



**pennsylvania**

DEPARTMENT OF REVENUE

2018 W-2 and 1099  
Employer Withholding  
Reporting Instructions  
and Specifications  
Handbook

November 2018

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## Document Change Log

<b>Date</b>	<b>Page</b>	<b>Item</b>	<b>Description</b>
05/2018	1-21	Initial Creation	2018 W2/1099 Employer Reporting Instructions and Specifications Handbook
07/12/2018	8	RF – Final Record	Updated RF information to include requirements for PA reporting
07/26/2018	9	File Specifications for .CSV format	Added note for column order
07/26/2018	10-11	Specifications for 1099-R Distributions	Changed information in required columns
07/26/2018	9-16	File Specifications for .CSV format	Removed column named Row
07/26/2018	9,10,12,14	Required columns for each .CSV file type	Added minimum number of required columns for each file type
07/26/2018	11,14,16	Business Name	Added number of max length characters for Business Name
07/26/2018	12	Specifications for 1099-MISC Income	Added business name if recipient is a business
08/27/2018	4	Introduction	Added effective date of new filing requirements and specifications
09/07/2018	10,11,12,14,16	File Specifications for .CSV format	Removed the references to Row numbers
11/14/2018	5	Electronic filing requirement threshold change	Updated electronic filing requirement for W-2 wage records

## Introduction

**Important:** The changes outlined in this handbook will not take effect until Jan. 3, 2019 at which time all W-2/1099 files uploaded must reflect these changes. You should continue to use the current file specifications until Dec. 16, 2018. There will be a blackout period for filing W-2/1099 information from Dec. 17, 2018 through Jan. 2, 2019. You will still be able to upload other employer file types.

The Pennsylvania (PA) Department of Revenue offers two different file formats to upload W-2/1099 records. You may upload your file in our Electronic Tax Information and Data Exchange System (e-TIDES) using the EFW2 or .CSV format. These formats are outlined in the **Electronic Filing Options for W-2/1099 Information** section.

The 2018 W-2/1099 Employer Reporting Instructions and Specifications Handbook was designed to be used as a companion to the [Social Security Administration \(SSA\) Publication No. 42-1007 Tax Year 2018](#).

PA revised the EFW2 specifications to be more comparable to the Social Security Administration (SSA) Publication No. 42-007 EFW2 Tax Year 2018. This handbook highlights the special EFW2 requirements for the PA program.

PA also made changes to the .CSV filing specifications for tax year 2018.

## Filing Requirements

### Important Change

The PA Department of Revenue has changed the electronic filing requirement threshold for W-2 wage records. If you are providing and/or reporting **10 or more** W-2 wage records on the Annual Withholding Reconciliation Statement (REV-1667), they must now be filed electronically. The department will grant a waiver with regard to the electronic filing threshold change for the 2018 tax period, however, you are encouraged to file this information electronically. It's quick, easy, and secure.

The due date for filing W-2/1099 information is January 31 regardless if this date falls on a weekend or holiday.

## Electronic Filing Options for W-2/1099 Information

### Bulk Uploads

The Multi-Import or Upload feature in e-TIDES allows you to submit multiple records by uploading a single file. This feature is intended for tax practitioners and others who wish to submit for multiple clients without re-entering the data. For performance reasons, the uploaded files are limited to 20 MB. If your file is larger, you should break the file into several smaller ones, or remove non-required information. The e-TIDES website is [www.etides.state.pa.us](http://www.etides.state.pa.us).

PA offers the following bulk filing format options in e-TIDES:

- EFW2 Format
  - EFW2 file uploads following the record layout as defined by the SSA for the annual W-2 wage records for individual employees, with modifications for PA
- .CSV Format
  - Comma Delimited file uploads containing required columns and data for W-2 wage records, 1099-R distributions, 1099-MISC income, and REV-1667 Annual Withholding Reconciliation Statement (Transmittal).

**Note:** You can make corrections to the W-2 wage records, 1099-R distributions and 1099-MISC income files that were uploaded, **ONLY** if the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) was not yet submitted. Please refer to the **File or Enter Manually** section below.

