2016

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

[BULK EFW-2/ EFW-2C ELECTRONICALLY FOR TAX YEAR 2016]

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

Version Control

Version Number/Date	Comments
1.0 – 11/01/16	**Initial Release for 2016**

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

What's New:

Beginning in November 2016, the District of Columbia (DC) Office of Tax and Revenue (OTR) launches a new web portal, MyTax.DC.gov, making is **simpler, faster, and safer** to view and pay individual income and business taxes. For some tax types you can use the portal to file your returns.

Additionally, bulk filing or online data entry of EFW-2/EFW-2C's is transitioning from the electronic taxpayer service center (eTSC) to MyTax.DC.gov. 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.

EFW2:

Record Changes

 The RE Employer Record (position 174) "Kind of Employer" field descriptions have been modified. The value set remains the same.

Other Changes

 For Tax Year 2016, two versions of AccuWage are available to test your EFW2/EFW2C Wage Reports: AccuWage Online and AccuWage Downloadable.

 For tax year 2016, both electronic and paper filers must file wage reports by January 31, 2017.

EFW2C:

Record Changes

 The Originally Reported Kind of Employer field (position 226) of the RCE Employer Record has been removed and is now shown as filler.

 The field name for “Correct Kind of Employer” (position 227) of the RCE Employer Record has changed to “Kind of Employer” and field descriptions have been modified. The value set remains the same.

 The Employer’s/Agent’s Originally Reported EIN field name (positions 8-16) of the RCE Employer Record has been changed to Employer’s/Agent’s Originally Reported Federal EIN.

 The Employer’s/Agent’s EIN field name (positions 17-25) of the RCE Employer Record has been changed to Employer’s/Agent’s Federal EIN.

Other Changes

See EFW2 Other Changes above.

Reminders

- 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 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.

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General Information

These are the instructions for filing EFW-2 or EFW-2C 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 EFW-2 or EFW-2C electronically and your reporting requirement is 25 or more W-2s.

Visit https://www.socialsecurity.gov/employer/efw/15efw2.pdf or https://www.ssa.gov/employer/efw/16efw2c.pdf for SSA specifications.

OTR paper filers are being offered a faster and more convenient way to create and transmit EFW-2 and EFW-2C (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. You can refer to the above mentioned SSA specification to obtain more information about AccuWage Online2016 or AccuWage Downloadable 2016 Help Guide. This software does not verify optional state/local records, such as the RS and RO. OTR does not offer any support of AccuWage or any other product you use to generate your EFW-2/EFW-2C submissions.

DO NOT send paper or PDF's 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 on obtaining a logon ID or authorizing a third-party to submit the EFW-2 or EFW-2C, 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 new web portal, MyTax.DC.gov.

Paper

Even if you are a small business filing fewer than 24 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 25 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.

EFW-2/EFW-2C Data Requirements and File Acceptance

Please refer to the SSA handbook to obtain additional information regarding data requirements and file acceptance in order to eliminate file rejection due to errors. Listed below are the EFW-2 or EFW-2C 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 EFW-2 and EFW-2C 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 EFW-2 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 Social Security Administration website for additional information on how to validate employee names and social security numbers. The OTR also recommends that you verify all names and SSNs before you submit your

EFW-2/EFW-2C file. This can speed up the processing of your submissions. (Note: Correct names and SSNs on the W-2 and W-2C wage reports is 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 social security number (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 record.

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

- 001-01-0001 through 665-99-9999
- 667-01-0001through 899-99-9999
- 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. Any files submitted that are 10MB or larger will be rejected.

The maximum number of file attachments (less than 10MB) per file type is five (5).

