2019 W-2/1099 Reporting Instructions and Specifications Handbook for Comma Delimited (CSV) File Format

November 2019

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Document Change Log

Date	Page	Item	Description
10/2019	1-34	Initial Creation	2019 W-2/1099 Reporting Instructions and Specifications Handbook for Original and Corrections Files
12/23/2019	4	Date change for CSV correction submissions	Changed date for submission of W-2/1099 correction files to after Jan. 21, 2020
01/17/2020	4	Date change for CSV correction submissions	Changed date for submission of W-2/1099 correction files to after Feb. 3, 2020

Introduction

Important: **The changes outlined in this handbook will not take effect until after Feb. 3, 2020, at which time all W-2/1099 files uploaded must reflect these changes.**

The Pennsylvania Department of Revenue has expanded the W-2/1099 filing options to allow corrections to W-2/1099 information. The file specifications to submit 'original' records have not changed. You may upload the original and correction files in our Electronic Tax Information and Data Exchange System (e-TIDES).

This handbook highlights the CSV original and correction file specifications that are required by PA.

Filing Requirements

If you are providing and/or reporting **10 or more** W-2 wage records on the Annual Withholding Reconciliation Statement (REV-1667), they must be filed electronically. It's quick, easy, and secure.

The due date for the **original filing** of W-2/1099 information is Jan. 31 regardless if this date falls on a weekend or holiday. Corrections to W-2/1099 information must be made within 3 years of the original submission date.

NOTE: Submissions of W-2Cs or Corrected 1099s for an out-of-state resident, decreasing the withholding tax, will be accepted but cannot be processed per PA Statute. In order to claim the decrease, which could result in a refund, the non-resident must submit a PA-40NR form to claim the adjustment and collect the refund.

CSV File Format for W-2/1099 Information

Bulk Upload

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. The e-TIDES website is www.etides.state.pa.us.

The files must be in a Comma Delimited (CSV) file format and contain only records for the type of upload selected. The original and correction file uploads must contain all columns and data for W-2 wage records, 1099-R distributions, 1099-MISC income, and REV-1667 Annual Withholding Reconciliation Statement (Transmittal).

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:** The required columns do not have to be in the order provided in each specification type.

Any corrections made are not final until the corresponding REV-1667 Annual Withholding Reconciliation Statement (Transmittal) is submitted. The number of REV-1667s required depends on the number of Tax Years/Entity IDs the correction affects. For example, if the correction was needed to the Tax Year or Entity ID/PA Employer Account ID, it affects two different submissions and it may need two transmittals, or if the correction was needed only to the name or address, it affects only one submission and would need only one transmittal.

The following verification occurs for each row in the uploaded file:
- All the required fields contain data
- The fields meet the minimum and maximum size requirement
- Numeric fields contain only numbers
- Currency fields must contain only numbers, the decimal point and no negative figures
- PA Employer Account ID must be a valid PA Employer Account ID registered with PA
- If any of the checks fail the edit checks, the row is marked as an error

If there is an error, you will have the option to insert the rows that are valid or cancel the entire upload.

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.

If the REV-1667 Annual Withholding Reconciliation Statement (Transmittal) was not yet submitted, you can make manual corrections to the W-2 wage records, 1099-R distributions and 1099-MISC income files that were uploaded 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.

File Specifications for Original Files

These are the specifications for a file to submit the original records.

W-2 Wage Records – Original File

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

Column	Data Format	Required
Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
PA Employer Account ID	8-digit PA state assigned Employer Account ID, with no dashes or spaces.	Yes
Tax Year	4-digit value of year reported.	Yes
Taxpayer Identification Number	9-digit number for employee Social Security Number or Individual Taxpayer Identification Number with no dashes or spaces. **If an employee has multiple wage records, you must add them together for submission.**	Yes
Type of Taxpayer Identification	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Employee Number	Company Employee ID, 20 characters max.	
Employee Last Name	30 characters max.	Yes
Employee First Name	20 characters max.	Yes
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.	Yes
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.	Yes

Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes
Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes
Country Code	2 character country code.	Yes
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 13.	Yes
State Income Tax (W-2 Box 17)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes

1099-R Distributions – Original File
1099-R Distributions files must contain a minimum of 31 columns of data

