

2022

Government of the
District of Columbia,
Office of the Chief
Financial Officer, Office
of Tax and Revenue



SPECIFICATIONS FOR FILING FORMS W-2/W-2C (EFW2/EFW2C) ELECTRONICALLY

File formats and processing for electronic W-2/W-2C in the DC Taxpayer Portal and access to the portal

Version Control

Version Number/Date	Comments
1.0 – 10/27/2022	Initial Release for 2022

This document is re-issued every tax year and may be updated at any time to ensure that it contains the most current information. The Version Control Log will indicate what has changed from the initial publication.

The District of Columbia (DC) Office of Tax and Revenue (OTR) will no longer accept CDs or any other media for filing W-2s/W2Cs. You must use the bulk upload or online data entry via <https://mytax.dc.gov/>.

Reminders:

- More information about how to bulk file or perform online data entry will be explained later in these instructions. DC will continue to follow SSA EFW-2 and EFW-2C specifications.
- The submission due date of informational statements (including W-2) is:
January 31st of each year.
- Employers must file Forms W-2 electronically if the number of Forms W-2 is 25 or more. If 24 or fewer, the employer may file electronically (online manual data entry). Reference the DC “Income Tax Withholding Statements Electronic Submission Temporary Act of 2012”. Make sure that your data file is in a .txt or .zip format.
- Only submit a W-2C correction wage file if the **original W-2 wage file** has processed to Complete Status.
- If you use a reporting representative to submit your file, you are responsible for the accuracy of the file.

EFW2: Refer to Specifications for Filing Forms W-2 Electronically (EFW2) for Tax Year 2022 issued by the Social Security Administration

EFW2C: Refer to Specifications for Filing Forms W-2 Electronically (EFW2) for Tax Year 2022 issued by the Social Security Administration

Table of Contents

General Information	3
Filing.....	3
Electronic Filing.....	3
Paper	3
Filing Options	3
Option 1 – Manual Online Entry (Small Business).....	3
Option 2 – Bulk File Submission (Larger Businesses)	4
Option 3 – Multiple Employer Submissions (Third Party Bulk Filers)	4
EFW2/EFW2C Data Requirements and File Acceptance.....	4
Employer/Employee Record Information	5
Submitters’ Information	5
Record Length	5
RA Submitter Record.....	5
RE Employer Record.....	5
RW Employee Wage Record	5
RS State Wage Record.....	5
RT Total Record.....	5
RF Final Record.....	5
RO, RU & RV Records	5
Social Security Number and Name Verification.....	6
Upload File Specifications	6
Registration.....	7
Adding Additional logons	9
W2/1099 Bulk Upload.....	11
Manual submission of W-2 or W-2C	13
Editing records before submission of file.....	13
File Status.....	13
Validating Your File	14

General Information

These are the instructions for filing EFW2 or EFW2C information to the District of Columbia (DC) Office of Tax and Revenue (OTR) via electronic filing using the Social Security Administration (SSA) Specifications for Filing Forms EFW2 or EFW2C and your reporting requirement is 25 or more W-2s.

Visit [SSA.gov](https://ssa.gov) for EFW2 and EFW2C specifications.

OTR paper filers are being offered a faster and more convenient way to create and transmit EFW2 and EFW2C (correction) wage reporting electronically. Electronic filing eliminates the outdated manual paper and magnetic media processes. The same file that you transmit to SSA can now be transmitted to the District of Columbia, with a required RS record for DC. OTR does not offer any support of AccuWage or any other product you use to generate your EFW2/EFW2C submissions.

DO NOT send paper or PDFs of W-2s or W-2Cs if you have submitted your file(s) electronically or used the online data entry system. These are for your records.

All submitters must register to create your logon ID through our web portal, MyTax.DC.gov whether you are an employer, a payroll provider, a preparer, or enrolled agent. Please visit us online at <https://mytax.dc.gov/>. If you need assistance with obtaining a logon ID or authorizing a third-party to submit the EFW2 or EFW2C, please review the tutorials/FAQs on the web portal. Instructions are also included in this guide.

