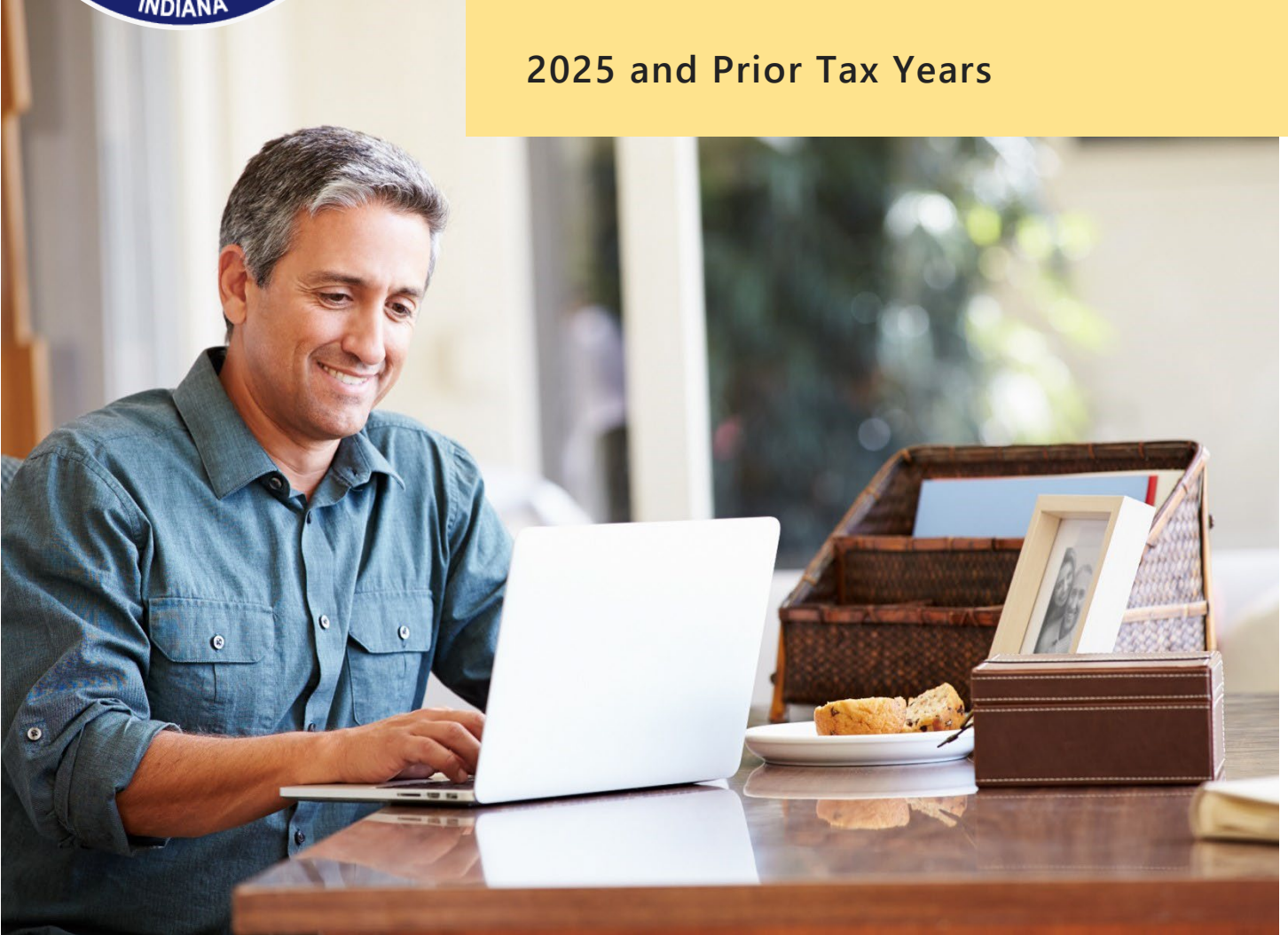




EFW2 (W-2 and WH-3) Electronic Filing Requirements

2025 and Prior Tax Years



Last revised: October 2025

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Important Reminders

Per Indiana Code (IC) 6-3-4-16.5, an employer that files more than 25 withholding statements in a calendar year is required to file the annual WH-3 and their employees' W-2s electronically. EFW2 files are considered electronically filed when uploaded using the Indiana Department of Revenue's (DOR) e-services portal, [INTIME](#), or the [SFTP bulk upload site](#).

Supporting documents also need to be submitted electronically via INTIME or SFTP. As of Dec. 1, 2020, **DOR no longer accepts removable media**, including any CD, DVD, or USB flash drive, or 3480 or 3490 cartridges from customers needing to submit documents. Any media received in this manner will be returned or destroyed.