### File or Enter Manually

You can file your W-2 wage records, 1099-R distributions, 1099-MISC income and REV-1667 Annual Withholding Reconciliation Statement (Transmittal) in e-TIDES using the File Return/Payment link. The Employer W-2/1099 Menu allows you to enter or edit information that was filed manually or uploaded in e-TIDES.

### TeleFile

If you have ten or less wage records to report, you can submit your REV-1667 Annual Withholding Reconciliation Statement (Transmittal) by using our Business Tax TeleFile system. You cannot file 1099 information through TeleFile. You can find more information about our TeleFile system on our website under the Online Services tab and selecting Business Taxes from the menu.

## **File Specifications for EFW2 Format**

The EFW2 specifications provides the option to upload the annual W-2 wage records for individual employees. If you have an individual that has 1099-R distributions or 1099-MISC income, you must either upload them using the .CSV file format or manually add them to the employer account from the File Return/Payment link in e-TIDES. Additionally, you must file the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) through e-TIDES.

- Alpha/Numeric fields must be left justified with spaces filled to the right
- If you do not have PA data for a text field, leave the field blank
- Numeric/Currency fields must be right justified with zero filled to the left. The last two digits for the currency fields are the decimals.
- All currency fields are required and must have a value
- Records submitted through e-TIDES must use carriage return line feed characters to terminate each line of data
- Duplicate SSN records will be rejected and will not be added together
- Multiple companies can be submitted in one file. If submitting for multiple companies, repeat each set of record types RE, RS and RV in this sequence, with only a single RA record at the beginning of the file and a single RF record at the end of the file.
- **New for tax year 2018**
  - Individual Taxpayer Identification Numbers (ITIN) will be accepted in the RS record for individuals who do not have a Social Security Number (SSN)
  - Foreign addresses will be accepted

**"RA" Record – Submitter Record – Required by PA**, use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2018. **PADOR will ignore the Resub Indicator in Location 29.**

**"RE" Record – Employer Record – Required by PA**, use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2018. **PADOR will ignore the Terminating Business Indicator in Location 26.**

**"RW" Record – Employee Wage Record – Not required by PA, please remove this record from your PA file.**

**"RO" Record – Employee Wage Record – Not required by PA, please remove this record from your PA file.**

**"RS" Record – State Wage Record – Required by PA, modified for PA Reporting**, use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2018 for **Location 1-247 and Location 268-337**. **Note:** If providing a wage record for an employee that has an Individual Taxpayer Identification Number (ITIN), enter zeros in **Location 10-18**.

Location	Field Name	Length	Field Description
248-255	PA Employer Withholding Account Number	8	Enter 8-digit Employer Withholding Number
256-267	Blank	12	Leave blank
338-346	Individual Taxpayer Identification Number (ITIN)	9	Enter employee's ITIN as shown on the card issued by SSA
347-512	Blank	166	Leave blank

**"RT" Record – Total Record – Not required by PA, please remove this record from your PA file.**

**"RU" Record – Total Record – Not required by PA, please remove this record from your PA file.**

**"RV" Record – State Total Record – Required by PA, new for tax year 2018.**

There should be no "RS" records associated with a zero return.

Location	Field Name	Length	Field Description
1-2	Record Identifier	2	Must be "RV"
3-4	State Code	2	Must be "42" for PA State Wages and Withholding
5-8	Tax Year	4	Required
9-16	PA eight-digit Account Number	8	Required
17-25	Employer EIN	9	Required
26-32	Number of RS Records when State Code equals "42"	7	Required
33-47	Total PA Taxable Wages when State Code equals "42"	15	Required
48-62	Total PA Tax Withheld when State Code equals "42"	15	Required
63-512	Blank	450	Fill with blanks. Reserved for PADOR use.