Filing

Electronic Filing

You must file electronically if you are filing 25 or more W-2s or W-2Cs via the web portal, MyTax.DC.gov.

Paper

Even if you are a small business filing fewer than 25 W-2s, in lieu of sending paper, OTR encourages you to file electronically using our online manual data entry application or file upload method.

Filing Options

Option 1 – Manual Online Entry (Small Business)

Filing 24 or fewer W-2s? It's easy to file electronically with online data entry. This option is available for small business employers or preparers and allows the preparation and submission of up to 24 W-2s per report over a secure internet service.

The ability for smaller to medium sized business to manually key in all the information on the W-2s/W- 2Cs and forgo the file creation process and submission.

Option 2 – Bulk File Submission (Larger Businesses)

Filing 25 or more W-2s or using third-party bulk filing? It's easy to file electronically with W-2 File Upload. This electronic filing option is available for larger businesses and third-party bulk filers. Using approved software that generates the correct SSA formats, the bulk file submission allows an employer/payroll provider or others to electronically submit their W-2s/W-2Cs.

Option 3 – Multiple Employer Submissions (Third Party Bulk Filers)

This is the same process as option 2, the difference being that a Third-Party can submit files containing multiple employers. The mechanics of submitting these Multi-Employer bulk submissions is the same as the Bulk File Submission.

EFW2/EFW2C Data Requirements and File Acceptance

Please refer to the SSA handbook to obtain additional information regarding data requirements and file acceptance to eliminate file rejection due to errors. The submissions must be in the order listed below, even if the record is defined as optional. Listed below are the EFW2 or EFW2C record requirements for file creation of records to be submitted to the OTR:

- RA–Submitter Record (Required)
- RE–Employer Record (Required)
- RW–Employee Wage Record (Required)
- RO–Employee Wage Record (Optional)
- RS–State Wage Record (Required)
- RT–Total Record (Required)
- RU–Total Record (Optional)
- RV–State Total Record (Optional)
- RF–Final Record (Required)

Employer/Employee Record Information

Submitters' Information

Record Length

All employer records must adhere to the required record length for both EFW2 and EFW2C as follows:

- Electronic File EFW2 – 512 bytes (each record)
- Electronic File EFW-2C Correction – 1,024 bytes (each record)

Each record must terminate with a carriage return (at the end of each row).

RA Submitter Record

It is imperative that the submitter's telephone number and e-mail address be entered in the designated positions. Failure to include correct and complete submitter contact information may result in OTR rejecting your file submission.

RE Employer Record

Be sure to enter the correct tax year in the Employer Record (e.g., YYYY).

Be sure to provide the Employer Name in the Employer Record.

Employment Code in the Employer Record is optional for DC EFW2 reporting. (Note: Please ignore it if your EFW2 file fails the AccuWage validation due to a missing value in this field or any related validation against this field.)

RW Employee Wage Record

Be sure to enter the correct amount of employee wages.

RS State Wage Record

The RS Record is required for DC wage reporting.

RT Total Record

Be sure the totals values match throughout the file.

RF Final Record

Be sure each data file submitted is complete.

RO, RU & RV Records

These records are optional and do not contain wage reporting data relevant to DC.

Social Security Number and Name Verification

We also recommend that you also visit the SSA website for additional information on how to validate employee names and social security numbers. The OTR also recommends that you verify all names and social security number (SSN) before you submit your EFW2/EFW2C file. This can speed up the processing of your submissions. (Note: Correct names and SSNs on the W-2 and W-2C wage reports are the key to the successful processing of your annual wage report submission.)

- OTR does not allow employers to submit W-2 or W-2C wage reports that contain an invalid or impossible SSN, except that SSA and OTR temporarily accepts all zeros as the SSN. Employers are expected to enter the SSN shown on the employee's Social Security card.
- If you do not have an SSN when your W-2 report is due, complete the SSN field by entering all zeros in locations 3-11 of the RW (employee wage record). The all zeros should also be entered in the correct location (10-19) of the required RS (state wage record).

