fill with blanks**

A: Iowa prescribes blanks here to discourage filers from filling this space with meaningless or confusing data.

Q: Are the following fields required by Iowa although the specifications state they should be filled with ZEROS?

- **Local Taxable Wages (positions 309 – 319) fill with zeros**

A: There is no local taxable wages in the State of Iowa. Reporting zeros in RS record positions 309 - 319 signifies this.

- **Local Income Tax Withheld (positions 320 – 330) fill with zeros**

A: There is no local tax withheld in the State of Iowa. Reporting zeros in RS record positions 320 - 330 signifies this.

RV Record – State of Iowa Total Record

Q: RV Positions 10 – 39: Will these amounts need to be rounded to the nearest whole number?

A: These whole amounts reflect quantity of pennies. Value 000000000001234 means \$12.34; do not round.

Q: Position 40-47 of the RV record asks for the Business eFile Number (BEN). What if this number is not provided to the employer?

A: The State of Iowa requires employers who withhold Iowa income tax to have an Iowa withholding permit. The Iowa Department of Revenue provides the BEN and Withholding Permit to employers who register with the Department. Employers need the BEN and Withholding permit to use eFile & Pay (or to provide to whomever files on their behalf.) ADP clients who are unable to provide this information may not have registered with the Iowa Department of Revenue.

Q: We bulk file for our Iowa employers and have a question in regards to the RV record. I want to confirm that Withholding Agent BEN (positions 40 – 47) is to be the transmitters BEN (ours) or is it supposed to be the employers BEN?

A: The BEN (Business eFile Number) in the W-2's RV record must correspond to the employer's withholding permit.

Q: Should the BEN shown in record RV 40-45 be the same as the Iowa Withholding Permit Number shown in record RS 256-267?

A: The BEN shown in record RV 40 – 47 is different than the Iowa Withholding Permit Number shown in record RS 248 – 267. Note that both the BEN value in in the RV record and the Iowa Withholding Permit Number in the RS record must belong to the employer.

Q: In the RV Record -- The specifications for the field “Iowa Confirmation Number” is different from the Federal EFW-2 specifications in that it calls for all ZEROS in this field.

A: The Social Security Administration EFW2 specifications call for each state to define its own RV record format; Iowa has done so in its Pub 44-082.

- **Is this field Required by Iowa although the specifications state it should be filled with all ZEROS?**

A: The Iowa Confirmation Number field has purpose despite being filled with zeros when you hand off the file to Iowa. Zeros means unconfirmed. Iowa assigns a 10-digit confirmation number and overlays this field with that number; it matches the one reported back to you in the results file for that given employer. Iowa specifies that you put zeros here so that it can subsequently distinguish between confirmed and unconfirmed documents. It serves as an audit trail for confirmed documents.

- **If it is not required by Iowa did the document just forget to include the word “disregarded” in the comments?**

A: It is required.

1099 Information Return Reporting

Q: What is the 1099 file record format?

A: Iowa Information Return specifications conform to the Internal Revenue Service (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.

Q: What records are required by Iowa?

A: The following are required:

- T Record - Transmitter Record (follow IRS specifications)
- A Record - Payer Record (follow IRS specifications)
- B Record - Payee Record (follow IRS specifications, except as noted in [Pub 44-082](#))
- C Record - End of Payer Record (follow IRS specifications)
- K Record - State Totals Record (follow IRS specifications, except as noted in [Pub 44-082](#))
- F Record - End of Transmission Record (follow IRS specifications)

Q: Are there any size restrictions for the 1099 file?

A: Iowa has imposed no size limits on 1099 files beyond that which the IRS specified.

Q: Is there a naming convention for 1099 files?

A: 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.)

Q: Does Iowa provide a 1099 results file?

A: For each 1099 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-12345678-2017001results.txt

Q: If a payee should make it to the electronic file without a number, is it acceptable to blank fill? Or how should it be filled?

A: The Iowa Department of Revenue follows the IRS on that; IRS Pub 1220 says, "If an identification number [TIN] has been applied for but not received, enter blanks."

Q: B 735-746: Are you expecting City, County, and School District tax all combined?

A: All Iowa Income Tax Withheld must be reported in B 723-734; report zeros in B 735-746 of Iowa records.

Q: B 747-748: Will this always be "19" for Iowa only? If there is more than one state being reported, do you want them all listed?

A: Report B records for other state too, but only the Iowa K record containing Iowa totals; omit K records for other states.

Q: K 682-689 – Is this the same BEN used for the W2 filing?

A: A given EIN has only one BEN; that EIN/BEN could file both W-2 and 1099.

Compressing Files

Q: Is compressing files required?

A: Compressing files is optional; however, 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 naming conventions previously described. The resulting archive filenames should match the original.

For example:

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

Q: Can the Files be compressed in PKZIP or WIN Zip format (only)?

A: The ZIP archive file format is supported by many software utilities. You may compress files using PKZIP. Remember to put only one file in the ZIP archive.