**"RF" Record – Final Record – Required by PA, modified for PA Reporting, use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2018. PADOR will ignore information in Location 3-475.**

Location	Field Name	Length	Field Description
1-2	Record Identifier	2	Must be "RF"
476-482	Number of RS records when State Code equals "42"	7	Required
483-497	Total PA Taxable Wages of RS records when State Code equals "42"	15	Required
498-512	Total PA Tax Withheld of RS records when State Code equals "42"	15	Required



## **File Specifications for .CSV Format**

The file must be in a Comma Delimited (.CSV) file format and contain only records for the type of upload selected. You **must first file** the W-2 wage records, 1099-R distributions and 1099-MISC income prior to filing the REV-1667 Annual Withholding Reconciliation Statement (Transmittal). **Note: Required columns do not have to be in the order provided in each specification type.**

- **New for tax year 2018**

- W-2 wage records and 1099-R distributions must be in separate files to be uploaded
- Individual Taxpayer Identification Numbers (ITIN) will be accepted
- Multiple distribution codes for one individual/entity will be accepted
- 1 or 2 character distribution codes for one individual/entity will be accepted
- Foreign and military addresses will be accepted
- 3 new fields for 1099-MISC income; other income, medical and health care payments and gross proceeds paid to an attorney
- Original and Amended indicator for the REV-1667 Annual Withholding Reconciliation Statement (Transmittal)

### **Specifications for W-2 Wage Records**

**W-2 Wage Record files must contain a minimum of 20 columns of data**

<b>Required Columns</b>	<b>Data Format</b>
Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number ( <b>FEIN</b> ) or Social Security Number ( <b>SSN</b> ), containing no dashes or spaces.
Type of Entity ID	3-digit number indicates the Entity ID Type. Please refer to Appendix A for <a href="#">Code List</a> .
Employer Tax Account Number	8-digit PA state assigned employer tax account number, containing no dashes or spaces.
Tax Year	4-digit value of year reported.
Taxpayer Identification Number	9-digit number for employee Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, containing no dashes or spaces. <b>If an employee has multiple wage records, you must add them together for submission.</b>
Type of Taxpayer Identification	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for <a href="#">Code List</a> .
Employee Number	Company Employee ID not required, 20 characters max.
Employee Last Name	30 characters max.
Employee First Name	20 characters max.
Employee Middle Name	20 characters max.
Employee Name Suffix	4 characters max.
Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.

Required Columns	Data Format
Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
City/Town	City, Town, etc. APO, FPO, DPO for U.S. Military Address, 50 characters max.
Governing District	<b>U.S. States</b> use 2 character abbreviation, <b>Canadian Provinces</b> use 2 character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .
State Wages, Tips, etc. (W-2 Box 16)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
State Income Tax (W-2 Box 17)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>

### Specifications for 1099-R Distributions

**1099-R Distributions files must contain a minimum of 31 columns of data**

Required Columns	Data Format
Payer's Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number ( <b>FEIN</b> ) or Social Security Number ( <b>SSN</b> ), containing no dashes or spaces.
Type of Entity ID	3-digit number indicates the Entity ID Type. Please refer to Appendix A for <a href="#">Code List</a> .
Payer's Employer Withholding Tax Account Number	8-digit PA state assigned employer tax account number, containing no dashes or spaces. <b>Not required for employers outside of Pennsylvania that do not have a PA state assigned employer tax account number. You are required to provide the information in the fields below.</b>
Tax Year	4-digit value of year reported.
Recipient's Taxpayer Identification Number	9-digit number for recipient's Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, containing no dashes or spaces.
Taxpayer Identification Type	3-digit number indicates the Recipient's Identification Type. Please refer to Appendix A for <a href="#">Code List</a> .
Recipient's Number	Company Recipient's ID not required, 20 characters max.

<b>Required Columns</b>	<b>Data Format</b>
Recipient's Last Name	30 characters max.
Recipient's First Name	20 characters max.
Recipient's Middle Name	20 characters max.
Recipient's Name Suffix	4 characters max.
Recipient's Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.
Recipient's Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Recipient's Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
Recipient's City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.
Recipient's Governing District	<b>U.S. States</b> use 2 character abbreviation, <b>Canadian Providences</b> use 2 character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Recipient's Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Recipient's Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .
Gross Distribution (1099-R Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Taxable Amount (1099-R Box 2a)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Distribution Code (1099-R Box 7)	1 or 2 character alpha/numeric field. <b>If you have multiple distribution codes you must report them in separate records.</b>
State Tax Withheld (1099-R Box 12)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
State Distribution(1099-R Box 14)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
<b>The fields below are required for employers outside of Pennsylvania that do not have a PA state assigned employer tax account number. Not required for employers who have a PA state assigned employer tax account number.</b>	
Payer's Name	Business Name, 50 characters max.
Payer's Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.