Note: [Section "Code RS: State Record"](#) provides the only deviations the state of Indiana requires from the [Federal specifications for the EFW2 file format](#).

Electronic Filing and Withholding

Indiana Code 6-3-4-16.5(a) applies to:

- Form W-2 federal income tax withholding statements
- Form W-2G certain gambling winnings
- Form 1099-R distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, or like distributions
- Form WH-3 annual withholding tax reports

Indiana Code 6-3-4-16.5(b) applies to an employer or any person or entity acting on behalf of an employer that files more than 25 withholding statements:

- Form W-2 federal income tax withholding statements
- Form W-2G certain gambling winnings
- Form 1099-R distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, or like distributions

Filing Reminders

- Your data file must be in text format.
- Make sure each data file submitted is complete (RA through RF Records).
- **Do not** create a file that contains any data after the Final Record (RF Record). Your submission will not be processed if it contains data after the RF Record.
- Confirm that the tax year entered in the Employer Record (RE Record) is correct.

Administrative Highlights

Indiana accepts the IRS EFW2 format for W-2 and WH-3. [See the IRS EFW2 booklet.](#)

This guide provides instructions for developers on the differences between the federal specification and the Indiana version of the specification.

Introduction

This guide provides the specifications for filing electronic media with the Indiana Department of Revenue (DOR) for Indiana state and county taxes withheld from Indiana residents. This guide applies only to current electronic filers. New filers are required to file using XML format through [INTIME](#) or [SFTP bulk upload](#).

Indiana follows the guidelines established by Social Security Administration (SSA) for filing W-2 information using the EFW2 format. **Only the RS record is unique to Indiana.**

Instructions for creating the other records are found in the SSA Publication No. 42-007 (EFW2 for the current tax year). Please conform to those guidelines.

Additional [information and resources for bulk filing Indiana taxes](#) are available.

After reviewing this material, any remaining questions regarding the electronic filing of W-2 reports can be emailed to DOR at bulkfiler@dor.in.gov.

The filing deadline for the previous year's reporting is January 31 of the current year. If that date falls on a weekend or holiday, the filing deadline moves to the following business day.

Attention PEOs and CPEOs

Professional Employer Organizations (PEOs) or Certified Professional Employer Organizations (CPEOs) that file withholdings on behalf of their clients must file an annual WH-3, reconciling all WH-1s filed throughout the year. Businesses are responsible for filing a WH-3 for any part of the year not covered by a PEO or CPEO.

Extension of Time to File

A request for an extension of time (WH-3) to file must be made prior to the Jan. 31 deadline by submitting an approved Form 8809 or a written request using one of the following methods:

INTIME

- Step 1: Log in to [INTIME](#).
- Step 2: Go to the "All Actions" tab.

- Step 3: Under "Payment & Returns," select "File for WH-3 extension". **This option is only available from January 1 to the filing due date.**
- Step 4: Choose the WTH account for which you are submitting the extension of time to file request and click "Next."
- Step 5: Upload your approved federal Form 8809 or a written request on the same upload screen. **The only .pdf and .doc files are accepted.**

Postal Service

Withholding Tax Section
P.O. Box 6108
Indianapolis, IN 46206

Options for Submitting a Zero-Dollar WH-3

1. Manually key WH-3 via INTIME
2. Submit WH-3 xml file via SFTP or INTIME

Note: You cannot submit a zero-dollar EFW2 or 1220 txt file.

EFW2C/W-2C Bulk Filing through SFTP

DOR does not follow SSA, EFW2C specification for WH-3 bulk upload corrections. Corrections to WH-3 submitted via INTIME or SFTP do not have an amended return indicator in the schema. To replace a previously filed wage statement(s), simply submit a new or updated file, with a new filename for the year you are amending or appending to.

- If submitting an amended WH-3, you must amend the WH-1's (one period or each period can be amended) before the WH-3 is amended. Avoid generating a bill and remember to amend both forms.
- The record within the EFW2 file tells DOR which period the file is amending or appending to. The RE record must include the year for which you are amending.

Note: To avoid duplicate submissions, allow one full business day from the time you submit the original file before submitting an amended file.

Submitting WH-3 Amended File via INTIME

- Step 1: Go to "Summary" tab, select "View all returns and periods" then click on "Upload or amend wage statements."
- Step 2: Select "I am adding wage statements not previously filed" or "I am changing previously filed wage statements."
- Step 3: Select "I will be uploading a file" or "I will be entering them manually or uploading INTIME downloaded W2/1099 template."
- Step 4: Follow the prompts to complete the WH-3 amended submission.

When DOR reconciles wage statements, it compares the new wage statements to the originals.