Column	Data Format	Required
Payer Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Payer PA Employer Account ID	The 8-digit PA state assigned Employer Account ID, with no dashes or spaces. **Not required for employers outside of Pennsylvania that do not have a PA Employer Account ID. You are required to provide the information in the fields below.**	Yes* (If state tax withheld is greater than zero.)
Tax Year	4-digit value of year reported.	Yes
Recipient Taxpayer Identification Number	9-digit number for Recipient Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, with no dashes or spaces.	Yes
Taxpayer Identification Type	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes

Recipient Number	Company Recipient ID not required, 20 characters max.	
Recipient Last Name If recipient is a business, enter the business name.	30 characters max.	Yes
Recipient First Name	20 characters max.	Yes* (If recipient is an individual.)
Recipient Middle Name	20 characters max.	
Recipient Name Suffix	4 characters max	
Recipient Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.	Yes
Recipient Address Line 2	Street Address if not on Address Line 1, 50 characters max.	
Recipient Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.	
Recipient City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.	Yes
Recipient Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes
Recipient Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes
Recipient Country Code	2 character country code.	Yes
Gross Distribution (1099-R Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Taxable Amount (1099-R Box 2a)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Distribution Code (1099-R Box 7)	1 or 2 character alpha/numeric field. If you have multiple distribution codes you must report them in separate records.	Yes
State Tax Withheld (1099-R Box 12) You must obtain a PA Employer Account ID, if reporting greater than zero.	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes

State Distribution (1099-R Box 14)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
The fields below are required for employers outside of Pennsylvania that do not have a PA Employer Account ID. Not required for employers who have a PA Employer Account ID.		
Payer Name	Business Name, 50 characters max.	Yes**
Payer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.	Yes**
Payer Address Line 2	Street Address if not on Address Line 1, 50 characters max.	
Payer Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.	
Payer City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.	Yes**
Payer Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes**
Payer Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes**
Payer Country Code	2 character country code.	Yes**

**Note: Payer Name and Address is required only when the Payer PA Account ID is not entered.

1099-MISC Income – Original File
1099-MISC Income files must contain a minimum of 34 columns of data

Column	Data Format	Required
Payer Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes

Payer PA Employer Account ID	The 8-digit PA state assigned Employer Account ID, with no dashes or spaces. **Not required for employers outside of Pennsylvania that do not have a PA Employer Account ID. You are required to provide the information in the fields below.**	Yes* (If state tax withheld is greater than zero.)
Tax Year	4-digit value of year reported.	Yes
Recipient Taxpayer Identification Number	9-digit number for Recipient Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, with no dashes or spaces.	Yes
Taxpayer Identification Type	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Recipient Number	Company Recipient ID not required, 20 characters max.	
Recipient Last Name If recipient is a business, enter the business name.	30 characters max.	Yes
Recipient First Name	20 characters max.	Yes* (If recipient is an individual.)
Recipient Middle Name	20 characters max.	
Recipient Name Suffix	4 characters max	
Recipient Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.	Yes
Recipient Address Line 2	Street Address if not on Address Line 1, 50 characters max.	
Recipient Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.	
Recipient City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.	Yes
Recipient Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes
Recipient Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes

Recipient Country Code	2 character country code.	Yes
Rents (1099-MISC Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Royalties (1099-MISC Box 2)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Other Income (1099-MISC Box 3)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
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 13.	Yes
Non-Employee Compensation (1099-MISC Box 7)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
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 13.	Yes
State Tax Withheld (1099-MISC Box 16) You must obtain a PA Employer Account ID, if reporting greater than zero.	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
State Income (1099-MISC Box 18)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
The fields below are required for employers outside of Pennsylvania that do not have a PA Employer Account ID. Not required for employers who have a PA Employer Account ID.		
Payer Name	Business Name, 50 characters max.	Yes**
Payer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.	Yes**
Payer Address Line 2	Street Address if not on Address Line 1, 50 characters max.	
Payer Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town, 50 characters max.	
Payer City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address, 50 characters max.	Yes**
Payer Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes**

| Payer Postal Area | **U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code. | Yes** |
| Payer Country Code | 2 character [country code.](#) | Yes** |

Note: Payer Name and Address is required only when the Payer PA Employer Account ID is not entered.

