Annual W-2, W-2C, 1099-R, 1099-MISC, 1099-NEC, 1099-K, and W-2G Electronic Reporting

Includes information on:

- **Annual Reconciliation of Wisconsin Tax Withheld (WT-7)**
- **Electronic Specifications for Filing Wage and Information Returns**

TABLE OF CONTENTS

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of December 9, 2024: sec. 71.80(20), Wis. Stats., and sec. Tax 2.04(2), (a), (b), and (c), Wis. Adm. Code.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1.   SPECIAL NOTICE

Employers and other payers doing business in Wisconsin must file wage statements and information returns with the Wisconsin Department of Revenue for certain payments made in 2024 (see Publication 117, *Guide to Wisconsin Wage Statements and Information Returns*). This includes (1) payments made to Wisconsin residents, regardless of where services were performed, and (2) payments made to nonresidents for services performed in Wisconsin.

If you file 10 or more wage statements or information returns with the department, you must file electronically. If you file fewer than 10 wage or information returns, we encourage you to file electronically. Electronic filing options include: My Tax Account, Data File Transfer, and secure file transfer protocol (sFTP).

This publication contains the specifications and instructions for reporting state wages, withholding and information other than wages to the Wisconsin Department of Revenue electronically.

For the Data File Transfer, **we accept** the following files.

A.   W-2 files in EFW2 Social Security Administration format

B.   W-2C files in EFW2C Social Security Administration format

C.   1099-R, 1099-MISC, 1099-NEC, 1099-K, and W-2G files in Internal Revenue Service format as shown in IRS Publication 1220.

For the Data File Transfer, **we do not accept** other types of files (for example, PDFs scanned or created with any other software product). We also **do not** accept CD-ROMs, cartridges, flash drives, floppy disks, magnetic media, and PDF files created at SSA website. The specifications and record formats in this publication should be used for **Tax Year 2024** reporting and for filing prior year, current year and corrected (EFW2, EFW2C, and 1099/W-2G) files. These specifications and record formats are designed to be compatible with the formats in:

- *Social Security Administration Publication No. 42-007, EFW2 Tax Year 2024* – Use for W-2 files in EFW2 format. Any reference within this publication to the SSA specification is in *italics*. Records/files are designed so that copies of the SSA file may be sent to Wisconsin as long as the state information, known as the 'RS' records are included.

- *Social Security Administration Publication No. 42-014, EFW2C Tax Year 2024* – Use for W-2C files in EFW2C format.

- *IRS Publication 1220, Tax Year 2024* – Use for 1099-R, 1099-MISC, 1099-NEC, 1099-K, and W-2G files. All references made to the IRS specifications refer to Publication 1220.

For sFTP, we accept the following files:

A.   1099-R, 1099-MISC, 1099-NEC, 1099-K, and W-2G files in the eStandards format

B.   W-2G and 1099s in the IRIS format

  - *IRS Publication 5718* – Use for all information returns. See the publication for a list of all form types accepted in IRIS format.

Caution:

- Sections 6, 7, and 8 of this publication refer to the annual reporting of W-2 information to the Wisconsin Department of Revenue and should not be confused with quarterly wage reporting for unemployment (Department of Workforce Development) purposes.

- Section 9 of this publication refers to reporting of W-2C information.

- Sections 10, 11, and 12 of this publication refer to annual 1099-MISC, 1099-NEC, 1099-R, 1099-K, and W-2G reporting.

- Reciprocity agreements with other states affect W-2 preparation. Wisconsin wage and information reporting requirements are included in Publication 117. See section 11 of Publication 117 for some examples of how to prepare Form W-2.

  Questions? Contact us at (608) 266-2776 or DORW2DataQuestions@wisconsin.gov.

2.   WHAT'S NEW AND REMINDERS

What's New?

- **Supporting new IRIS schemas.** For tax years 2024 forward, we will support the IRS Information Returns Intake System (IRIS) schemas.

- **File Forms W-2C electronically.** You can file Forms W-2C electronically through the data file transfer.

- **Printable wage and information returns.** Effective December 1, 2024, for all tax years, format to print one taxpayer per page. Use the formats for printable forms as specified in IRS Publications 1141, 1167, and 1179.

