



EFW2 Flat File Business Rules

For WH-3 Withholding Specifications

Error Code	Message
MMREF-001	Missing or invalid SSN format
MMREF-002	StateCode cannot be null
MMREF-003	Both DeliveryAddress and LocationAddress cannot be null
MMREF-004	City cannot be null
MMREF-005	Invalid state value
MMREF-006	Missing or invalid ZIP code
MMREF-007	Invalid Zip code extension
MMREF-008	EmployeeFirstName cannot be null
MMREF-009	EmployeeLastName cannot be null
MMREF-010	StateWages cannot be null
MMREF-013	County code cannot be 00 or blank if County Tax and County Wages are greater than 0
MMREF-015	Invalid county code
MMREF-016	Returns with EIC values can no longer be filed electronically
MMREF-017	Contiguous RS records that have different SSNs
MMREF-018	RW record missing on line 3
MMREF-019	Invalid line length, line length should be 512 characters long
MMREF-020	The Canadian province specified is not valid. Valid provinces for Canada are AB, BC, MB, NB, NL, NS, NT, NU, ON, PE, QC, SK, or YT.
MMREF-021	City cannot contain any numbers

Error Code	Message
MMREF-022	Invalid record type
MMREF-023	RW record must be followed by an RS record
MMREF-024	Numeric fields can only contain values that are numbers
MMREF-025	Numeric fields can only contain values that are numbers
MMREF-026	RA record is required
MMREF-027	RT record is required
MMREF-028	RF record is required
MMREF-029	RE record is required
MMREF-030	RS Record: The Employer's 10-digit Indiana TID is invalid. A valid 10-digit TID will need to be updated in your file before resubmitting. The correct Indiana TID can be viewed in the top left corner of your INTIME account. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file
MMREF-031	RS Record: The Employer TID's 3-digit Location ID is invalid and therefore not associated with your 10-digit State ID. A valid Location ID will need to be updated in your file before resubmitting. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file
MMREF-032	RS Record: The Employer's 10-digit Indiana TID and 3-digit Location ID provided do not have a valid withholding account associated with it. A withholding account must be established before submitting your EFW2. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file .
MMREF-033	RE Record: The FEIN is either missing, not in numeric format, or the FEIN provided is not 9 digits." The FEIN must be 9-digits and in numeric format. The correct FEIN is in the top left corner of the INTIME account. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file .
MMREF-034	RE Record: The Employer's 9-digit FEIN is invalid. A valid 9-digit FEIN will need to be entered in the RE record before resubmitting. The correct FEIN is in the top left corner of the INTIME account. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file .
MMREF-035	The 9-digit FEIN for the RE record and the 10-digit TID in the RS18 record(s) are not associated to the same account. Both ids must be active, correct and associated to the same account before resubmitting the file. Copy and paste this URL into your browser for resources to resolve this issue: on.in.gov/dor-bulk-file .

Error Code	Message
MMREF-036	If RO record(s) exists, an RU record must also exist. If an RU record exists, at least one RO record must also exist.