Required Columns	Data Format
Payer's Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Payer's Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
Payer's City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.
Payer's Governing District	<b>U.S. States</b> use 2-character abbreviation, <b>Canadian Provinces</b> use 2-character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Payer's Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .

### Specifications for 1099-MISC Income

**1099-MISC Income files must contain a minimum of 34 columns of data**

Required Columns	Data Format
Payer's Entity ID	9-digit Entity ID number of business. Usually a Federal Employer Identification Number ( <b>FEIN</b> ) or Social Security Number ( <b>SSN</b> ), containing no dashes or spaces.
Type of Entity ID	3-digit number indicates the Entity ID Type. Please refer to Appendix A for <a href="#">Code List</a> .
Payer's Employer Withholding Tax Account Number	8-digit PA state assigned employer withholding tax account number, containing no dashes or spaces. <b>Not required for employers outside of Pennsylvania that do not have a PA state assigned employer tax account number. You are required to provide the information in the fields below.</b>
Tax Year	4-digit value of year reported.
Recipient's Taxpayer Identification Number	9-digit number for employee Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, containing no dashes or spaces.
Taxpayer Identification Type	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for <a href="#">Code List</a> .
Recipient's Number	Company Recipient's ID is not required, 20 characters max.
Recipient's Last Name/Business Name	30 characters max, if recipient is a business, enter business name.
Recipient's First Name	20 characters max.
Recipient's Middle Name	20 characters max.
Recipient's Name Suffix	4 characters max.

Required Columns	Data Format
Recipient's Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.
Recipient's Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Recipient's Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
Recipient's City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.
Recipient's Governing District	<b>U.S. States</b> use 2-character abbreviation, <b>Canadian Providences</b> use 2-character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Recipient's Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Recipient's Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .
Rents (1099-MISC Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Royalties (1099-MISC Box 2)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Other Income (1099-MISC Box 3)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Medical and Health Care Payments (1099-MISC Box 6)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Non-Employee Compensation (1099-MISC Box 7)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
Gross Proceeds Paid to an Attorney (1099-MISC Box 14)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
State Tax Withheld (1099-MISC Box 16)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>

Required Columns	Data Format
State Income (1099-MISC Box 18)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
<b>The fields below are required for employers outside of Pennsylvania that do not have a PA state assigned employer withholding tax account number. Not required for employers who have a PA state assigned employer withholding tax account number.</b>	
Payer's Name	Business Name, 50 characters max.
Payer's Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.
Payer's Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Payer's Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
Payer's City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.
Payer's Governing District	<b>U.S. States</b> use 2-character abbreviation, <b>Canadian Provinces</b> use 2-character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Payer's Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .

**Specifications for REV-1667 Annual Withholding Reconciliation Statement  
(Transmittal)**

**REV-1667 files must contain a minimum of 29 columns of data**

Required Columns	Data Format
Entity ID	9-digit Entity ID number for business. Usually a Federal Employer Identification Number ( <b>FEIN</b> ) or Social Security Number ( <b>SSN</b> ), containing no dashes or spaces.
Type of Entity ID	3-digit number indicates the Entity ID Type. Please refer to Appendix A for <a href="#">Code List</a> .
Employer Withholding Tax Account Number	8-digit PA state assigned employer withholding tax account number, containing no dashes or spaces. <b>Not required for employers outside of Pennsylvania that do not have a PA state assigned employer withholding tax account number. You are required to provide the information in the fields below.</b>
Tax Year	4-digit value of year reported.