Reminders

- **Validation rules for electronic 1099s.** If you are filing Forms 1099 through the data file transfer, the "Payment Year" is a required field on the T, A, and B records. Follow the IRS specifications for these record types in Publication 1220. If you do not provide the payment year on all records, you will receive the following error message: "Payment year is missing from 'X' record."

- **Truncated taxpayer identification numbers on Forms W-2 and 1099.** As a safeguard against identity theft, the IRS allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment.

  Caution: Payers may not truncate the payee's social security number on any forms filed with the department, IRS, or Social Security Administration. Payers may not truncate their own identification number on any forms given to the payee or filed with the department, IRS, or Social Security Administration.

- **W2 record layout clarification:** State codes must be included in two different field positions. First, state code positions 3-4 of the RS record. This is the state code where the state income should be reported. Second, state code positions 274-275 of the RS record. This is the state code where the state income tax should be reported.

- An employer must use the same Wisconsin withholding tax account number (TAN) across all W-2s it files with Wisconsin.

- Employers who did not withhold, are not required to withhold, and never held a Wisconsin withholding TAN must use the generic TAN which is 036888888888801.

- An employer cannot use the generic TAN if any Wisconsin withholding is reported.

- If an employer tries to file wage statements, information returns, Form WT-6, or Form WT-7 via XML using software that has not been approved by the department, a rejection message will be sent: "return not from certified vendor."

- For payments made in 2024:

  o Employers filing quarterly, monthly, or semi-monthly cannot submit an annual reconciliation of Wisconsin tax withheld (Form WT-7) until all withholding deposit reports (Form WT-6) have been filed. The filer will

get a rejection or error message if (1) the total withholding tax reported on the annual reconciliation is more than the total tax reported on the withholding deposit reports or (2) one or more withholding deposits have not been filed. Withholding deposits can be in pending status with a future payment date. This requirement should reduce the number of penalties imposed on the annual reconciliation and reduce appeals (see *Wisconsin Tax Bulletin* 203).

- o   If you withheld Wisconsin income tax, you must file an annual withholding tax reconciliation (Form WT-7).

- o   Employers and other payers required to file 10 or more W-2s or 10 or more of any one type of information return with the department must file such returns electronically.

- o   All W-2s and information returns required to be filed with the department are due January 31.

- o   Employers may request a 30-day extension for filing W-2s and 1099s with the department if the employers are able to demonstrate good cause and reason for the requested delay.

- o   The department may not issue a refund to an employed individual before March 1, unless both the individual and the individual's employer have filed all required returns and forms with the department.

3.   FILING TIPS

A.   Include All of the Following:

- • **Wisconsin withholding tax account number (TAN).** Each wage and information return reportable to Wisconsin must include the employer or payer's Wisconsin withholding TAN. Use 036888888888801 if the employer or payer did not withhold Wisconsin tax, was not required to withhold, **and** never held a Wisconsin withholding TAN.

- • **Full taxpayer identification number.** Do not truncate the employees' SSNs on Form W-2. A filer may not truncate a payee's identification number on any forms filed with the IRS or with state or local governments. A filer's identification number may not be truncated on any form.

- • **"RT" record** for W-2 files in EFW2 format.

- • **Wisconsin state code is 55** in RS records (EFW2 file) and Payee "B" records (IRS formatted file) that are reportable to Wisconsin.

- • **A state code** in field position 683-684 of 1099 Payee "B" record.

B.   Before Filing:

- • **Verify employer/payer information.** Use our account look-up to verify the payer's federal employer identification number (FEIN), legal name and 15-digit Wisconsin withholding tax number. This information must match our records.

- • **Preparers.** Use our withholding data exchange to verify your data before sending your file. If your client's FEIN, 15-digit Wisconsin withholding tax number and legal name do not match our records, your file will be rejected.

- • **Send a test file first.** See below. We issue a 13-digit receipt number for test and non-test files.

4.   COMMON QUESTIONS

A.   When are wage and information returns due to the department?

Wage statements and information returns have the same due date as the annual reconciliation (Form WT-7), January 31, 2025. See Publication 117 for the most current information.

5

B. **Is a transmittal letter required with my file?**

No. Do not include a transmittal letter.

C. **Is a test file required?**

Sending a test file is not required, however we recommend doing so. Test files using current specifications may be sent through the [Data File Transfer](#) webpage. Test files are immediately validated.

D. **Do I need to request authorization to transfer my file?**

No. Follow the directions on the [Data File Transfer](#) webpage. No password or user ID required.