For example:
File 1: 8.5 MB
File 2: 9 MB
File 3: 6 MB

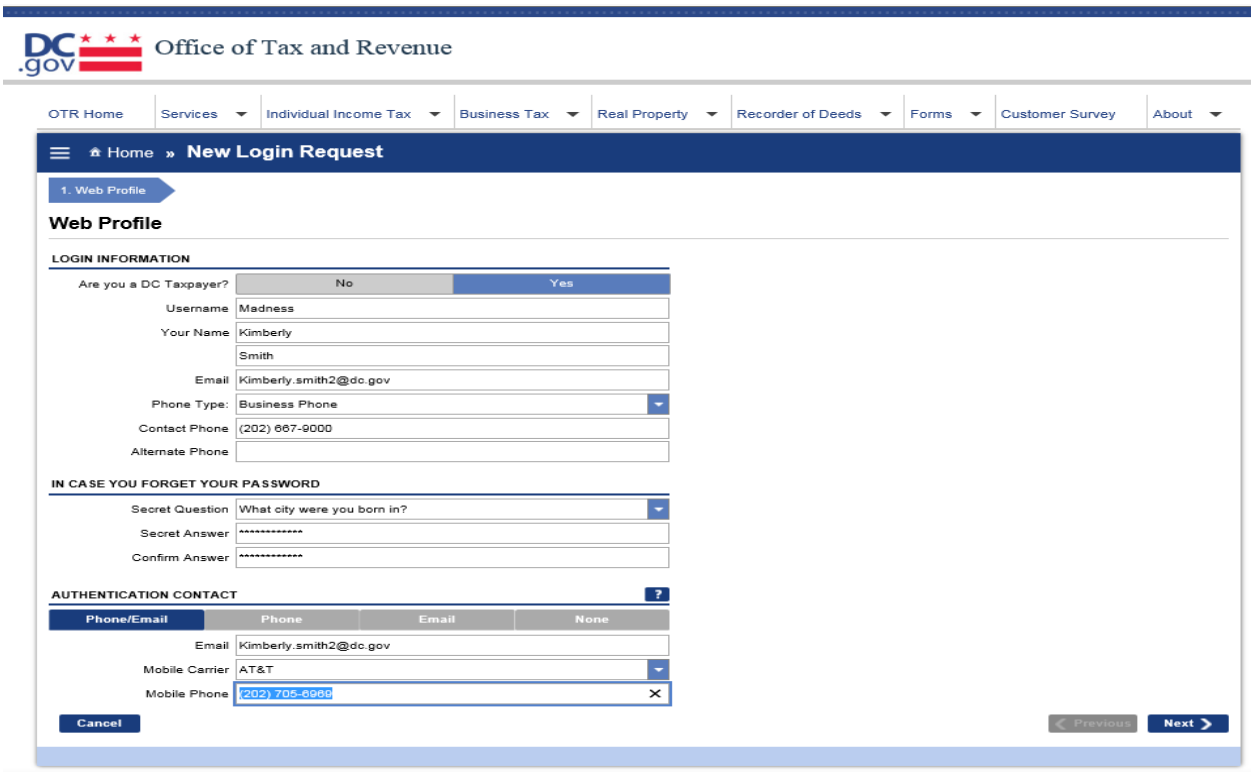
Registration

If you previously had an ETSC logon, you will need to setup a new logon for DC's new Taxpayer Portal https://MyTax.DC.gov. You must have a MyTax.DC.Gov web logon in order to access the electronic submission features.

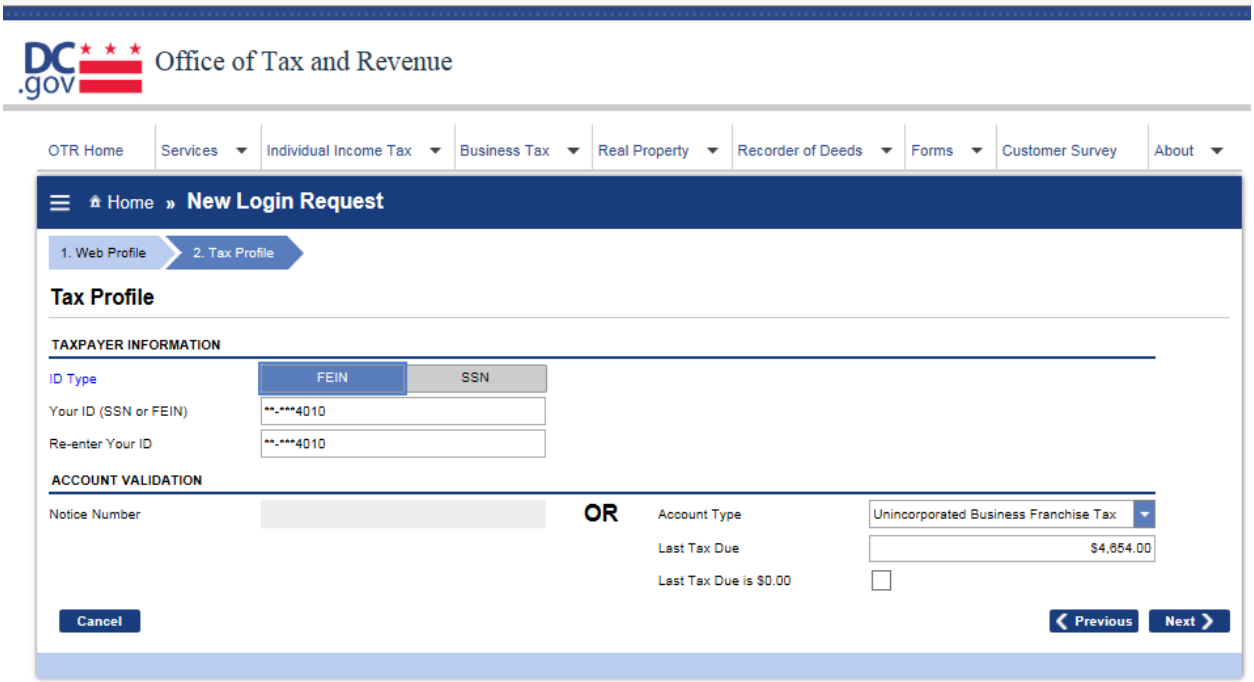
The person completing the registration will be considered the 'administrator' of the account. There are two methods to sign up to use MyTax.DC.gov.