<b>Required Columns</b>	<b>Data Format</b>
W-2s Filed Through e-TIDES	Number of W-2 forms submitted through e-TIDES upload and/or entry screen.
W-2s Filed by Other Submission Methods	Number of W-2 forms submitted through other submission methods.
1099-Rs Filed Through e-TIDES	Number of 1099-R forms submitted through e-TIDES upload and/or entry screen.
1099-Rs Filed by Other Submission Methods	Number of 1099-R forms submitted through other submission methods.
1099-MISC Filed Through e-TIDES	Number of 1099-MISC forms submitted through e-TIDES upload and/or entry screen.
1099-MISC Filed by Other Submission Methods	Number of 1099-MISC forms submitted through other submission methods.
Total Compensation, Distribution and Other Income Subject to PA Withholding	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
PA Personal Income Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
1st Quarter Wages, Distributions and Other Income paid Subject to PA Withholding	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
2nd Quarter Wages, Distributions and Other Income paid Subject to PA Withholding	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
3rd Quarter Wages, Distributions and Other Income paid Subject to PA Withholding	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
4th Quarter Wages, Distributions and Other Income paid Subject to PA Withholding	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
1st Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
2nd Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
3rd Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>

Required Columns	Data Format
4th Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 18 characters. <b>We will not accept amounts that are missing the decimal.</b>
<b>The fields below are required for employers outside of Pennsylvania that do not have a PA state assigned employer withholding tax account number. Not required for employers who have a PA state assigned employer withholding tax account number.</b>	
Employer Name	Business Name, 50 characters.
Employer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.
Employer Address Line 2	Street Address if not on Address Line 1, 50 characters max.
Employer Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.
Employer City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.
Employer Governing District	<b>U.S. States</b> use 2-character abbreviation, <b>Canadian Provinces</b> use 2-character abbreviation, <b>Mexico Federal Districts</b> use 3 character abbreviation, <b>U.K. County</b> use county name etc., <b>U.S. Military Addresses</b> use AE, AP, or AA, 30 characters max.
Employer Postal Area	<b>U.S.</b> Zip Code, <b>Canadian/Mexico</b> Postal Code, <b>U.K.</b> Postal Code, etc., 15 characters max. <b>U.S. Military Address</b> use 5-digit Zip Code.
Country Code	2 character country code as specified in EFW2 Publication 42-007. The country code for the United States is <b>US</b> .
Original/Amended Indicator	1 alpha character Original File - O Amended File - A



## **Frequently Asked Questions**

### **Who must file W-2s, 1099-Rs, 1099-MISCs and REV-1667s?**

Any employer or individual entity with business operations in PA: (i.e. compensation paid to PA resident employees for services performed within or outside of PA, compensation paid to non-resident employees for services performed within PA unless there is reciprocity, retirement distribution, PA source non-employee compensation or business income to a non-resident individual or disregarded entity that has a non-resident member, lessee of PA real estate who makes lease payments in the course of a trade or business to a non-resident lessor, etc.).

### **What is the Pennsylvania identification number?**

The Pennsylvania identification number is an eight-digit account id assigned by PA for employer withholding tax filing purposes when you register your business with PA on the PA-100 form.

### **Is there a filing deadline?**

Yes, the filing deadline for all W-2 wage records, 1099-R distributions, 1099-MISC income, and REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) is January 31.

### **Does the PA Department of Revenue accept PDF files?**

No, we do not accept PDF files.

### **What format does my W-2, 1099-R, 1099-MISC, and REV-1667 file need to be to be accepted?**

The W-2 wage records must be in either .CSV or EFW2 formatting. The 1099-R distributions and 1099-MISC income file must be in .CSV format. The REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) must be in .CSV format.

### **Does the PA Department of Revenue allow for mock Social Security Numbers such as 111-11-1111 or 123-45-6789?**

No, we do not.

### **Can I submit for multiple employers?**

Yes, one file can include multiple employers in both EFW2 and .CSV formats.

**I have two W-2s for the same person and same company; can they be submitted as separate records?**

No, you can only have one record for the same person and the same company. Combine the wages and withholding tax into one record entry.

**I have two 1099-Rs for the same individual/entity but with different information; can they be submitted as separate records?**

Yes, separate records for each individual/entity with multiple distribution codes is acceptable.

**Does the PA Department of Revenue accept the same distribution codes as the IRS for 1099-Rs?**

Yes, the PADOR does accept the same distribution codes as the IRS.

**Does the PA Department of Revenue accept multiple distribution codes for one individual/entity?**

Yes, beginning January 1, 2019 multiple distribution codes will be acceptable for one individual/entity.