E. **What do I name my file?**

Wisconsin does not have special file naming requirements.

F. **How will I know the department received my file?**

You will receive a 13-digit receipt number. If there are errors or problems with your data, your file will be rejected, and you will receive an error message. You will need to correct the error and resubmit your file.

G. **Do I need to file an annual reconciliation (Form WT-7)?**

If you withheld Wisconsin income tax, or hold an active Wisconsin withholding tax number, in addition to filing wage and information returns, you must file an annual reconciliation on or by January 31, 2025. If your withholding account is closed prior to December 31, your reconciliation is **due to the department within 30 days of the account cease date.**

H. **What information is reflected on the Form WT-7?**

The annual reconciliation reflects Wisconsin income tax withheld from wages and other payments reportable to Wisconsin.

Important – Include on the reconciliation the total number of W-2s reportable to Wisconsin. This includes W-2s mailed to us with "WI" in W-2 box 15 and electronically filed W-2s with "55" in the state code field. Only include information returns (e.g., 1099, W-2G) with Wisconsin withholding on the reconciliation.

I. **Does Wisconsin participate in Combined Reporting?**

Currently there is not a Combined Reporting program in place for reporting W-2 information to both the Social Security Administration and Wisconsin Department of Revenue.

Persons that file 1099s for Wisconsin payees to the IRS as part of the Combined Federal/State filing program must file those 1099s directly with the Department of Revenue if Wisconsin tax is withheld. For specific Federal/State Combined Reporting requirements, refer to IRS Publication 1220.

5.   ANNUAL RECONCILIATION OF WISCONSIN INCOME TAX WITHHELD

Every employer or other issuer withholding Wisconsin income tax from payments made in 2024 must file an annual reconciliation of Wisconsin income tax withheld (Form WT-7). Electronic filing options include:

- [My Tax Account](#) – Our free online filing and payment system.

- [TeleFile](#) – Enter your annual reconciliation using a touch-tone phone.

- [e-File Transmission](#) – This option is used to transmit the Form WT-7 data in an electronic file over the Internet. It is intended for employers who (1) create an XML document to our specifications or (2) purchase commercial software that provides this service.

Caution:

- We do not support electronic filing of PDF versions of the Form WT-7.

- Do not use 03688888888801 for filing the annual reconciliation (Form WT-7.) Employers who withheld tax for one or more of their employees are required to have their own Wisconsin withholding tax account.

- Employers who were not required to withhold (and did not withhold) Wisconsin income tax from payments made in 2024 should not file an annual reconciliation (Form WT-7) if they did not have an active Wisconsin withholding tax account for any part of 2024. To inactivate your Wisconsin withholding tax account, please contact us at (608) 266-2776.

Error Messages (WT-7 e-File Transmission)	
Message	**Issue**
Invalid Return	Line 4 cannot be zero when reporting W2s/1099s and withholding payments have been previously filed.
Invalid WT-7 Return	WT-7 is reporting more WT-6/EFT payments claimed than our records indicate have been submitted.

6.   W-2 REPORTING

W-2 files in EFW2 format

This method allows the employer or transmitter to send us W-2 files in the Social Security Administration's EFW2 format. Transmit your file to us on our Data File Transfer webpage.

Record layout for W-2 data in EFW2 format

Basic requirements and format are available at SSA Publication No. 42-007, EFW2 Tax Year 2024. Your file must be formatted based on these specifications, including completed name and address fields with numeric fields being zero filled and not blank.

The information below details Wisconsin Department of Revenue requirements. Data must be recorded in ASCII character sets.

See section 11 of Publication 117 for some examples of how to prepare Form W-2.

W-2 Data Record Type	Record Description	Record Positions	Specific Instructions for W-2's
RA	Submitter Record	1-512	REQUIRED. Follow SSA specifications.
RE	Employer Record	1-512	REQUIRED. Follow SSA specifications.
RW	Employee Record	1-512	REQUIRED. Follow SSA specifications.
RO	Employee Optional Record	1-512	OPTIONAL. If submitted, follow SSA specifications.
RS	State Record	1-512	REQUIRED. Details follow; Also, see note below.
RS	Record Identifier	1-2	Record identifier constant 'RS'.