- If you are a DC taxpayer, answer 'yes' to the question.
- If you are not a DC taxpayer, answer 'no'.

For either answer, complete all information including a security question and an email address. Press ‘next’ to continue.

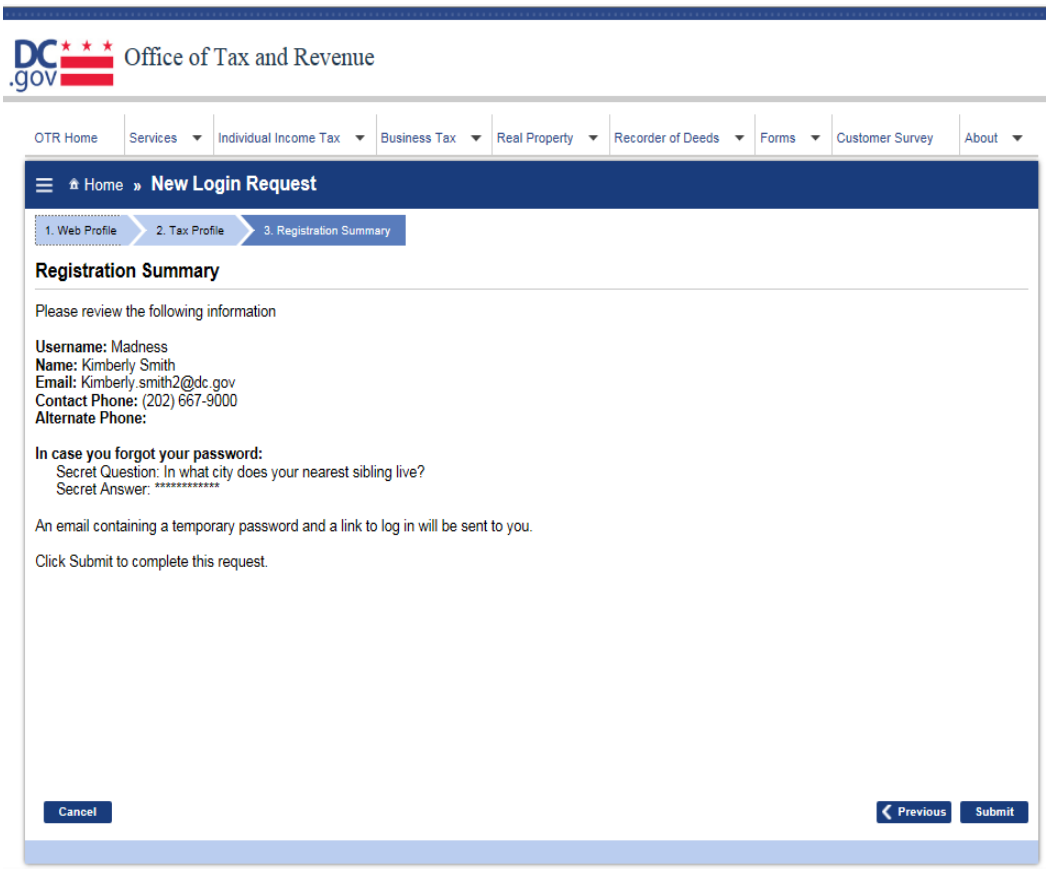


If you are a DC taxpayer and you answered ‘yes’ above, enter your Federal Identification Number and a notice number from your registration letter. If you did not receive a notice, you can enter your last tax due or mark the checkbox $0.00, and then click next. If you do not know the last tax due amount, contact the account administrator. If you answered ‘no’ above, enter your federal employer identification number and click next.

