



# Wisconsin Department of Revenue

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## Annual W-2 Reporting and Annual 1099-R, 1099-MISC, and W2-G Reporting

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## Special notice

Employers and other payers doing business in Wisconsin, must file wage statements and information returns with the Wisconsin Department of Revenue for payments made in 2014 (see Publication 117). This includes (1) payments made to Wisconsin residents, regardless of where services were performed, and (2) payments made to nonresidents for services performed in Wisconsin.

This publication contains the specifications and instructions for reporting state wages, withholding and information other than wages to the Wisconsin Department of Revenue electronically. We accept the following files at [revenue.wi.gov/eserv/w-2.html](http://revenue.wi.gov/eserv/w-2.html).

1. W-2 files created online at the Social Security Administration website in PDF format
2. W-2 files in EFW2 Social Security Administration format
3. 1099-R, 1099-MISC and W2-G files in Internal Revenue Service format

**We do not accept** other types of files (for example, PDF's scanned or created with any other software product). We also do not accept:

- Cartridges
- Floppy disks
- CD-ROMs
- Magnetic media
- PDF files created at SSA website for prior years (for example, tax year 2013)

The specifications and record formats in this publication should be used for **tax year 2014** reporting and for filing prior year, current year and corrected (EFW2 and 1099/W2-G) files. These specifications and record formats are designed to be compatible with the formats in:

[Social Security Administration Publication No. 42-007, EFW2 Tax Year 2014](#) – Use for W-2 files in EFW2 format. Any reference within this publication to the SSA specification is in ***italics***. Records/files are designed so that copies of the SSA file may be sent to Wisconsin as long as the state information, known as the 'RS' records are included.

[IRS Publication 1220, Tax Year 2014](#) – Use for 1099-R, 1099-MISC and W-2G files. All references made to the IRS specifications refer to Publication 1220.

### Caution:

- Pages 5-10 of this publication refer to the annual reporting of W-2 information to the Wisconsin Department of Revenue and should not be confused with quarterly wage reporting for unemployment (Department of Workforce Development) purposes. Pages 11-12 of this publication refer to annual 1099-MISC, 1099-R and W-2G reporting.
- Reciprocity agreements with other states affect [W-2 preparation](#). General Wisconsin wage and information reporting requirements are included in [Publication 117, Guide to Wisconsin Wage Statements and Information Returns](#)

**Questions?** Contact us at (608) 266-2776 or [w2data@revenue.wi.gov](mailto:w2data@revenue.wi.gov).

## Common questions

### **Do I need to request authorization to transfer my file?**

No. Employers or transmitters do not need to request prior authorization for electronic transfer. Just follow the directions at [revenue.wi.gov/eserv/w-2.html](http://revenue.wi.gov/eserv/w-2.html). No password or user ID required.

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

No. A test file is not required. However, test files using current specifications may be sent through our website at [revenue.wi.gov/eserv/w-2.html](http://revenue.wi.gov/eserv/w-2.html). Test files are immediately validated.

### **When are wage and information returns due to the department?**

Electronically transferred wage statements have the same due date as the annual reconciliation (WT-7), February 2, 2015. See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns* for the most current information.

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

No. Do not include a transmittal letter.

### **What do I name my file?**

Wisconsin does not have special file naming requirements.

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

You will receive a 13 digit receipt number. If there are errors or problems with your data, your file will be rejected and you will receive an error message. You will need to correct the error and resubmit your file.

### **Do I need to file an annual reconciliation (WT-7)?**

If you withheld Wisconsin income tax, or hold an active Wisconsin withholding tax number, in addition to filing wage and information returns, you must file an annual reconciliation by February 2, 2015. If your withholding account is closed prior to December 31, your reconciliation and supporting wage and information returns are due within 30 days of the account cease date.

### **What information is reflected on the WT-7?**

The annual reconciliation reflects Wisconsin income tax withheld from wages and other payments, in addition to wage and information returns reportable to Wisconsin.

If you must file an annual reconciliation, the total number of wage and information returns reflected on your annual reconciliation, must match the number of wage and information returns you send us that are reportable to Wisconsin (include "WI" in W-2 box 15, 1099-MISC box 17, 1099-R box 13, etc.).