	State Code	3-4	Enter state code where state income should be reported, e.g., 55 for WI, 27 for MN, 17 for IL, etc.
	Taxing Entity Code	5-9	Leave blank.
	Social Security Number (SSN)	10-18	Enter the employee's social security number
	Employee First Name	19-33	Enter the employee's first name. Left justify and fill with blanks.
	Employee Middle Name or Initial	34-48	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
	Employee Last Name	49-68	Enter the employee's last name. Left justify and fill with blanks.
	Suffix	69-72	If applicable, enter the employee's alphabetic suffix. Left justify and fill with blanks.

W-2 Data Record Type	Record Description	Record Positions	Specific Instructions for W-2's
	Location Address	73-94	Enter the employee's location Address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
	Delivery Address	95-116	Enter the employee's delivery address. Left justify and fill with blanks.
	City	117-138	Enter the employee's city. Left justify and fill with blanks.
	State Abbreviation	139-140	Enter the employee's state. Use a postal abbreviation. For a foreign address, fill with blanks.
	ZIP Code	141-145	Enter the employee's ZIP code. For a foreign address, fill with blanks.
	ZIP Code Extension	146-149	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
	Blank	150-154	Fill with blanks. Reserved for SSA use.
	Foreign State/Province	155-177	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
	Foreign Postal Code	178-192	If applicable, enter the employee's foreign Postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
	Country Code	193-194	Follow the SSA specifications.
POSITIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING **Note:** For annual reporting of W-2 information to the State of Wisconsin, fields requiring unemployment data are not required and can be left blank or zero filled.			
	State Employer Account Number	248-267	Enter 15-digit Wisconsin Withholding Tax Account Number. * (or state employer account number for other state shown in position 274-275). Left justify and fill with blanks.
*If the employer never held a Wisconsin withholding tax number because they were not required to withhold (for example made payments exempt from withholding) and did not withhold, use 036888888888801.			
	Blank	268-273	Fill with blanks for SSA use.

8

	State Code	274-275	Enter state code where state income tax should be reported (e.g., 55 for WI, 27 for MN, 17 for IL, etc.).
	State Taxable Wages	276-286	Taxable wages for Wisconsin (or other state shown in position 274-275). Include dollars and cents. Right justify and zero fill.
	State Income Tax Withheld	287-297	Wisconsin income tax withheld (or income tax withheld for other state shown in position 274-275). Include dollars and cents. Right justify and zero fill.
	Blank	298-337	These positions are not used for annual W-2 information. Fill with blanks.
	Supplemental Data 1	338-412	To be defined by user.
	Supplemental Data 2	413-487	To be defined by user.
	Blank	488-512	Fill with blanks. Reserved for SSA use.
RT	Total Record	1-512	REQUIRED. Details follow.

	Number of RW Records	3-9	Enter the total number of Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill.
Note: When filing the 'RT' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable.			
RU	Total Optional Record	1-512	OPTIONAL. This record is required only if there is an RO record in the file. If submitted, follow SSA specifications.
RV	State Total Record	1-512	OPTIONAL. This record is not used by the state of Wisconsin. If submitted, follow SSA specifications.
RF	Final Record	1-512	REQUIRED.[*] Follow SSA specifications.
	Number of RW Records	8-16	Enter the total number of RW Records. reported on the entire file. Right justify and zero fill.
[*] This record indicates the end of the file. It must be the last data record on the file, appearing only once. No data gets processed after the code RF record.			
Note: When filing the 'RF' record there are no defined fields for Wisconsin totals, only federal totals. This is acceptable.			

7.   COMMON ERRORS WHEN REPORTING W-2 DATA IN EFW2 FORMAT

To avoid some of the common errors that may cause your file to be rejected, please verify:

- Your FEIN, 15-digit Wisconsin withholding tax number, and legal name. They must match our records.

- A generic Wisconsin tax number 036888888888801 cannot be used if Wisconsin withholding is reported.

- Employee social security number, name, and address, including ZIP code, are in the proper format for each employee in both the RW and RS record files.

- Tax year is correct (reflects the year in which payments were made). The tax year is found on the "RE" record.

- Record lengths are 512 bytes long. Watch for extra carriage return or line feed characters at the end of the report.

- All money amounts are dollar and cents and should be right justified and zero filled. No negative amounts or special characters.

- The state codes in positions 3 and 274 in the "RS" record are both required fields. Position 3 must include the state code where state income should be reported. Position 274 must include the state code where the state income tax withheld should be reported.