NOTE: Valid ranges for social security numbers are as follows:

- 001-01-0001 through 665-99-9999
- 667-01-0001 through 899-99-9999
- May not begin with 666 or 9
- When the SSN contains zeros in positions 4-5, the SSN is a test SSN and it will be rejected
- When the SSN contains zeros in positions 6-9, it will be rejected

Upload File Specifications

Files must be in the format .txt or .zip. Files that are 200MB (uncompressed) or larger will be rejected.

The maximum number of file attachments (less than 200MB) per file type is five (5).

For example:

File 1: 8.50 MB

File 2: 90 MB

File 3: 60 MB

More than five attachments can be submitted in an additional request.

Sign-up for MyTax.DC.gov

In order to bulk file the W2/W2C (wage statements) you must have a MyTax.DC.gov web logon to access electronic bulk filing option. The individual completing the registration will become the Administrator for all accounts associated with the Taxpayer Identification Number (TIN). *Do not* use an invalid TIN when registering.

You can review the tutorial at

https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/How_to_Sign_Up_for_MyTax.DC.gov_Businesses_1220.pdf that contains the information for nexus and non-nexus business entities to access the secure web portal.

Adding Additional Logons

After you or the account administrator has successfully logged into the account, you can add additional logons.


1. Select **Manage My Profile** in the upper left block of the page.



DC BUSINESS
00013-33250
123 4TH ST NE
WASHINGTON DC 20002-5931

Welcome, BUSINESS OWNER
You last logged in on Wednesday, Dec 1, 2021 11:24:43 AM
Manage My Profile

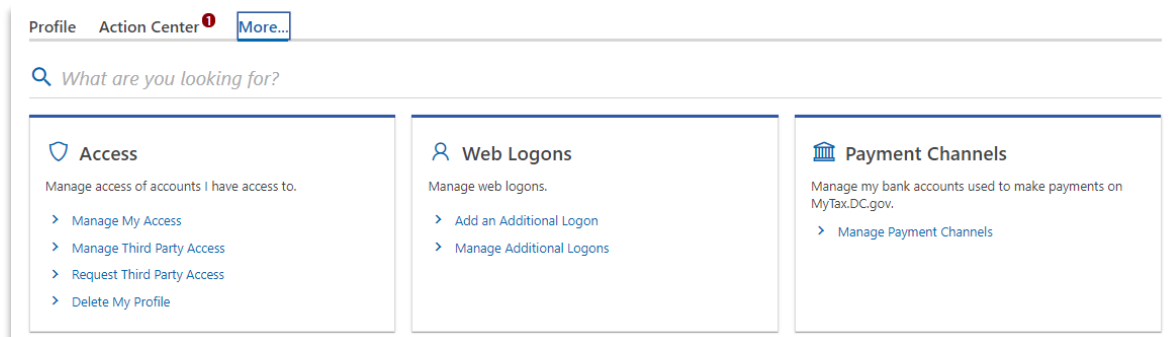
2. Select **More** in the menu bar.



Manage My Profile
BUSINESS OWNER
owner@dc.test

Profile Action Center **1** More...

3. Select **Add an additional logon**.



Profile Action Center **1** More...

What are you looking for?

Access
Manage access of accounts I have access to.
> Manage My Access
> Manage Third Party Access
> Request Third Party Access
> Delete My Profile

Web Logons
Manage web logons.
> Add an Additional Logon
> Manage Additional Logons

Payment Channels
Manage my bank accounts used to make payments on MyTax.DC.gov.
> Manage Payment Channels

4. At the Create a Logon for Someone Else page, enter a Logon, Name, and Email. For Type of Access, select *Standard User*.

The screenshot shows the 'Add Additional Logon' page with the 'Logon Information' step active. The page title is 'Add Additional Logon'. Below the title is a progress bar with two steps: 'Logon Information' (active) and 'Account Access'. The main content area is titled 'Create a Logon for Someone Else' and contains several required fields: 'Logon', 'Name', 'Email', 'Confirm Email', and 'Type of Access'. Each field has a red asterisk and the word 'Required' below it. The 'Type of Access' dropdown menu is open, showing 'Standard User' selected. At the bottom right, there are 'Previous' and 'Next' buttons.