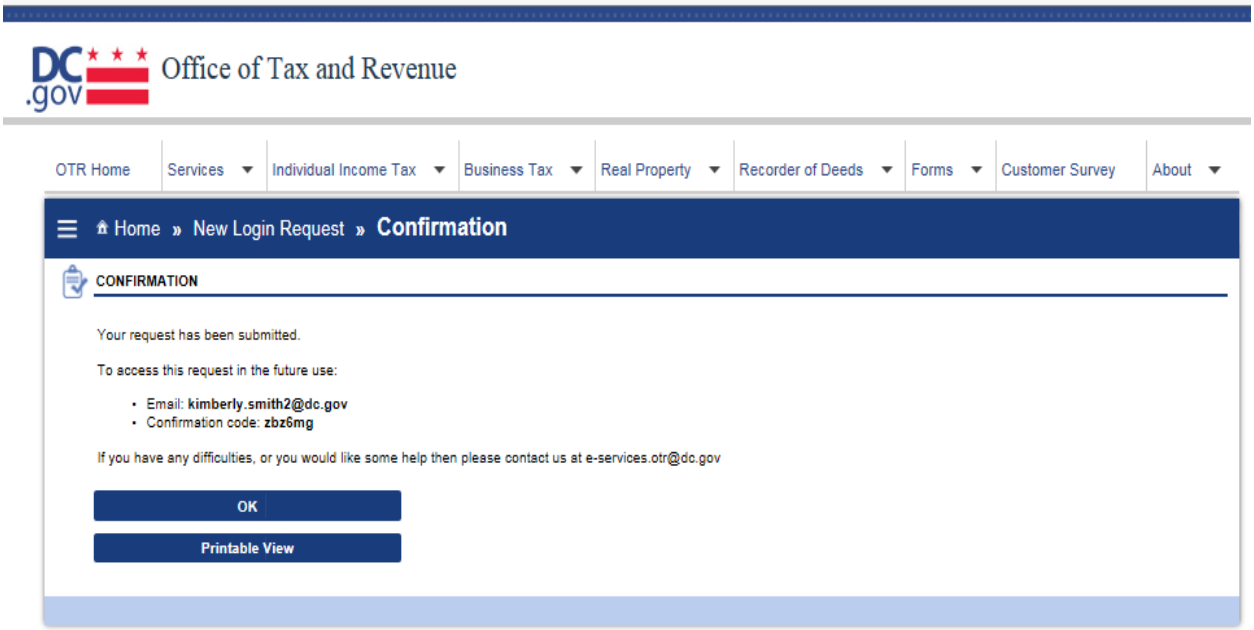


If you answered 'no' to being a DC taxpayer you will see this screen. Complete the information and click next.

In either instance, you will receive a registration summary screen.



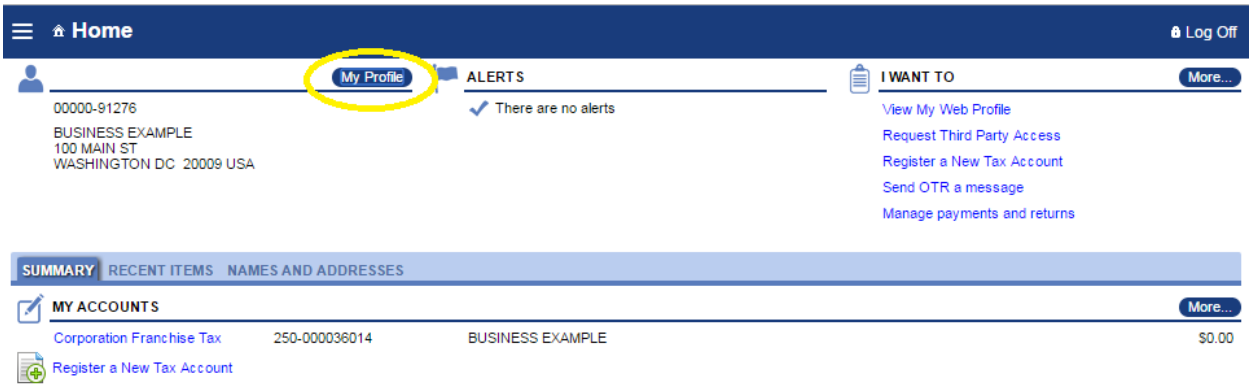
Once you have verified the above information click ‘submit’ and you will receive a confirmation page.



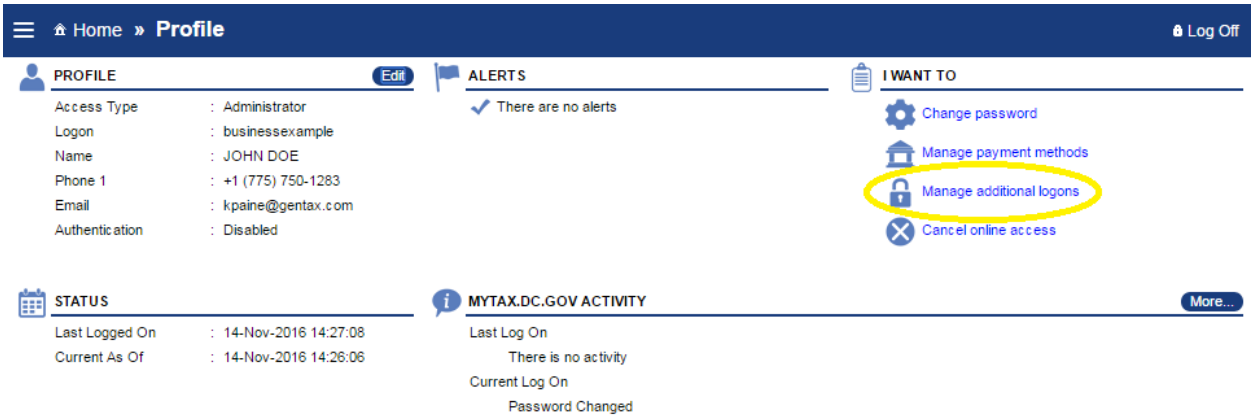
Once you have obtained your logon credentials, you are ready to add additional logons or continue to bulk processing.