- The "RS" record is required if reporting Wisconsin information. At least one record in each EFW2 file must have state code 55 for Wisconsin included in the "RS" record or records for the file to be uploaded successfully. We will accept EFW2 files that include other states' information to be reported in the same file, however, those records must be coded appropriately.

- You have an "RF" record. This is the final record on your file and is required by Wisconsin.

- You have NOT reported 1099 data and W-2 data together in the same file. These forms have different file layouts and reporting requirements.

Error Messages (W-2 Files in EFW2 Format)	
Message	**Issue**
Invalid record	Invalid record identifier on the input record. Valid identifiers are: RA, RE, RW, RO, RS, RT, RU, RV, RF. The RF record is missing.
Invalid state code	Not a valid state code on state wage record. State codes must be numeric; between 01 and 56.
Invalid employer name	Employer field name cannot be blank. Must match our records.
Invalid employer address	Employer address cannot be blank.
Invalid employer city	Employer city field cannot be blank.
Invalid employer state field	Employer state field cannot be blank or space unless this is a foreign address. If this is a foreign address, the foreign postal code and country code fields must be filled in instead.
Invalid ZIP code	Employer ZIP code cannot be blank.
Invalid FEIN	FEIN does not match our records.
Missing employee record	Missing federal wage information – employee RW record.
Missing employer record	Missing employer RE record.
Invalid employee SSN	Employee Social Security Number is invalid. Must be all numbers and contain no dashes.
Invalid employee first name	Employee first name cannot be blank.
Invalid employee last name	Employee last name cannot be blank.
Invalid employee address	Employee address cannot be blank.
Invalid employee city	Employee city cannot be blank or spaces unless this is a foreign address. If it is a foreign address, you must fill in the foreign state/province field instead.
Invalid employee state	Employee state cannot be blank or spaces unless this is a foreign address. If it is a foreign address, the country code field must be filled in instead.
Invalid employee ZIP	Employee ZIP code must be numeric unless this is a foreign address. If this is a foreign address, you must put spaces in the zip code field and fill in the foreign postal code field instead.
Invalid WI withholding number	Account number does not match our records. Must be 15 digits.
Invalid employee wages	Employee wages must be numeric and cannot contain spaces or special characters (e.g., dollar signs, commas, or periods).

10

Error Messages (W-2 Files in EFW2 Format)	
Message	**Issue**
Invalid employee tax	Employee tax must be numeric cannot contain spaces or special characters (e.g., dollar signs, commas, or periods).
Invalid FEIN	A FEIN must be numeric and cannot be all 0's or 9's.
Invalid tax year	Payment year mismatch. Verify format (YYYY) and file type selected from drop down box.
Invalid tax blank field	Field(s) should contain only spaces.
Invalid numeric field	Field(s) must be numeric or zero filled.
Record out of sequence	A record is out of sequence or not an appropriate record type. Valid sequence for **required** records: RA, RE, RW, RS, RF. Valid sequence for required and optional records: RA, RE, RW, RO, RS, RT, RU, RV, RF.
RO/RU record	An RO record must have an RU record. Conversely, an RU record must have an RO record.
Missing state code	State codes required in both positions 3-4 and positions 274-275 of the RS Record. For more details, see common errors above.
Invalid WI Withholding Tax Account number	Employers are required to have a Wisconsin Withholding Tax account number if withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.

If you are receiving error messages that are not listed in the common errors above or have reviewed and corrected the errors but are still receiving an error message, please contact the department at (608) 266-2776 or email DORW2DataQuestions@wisconsin.gov. A department representative may advise you to use a file share program by the name of WinSCP which is department approved software. Visit winscp.net/eng/download.php to download WinSCP; only download the software if you have been instructed by a department representative.

8.   W-2 XML SCHEMA

The Wisconsin Department of Revenue is accepting W-2 data using XML schema. It offers employers and third parties the opportunity to send W-2 data in XML format rather than EFW2 format. Standards are set by state and industry partners.

Error Messages (XML W-2 Reject Messages)	
Rejection Prefix	**Rejection Message Text**
W2-001	Missing employer RE record.
W2-002	Missing federal wage information -- employee RW record.
W2-003	A FEIN must be numeric and cannot be all 0's or 9's.
W2-004	FEIN does not match our records.
W2-005	Employer name does not match our records.
W2-006	Must provide US or foreign employer address.
W2-007	Must provide US or foreign employee address.

