# West Virginia State Tax Department

# 2017

# Electronic Media Specifications

# Table of Contents

# What's New for 2017

- ✓ 2017 withholding data must be submitted via MyTaxes secure website (see pg. 4)

- ✓ All files MUST contain the IT-103 in the RV record (see pg. 7)

  - ✓ Note!  the money fields in the RV record differ from the standard EFW2 format
    - ▪ Use only WHOLE DOLLAR entries (see pg. 7)

- ✓ The submission <u>MUST</u> include the RS and RV record (pgs. 6-7)

  - ✓ For every RE, there must be a corresponding RV record

- ✓ Failure to include these records will result in the submission being rejected.

# General Information

- **West Virginia Accepts EFW2 Format ONLY**!  We follow the current Social Security Administration's EFW2 publication  https://www.ssa.gov/employer/efw/17efw2.pdf

- **West Virginia is still operating on a February 28th due date.**   If you are unable to make this deadline, you may submit a written request for extension of time for filing WV/IT-103 and wage and tax data. Your request must be postmarked by February 28th.

- ONLY Submit your file ONE time. Duplicate submissions will negatively impact your account and the accounts of those you have submitted for.

- ALL Files submitted to West Virginia MUST be in text (.txt) format, 512 bytes in length per line

- All files MUST have record delimiters.

- Corrected W-2s must be submitted on paper with an amended WV/IT-103 form

- Prior year data must be submitted on CD Rom (see pg. 11 & 12)

**mytaxes.wvtax.gov**

MyTaxes provides a more secure environment to submit data files and requires less paperwork to process.  If you are not already registered for MyTaxes, when accessing https://mytaxes.wvtax.gov you will be required to complete the following steps:

- Taxpayer Verification – This requires your Federal Tax ID Number, individual taxpayer ID number, social security number or WV tax ID number.  (If you are unsure of your WV ID, contact Taxpayer Services at 1-800-982-8297)
- You will choose a tax account type, the account number and your zip code.
- Create Logon Information
- Add Access to Accounts (Optional)
- Once registered, you may request access to any or all your tax accounts that are available on MyTaxes.

If you are a **Payroll Service Provider** and have not yet registered, contact
Christine.D.Stephenson@wv.gov

**ALL OTHER registration questions must contact Taxpayer Services Division at 1-800-982-8297**

# Record Format

- Fixed File Length of 512 bytes per SSA
- Character Set must be ASCII
- Record delimiter must be carriage return and line feed
- All non-numeric data must be uppercase

# Record Delimiter

A Record delimiter must follow each record in the file except for the last record. The record delimiter must consist of two characters, carriage return and line feed (CR/LF).

Make sure each record is exactly 512 characters by adding spaces at the end as needed. The carriage return and the line feed character must be placed in positions 513 and 514, respectively.

\* <u>DO NOT</u> Place a record delimiter before the first record

\* <u>DO NOT</u> Place more than one record delimiter i.e., more than one carriage return / line- feed combination, following a record

\* <u>DO NOT</u> Place record delimiters after a field within a record.

# Required Record Sequence

| Code RA | - | Submitter Record | REQUIRED |
|---------|---|------------------|----------|
| Code RE | - | Employer Record | REQUIRED |
| Code RW | - | Employee Wage Record | REQUIRED |
| Code RS | - | State Record | *REQUIRED for WV* |
| Code RT | - | Total Record | REQUIRED |
| **Code RV** | **-** | **Total Record** | ***REQUIRED modified for WV*** |

NOTE:  *Blank Fill to achieve the correct file length of 512*

# Code RS - State Record (Employee Information) * REQUIRED *

| Location | Field | Length | Specification |
|----------|-------|--------|---------------|
| 1-2 | Record Identifier | 2 | Required. Enter "RS" |
| 3-4 | State Code | 2 | Required. Enter "54". **cannot be "WV"** |
| 10-18 | Social Security Number | 9 | cannot be 000, 111, 999, etc. Must send paper if no SSN assigned |
| 19-33 | First Name | 15 | |
| 34-48 | Middle Name or Initial | 15 | |
| 49-68 | Last Name | 20 | |
| 248-267 | Employer Account Number | 20 | Use 9 digit FEIN. Left Justify. No spaces or dashes. |
| 274-275 | State Code | 2 | Required. Enter "54". **cannot be "WV"** |
| 276-286 | State Taxable Wages | 11 | Required. Currency. Right Justify, Zero Fill |
| 287-297 | State Income Tax Withheld | 11 | Required. Currency. Right Justify, Zero Fill |
| 298-512 | Blank Filled | | |

*The carriage return and the line feed character must be placed in positions 513 and 514, respectively.*