Adding Additional logons

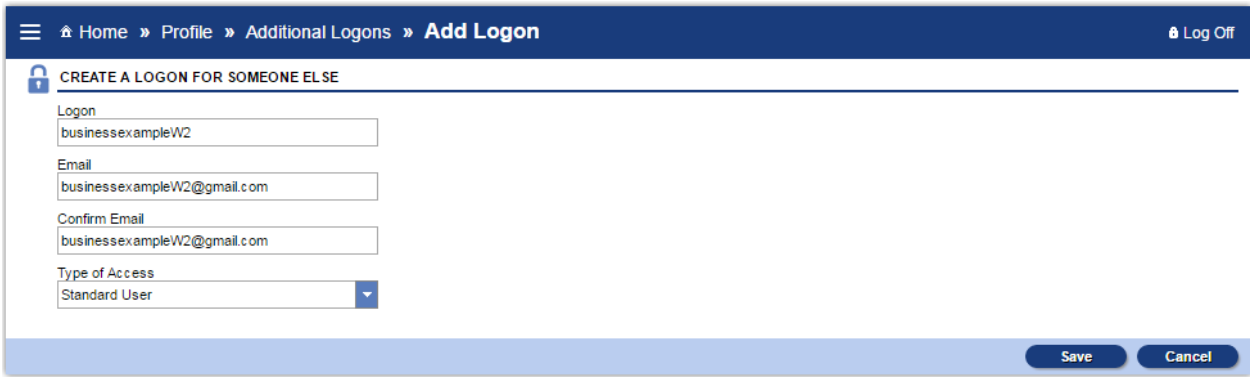
- After you have successfully logged into your account you will be on the Home Screen



- After selecting 'My Profile' you will see Manage additional logons

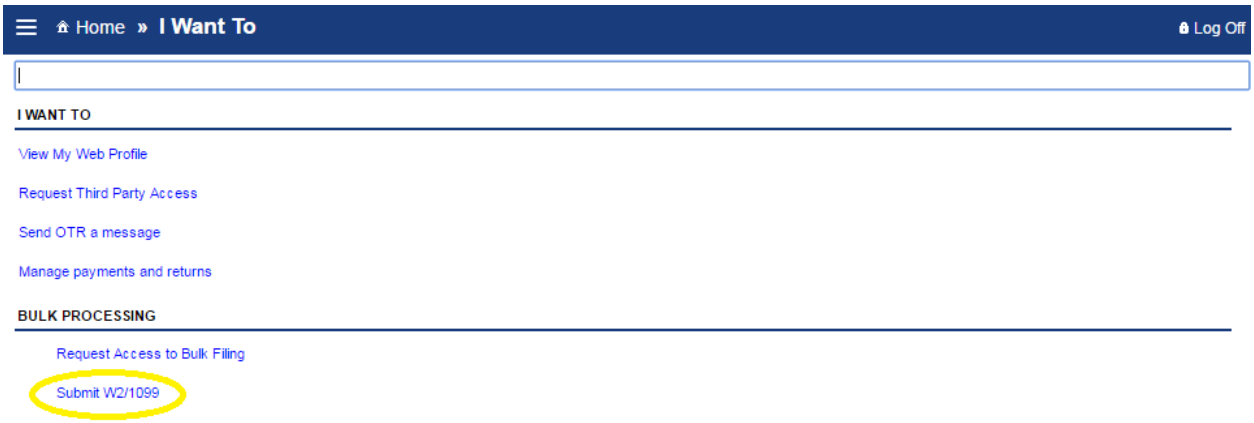


- Proceed with additional logon until complete. Ensure you select 'Standard User' from the Type of Access drop down selection.

