

West Virginia State Tax Department

Specifications for Filing W-2 Forms on Electronic Media

General Information for Tax Year 2008

- **Changes for tax year 2008** -Tape Cartridges are no longer accepted.
- West Virginia accepts EFW2 format (**512 bytes**) only. You may visit the Social Security Administration website for a printable version of the EFW2 publication at, www.socialsecurity.gov/employer/pub.htm
- At this time, we cannot accept Electronic File Upload or Electronic Data Transfer.
- We accept 3 1/2" Diskette and CD Rom with the file name **w2report**; any other file name will be rejected and returned. Any ZIPPED file must be named **w2report.zip**, and must unzip to the name **w2report**. Zipped files cannot be password protected.
- Any employer required to file a withholding return for 250 or more employees must file all wage and tax data by electronic media. Failure to do so can result in an assessment of penalty in the amount of \$25.00 per employee for whom the return was not filed electronically. Employers filing for 249 or less employees are encouraged to file W-2 information by electronic media, but are not required.
- You do not have to register to file on electronic media with the State of West Virginia.
- Enclose a completed Form WV/IT-105, Transmitter Summary for each CD Rom or diskette.
- Enclose a completed Form WV/IT-103, Annual Reconciliation, for each employer's record that is included on the CD Rom or diskette.
- W-2C's must be submitted on paper. We cannot accept EFW2-C at this time.
- Electronic media must be postmarked by February 28th. 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.
- For more information and specifications, visit our website at www.wvtax.gov

Mailing Address:

West Virginia State Tax Department
IAD/ 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

MEDIA TYPES and REQUIREMENTS

The length of each record must be 512 bytes

• Code RA	–	Submitter Record	REQUIRED
• Code RE	–	Employer Record	REQUIRED
• Code RW	–	Employee Wage Record	REQUIRED
• Code RO	–	Employee Wage Record	OPTIONAL
• Code RS	–	State Record	REQUIRED for WV
• Code RT	–	Total Record	OPTIONAL
• Code RU	–	Total Record	OPTIONAL
• Code RV	–	Total State Record	OPTIONAL
• Code RF	–	Final Record	OPTIONAL

All media must include an 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)

PC Diskette

- 3.5 inch, IBM formatted
- Character Set must be ASCII
- File name must be **w2report** or **w2report.zip**
(refer to page 1, fourth paragraph)
- Record delimiter must be carriage return and line feed
- All non numeric data must be uppercase

CD Rom

- File name must be **w2report** or **w2report.zip**
(refer to page 1, fourth paragraph)
- Any other file name will be rejected and returned
- All non numeric data must be uppercase

MEDIA TYPES and REQUIREMENTS continued

Code RW - Employee Wage Record * REQUIRED *

<u>Location</u>	<u>Field</u>	<u>Length</u>	<u>Specification</u>
1-2	Record Identifier	2	"RW"
3-11	Social Security Number	9	cannot be 111, 999, 123, etc. must send paper if no ssn
2-26	First Name	15	
27-41	Middle Name or Initial	15	
42-61	Last Name	20	
62-65	Suffix	4	
88-109	Delivery address (street or PO Box)	22	
110-131	City	22	
132-133	State Abbreviation	2	
134-138	Zip Code	5	
139-142	Zip Code Extension	4	if available
188-198	Wages, Tips, etc.	11	
199-209	Federal Income Tax Withheld	11	

Code RS - State Record (employee information) * REQUIRED *

<u>Location</u>	<u>Field</u>	<u>Length</u>	<u>Specification</u>
1-2	Record Identifier	2	"RS"
3-4	State Code	2	"54", cannot be "WV"
10-18	Social Security Number	9	cannot be 000, 111, 999, 123, 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	State Employer Account Number	20	left justify - no spaces or dashes

NOTE: Acceptable State Employer Account Numbers are the new eight digit, the old 12 digit or the 9 digit FEIN.

274-275	State Code	2	"54", cannot be "WV"
276-286	State Taxable Wages	11	
287-297	State Income Tax Withheld	11	

Records and fields not specifically mentioned may be considered optional. If your transmittal, tapes or diskettes indicate any unacceptable specifications, they will be returned to you for correction. 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. Tapes and diskettes that are processed and accepted will not be returned. You must keep a copy, or be able to reconstruct the data, for 5 years after the due date of the report.

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 * Diskette

Computer Manufacturer and Model used to create report _____

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: For each type of media submitted, please complete a separate Media Transmitter Report.
Package CD ROMs and Diskettes appropriately to ensure against damage during shipping.
Mail all completed reports along with Form WV/IT-103 Annual Reconciliation and media to:

Mailing Address:
West Virginia State Tax Department
IAD/ Withholding
PO Box 3943
Charleston, WV 25339-3943

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