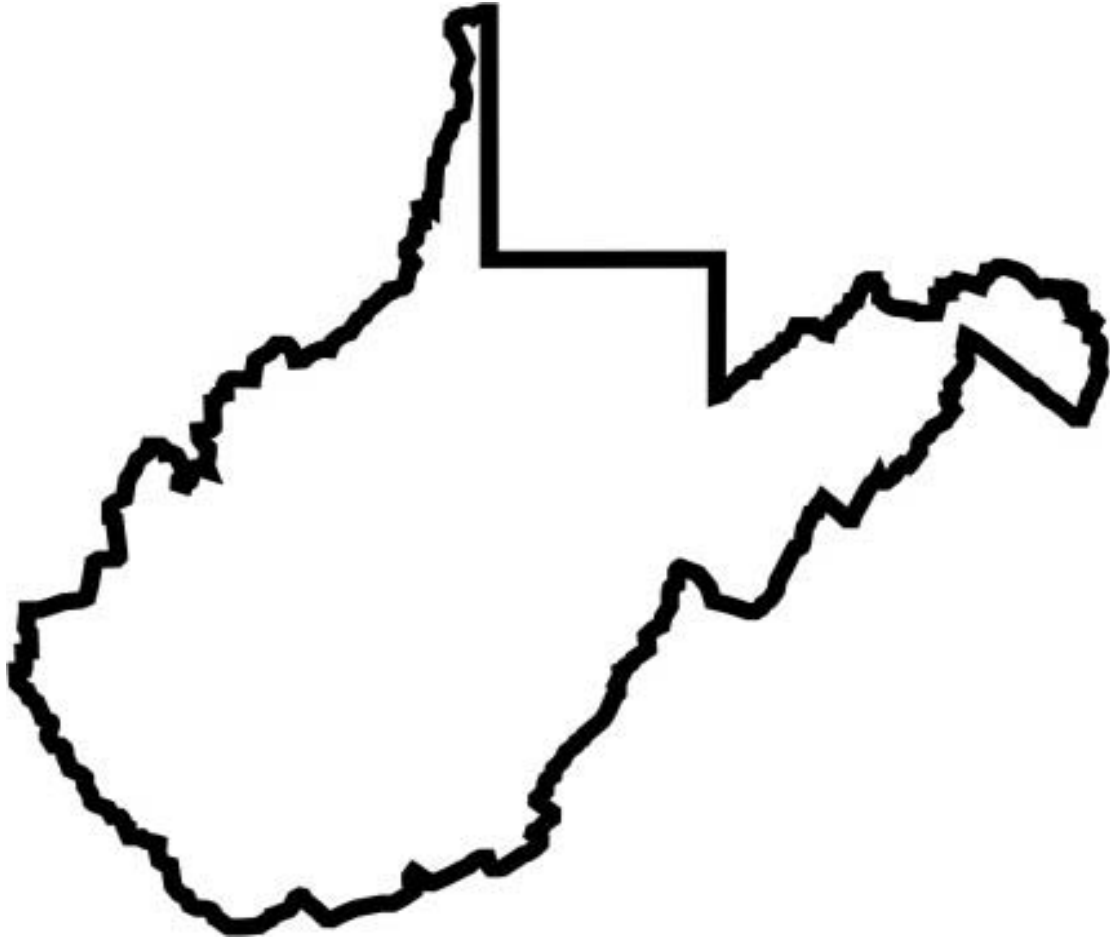


# WEST VIRGINIA STATE TAX DEPARTMENT

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**2010**

Electronic Media Specifications

W-2

[www.wvtax.gov](http://www.wvtax.gov)

## General Information for Tax Year 2010

### **We can now accept your W-2 files via FTP.**

- 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](http://www.socialsecurity.gov/employer/pub.htm)
- **ALL Files submitted to West Virginia must be in text (.txt) format.**
- 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.
- Enclose a completed Form WV/IT-103, Annual Reconciliation, for each employer's record that is included on the CD Rom.
- **Corrected** W-2s 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 28<sup>th</sup>.

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

## **MEDIA TYPES and REQUIREMENTS**

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### **MEDIA TYPES**

File Transfer Protocol (FTP)

CD ROM

#### **CD ROMs**

**MUST** include a **WV/IT-105 Transmitter Summary Report** (Page 5) and **WV/IT-103 Annual Reconciliation**

**CD ROMs 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**

#### **FTP**

Email your Contact Information including

Contact Name

Phone Number

Email Address

Company Name

Please use the "RA" Record FEIN in the Subject line of Email

Email – [TAX.Withholding@wv.gov](mailto:TAX.Withholding@wv.gov)

HOST- <ftp.wvtax.gov>

User Name = wvw21099

Password = W2FTP1099 (Case Sensitive)