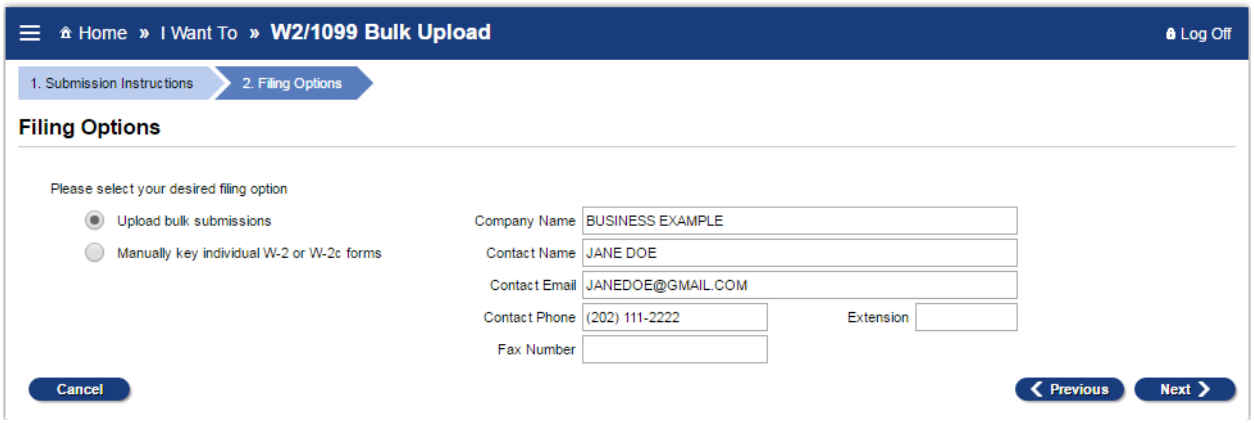


- This is the standard user view on MyTax.DC.gov

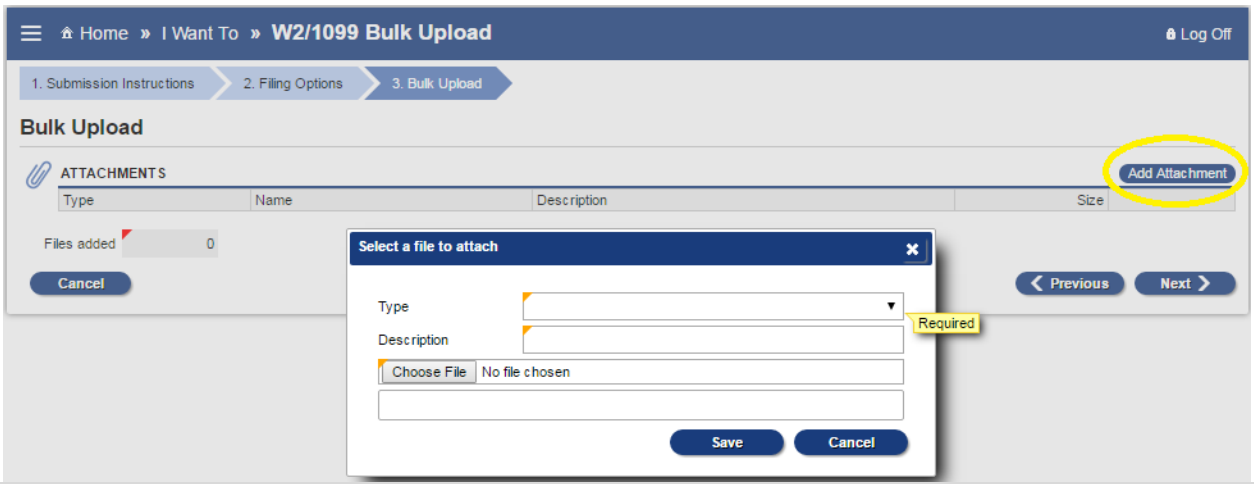
- From the Home screen, on the far right, you will see a list of common actions under the title of “I Want To”
- To the right of the I Want To title there is a button labeled More
  More...
- Under the **Bulk Processing** press the link to access the **Submit W-2/1099** features



