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Filing Requirements

- Each entity with a unique employer identification number (EIN) must file as a separate employer.
- Regardless of the federal due date, W-2's must be filed with Pennsylvania by Jan. 31 following the tax year being reported.
- The (REV-1667 R) Annual Withholding Reconciliation Statement must be filed annually and must be accompanied by all W-2 forms.
 - For example, if you submit W-2 wage statements for 32 different employers (32 different EINs) you must submit 32 (REV-1667 R) Annual Withholding Reconciliation Statements.
 - Screen printouts from e-TIDES are not acceptable replacements for the (REV-1667 R) Annual Withholding Reconciliation Statement form.
- Employers that file 250 or more W-2 forms are required to file electronically.

Filing Options

- **Taxpayers providing 250 or more W-2's must file electronically through e-TIDES.** (see file upload specifications)
- **Taxpayers providing less than 250 W-2's:**
 - e-TIDES (see file upload specifications)
 - Paper W-2 forms.
 - Telefile 1-800-748-8299 (if less than 10 W-2's)

W-2 / 1099 CD Information

- Effective January 1, 2018, Pennsylvania Department of Revenue **will no longer accept** W-2 or 1099's on CD.
- CD's will be rejected and will not be returned to the employer or service provider.

Instructions for Uploading W-2's to e-TIDES and the (REV-1667 R) Annual Withholding Reconciliation Statement

- Prepare the file on your computer using the [e-TIDES File Specifications](#).
- Log into e-TIDES at www.etides.state.pa.us.
- From the Left Navigation Bar, select **File Return/Payment**.
- Select **Employer Withholding Tax** from the drop-down menu.
- Select the **Next** button.
- From the **Please Select Account** screen, select:
 - ◉ **Import an uploaded Employer Withholding Tax file**
- Click on the **Select** button.
- The **Upload Menu** will display.
- Click on the link **Choose File to Upload**.
- A pop-up screen will appear allowing you to select one of the following functions.
 - Employer 501 Deposit Statement/ACH Debit Payment
 - Employer W-2/1099 Employee Wage Records
 - Employer W-2 (REV-1667 R) Annual Withholding Reconciliation Statement
 - Employer W-3 Return Quarterly Reconciliation
 - 1099-M Miscellaneous Distributions
 - W-2 EFW2 Format
- Select **Browse** and select the file from your computer to upload.
- Select **Submit**.
- You will receive a pop-up message indicating that your file upload was successful.
- Select the **Close** button.
- **If you did not receive the successful upload message, then your file was not uploaded.** Most common errors for the file not uploading to e-TIDES are:

- File is more than 20MB
- File was uploaded too many times. You will need to delete the temporary files, delete the cookies (under Tools, Internet Options), restart your computer and upload your file again.
- ***If the file was successfully uploaded***, it will appear under the ***Employer Withholding Files*** available for import into e-TIDES of the ***Upload Menu*** screen.
- If you do not see the file, select the ***Refresh*** button.
- Select the ***File Name*** and select the ***Next*** button.

W-2 EFW2 Format

- You must validate the records.
- **If no errors occurred:** (*Number of valid records matches the number of total employees on file*)
 - Click on ***Insert Records***, this will attempt to insert the validated records into e-TIDES.
 - The ***Upload Error Report*** screen will appear displaying the import status, click on the ***Continue*** button.
- **If errors occurred:**
 - Select ***View Error***
 - Correct the file on your computer and upload the file again.
 - Most common errors for format EFW@ are:
 - **Employer Record (RE)** – The employer account ID is not included or the account ID is not in the correct location (505 – 512).
 - **State Record (RS42)** – Employee record already exists. When the same employee information applies to multiple RS42 records, group them together under a single RS42 record.
 - **Total Record (RT)** – Not included, account ID is not in the correct location (476 – 512) or Total Taxable Wages does not match due to duplication of employee information.
 - **Final Record (RF)** – Not included or account ID is not in the correct location (476 – 512).
 - **Ignore Errors** - The RW, RO & RU Record Identifiers are ignored; Tax Year is invalid

NOTE: If you do not submit the (REV-1667 R) Annual Withholding Reconciliation Statement through an upload, please follow the instructions below to submit it manually.