## Code RV – State Record (WV/IT-103) *REQUIRED*

| 1-2 | Record Identifier | 2 | Required. Enter "RV" |
|---|---|---|---|
| 3-4 | State Code | 2 | Required. Enter "54" |
| 5-11 | Form Identification | 7 | Required. Enter "WVIT103". Omit hyphen. |
| 12-15 | Tax Year | 4 | Required. Enter "2017" |
| 16-24 | FEIN | 9 | Required. Numeric. Omit hyphen. |
| 25-32 | WV 8 digit account number | 8 | **Required. Numeric. Omit hyphen.** |
| 33-44 | First Quarter Tax Due | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 45-56 | Second Quarter Tax Due | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 57-68 | Third Quarter Tax Due | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 69-80 | Fourth Quarter Tax Due | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 81-92 | TOTAL Tax Due for the year | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 93-104 | Number Of Tax Statements Transmitted | 12 | Required. Numeric. Right Justify, Zero Fill |
| 105-116 | Total Tax Withheld | 12 | Required. **Whole Dollars**. Right Justify, Zero Fill |
| 117-512 | Filler | 395 | Zero or Blank Fill. |

*The carriage return and the line feed character must be placed in positions 513 and 514, respectively.*

## NOTE:  the money fields in this RV record differ from the standard EFW2 RS record money fields.

## Round and use whole dollars only!

## Ex:  $950.75 = 951

## *Do Not Enter 95100*

Records and fields not specifically mentioned may be considered optional. It is your responsibility to resubmit corrected media in an acceptable format within 45 days. However, the original submission is considered a timely filing if it was postmarked by February 28.  You must keep a copy, or be able to reconstruct the data, for 5 years after the due date of the report.

**mytaxes.wvtax.gov**

# HOW TO Import a File…

Under "I want to" (Top Right Side)

Click **Submit W-2**

Click **Import**

Browse for your file and click Open

Click **Import**

Click **Next** (Bottom Right)

Review information for each record

Click **Next** until you are given the submit bottom

Click **Submit**

Re **Enter your password**

Print the confirmation page for your records

# HOW TO Manually Enter W-2's…

*** Required Fields are designated by tiny orange triangle in the upper Left corner ***

Check box for **Manual**

Click **Submit** then click **Next** (same place)

Your Employer information should pre-populate

> You can only proceed with one RE record line, if there are multiple RE records/lines you must delete the extra rows by clicking the red x at the beginning of the row.

Enter Tax Year **"2017"** at the end of the row

Click **Next**

Enter SSN of first employee followed by any information "Required" noted by a tiny orange triangle in the upper Left corner

You must have an **RW** and a **RS record for each employee**

You can use the chevrons across the top to navigate back or use the back button

Please review all information and click the button then blue link to "View W-2s" before submitting

> There is not an individual printing option available at this time, but choosing to print screen while the employee is in the window will give you a copy if you need.

Click **Submit** and re **Enter** your password

Print conformation page for your records

# Contact Information

## Mailing Address:

West Virginia State Tax Department

TAAD/ Withholding

PO Box 3943

Charleston, WV 25339-3943

## Courier or Overnight Deliveries (ONLY):

West Virginia State Tax Department

Revenue Center / Withholding

1001 Lee Street East

Charleston, WV 25301-1725

## Email

Christine.D.Stephenson@wv.gov

# *If* unable to comply with new guidelines…

CD ROM will be permitted for 2017 transition year ONLY

CD ROM must have External Label containing the following:

- ✓ Name, address and FEIN of sender
- ✓ Name and telephone number of contact person
- ✓ Type of information being reported (e.g. W-2) and tax year
- ✓ Volume number (if multi-volume reports)

FILE NAME MUST BE:   **w2report.txt** or **w2report.zip** and open to **w2report.txt**

Your package **must** include a WV/IT-105 Transmitter Summary Report
and WV/IT-103 Annual Reconciliation or it will be rejected & returned.

## WV/IT-103 can be found on our website:
http://tax.wv.gov/Documents/TaxForms/it103.pdf

## WV/IT-105 is on the following page of this document

# West Virginia State Tax Department

W-2 Transmitter Summary Report

Tax Year _____

| Transmitter Name | FEIN |
|---|---|
| Address | Contact Person |
| City, State, Zip | Phone # and Extension |

EFW2

## Format (512 bytes only)

Data:     W-2

Media:     CD Rom

List all employers included in this filing (attach additional sheets if needed)

| Employer Name | FEIN | # of W-2s |
|---|---|---|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

\* File name must be w2report or w2report.zip. Any other file name will be rejected and returned.

Note: Please complete a separate Media Transmitter Report for each CD ROM. Package CD ROMs appropriately to ensure against damage during shipping.  Mail all completed reports along with Form WV/IT-103 Annual Reconciliation and media to:

| Mailing Address: | Courier or Overnight Deliveries (ONLY): |
|---|---|
| West Virginia State Tax Department | West Virginia State Tax Department |
| TAAD/ Withholding | Revenue Center / Withholding |
| PO Box 3943 | 1001 Lee Street East |
| Charleston, WV 25339-3943 | Charleston, WV 25301-1725 |