Bulk File W-2/W-2C/1099

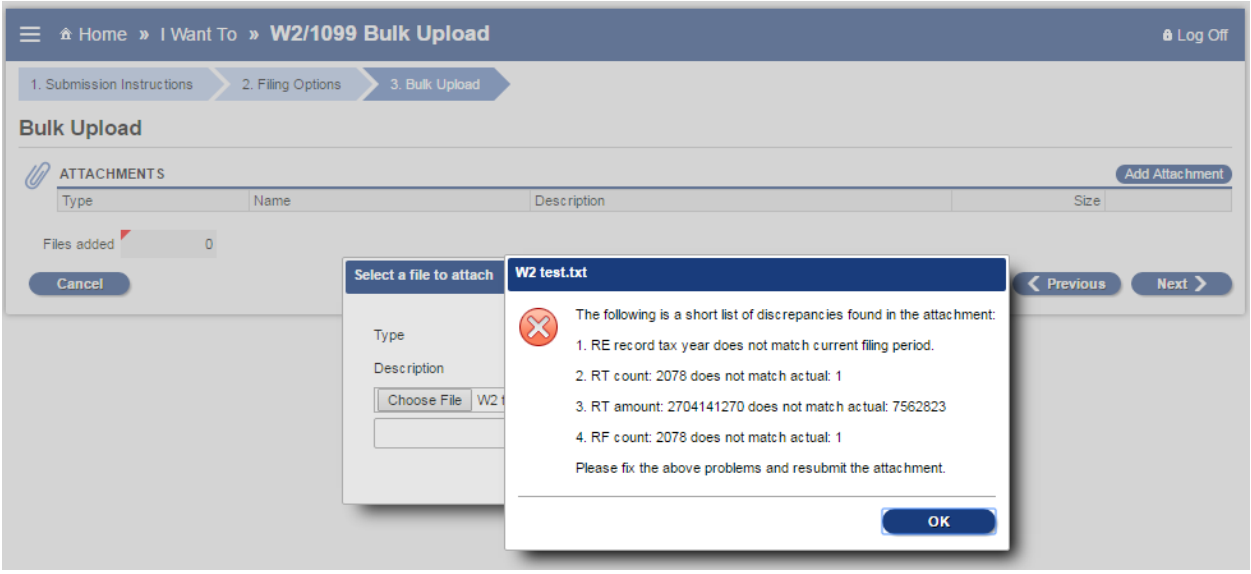


- Select 'upload bulk submissions'
- Step 1: Company Name
- Step 2: Contact information
    - Submitter and contact information need to be the individual or company actually submitting the electronic W-2s
- If the previous option was "**Upload Bulk Submission**" then the next step will be attaching the 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: An free format text field that will distinguish between the attachments
- Example: 2016 Bulk Submission for DC Bagel
- Choose File: A navigation dialog to point to the file on the local machine



MyTax.DC.gov

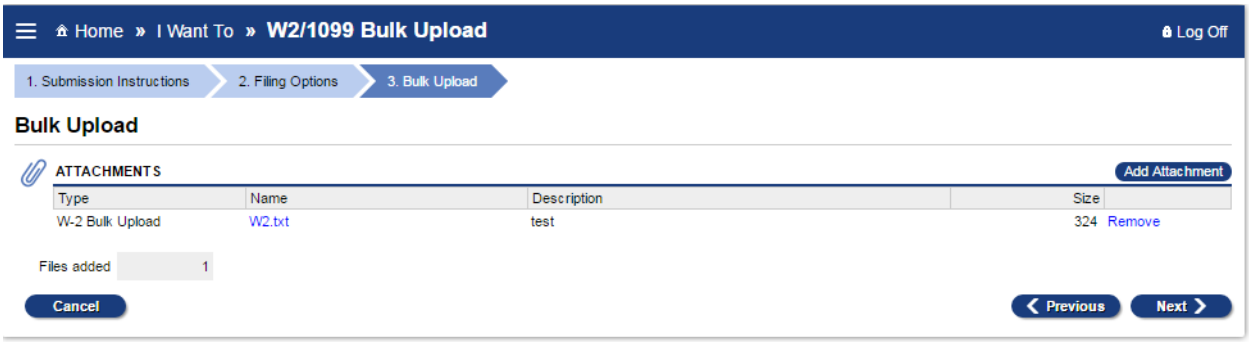
- If there are any errors, a list will automatically be displayed. You must correct the errors and resubmit the attachment.



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.

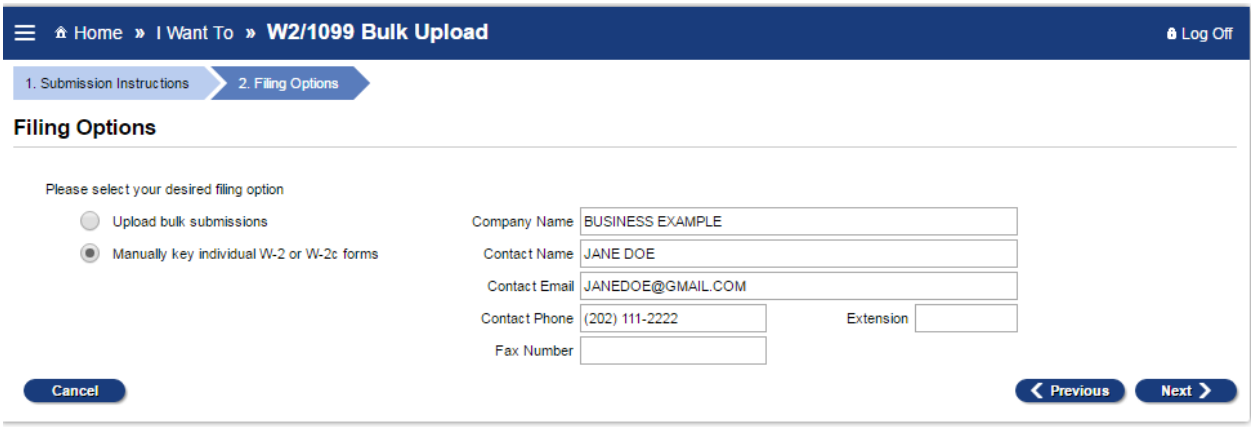
- If the file validation is successful, you will see the following