- ***W-2 EFW2 Format files*** are only for the employees wage records. You ***MUST*** complete the **(REV-1667 R) Annual Withholding Reconciliation Statement**, separately. To do this:
- Select ***File Return/Payment***.

- Select **Employer Withholding Tax** from the drop-down box and select **Next**.
- On the **Enterprise Select** page, select I would like to:
 - Ⓐ **File an Employer Withholding Tax Return of Payment**
(Important: if you file for more than one account, select the business from the drop down box.)
- Click **Next**.
- On the **Filing Options** screen, select **W-2 Annual Withholding Reconciliation Statement / 1099**.
- **Important:** if you want to file for a different year other than the one listed, click on the radio button by **File/Pay Different Periods**, select this option and **Continue** to access additional available tax filing periods and select the **Continue** button.
- Click on the radio button:
 - Ⓐ **Annual Withholding Reconciliation Statement**
(Select the tax year from the drop down-box, and click the **Continue** button.)
- On the **Employer W-2 Menu** select step 3 - **Enter (REV-1667 R) Annual Withholding Reconciliation Statement** and select **Continue**.
- Review page **(REV-1667 R) Annual Withholding Reconciliation Statement**.
- Click on **Continue**.
- Then click on **SUBMIT**.
- The **Employer W-2 Menu screen** will display, indicating that the Annual Withholding Reconciliation Statement has been submitted.

[Employer W-2/1099 Employee Wage Records](#)

- If you filed under Employer W-2/1099 Employee Wage Records, the **Select Columns** screen will appear. Please select **column headers** for each box in the screen, even for the columns that are not displaying any data and select **Next**.
- On the **Multi-Import Data Validation** screen, the total number of records in your file and the total number of valid and invalid records will be displayed.
- **If no errors occurred:** (Number of valid records matches the number of total employees on file.)
 - Click on the **Insert Records**, this will attempt to insert the validated records into e-TIDES.
 - The **Upload Error Report** screen will appear displaying the import status, click on the **Continue** button.

- **If errors occurred:**
 - Select **View Errors**.
 - Please correct the file on your computer and upload the file again.
 - Most common errors for format .CSV are:
 - **State Distribution Code** not found.
 - **Gross Distribution**, numeric only.
 - **Social Security Number** is a nine-digit number.
 - **File does not contain the right number of columns.**
 - **File contains incorrect distribution codes.**
 - If any code is provided that does not match a value in the list below, it will be rejected.
 - "1", "2", "3", "4", "5", "6", "7", "8", "9", "A", "D", "E", "F", "G", "J", "L", "N", "P", "Q", "R", "S", "T"
- **PA W-2 Wage Record** files are only for the employees wage records. You **MUST** complete the **(REV-1667 R) Annual Withholding Reconciliation Statement**, separately. To do this:
- Select **File Return/Payment**.
- Select **Employer Withholding Tax** from the drop-down box and select **Next**.
- On the **Enterprise Select** page, select I would like to:
 - Ⓐ **File an Employer Withholding Tax Return of Payment**
(Important: if you file for more than one account, select the business from the drop down box.)
- Click **Next**.
- On the **Filing Options** screen, select **W-2 Annual Withholding Reconciliation Statement / 1099**.
- **Important:** if you want to file for a different year other than the one listed, click on the radio button by **File/Pay Different Periods**, select this option and **Continue** to access additional available tax filing periods and select the **Continue** button.
- Click on the radio button:
 - Ⓐ **Annual Withholding Reconciliation Statement**
(Select the tax year from the drop down-box, and click the **Continue** button.)
- On the **Employer W-2 Menu** select step 3 - **Enter (REV-1667 R) Annual Withholding Reconciliation Statement** and select **Continue**.
- Review page **(REV-1667 R) Annual Withholding Reconciliation Statement**.
- Click on **Continue**.
- Then click on **SUBMIT**.