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

Currently there is not a Combined Reporting program in place for reporting W-2 information to both the Social Security Administration and Wisconsin Department of Revenue.

Persons that file 1099s for Wisconsin payees to the IRS as part of the Combined Federal/State filing program must file those 1099s with the Department of Revenue if Wisconsin tax is withheld. For specific Federal/State Combined Reporting requirements, refer to IRS Publication 1220.

## W-2 reporting

If filing 50 or more wage statements with Wisconsin, you must file electronically. If filing less than 50 wage statements, we encourage you to file electronically. We accept two types of W-2 files at [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html):

### W-2 files created at the SSA website in PDF format -

This method allows small employers to submit W-2 files, created at the SSA website in PDF format, to the Wisconsin Department of Revenue through our file transfer site. To create a W-2 PDF file, register and key your W-2 information at [ssa.gov/employer/](https://ssa.gov/employer/). Then return to [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html) to transfer your file.

### W-2 files in EFW2 (formerly known as MMREF-1) format -

This method allows the employer or transmitter to submit W-2 files using the Social Security Administration's EFW2 format. Basic requirements and format are available at [ssa.gov/employer/efw/14efw2.pdf](https://ssa.gov/employer/efw/14efw2.pdf). Your file must be formatted based on these specifications. See Record Layouts below for detailed Wisconsin Department of Revenue requirements. Transmit your file to us at [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html).

## Record layout for W-2 (EFW2) data

Basic requirements and format are available at [ssa.gov/employer/efw/14efw2.pdf](https://ssa.gov/employer/efw/14efw2.pdf). Your file must be formatted based on these specifications, including completed name and address fields with numeric fields being zero filled and not blank.

The information below details Wisconsin Department of Revenue requirements. Data must be recorded in ASCII character sets.

RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
RA	Submitter Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RE	Employer Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RW	Employee Wage Record	1-512	<i>REQUIRED. Follow SSA specifications</i>
RO	Employee Wage Record	1-512	<i>OPTIONAL. If submitted, follow SSA specifications</i>
RS	Supplemental Record	1-512	<i>REQUIRED. Details follow: Also, see note at the bottom of the RS record</i>
RS	Record Identifier	1-2	Record identifier constant 'RS'
	State Code	3-4	Enter state code where state income tax should be reported, e.g. 55 for WI, 27 for MN, 17 for IL, etc.
RS	Taxing Entity Code	5-9	Leave blank
	Social Security Number (SSN)	10-18	Enter the employee's social security number

RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
RS	Employee First Name	19-33	Enter the employee's first name. Left justify and fill with blanks.
	Employee Middle Name or Initial	34-48	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
	Employee Last Name	49-68	Enter the employee's last name. Left justify and fill with blanks.
	Suffix	69-72	If applicable, enter the employee's alphabetic suffix. Left justify and fill with blanks.
	Location Address	73-94	Enter the employee's location Address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
	Delivery Address	95-116	Enter the employee's delivery address. Left justify and fill with blanks.
	City	117-138	Enter the employee's city. Left justify and fill with blanks.
	State Abbreviation	139-140	Enter the employee's state. Use a postal abbreviation. For a foreign address, fill with blanks.
	Zip Code	141-145	Enter the employee's zip code for a foreign address, fill with blanks.
	Zip Code Extension	146-149	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
RS	Blank	150-154	Fill with blanks. Reserved for SSA use.
	Foreign State/Province	155-177	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
	Foreign Postal Code	178-192	If applicable, enter the employee's foreign Postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
	Country Code	193-194	Follow the SSA specifications.
LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING			
<b>Note:</b> For the purpose of annual reporting of W-2 information to the State of Wisconsin, fields requiring unemployment data are not required and can be left blank or zero filled.			
RS	State Employer Account Number	248-267	Enter 15-digit WISCONSIN WITHHOLDING TAX NUMBER* (or state employer account number for other state shown in position 274-275). Left justify and fill with blanks.
	Blank	268-273	Fill with blanks for SSA use.
	State Code	274-275	Enter state code where state income tax should be reported (e.g. 55 for WI, 27 for MN, 17 for IL, etc.).
* If you do not have a Wisconsin withholding tax number and are not required to (and did not) withhold, use 036888888888801.			