REV-1667 Annual Withholding Reconciliation Statement (Transmittal) Original / Amended

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

Column	Data Format	Required
Entity ID	9-digit Entity ID number for business. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for [Code List](#).	Yes
PA Employer Account ID	8-digit PA state assigned Employer Account ID, with no dashes or spaces. **Not required for employers outside of Pennsylvania that do not have a PA Employer Account ID. You are required to provide the information in the fields below.**	Yes* (If PA Personal Income Tax Withheld is greater than zero.)
Tax Year	4-digit value of year reported.	Yes
W-2s Filed Through e-TIDES	Number of W-2 forms submitted through e-TIDES upload and/or entry screen. Max field size 10.	Yes
W-2s Filed by Other Submission Methods	Number of W-2 forms submitted through other submission methods. Max field size 10.	Yes
1099-Rs Filed Through e-TIDES	Number of 1099-R forms submitted through e-TIDES upload and/or entry screen. Max field size 10.	Yes
1099-Rs Filed by Other Submission Methods	Number of 1099-R forms submitted through other submission methods. Max field size 10.	Yes
1099-MISC Filed Through e-TIDES	Number of 1099-MISC forms submitted through e-TIDES upload and/or entry screen. Max field size 10.	Yes
1099-MISC Filed by Other Submission Methods	Number of 1099-MISC forms submitted through other submission methods. Max field size 10.	Yes
Total Compensation, Distribution and Other	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes

Income Subject to PA Withholding		
PA Personal Income Tax Withheld You must obtain a PA Employer Account ID, if reporting greater than zero.	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes
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 14.	Yes
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 14.	Yes
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 14.	Yes
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 14.	Yes
1st Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes
2nd Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes
3rd Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes
4th Quarter PA Tax Withheld	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 14.	Yes
The fields below are required for employers outside of Pennsylvania that do not have a PA Employer Account ID. Not required for employers who have a PA Employer Account ID.		
Employer Name	Business Name, 50 characters max.	Yes**
Employer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address, 50 characters max.	Yes**
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.	Yes**
Employer Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA, 30 characters max.	Yes**
Employer Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes**
Employer Country Code	2 character country code.	Yes**
Original / Amended Indicator	1 alpha character Original File – O Amended File – A	Yes**

**Note: Payer Name and Address is required only when the Payer PA Employer Account ID is not entered.

File Specifications for Correction Files

If you need to make a **correction** to W-2 wage records, 1099-R distributions and 1099-MISC income records reported earlier, use the corresponding CSV format (specified in the sections below) that allows correcting the records. If you already submitted the REV-1667 Annual Withholding Reconciliation Statement (Transmittal), you must also file an amended REV-1667. The file must be in a Comma Delimited (CSV) file format and contain only records for the type of upload selected.

Note: Correcting the previously submitted records require data in two records/files.
1. Record #1 - Delete the incorrect record – enter information same as originally submitted with "Correction Type Code" value as "D".
2. Record #2 - Add new record with correct information – enter correct information with "Correction Type Code" value as "A".

The records to be deleted and to be added can be included in the same or different files. When correcting information the delete of the old record must be done before the addition of the corrected record.

W-2 Wage Records – Correction File
W-2 Wage Record files must contain a minimum of 21 columns of data

Column	Data Format	Required
Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
PA Employer Account ID	The 8-digit PA state assigned Employer Account ID, with no dashes or spaces.	Yes
Tax Year	4-digit value of year reported.	Yes
Taxpayer Identification Number	9-digit number for employee Social Security Number or Individual Taxpayer Identification Number, with no dashes or spaces. **If an employee has multiple wage records, you must add them together for submission.**	Yes
Type of Taxpayer Identification	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Employee Number	Company Employee ID, 20 characters max.	