- The **Employer W-2 Menu screen** will display, indicating that the Annual Withholding Reconciliation Statement has been submitted.

Filing by Paper

- If you are filing a (REV-1667 R) Annual Withholding Reconciliation Statement with fewer than 250 paper W-2's, please observe the following size requirements:
 - **Acceptable Paper W-2 Sizes** *(cut to size)*
 - 8 ½ X 5 ½ inches *(preferred size)*
 - 8 ½ X 2 ½ inches
 - 4 ¼ X 5 ½ inches
 - 7 ½ X 2 ¾ inches
 - 8 ½ X 2 ¾ inches
 - 6 ½ X 2 ½ inches
 - 3 ¾ X 5 inches
 - 3 ¾ X 5 ¼ inches
 - **Unacceptable Paper W-2's**
 - All carbon copy W-2's (Federal Copy D)
 - W-2's that are not sized correctly (acceptable sizes are listed above.)
 - W-2 is without field labels (e.g. Employee SSN; EIN; 15; 16 etc.)
 - W-2 where date is printed on labels or data is unreadable for some other reason.
 - W-2 with dark background.
 - Blank W-2.
 - "Grand-Total" pages.
 - Columnar listings.

Complete and send the (REV-1667 R) Annual Withholding Reconciliation Statement, along with all paper W-2 forms to one of the following addresses:

- If using the US Postal Service:

PA Department of Revenue
PO Box 280412
Harrisburg, PA 17128-0412

- If using a private carrier:

PA Department of Revenue
Bureau of Business Trust Fund Taxes
9th Floor, Strawberry Square
4th and Walnut Streets
Harrisburg, PA 17128-0904

Amended Withholding Statements

Amended W-2's cannot be filed through e-TIDES; therefore, paper federal form W-2 C (Corrected Wage and Tax Statement) must be filed with an amended (REV-1667 R) Annual Withholding Reconciliation Statement form to correct errors on previously filed W-2 forms.

If a (REV-1667 R) requires amending, print another copy, write or type, "AMENDED" on the top of the form and mail it to the address below:

PA Department of Revenue
PO Box 280904
Harrisburg, PA 17128-0904

Request for Extension and Contact Information

To request a filing extension (or) to receive additional assistance please call the Employer Tax Division's, Error Resolution Unit (717) 787-7635 or fax a request to (717) 783-4124.

PA W-3 Quarterly Returns

The Department of Revenue computer systems cannot accept any return with a negative amount of withholding. If a reduction in withholding is requested, please indicate the correct amount of withholding on line 2 of an amended PA W-3 and the amount actually paid on line 3.

Please verify the correct payment frequency when filing PA W-3's. If payments do not match the records of PA Withholding on the W-3, interest may be charged to the taxpayer.

Semi-weekly PA W-3 returns are required to be filed electronically. e-TIDES is the preferred method of filing all returns.

When a PA W-3 is amended for years prior to the current year, W-2 C's are required to be filed with the amended PA W-3. The exception is when W-2 C's are for employees who are not residents of Pennsylvania and the tax withheld is being decreased. These W-2 C's will be disallowed and the individual employee must file a PA-40 NR return to obtain the refund.

W-2's and the four quarterly PA W-3's must be in balance and any amendments that would create a discrepancy will not be allowed.

Pennsylvania has a statute of limitation of three (3) years. No amended PA W-3 will be accepted for periods older than three years.

Reporting Unemployment Compensation

Quarterly reports of UC-2/2A information for Unemployment Compensation should be reported to the Unemployment Compensation Management System (UCMS) by logging onto the website at www.uctax.pa.gov.

If you need further assistance, please call the Office of Unemployment Compensation Tax Services Employer Contact Center at 1-866-403-6163 or by email at uc-news@pa.gov.