**Does the PA Department of Revenue accept distribution codes with multiple characters?**

Yes, beginning January 1, 2019 distribution codes with multiple characters will be accepted. The different characters in the distribution code help determine the taxability of the distribution. A distribution code 7 from an eligible Pennsylvania retirement plan is not taxable for PA purposes if the plan requirements were met (the age and/or years of service required by the plan) for retirement, and retired after meeting those requirements. A distribution code 7D is taxable as interest income for PA purposes since the retirement annuity is not part of an employer-sponsored program or a commonly recognized retirement program. A distribution due to death is a code 4 and is not taxable for PA purposes; however, a distribution code 4D would be taxable as interest income for PA purposes. Please refer the IRS publication for 1099-R distribution codes.

**Can I submit a zero W-2 return?**

Yes, you will enter zero on the REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal).

**Whom do I contact if I am having difficulty creating my file?**

If you are having difficulty in creating a file, please call the Employer Withholding Tax Division at 717-787-7635.

**Do I need to submit paper copies of the W-2s if I have already submitted them electronically?**

No, you only need to complete one submission.

**If I use QuickBooks to file returns and payments, can I use their W-2 file at the end of the year?**

We do not accept QuickBooks' EXCEL or PDF files. You must create a W-2/1099 .CSV or Text file from QuickBooks and upload file through e-TIDES. Please contact QuickBooks support for instructions on how to create the W-2 .CSV or Text file.

**Can I file my W-2, 1099 or REV-1667 corrections electronically?**

No, we cannot process W-2Cs, corrected 1099-Rs, or corrected 1099-MISC electronically at this time. However, we are able to process an amended REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) electronically.

**I need to make a correction to my W-2 information that I already submitted, what should I do?**

If you need to make a correction to your W-2 form that was already submitted, you must complete a W-2C form and an amended REV-1667 and fax them to 717-783-4124. If the original W-2 was correct but keyed incorrectly, please submit a copy of the original W-2 form by fax to 717-783-4124. If you are making a correction to a 1099-R or 1099-MISC form, you must submit the original form as well as the "corrected" form by fax to 717-783-4124.

**Can I send my W-2/1099 information to the PA Department of Revenue on a CD?**

No, effective January 1, 2018, we no longer accept W-2 wage records or 1099-R distributions received on a CD. The CD will **NOT** be returned to the employer or service provider. It will be destroyed.

## **Tips to Avoid Common Errors**

- If using EFW2 format failure to include any records that PA requires will result in the file being rejected (RA, RE, RS, RV and RF)
- If using EFW2 format and your records are more than 512 characters in length the file will fail
- If using EFW2 format the RS and RV record must contain the PA State Code of "42" in location 3-4
- If using EFW2 format and are submitting for multiple companies, repeat each set of record types RE, RS, and RV in this sequence for each company you are filing for, with a single RA record at the beginning of the file and a single RF record at the end of the file
- If using EFW2 format each record type must start on a new row
- If using EFW2 format do not include any data or spaces after the RF record
- If using .CSV format and have column headings in your file, the row will result in an error when uploaded, but the other rows can still be inserted
- If using .CSV format you must make sure the column headings are properly selected
- If using .CSV format you must make sure the cells are formatted properly for FEIN, SSN, zip code and type of entity ID, and saved in a comma delimited format
- If using .CSV format to file 1099-R distributions and are reporting multiple distribution codes, make sure the 1 or 2 character alpha/numeric code is reported on separate records
- If using .CSV format all money amounts must include the decimal
- Files in PDF, Microsoft Word, or Microsoft Excel are not acceptable formats
- If using EFW2 or .CSV format do not include dashes or spaces in the FEIN, SSN, ITIN or postal area
- If using EFW2 or .CSV format do not report duplicate SSNs or ITINs in your file, you must add them together for submission

## **Appendix A**

<b>Entity ID</b>	<b>Type of Entity ID</b>
Federal Employer ID Number	001
Social Security Number	002
Temporary Employer Number (TE)	007
Temporary Entity ID	100
Temporary Employer Number (PM)	008
PA Debts Number (PA)	006

<b>Taxpayer Identification Number</b>	<b>Type of Taxpayer Identification Number</b>
Federal Employer ID Number	001
Social Security Number	002
Individual Taxpayer Identification Number	009