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Employee Last Name	30 characters max.	Yes
Employee First Name	20 characters max.	Yes
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.	Yes
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.	Yes
State/Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K**. **County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA. 30 characters max.	Yes
Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes
Country Code	2 character country code.	Yes
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 13.	Yes
State Income Tax (W-2 Box 17)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Correction Type Code	A – Add – if you are adding new record. D – Delete – if you are deleting previously submitted record.	Yes

1099-R Distributions – Correction File
1099-R Distributions files must contain a minimum of 32 columns of data

Columns	Data Format	Required
Payer Entity ID	9-digit Entity ID number for business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Payer PA Employer Account ID	The 8-digit PA state assigned Employer Account ID, with no dashes or spaces. **Not required for employers outside of Pennsylvania that do not have a PA state assigned employer tax PA Employer Account ID number. You are required to provide the information below.**	Yes* (If state tax withheld is greater than zero.)
Tax Year	4-digit value of year reported.	Yes
Recipient Taxpayer Identification Number	9-digit number for Recipient Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, with no dashes or spaces.	Yes
Taxpayer Identification Type	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Recipient Number	Recipient Number, 20 characters max.	
Recipient Last Name If recipient is a business, enter the business name.	30 characters max.	Yes
Recipient First Name	20 characters max.	Yes* (If recipient is an individual.)
Recipient Middle Name	20 characters max.	
Recipient Name Suffix	4 characters max.	
Recipient Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address. 50 characters max.	Yes
Recipient Address Line 2	Street Address if not on Address Line 1. 50 characters max.	

Recipient Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town. 50 characters max.	
Recipient City/Town	City, Town, etc. APO, FPO, DPO for U.S. Military Address. 50 characters max.	Yes
Recipient State/Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K**. **County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA. 30 characters max.	Yes
Recipient Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes
Recipient Country Code	2 character country code.	Yes
Gross Distribution (1099-R Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Taxable Amount (1099-R Box 2a)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Distribution Code (1099-R Box 7)	1 or 2 character alpha/numeric field. **If you have multiple distribution codes you must report them in separate records.**	Yes
State Tax Withheld (1099-R Box 12) You must obtain a PA Employer Account ID, if reporting greater than zero.	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
State Distribution (1099-R Box 14)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
The fields below are required for employers outside of Pennsylvania that do not have a PA Employer Account ID. Not required for employers who have a PA Employer Account ID.		
Payer Name	Payer Name, 50 characters max.	Yes**

Payer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address. 50 characters max.	Yes**
Payer Address Line 2	Street Address if not on Address Line 1. 50 characters max.	
Payer Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town. 50 characters max.	
Payer City/Town	City, Town, etc. APO, FPO, DPO for U.S. Military Address. 50 characters max.	Yes**
Payer State/Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K. County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA. 30 characters max.	Yes**
Payer Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes**
Payer Country Code	2 character country code.	Yes**
Correction Type Code	A – Add – if you are adding new record. D – Delete – if you are deleting previously submitted record.	Yes

****Note**: Payer Name and Address is required only when the Payer PA Employer Account ID is not entered. When correcting a 1099-R record that had multiple distribution codes, all the line items for each distribution code must be included.

1099-MISC Income – Correction File
1099-MISC Income files must contain a minimum of 35 columns of data

Columns	Data Format	Required
Payer Entity ID	9-digit Entity ID number of business being filed. Usually a Federal Employer Identification Number or Social Security Number, with no dashes or spaces.	Yes
Type of Entity ID	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes

Payer PA Employer Account ID	The 8-digit PA state assigned Employer Account ID, with no dashes or spaces. **Not required for employers outside of Pennsylvania that do not have a PA state assigned employer tax PA Employer Account ID number. You are required to provide the information below.**	Yes* (If state tax withheld is greater than zero.)
Tax Year	4-digit value of year reported.	Yes
Recipient Taxpayer Identification Number	9-digit number for Recipient Social Security Number, Individual Taxpayer Identification Number or Federal Employer Identification Number, with no dashes or spaces.	Yes
Taxpayer Identification Type	3-digit number indicates the Taxpayer Identification Type. Please refer to Appendix A for Code List.	Yes
Recipient Number	Recipient number, 20 characters max.	
Recipient Last Name If recipient is a business, enter the business name.	30 characters max.	Yes
Recipient First Name	20 characters max.	Yes* (If recipient is an individual.)
Recipient Middle Name	20 characters max.	
Recipient Name Suffix	4 characters max.	
Recipient Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address. 50 characters max.	Yes
Recipient Address Line 2	Street Address if not on Address Line 1. 50 characters max.	
Recipient Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town. 50 Characters Max.	
Recipient City/Town	City, Town, etc. APO, FPO, DPO for U.S. Military Address. 50 characters max.	Yes
Recipient Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K.** **County** use county name etc., **U.S. Military Addresses** use AE, AP, or AA. 30 characters max.	Yes
Recipient Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes

Recipient Country Code	2 character country code.	Yes
Rents (1099-M Box 1)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Royalties (1099-M Box 2)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Other Income (1099-M Box 3)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Medical and Health Care Payments (1099-M Box 6)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Non-Employee Compensation (1099-M Box 7)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
Gross Proceeds Paid to an Attorney (1099-M Box 14)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
State Tax Withheld (1099-M Box 16) **You must obtain a PA Employer Account ID, if reporting greater than zero.**	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
State Income (1099-M Box 18)	Numeric only including 2 decimal places. Do not report negative figures, min 0.00/max field size 13.	Yes
The fields below are required for employers outside of Pennsylvania that do not have a PA Employer Account ID. Not required for employers who have a PA Employer Account ID.		
Payer Name	Payer Business Name, 50 characters max.	Yes**
Payer Address Line 1	Apartment Number, Box Number, Street Address, or Unit and Box for U.S. Military Address. 50 characters max.	Yes**
Payer Address Line 2	Street Address if not on Address Line 1. 50 characters max.	
Payer Address Line 3	Hamlet, Village or other information if it needs to appear before the City or Town. 50 characters max.	
Payer City/Town	City, Town, etc., APO, FPO, DPO for U.S. Military Address. 50 characters max.	Yes**
Payer Governing District	**U.S. States** use 2 character abbreviation, **Canadian Providences** use 2 character abbreviation, **Mexico Federal Districts** use 3 character abbreviation, **U.K**. **County** use county	Yes**

	name etc., **U.S. Military Addresses** use AE, AP, or AA. 30 characters max.	
Payer Postal Area	**U.S.** Zip Code, **Canadian/Mexico** Postal Code, **U.K.** Postal Code, etc., 15 characters max. **U.S. Military Address** use 5-digit Zip Code.	Yes**
Payer Country Code	2 character country code.	Yes**
Correction Type Code	A – Add – if you are adding new record. D – Delete – if you are deleting previously submitted record.	Yes

**Note: Payer Name and Address is required only when the Payer PA Employer Account ID is not entered.

Special Situations for Correction Files

The examples below do not contain all required fields, but must be included in the correction files. Please refer to highlighted fields for corrections.

Correcting Tax Year

This correction requires data in two records/files as specified below.

Field Name	Record #1(To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Correct Value>
Tax Withheld	<Originally Reported Value>	<Originally Reported Value>
Taxable Wages	<Originally Reported Value>	<Originally Reported Value>
Correction Type Code	D	A

Correcting Entity ID and/or PA Employer Account ID

This correction requires data in two records/files as specified below.

Field Name	Record #1(To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Correct Value>
Type of Entity ID	<Originally Reported Value>	<Correct Value>
PA Employer Account ID	<Originally Reported Value>	<Correct Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Tax Withheld	<Originally Reported Value>	<Originally Reported Value>
Taxable Wages	<Originally Reported Value>	<Originally Reported Value>
Correction Type Code	D	A

Correcting Employee SSN/ITIN

This correction requires data in two records/files as specified below.

Following are the possible scenarios for SSN/ITIN changes:

Correcting SSN

Field Name	Record #1 (To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Employee SSN/ITIN	<Originally Reported SSN Value>	<Correct SSN Value>
Taxpayer Identification Type	<Originally Reported Value>	<Originally Reported Value>
Correction Type Code	D	A

Correcting ITIN

Field Name	Record #1(To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Employee SSN/ITIN	<Originally Reported ITIN Value>	<Correct ITIN Value>
Taxpayer Identification Type	<Originally Reported Value>	<Originally Reported Value>
Correction Type Code	D	A

Changing SSN to ITIN

Field Name	Record #1 (To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Employee SSN/ITIN	<Originally Reported SSN Value>	<Correct ITIN Value>
Taxpayer Identification Type	002	009
Correction Type Code	D	A

Changing ITIN to SSN

Field Name	Record #1(To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Employee SSN/ITIN	<Originally Reported ITIN Value>	<Correct SSN Value>
Taxpayer Identification Type	009	002
Correction Type Code	D	A

Correcting Employee Name, Address, and Amounts

This correction requires data in two records/files as specified below.