Example: The first submission includes one hundred 1099s and two updates appear on the second submission. The original 98 wage statements remain unchanged and the two that appear on both WH-3s only include the most recent information.

Correcting a SSN on a Wage Statement

If a correction is needed to a previously filed wage statement with an incorrect Social Security Number (SSN) on their original WH-3, the customer will need to do the following to correct the issue:

- Submit an amended zero wage statement using the incorrect SSN
- In the same submission, provide an amended wage statement with the correct SSN and wages.

Important Information Regarding Line Length

EFW2 files are required to have a carriage return/line feed every 512 characters for each line. The file will be rejected if our standards are not followed.

Note: This can be viewed by opening your file in Notepad++ and following these steps:

- Step 1: Go to menu option "View."
- Step 2: Go to "Show symbol."
- Step 3: Select "Show end of line."

EFW3 Files can contain more than one employer RE record

For a single business, a file can contain more than one RE record, but all RS records must contain the same Tax Identification (TID) number. The TID number is located at position 331 of the RS record. The TID number should be the same for every RS record in the file. Each WH-3 must only contain information for the company for which the file is being uploaded. Each business must have its own WH-3 for uploading.

Downloadable Template via INTIME

If you do not have the properly formatted W-2/EFW2 .txt file, INTIME provides a DOR-approved template for download, or manually key your WH-3 using the steps below:

The downloadable template is only accepted for upload via INTIME. This option is not acceptable through SFTP.

- Step 1: [Log in to INTIME.](#)
- Step 2: Go to the "All Actions" tab.
- Step 3: Locate the "Manage payments & returns" panel.
- Step 4: Select the period for which you are filing.
- Step 5: Select "I will be entering them manually or uploading INTIME downloaded W2/1099 excel template."
- Step 6: Information can be keyed in manually, or by inputting data into a DOR-approved template. Templates are available for download by selecting "Download W-2 Template" or "Download 1099 Template."
- Step 7: Upload the spreadsheet by following steps 1 to 5 (above) and then select "Import" and continue following the prompts. An error message will appear if this path is not followed.

Note: DOR-approved template must be saved in .xlsx format for it to be accepted.

Return

File Upload Wage Statements

Information on "Multiple-County Reporting" is available in the [W-2 and WH-3 Electronic Filing Requirements, 2022 and Prior Tax Years guide](#)

W-2

Import

Download W-2 Template

Filter

Form Type	Full Name	State Tax Withheld	County Tax Withheld	County
+ Add another W-2				

1099/W-2G/1042-S

Import

Download 1099 Template

Filter

Form Type	Name	State Tax Withheld	County Tax Withheld
+ Add another wage statement			

Cancel Previous Next

If the option to download template is not available, it means you do not have a Withholding account set up in INTIME. To establish your Withholding account:

- Step 1: Go to "All Actions" tab.
- Step 2: Locate "Tax account registration" panel.
- Step 3: Select "Register a new location or tax account."
- Step 4: Select "Register a new sales location or add a withholding account to this business."

How to Report “Multiple-County Reporting”

Follow these directives and [see Departmental Notice #1](#):

- Report it all under one county on the WH-3.
- Corrections to each WH-1 are not necessary.
- If W-2 has not been issued to employee, correct the W-2.
- If W-2 has already been issued to employee, a corrected W-2 may be issued but is not required.
- For the tax year, withhold for the entire year based on the county that was established on January 1.

Filing Specifications for W-2 Reports

This list specifies which records are optional versus required when filing W-2 electronic media:

- 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 IN)
- Code RT – Total Record (Required)
- Code RU – Total Record (Optional)
- Code RV – State Total Record (Optional)
- Code RF – Final Record (Required)

Electronic Media File Requirements

Submitter Record (RA)

- Identifies the organization submitting the file
- Must be the first data record on each file

Employer Record (RE)

- Identifies the employer whose employee wage and tax information are being reported
- Must follow the RA record

Following the last RW/RO/RS Record for the employer, create an RT/RU Record and then create either the:

- RE Record for the next employer in the submission or
- RF Record if this is the last report in the submission.

When the same employer information applies to multiple RW/RO Records, group them together under a single RE Record. Unnecessary RE Records can cause serious processing errors or delays.

Note: Do not create an RE record for an employer that does not have at least one employee with wages to report.

Employee Wage Records (RW and RO)

- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s). If an RO Record is reported for an employee, it must immediately follow that employee's RW Record.
The RO Record is reported if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- **Do not** complete an RO Record if only blanks and zeros would be entered in positions 3–512. Write RO Records only for those employees who have RO information to report.

State Record (RS)

The Indiana Supplemental record contains required state and county information for each Indiana employee.

- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all the State Wage Records for the employee immediately after the related RW or RO Record.
- Do **not** generate this record if only blanks would be entered after the record identifier.