RECORD TYPE FOR W-2 DATA	RECORD DESCRIPTION	RECORD POSITIONS	SPECIFIC INSTRUCTIONS FOR W-2'S
RS	State Taxable Wages	276-286	Taxable wages for Wisconsin (or other state shown in position 274-275). Include dollars and cents. Right justify and zero fill.
	State Income Tax Withheld	287-297	Wisconsin income tax withheld (or income tax withheld for other state shown in position 274-275). Include dollars and cents. Right justify and zero fill.
	Blank	298-337	These positions are not used for annual W-2 information. Fill with blanks.
	Supplemental Data 1	338-412	To be defined by user.
	Supplemental Data 2	413-487	To be defined by users.
	Blank	488-512	Fill with blanks. Reserved for SSA use.
RT	Total Record	1-512	<i>OPTIONAL This record is not used by the state of Wisconsin. If submitted, follow SSA specifications</i>
<b>Note:</b> When filing the 'RT' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable.			
RU	Total Record	1-512	<i>OPTIONAL This record is required only if there is an RO record in the file. If submitted, follow SSA specifications.</i>
RV	State Total Record	1-512	<i>OPTIONAL This record is not used by the state of Wisconsin. If submitted, follow SSA specifications.</i>
RF	FINAL RECORD	1-512	<i>REQUIRED. Follow SSA specifications.</i>
<i>This record indicates the end of the file. It must be the last data record on the file, appearing only once. No data gets processed after the code RF record.</i>			
<b>Note:</b> When filing the 'RF' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable.			

**Common errors when reporting W-2 data**

Our file validator is more thorough than the Social Security's Administration's AccuWage software that you may use to verify that your file complies with EFW2 format for tax year 2014.

In order to avoid some of the more common errors that may cause your file to be rejected at our website, please verify:

- Employer social security number, name and address, including zip code, are in the proper format for each employee in both the RW and RS record files.
- Tax year is correct (reflects the year in which payments were made). The tax year is found on the "RE" record.
- Record lengths are 512 bytes long. Watch for extra carriage return or line feed characters at the end of the report.
- All money amounts are dollar and cents and should be right justified and zero filled. No negative amounts or special characters.
- The state codes in positions and 3 and 274 in the "RS" record reflect the correct two digit state code and are consistent (e.g., 55 for Wisconsin, 27 for Minnesota, 17 for Illinois, etc.). In both fields enter the state code where state wages for each individual is reported.
- The "RS" record is included if reporting Wisconsin information. This record is required by Wisconsin. It contains State of Wisconsin wage and tax information and is coded "55" in the state code fields. All Wisconsin wage and tax information should be submitted on the "RS" record. We allow for other states' information to be reported on the Wisconsin file, however, they should be coded appropriately.
- You have an "RF" record. This is the final record on your file and is also required by Wisconsin.
- You have NOT reported 1099 data and W-2 data together in the same file. These forms have different file layouts and reporting requirements.
- Your FEIN, 15-digit Wisconsin withholding number and legal name. They must match our records.



## Error messages (W-2 files in EFW2 format)

Issue	Message
Invalid record	Invalid record identifier on the input record. Valid identifiers are: RA, RE, RW, RO, RS, RT, RU, RV, RF. The RF record is missing.
Invalid state code	Not a valid state code on state wage record. State codes must be numeric; between 01 and 56.
Invalid employer name	Employer field name cannot be blank. Must match our records.
Invalid employer address	Employer address cannot be blank.
Invalid employer city	Employer city field cannot be blank.
Invalid employer state field	Employer state field cannot be blank or space unless this is a foreign address. If this is a foreign address, the foreign postal code and country code fields must be filled in instead.
Invalid zip code	Employer zip code cannot be blank.
Invalid FEIN	FEIN does not match our records.
Missing employee record	Missing federal wage information – employee RW record.
Missing employer record	Missing employer RE record.
Invalid employee SSN	Employee Social Security Number is invalid. Must be all numbers and contain no dashes.
Invalid employee first name	Employee first name cannot be blank.
Invalid employee last name	Employee last name cannot be blank.
Invalid employee address	Employee address cannot be blank.
Invalid employee city	Employee city cannot be blank or spaces unless this is a foreign address. If it is a foreign address, you must fill in the foreign state/province field instead.
Invalid employee state	Employee state cannot be blank or spaces unless this is a foreign address. If it is a foreign address, the country code field must be filled in instead.
Invalid employee zip	Employee zip code must be numeric unless this is a foreign address. If this is a foreign address, you must put spaces in the zip code field and fill in the foreign postal code field instead.
Invalid WI withholding #	Account number does not match our records. Must be 15 digits.
Invalid employee wages	Employee wages must be numeric and cannot contain spaces or special characters (\$,.).
Invalid employee tax	Employee tax must be numeric cannot contain spaces or special characters (\$,.).
Invalid FEIN	A FEIN must be numeric and cannot be all 0's or 9's.