5. At the Account Access page, select the Grant Access checkbox for each Account the user should access.

The screenshot shows the 'Add Additional Logon' page with the 'Account Access' step active. The page title is 'Add Additional Logon'. Below the title is a progress bar with two steps: 'Logon Information' (completed) and 'Account Access' (active). The main content area lists three accounts with 'Grant Access' checkboxes: 'Personal Property Tax' (400-001415256 - DC BUSINESS), 'Corporation Franchise Tax' (250-001415254 - DC BUSINESS), and 'Sales & Use Tax' (350-001415255 - DC BUSINESS). At the bottom left, there is a 'Cancel' button, and at the bottom right, there are 'Previous' and 'Submit' buttons.

6. Repeat as needed for additional users.

W2/1099 Bulk Upload

Home » I Want To » W2/1099 Bulk Upload Log Off

1. Submission Instructions 2. Filing Options

Filing Options

Please select your desired filing option

Upload bulk submissions

Manually key individual W-2 or W-2c forms

Company Name

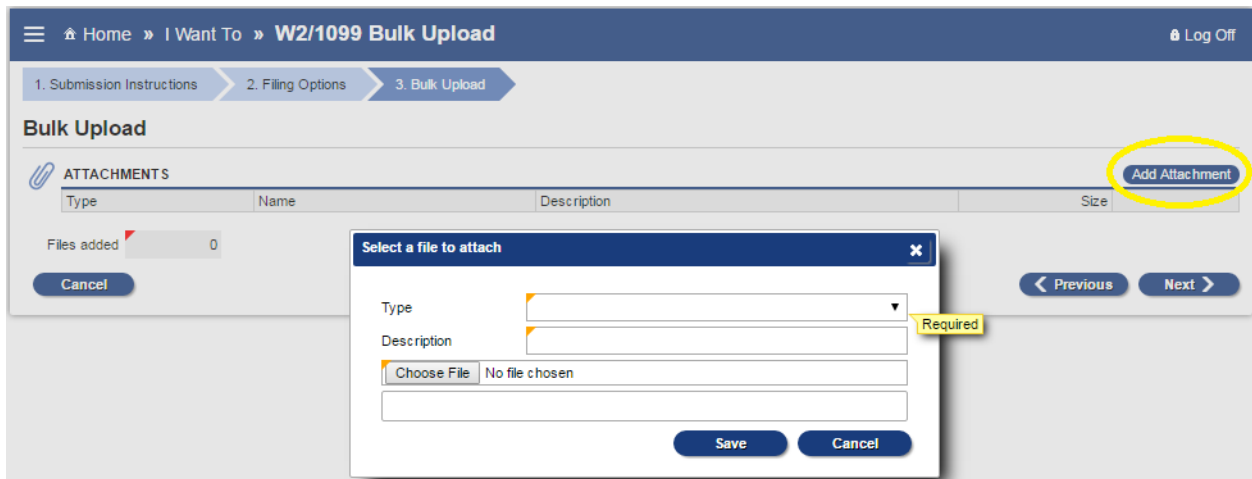
Contact Name

Contact Email

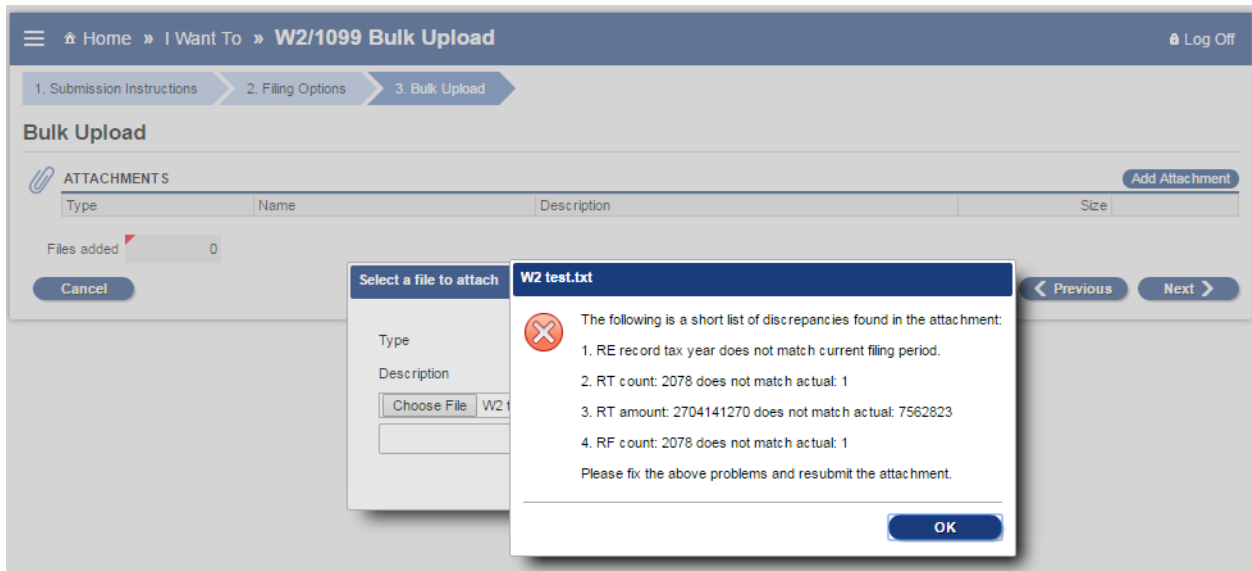
Contact Phone Extension

Fax Number

- Select "upload bulk submissions"
- Step 1: Company Name
- Step 2: Contact information
 - Submitter and contact information need to be the individual or company submitting the electronic W-2s
- If the previous option was "**Upload Bulk Submission**" then the next step will be attaching the bulk submissions to the Electronic Submission request
- From here a popup screen will appear titled "Select a file to attach"
- Select your file(s) by clicking on "Add Attachment." Include the type of file submission and a description and save
- Type: Tells the Portal that this is a W-2(c) or a 1099 bulk submission file
- Description: A free format text field that will distinguish between the attachments
- Example: 2022 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local machine