Total Records (RT/RU/RV)

- The RT Record must be generated for each RE Record.
- The RU Record is required if an RO Record is prepared.
- If just one field applies, the entire record must be completed.
- If RO exists in the file with single or multiple returns, then one RU record should be provided.
- Do not include the RV record, as it is not used in Indiana.

Final Record (RF)

- Indicates the end of the file
- Must be the last record on the file
- Must appear only once on each file
- **Do not** create a file that contains any data recorded after the RF Record.

Since Indiana follows the same format and guidelines, the RA, the RE, the RW, and the RF records may be the same as the records submitted to the Federal Government. Only the RS record is unique to Indiana.

Code RS: State Record (required for Indiana)

Refer to the following instructions when filling the County Code field.

Record positions	Field name	Length	Field specifications
306–307	County Code	2	Enter the appropriate County Code from Appendix A
309–319	Local Taxable Wages	11	Enter Local Taxable Wages, right justify and zero fill
320–330	Local Income Tax Withheld	11	Enter Local Income Tax Withheld, right justify and zero fill
331–340*	Employer TID	10	Indiana Employer TID Does not include the three-digit location
341–343*	Employer TID Location	3	Indiana Employer TID Location

* There is a section at the end of the record that allows each state to define its own requirements. Indiana uses this section to define fields for the Employer's Indiana Tax Identification Number (TID).

Record positions 331–340 is your 10-digit TID number followed by positions 341–343, which make up the three-digit location number. These required fields, a total of 13 digits, must be included in your file, or it will be rejected.

Section "Code RS: State Record" provides the only deviations the state of Indiana requires from the [Federal specifications for the EFW2 file format](#).

Multiple RS Records

Some employees may have earnings that are too large to be stored in one RS record. In that case two RS records should be created for that employee dividing the state income and withholding between two records. The second record should follow the first record immediately.

Only one RS record for county tax withheld is required. Indiana tax returns use the county of residence or work as of January 1 to calculate county tax rates. The total income and taxes withheld should be entered into the first RS record.

Indiana does not use information in RS positions 195–267. These positions can be filled with blanks or zeros.

Code RW: Employee Wage Record (Required)

Record Positions	Field name	Length	Field specifications
3-11	Social Security Number (SSN)	9	This is a required field. Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA: <ul style="list-style-type: none">• enter only numeric characters• omit hyphens• may not begin with 666, 9, or 000• If SSN is N/A, leave record out of file until a valid SSN can be provided or the return will error out for invalid SSN.

APPENDIX A: Indiana County Codes

County	Numeric Code
Adams	01
Allen	02
Bartholomew	03
Benton	04
Blackford	05
Boone	06
Brown	07
Carroll	08
Cass	09
Clark	10
Clay	11
Clinton	12
Crawford	13
Daviess	14
Dearborn	15
Decatur	16
Dekalb	17
Delaware	18
Dubois	19
Elkhart	20
Fayette	21
Floyd	22
Fountain	23
Franklin	24
Fulton	25
Gibson	26
Grant	27
Greene	28
Hamilton	29
Hancock	30
Harrison	31
Hendricks	32
Henry	33
Howard	34
Huntington	35
Jackson	36
Jasper	37
Jay	38
Jefferson	39
Jennings	40
Johnson	41
Knox	42
Kosciusko	43
Lagrange	44
Lake	45
Laporte	46

County	Numeric Code
Lawrence	47
Madison	48
Marion	49
Marshall	50
Martin	51
Miami	52
Monroe	53
Montgomery	54
Morgan	55
Newton	56
Noble	57
Ohio	58
Orange	59
Owen	60
Parke	61
Perry	62
Pike	63
Porter	64
Posey	65
Pulaski	66
Putnam	67
Randolph	68
Ripley	69
Rush	70
St. Joseph	71
Scott	72
Shelby	73
Spencer	74
Starke	75
Steuben	76
Sullivan	77
Switzerland	78
Tippecanoe	79
Tipton	80
Union	81
Vanderburgh	82
Vermillion	83
Vigo	84
Wabash	85
Warren	86
Warrick	87
Washington	88
Wayne	89
Wells	90
White	91
Whitley	92

Contact Us

For file-specific questions, file errors or upload issues, use [INTIME](#)'s secure messaging to contact the Bulk File Team so that they can view your account and assist you more efficiently. Select "bulk filer" in the message options and provide details of your issue. Be sure to include a screenshot of any errors with your message.

[A step-by-step INTIME Guide to Secure Messaging with DOR is available.](#)

You may also contact DOR's Electronic Services team at:

Bulk File Team

Indiana Department of Revenue

Bulkfiler@dor.IN.gov