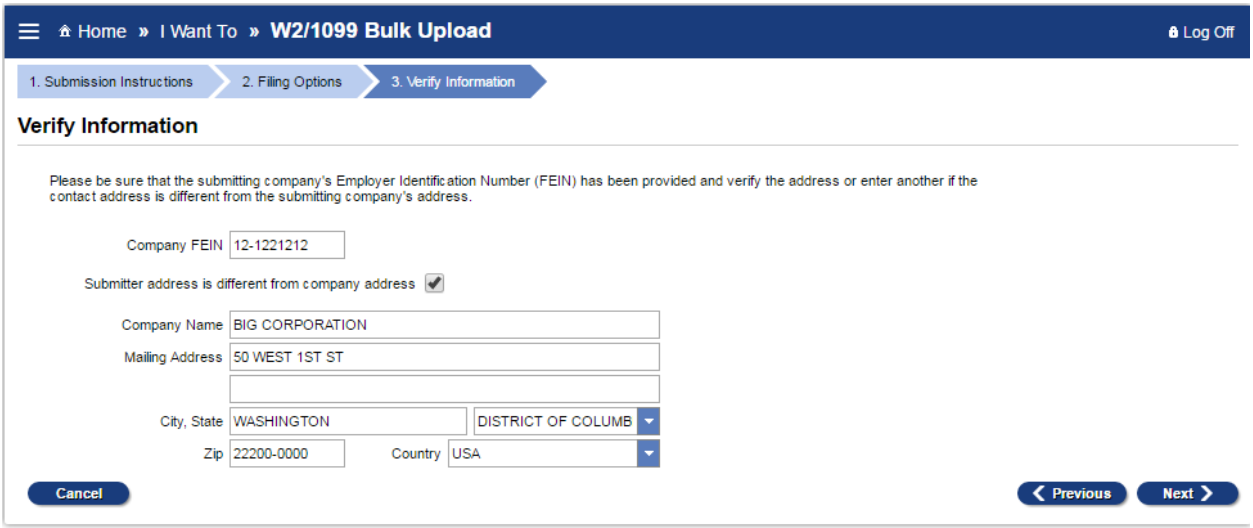


NOTE: At any time the submission can be paused with “Save and Finish Later” button in the bottom left. By pressing this, the Portal will save the submission but not submit it allowing the user to come back at a later time and finish the submission.

Manual submission of W-2 or W-2C (note: cannot manually submit 1099)

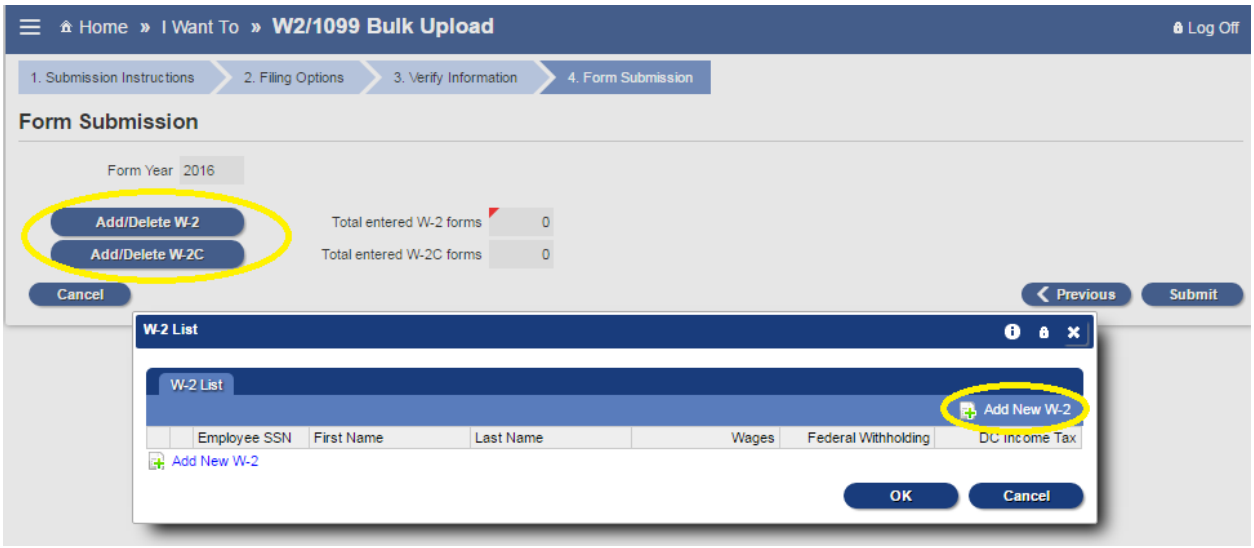
If the option chosen was “**Manually key individual forms**”, verify the information is correct, as this will be automatically pulled into each individually keyed W-2/W-2C





Form Submission

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



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.