- If there are any errors, a list will automatically be displayed. You must correct the errors and resubmit the attachment.



Common Errors

Validation	Error
Empty File	The File Contains No Records: "FileName"
File beginning with incorrect record type	File does not start with a correct identifier or is empty
Submitter FEIN	Invalid FEIN: "FieldValue"
Employee SSN	Invalid SSN: "FieldValue"
Tax Year	Invalid year: "FieldValue"
State Taxable Wages	This is a required field. Invalid value : "FieldValue"
Software Code	Invalid value:"FieldValue". Must be 98 or 99.

DCSTATE.TXT



Invalid file line length on line 16

OK

Recommendation

Use a text editor, such as Notepad++, to verify that the length of each line follows the requirements (**W-2**: 512 **W-2C**: 1,024). Look for extra spaces at the end of a record or an extra blank line added to the end of the final record.

- If the file validation is successful, you will see the following

The screenshot shows the 'W2/1099 Bulk Upload' interface. At the top, there is a navigation bar with 'Home', 'I Want To', and 'W2/1099 Bulk Upload'. Below this is a progress indicator with three steps: '1. Submission Instructions', '2. Filing Options', and '3. Bulk Upload'. The main heading is 'Bulk Upload'. Underneath, there is an 'ATTACHMENTS' section with a table. The table has columns for 'Type', 'Name', 'Description', and 'Size'. One row is visible with 'W-2 Bulk Upload', 'W2.txt', 'test', and '324'. There is a 'Remove' link next to the size. Below the table, it says 'Files added: 1'. At the bottom, there are 'Cancel', 'Previous', and 'Next' buttons.

Type	Name	Description	Size
W-2 Bulk Upload	W2.txt	test	324

NOTE: At any time, the submission can be paused with “Save and Finish Later” button in the bottom left. By pressing this, the Portal will save the submission but not submit it allowing the user to come back later and finish the submission.