Filename: RA record FEIN + Type (W2 or 1099) + Sequence + .txt

Example: 251234567W2001.txt

File compression is encouraged; our ftp site will accept .zip files

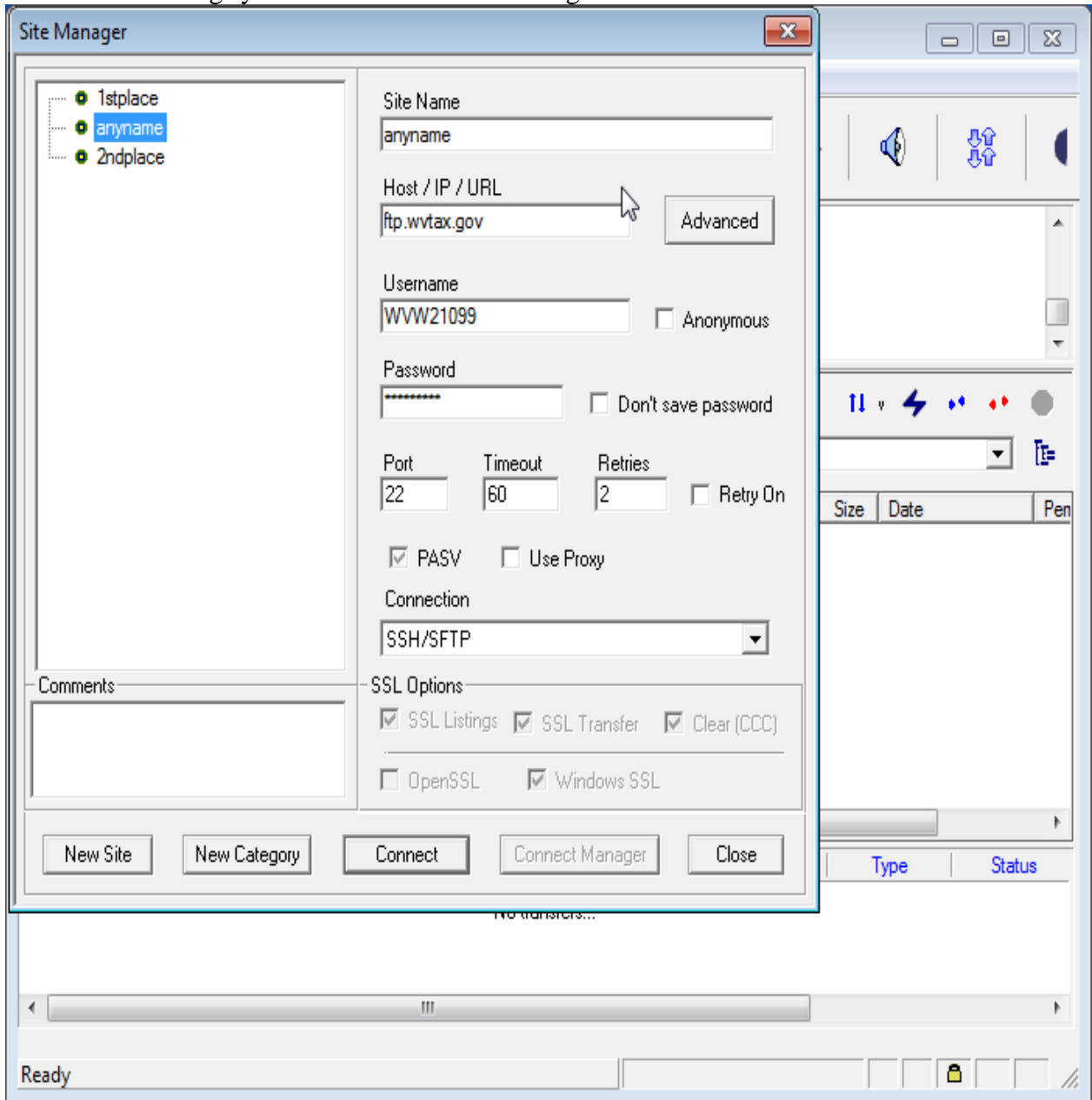
Duplicate file names are not permitted; our FTP site will refuse your file if a file with the same name already exists

## **FTP (File Transfer Protocol):**

A protocol used to transfer files between two computers. Generally used over a TCP/IP-based network. This may be done by using FTP software but this site is unable to use simple DOS commands because we are using secure FTP.

You can upload your 1099 by downloading any of the free web transfer programs using port 22 with username wvw21099 and password W2FTP1099:

Here are the settings you must use because of using SFTP:



## Record Format

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

### Required WV 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

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

### 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.<br>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 |                      |
| 298-512 | Blank Filled              |    |                      |

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. CD ROMs 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

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

Courier or Overnight Deliveries (ONLY):  
West Virginia State Tax Department  
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