Issue	Message
Invalid tax year	Payment year mismatch. Verify format (YYYY) and file type selected from drop down box.
Invalid tax blank field	Field(s) should contain only spaces.
Invalid numeric field	Field(s) must be numeric or zero filled.
Record out of sequence	A record is out of sequence or not an appropriate record type. Valid sequence for <b>required</b> records: RA, RE, RW, RT, RF. Valid sequence for required and optional records: RA, RE, RW, RO, RS, RT, RU, RV, RF.
RO/RU record	An RO record must have an RU record. Conversely, an RU record must have an RO record.

## 1099-R, 1099-MISC, W-2G and other information return reporting

This page contains specifications and instructions for reporting information other than wages. If you are transmitting 50 or more information returns (1099-R, 1099-MISC and W-2G) to the Wisconsin Department of Revenue, you must file electronically. This includes other information returns with Wisconsin withholding (1099-DIV, 1099-INT). If transmitting less than 50 information returns, we encourage you to file electronically.

To file your information returns by electronic transfer, format your file as provided below and follow the instructions on our website at [revenue.wi.gov/eserv/w-2.html](http://revenue.wi.gov/eserv/w-2.html).

## Record layout for 1099-R, 1099-MISC, W-2G and other information returns

Internal Revenue Service Publication 1220 (Rev. 10-2014) at [irs.gov/pub/irs-pdf/p1220.pdf](http://irs.gov/pub/irs-pdf/p1220.pdf) outlines the basic requirements and format. The information below details the Wisconsin Department of Revenue requirements.

All data records must be a fixed length of 750 bytes. Data must be in ASCII character set.

RECORD TYPE	RECORD DESCRIPTION	MEDIA POSITIONS	SPECIFIC INSTRUCTIONS
T	TRANSMITTER RECORD	1-750	Follow IRS specifications.
A	PAYER RECORD	1-750	Follow IRS specifications.
B	PAYEE RECORD	1-750	Follow IRS specifications.
		663-677	Enter 15-digit Wisconsin withholding tax number. If you do not have a number and are not required to withhold, use 036888888888801.
		723-734	State Income Tax Withheld for Form 1099-MISC, 1099-R, & W-2G.
C	END OF PAYER RECORD	1-750	Follow IRS specifications.
K	STATE TOTALS	1-750	Follow IRS specifications.
		*****	
F	END OF TRANSMISSION	1-750	Follow IRS specifications. THIS RECORD INDICATES THE END OF FILE. <b>IT MUST</b> BE THE LAST RECORD ON THE FILE, APPEARING ONLY ONCE. NO DATA GETS PROCESSED AFTER THE CODE 'F' RECORD

## Common errors when reporting 1099-R, 1099-MISC, W-2G and other information returns

Special attention to each of the items listed below is necessary to avoid some of the most common errors that may cause your file to be rejected. Please verify:

- Your file is for the Wisconsin Department of Revenue annual 1099 reporting rather than the Department of Workforce Development quarterly unemployment reporting.
- The tax year is correct. For example, payments made in 2014 indicate a tax year of 2014.

- You have an "F" record. This is the final record and required by Wisconsin.
- You have NOT reported 1099 data and W-2 data together in the same file. These forms have different file layouts and reporting requirements.
- Your FEIN, 15-digit Wisconsin withholding number and legal name. They must match our records.