Manual submission of W-2 or W-2C

If the option chosen was “**Manually key individual forms,**” verify the information is correct, as this will be automatically pulled into each individually keyed W-2/W-2C.

Home » I Want To » **W2/1099 Bulk Upload** Log Off

1. Submission Instructions > 2. Filing Options

Filing Options

Please select your desired filing option

Upload bulk submissions
 Manually key individual W-2 or W-2c forms

Company Name: BUSINESS EXAMPLE
 Contact Name: JANE DOE
 Contact Email: JANEDOE@GMAIL.COM
 Contact Phone: (202) 111-2222 Extension:
 Fax Number:

Cancel
< Previous Next >

Home » I Want To » **W2/1099 Bulk Upload** Log Off

1. Submission Instructions > 2. Filing Options > 3. Verify Information

Verify Information

Please be sure that the submitting company's Employer Identification Number (FEIN) has been provided and verify the address or enter another if the contact address is different from the submitting company's address.

Company FEIN: 12-1221212

Submitter address is different from company address

Company Name: BIG CORPORATION
 Mailing Address: 50 WEST 1ST ST
 City, State: WASHINGTON DISTRICT OF COLUMB
 Zip: 22200-0000 Country: USA

Cancel
< Previous Next >

Form Submission

Determine which type of form will be submitted or removed from the electronic submission

Home » I Want To » **W2/1099 Bulk Upload** Log Off

1. Submission Instructions > 2. Filing Options > 3. Verify Information > 4. Form Submission

Form Submission

Form Year: 2016

Add/Delete W-2 Total entered W-2 forms: 0
Add/Delete W-2C Total entered W-2C forms: 0

Cancel
< Previous Submit

W-2 List

W-2 List	Employee SSN	First Name	Last Name	Wages	Federal Withholding	DC Income Tax
Add New W-2						

OK Cancel

After pressing the form type, a “List” screen will pop up and allow the user to manually enter the forms by pressing the “Add new <Form>” on the left of the window or on the top right of the List.

Editing records before submission of file

- Editing an Online Data Entry file is easy; go to the W-2 Data Entry page and follow the steps listed below.
- To update the submitter and/or employer information, click on the link corresponding to the information you wish to update.
- To update the employee information, click on the "Update" link corresponding to the employee record you wish to update.
- To delete employee information, click on the "Delete" link corresponding to the employee record you wish to delete.

File Status

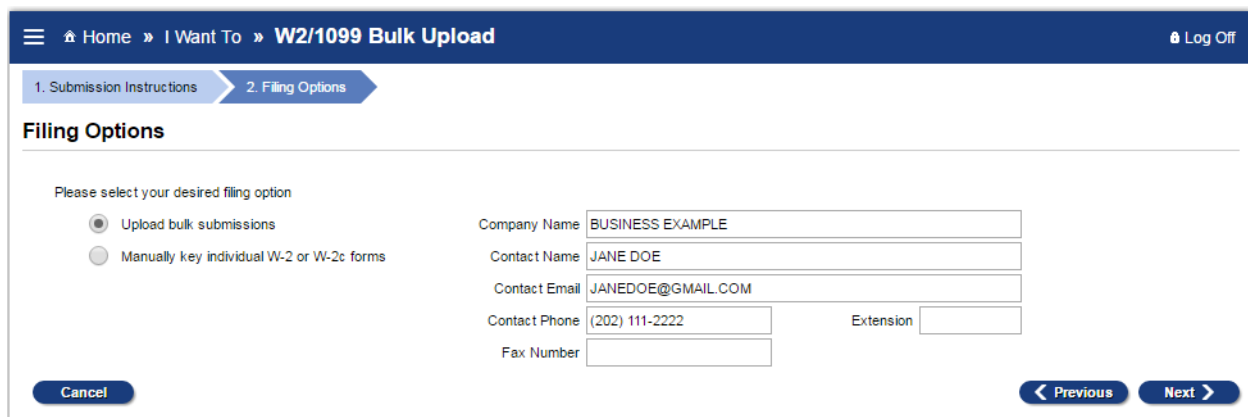
The status of your W-2/W-2C submission will appear on the Submission History page. The statuses may be as follows:

