



# W-2 and WH-3 Electronic Filing Requirements: 2022 and Prior Tax Years

2022 & Prior Tax Years



Revised November 2022

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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 [Bulk SFTP upload site](#).

Supporting documents also need to be submitted electronically via INTIME or SFTP. As of December 1, 2020, **DOR will no longer accept 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
- Form WH-18 miscellaneous withholding tax statements for nonresidents

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

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

Indiana is a participating state in the Combined Federal and State Filing Program and accepts the IRS EFW2 format for W-2 and WH-3. [See the IRS EFW2 booklet.](#)

DOR has only made minor revisions to this guide for clarity. No changes have been made to the EFW2 specification layout.

## Introduction

This document 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 document 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 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 Social Security Administration 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](mailto: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 the filing deadline moves to the following business day.

## 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 approved Form 8809 or a written request.

Either can be submitted by one of the following methods:

### INTIME

- Step 1. Log into [INTIME](https://intime.dor.in.gov) at [intime.dor.in.gov](https://intime.dor.in.gov)
- Step 2. Go to the "All Actions" (tab) page
- 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 accepted file types are .pdf and .doc files.**

### Postal Service

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

## EFW2C/W2C Filing through Bulk SFTP

DOR does not follow SSA, EFW2C specification for WH-3 bulk upload corrections. To submit a corrected WH-3 bulk file, there is no return indicator in the schema. Provide new or corrected data for a previously filed WH-3 by submitting a new file with a new file name or it will be flagged as a duplicate file; the system will add or append to the previous data on file for that same year.

### Example

When we reconcile wage statements it is wage statement by wage statement, so if we received 100 1099s on the first submission and 2 updated wage statements on the second. The original 98 are not changed and the 2 that were on both WH-3s will only include the most recent.

**Note:** If the W2 has SSN or Taxpayer information that needs changed, this is a manual correction that will need to be relayed to customer service through INTIME messaging.

## 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:

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

## Downloadable Template via INTIME

The option to download a formatted template to upload or manually key your WH-3 into INTIME is available by following the steps below:

- Step 1. [Log in to INTIME](#).
- Step 2. Go to the "All Actions" (tab) page.
- Step 3. Locate the "Manage payments & returns" panel.
- Step 4. Select the period for which you are filing.
- Step 5. Information can be keyed in manually or by inputting data into a template and uploading it.
- Step 6. Templates are available for download by selecting "Download W-2 Template" or "Download 1099 Template."

**Note:** Template must be saved in .xlsx format for it to be accepted.

## How to Report "Multiple-County Reporting"

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

- Report it all under one county on the WH-3
- Corrections to each WH-1 are not necessary
- If W2 has not been issued to employee yet, correct the W2
- If W2 has already been issued to employee, a corrected W-2 may be issued but is not required
- For 2021, withhold for the entire year based on the county that was established January 1, 2021

## Filing Specifications for W-2 Reports

What records are optional and which ones are 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 monies 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 containing 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.
- **Do not** complete an RU Record if only zeros would be entered in positions 3–512.
- Indiana does not use the RV record. It can be left out.

## 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

Because 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. Those unique requirements follow.

## 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 <a href="#">Appendix A</a>
309–319	Local Taxable Wages	11	Enter Local Taxable Wages, right justify
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.

Record positions 331–340 is your 10-digit TID number followed by positions 341–343 make up the three-digit location number. These are required fields, and together they make up 13 digits. If they are not in your file, it will cause your file to 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 in the first RS record.

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



# 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"> <li>• enter only numeric characters</li> <li>• omit hyphens</li> <li>• may not begin with 666, 9, or 000</li> </ul>

## Appendix A: Indiana County Codes

Adams..... 01	Franklin ..... 24	Lawrence.....47	Rush ..... 70
Allen ..... 02	Fulton ..... 25	Madison .....48	St. Joseph..... 71
Bartholomew..... 03	Gibson..... 26	Marion .....49	Scott..... 72
Benton ..... 04	Grant..... 27	Marshall..... 50	Shelby..... 73
Blackford..... 05	Greene..... 28	Martin ..... 51	Spencer ..... 74
Boone..... 06	Hamilton..... 29	Miami ..... 52	Starke..... 75
Brown..... 07	Hancock..... 30	Monroe..... 53	Steuben..... 76
Carroll ..... 08	Harrison..... 31	Montgomery .... 54	Sullivan..... 77
Cass ..... 09	Hendricks ..... 32	Morgan..... 55	Switzerland ..... 78
Clark ..... 10	Henry ..... 33	Newton..... 56	Tiptecanoe..... 79
Clay ..... 11	Howard ..... 34	Noble ..... 57	Tipton ..... 80
Clinton ..... 12	Huntington..... 35	Ohio..... 58	Union ..... 81
Crawford..... 13	Jackson..... 36	Orange..... 59	Vanderburgh..... 82
Daviess ..... 14	Jasper..... 37	Owen..... 60	Vermillion..... 83
Dearborn ..... 15	Jay..... 38	Parke..... 61	Vigo ..... 84
Decatur..... 16	Jefferson ..... 39	Perry ..... 62	Wabash ..... 85
Dekalb ..... 17	Jennings..... 40	Pike ..... 63	Warren ..... 86
Delaware..... 18	Johnson ..... 41	Porter ..... 64	Warrick..... 87
Dubois ..... 19	Knox..... 42	Posey..... 65	Washington..... 88
Elkhart..... 20	Kosciusko ..... 43	Pulaski..... 66	Wayne ..... 89
Fayette..... 21	Lagrange ..... 44	Putnam ..... 67	Wells ..... 90
Floyd..... 22	Lake ..... 45	Randolph ..... 68	White ..... 91
Fountain..... 23	Laporte..... 46	Ripley ..... 69	Whitley ..... 92