Field Name	Record #1 (To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Employee Number	<Originally Reported Value>	<Correct Employee Number Value>
Employee Last Name	<Originally Reported Value>	<Correct Last Name Value>
Employee First Name	<Originally Reported Value>	<Correct First Name Value>
Employee Middle Name	<Originally Reported Value>	<Correct Middle Name Value>
Employee Name Suffix	<Originally Reported Value>	<Correct Name Suffix Value>
Employee Address Line 1	<Originally Reported Value>	<Correct Address Line 1 Value>
Employee Address Line 2	<Originally Reported Value>	<Correct Address Line 2 Value>
Employee Address Line 3	<Originally Reported Value>	<Correct Address Line 3 Value>
Employee City/Town	<Originally Reported Value>	<Correct City/Town Value>
Employee State/Governing District	<Originally Reported Value>	<Correct State/Governing District Value>
Employee Zip Code/Postal Area	<Originally Reported Value>	<Correct Zip Code/Postal Area Value>
Employee Country Code	<Originally Reported Value>	<Correct Country Code Value>
Tax Withheld	<Originally Reported Value>	<Correct Amount Value>
Taxable Wages	<Originally Reported Value>	<Correct Amount Value>
Correction Type Code	D	A

Correcting Amounts Reported Under Previous Entity ID

This type of correction requires data in two records/files as specified below. Do not use current Entity ID for this correction.

NOTE: How this scenario is different from the scenario "Correcting Entity ID and/or PA Employer Account ID". This is to correct the amounts reported under previous Entity ID where the current Entity ID is different from what was previously reported.

Field Name	Record #1 (To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Tax Withheld	<Originally Reported Value>	<Correct Amount Value>
Taxable Wages	<Originally Reported Value>	<Correct Amount Value>
Correction Type Code	D	A

Correcting Amounts and Distribution Code on 1099-R

This correction requires data in two records/files as specified below.

Field Name	Record #1 (To Delete)	Record #2 (To Add)
Entity ID	<Originally Reported Value>	<Originally Reported Value>
Type of Entity ID	<Originally Reported Value>	<Originally Reported Value>
PA Employer Account ID	<Originally Reported Value>	<Originally Reported Value>
Tax Year	<Originally Reported Value>	<Originally Reported Value>
Gross Distribution	<Originally Reported Value>	<Correct Gross Distribution Value>
Taxable Amount	<Originally Reported Value>	<Correct Taxable Amount Value>
Distribution Code	<Originally Reported Value>	<Correct Distribution Code Value>
State Tax Withheld	<Originally Reported Value>	<Correct State Tax Withheld Value>

State Distribution	<Originally Reported Value>	<Correct State Distribution Value>
Correction Type Code	D	A

Filing an Amended REV-1667 Annual Withholding Reconciliation Statement (Transmittal) after Corrections

(Refer to specifications on Page 13)

- In general, correcting Entity ID, PA Employer Account ID, or Tax Year requires two amended transmittals to be filed. One for the combination of old Entity ID, PA Employer Account ID, and Tax Year and one for the new combination of Entity ID, PA Employer Account ID, and Tax Year.
- For all other changes including Name and Address on both W2s and 1099s require only one amended transmittal to be filed
- e-TIDES must allow taxpayer to specify number of W-2/1099 during submission of an amended transmittal
- All corrected W-2/1099 data must be uploaded prior to submission of an amended transmittal

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.).

Who must file a W-2C, 1099-R Corrections, 1099-MISC Corrections, and an amended REV-1667?

Any employer or individual entity who filed W-2s or 1099 information and needs to make a correction to the original submission.

How do I make a correction to my originally submitted files?

Corrected transactions must be submitted via the same channel as the original transaction, with the exception of TeleFile. Corrections to original transactions submitted via TeleFile, must be filed on paper.

What is the Pennsylvania identification number?

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

Is there a filing deadline?

The due date for the original filing of W-2/1099 information is Jan. 31 regardless if this date falls on a weekend or holiday. Corrections to W-2/1099 information must be made within 3 years of the original submission date.