- **PENDING** – A request was submitted, but the system has not yet picked it up for processing. At this stage, the request can be deleted.
- **PROCESSING** – A request was submitted, and the system is processing the file, no changes can be made.
- **COMPLETED** – The system has successfully processed the file; no changes can be made.
- **DELETED** – The request has been withdrawn by the submitter, no changes can be made.
- **NOT SUBMITTED** – A request is in progress and has not yet been submitted. At this stage, the request can be either edited or deleted.

Validating Your File

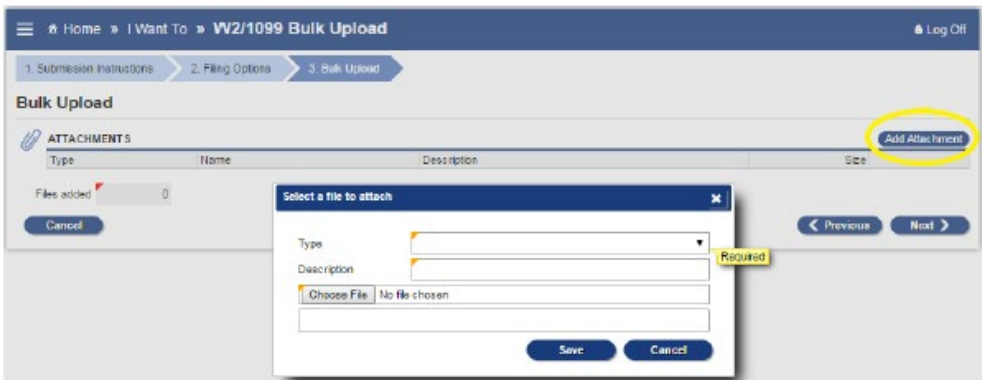
DC OTR does not offer a formal testing environment to assess bulk upload files for error. However, you can assess your file for any validation errors within our production environment by following the first few steps outlined in the W2/1099 Bulk Upload Procedures. See below.

NOTE: We strongly discourage utilizing counterfeit data to validate your files. If the file is uploaded in error it will be sent directly for processing to our system and validated in our Production environment.

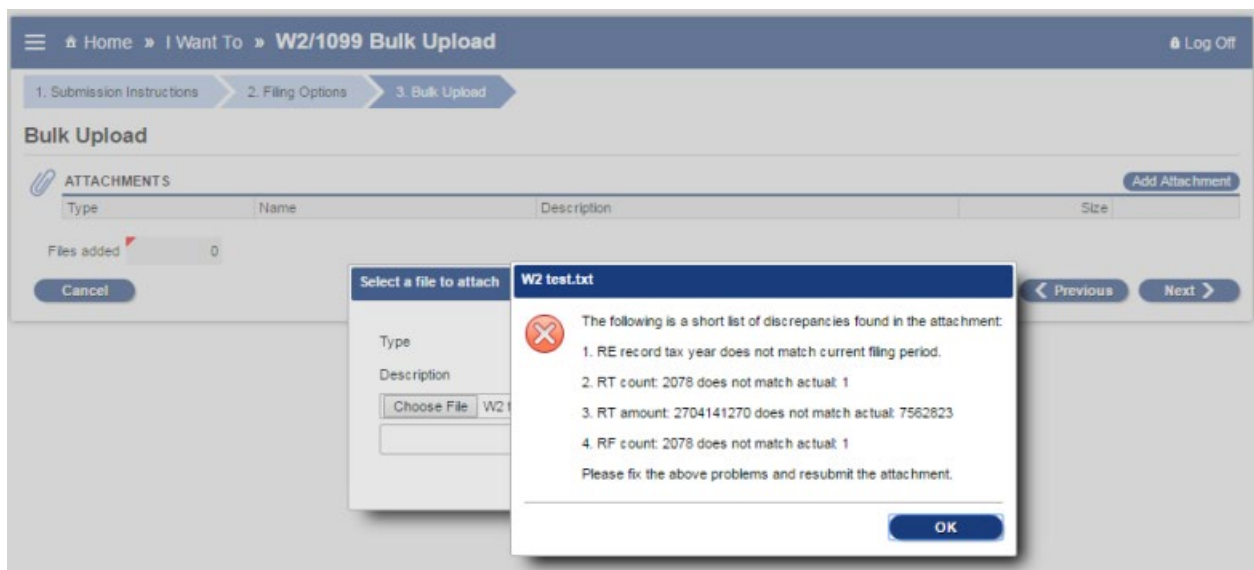


The screenshot shows a web application interface for "W2/1099 Bulk Upload". The breadcrumb trail is "Home » I Want To » W2/1099 Bulk Upload". The current step is "2. Filing Options", with "1. Submission Instructions" being the previous step. The "Filing Options" section asks the user to "Please select your desired filing option". There are two radio buttons: "Upload bulk submissions" (which is selected) and "Manually key individual W-2 or W-2c forms". To the right of the radio buttons are several input fields: "Company Name" (BUSINESS EXAMPLE), "Contact Name" (JANE DOE), "Contact Email" (JANEDOE@GMAIL.COM), "Contact Phone" ((202) 111-2222) with an "Extension" field, and "Fax Number". At the bottom left is a "Cancel" button, and at the bottom right are "Previous" and "Next" navigation buttons.

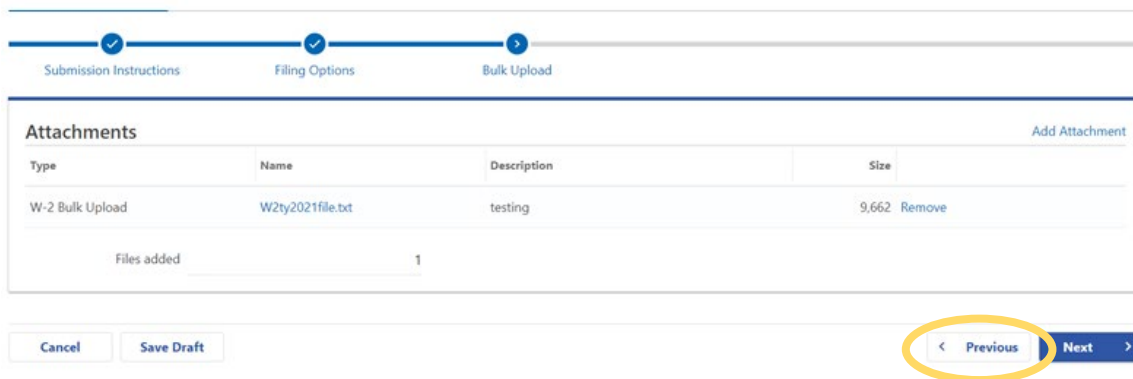
- Select "upload bulk submissions"
- Step 1: Company Name
- Step 2: Contact information
 - Submitter and contact information need to be the individual or company submitting the electronic W-2s
- If the previous option was "**Upload Bulk Submission**" then the next step will be attaching the bulk submissions to the Electronic Submission request
- From here a popup screen will appear titled "Select a file to attach"
- Select your file(s) by clicking on "Add Attachment." Include the type of file submission and a description and save
- Type: Tells the Portal that this is a W-2(c) or a 1099 bulk submission file
- Description: A free format text field that will distinguish between the attachments
- Example: 2022 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local machine




- If there are any errors on the file you would like to validate, a list will automatically be displayed like below.



- If any errors populate review and select OK . Then select **Previous** to remove file



- If no errors populate on the file you would like to validate , and you do not wish to process the file select  and then select Remove to remove the file

Submission Instructions Filing Options Bulk Upload

Attachments Add Attachment

Type	Name	Description	Size	
W-2 Bulk Upload	W2ty2021file.txt	testing	9,662	Remove

Files added 1

Cancel Save Draft < Previous Next >