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 or entered manually through the File Return/Payment link in e-TIDES.

What format does my W-2C, 1099-R Corrections, 1099-MISC Corrections, and an amended REV-1667 file need to be in, to be accepted?

The correction of W-2 wage records must be in either CSV or EFW2C format. Any corrections to the 1099-R distributions and 1099-MISC income file must be in CSV format. The REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) must also be in CSV format or manually corrected under the File Return/Payment link in e-TIDES.

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, a file can include multiple employers in both original and correction files.

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 in a file. Combine the wages and withholding tax into one record entry.

I have two W-2Cs and corrected 1099s 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 same company in a file.
NOTE: You may have to submit multiple amendments if you have more than one W-2C/ 1099 correction for an individual/entity.

I have two corrected 1099-Rs for the same individual/entity but with different recipient numbers and distribution codes; 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 Jan. 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 Jan. 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.

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

If you are having difficulty in creating a file, please call the Returns Processing section at 717-787-8326.

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.

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

Yes, beginning Jan. 7, 2020 we can process W-2Cs, corrected 1099-Rs, and corrected 1099-MISC electronically using the EFW2C and CSV format. If submitting corrected W-2s, 1099-Rs, and 1099-MISCs you may also need to file an amended REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal).

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

Refer to the information on corrections starting on Page 16 of this document to submit the corrections. Submitting the corrected W-2s, 1099-Rs, and 1099-MISC will also need an amended REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) to be filed electronically.

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

No, effective Jan. 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.

Do I need to submit a REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal) for the W-2/1099 corrections uploaded?

Yes, the correction to the W-2/1099 record(s) are not final until the REV-1667 is submitted. You may need one or more REV-1667s based on the number of Tax Years or the Entity IDs affected.

I have uploaded W-2s/1099s to correct the Tax Year or Entity ID/PA Employer Account ID, how many REV-1667 Annual Withholding Tax Reconciliation Statements (Transmittals) do I need to do?

Since the correction is affecting two different Tax Years or Entity IDs (Entity ID/ PA Employer Account ID), you will need to do two REV-1667s corresponding to each Tax Year or Entity ID/

PA Employer Account ID affected.

I have uploaded W-2s/1099s to correct information other than the Tax Year or Entity ID/PA Employer Account ID, how many REV-1667 Annual Withholding Tax Reconciliation Statements (Transmittals) do I need to do?

Since the correction is affecting only one Tax Year or Entity (Entity ID/PA Employer Account ID), you will need only one REV-1667 corresponding to the Tax Year or Entity ID/PA Employer Account ID affected.

I have uploaded my original W-2s/1099s but did not submit the REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal). What do I need to do to make corrections to the W-2s/1099s?

Upload the corrected W-2s/1099s using the correction file layouts, and then submit the original REV-1667.

I have uploaded my original W-2s/1099s and submitted the REV-1667 Annual Withholding Tax Reconciliation Statement (Transmittal). What do I need to do to make corrections to the W-2s/1099s?

Upload the corrected W-2s/1099s using the correction file layouts, and then submit an amended REV-1667.

Tips to Avoid Common Errors

- If you have column headings in your file, the row will result in an error when uploaded, but the other rows can still be inserted

- You must make sure the column headings are properly selected

- 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 you are reporting multiple 1099-R distributions codes, make sure the 1 or 2 character alpha/numeric code is reported on separate records

- All money amounts must include the decimal

- Files in PDF, Microsoft Word, or Microsoft Excel are not acceptable formats

- Do not include dashes or spaces in the PA Employer Account ID, FEIN, SSN, ITIN or postal area

- Do not report duplicate SSNs or ITINs in your file, you must add them together for submission

Appendix A

Entity ID	Type of Entity ID
Federal Employer ID Number (FEIN)	001
Social Security Number (SSN)	002
Temporary Employer Number (TE)	007
Temporary Entity ID	100
Temporary Employer Number (PM)	008
PA Debts Number (PA)	006

Taxpayer Identification Number	Type of Taxpayer Identification Number
Federal Employer ID Number (FEIN)	001
Social Security Number (SSN)	002
Individual Taxpayer Identification Number (ITIN)	009