11

W2-008	State code 1 and State Code 2 are both required. See Publication 172 for more details.
W2-009	Employers are required to have a Wisconsin Withholding Tax account number if withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.
W2-010	Employee Social Security Number is invalid. Must be all numbers and contain no dashes.
W2-011	Employee first & last name cannot be blank.
W2-012	Employee address cannot be blank.
W2-013	Invalid state code on state wage record. State codes must be numeric; between 01 and 56.
W2-014	Must have at least one record with state code = 55.
W2-015	Employee wages must be numeric and cannot contain spaces or special characters (e.g., dollar signs, commas, or periods).
W2-016	RF count of RW (Employee) records does not match total number of RW records for employer.
W2-017	FEIN matches our records, but the State Employer Account Number does not match our records.
W2-018	The transmission ID is not in the correct format.
W2-019	Software ID is invalid.
W2-020	Agent Identifier is invalid.

9.   W-2C REPORTING

W-2C files in EFW2C format

This method allows the employer or transmitter to send us W-2C files in the Social Security Administration's EFW2C format. Transmit your file to us on our Data File Transfer webpage.

Record Layout for W-2C data in EFW2C format, basic requirements and format are available at SSA Publication No. 42-014, EFW2C Tax Year 2024. Your file must be formatted based on these specifications, including completed name and address fields with no special characters in numeric fields. Numeric fields may either be blank or contain digits. The information below details Wisconsin Department of Revenue requirements. Data must be recorded in ASCII character sets.

W2-C Data Record Type	Record Description	Record Positions	Specific Instructions for W-2C's
RCA	Submitter Record	1-1024	REQUIRED. Follow SSA specifications.
RCE	Employer Record	1-1024	REQUIRED. Follow SSA specifications.
RCW	Employee Wage Record	1-1024	REQUIRED. Follow SSA specifications.
RCO	Employee Wage Record	1-1024	OPTIONAL. If submitted, follow SSA specifications.
RCS	State Record	1-1024	REQUIRED. Details for WI follow.
RCS	State Code	4-5	Enter state code where state income should be reported, e.g., 55 for WI, 27 for MN, 17 for IL, etc.

	Employee's Correct Social Security Number (SSN)	25-33	Enter the employee's correct Social Security number.
	Employee's Correct First Name	84-98	Enter the employee's correct first name. Left justify and fill with blanks.
	Employee's Correct Last Name	114-133	Enter the employee's correct last name. Left justify and fill with blanks.
	Correct State Employer Account Number	364-383	Enter 15-digit Wisconsin Withholding Tax Number without dashes. Left justify and fill with blanks.
	State Code	396-397	Enter state code where state income should be reported, e.g., 55 for WI, 27 for MN, 17 for IL, etc.
RCT	Total Record	1-1024	REQUIRED. Follow SSA specifications.
RCU	Total Optional Record	1-1024	OPTIONAL. This record is required only if there is an RCO record in the file. If submitted, follow SSA specifications.
RCV	State Total Record	1-1024	OPTIONAL. If submitted, follow SSA specifications.
RCF	Final Record	1-1024	REQUIRED. Follow SSA specifications.

EFW2C Error Messages	
Message	**Issue**
Statement year is not within accepted filing range	Tax year must not be blank.
FEIN is either missing or invalid. Must be all numbers and cannot contain dashes. It cannot be all the same numbers	Employer FEIN must not be blank. Employer FEIN must not contain same digits.
Employer Name cannot be blank	Employer Name cannot be blank.
Employer Name for *****xxxx does not match our records.	Employer Name does not match our records.
Employer address field cannot be blank	Employer Address cannot be blank.
Employer City field cannot be blank	Employer City cannot be blank.
Employer state field cannot be blank	Employer State Abbreviation cannot be blank.
Employer ZIP code must be numeric unless this is a foreign address. If this is a foreign address, you must put spaces in the zip code field and fill in the Foreign Postal Code field and County code field instead.	Employer ZIP Code cannot be blank.
Employee Social Security number is invalid. Must be all numbers and cannot contain dashes. It cannot be all the same number	Employee Social Security number must not be blank. It must all be numeric and cannot contain dashes. It cannot have all the same digits i.e., all 1s or all 9s. Review RCW and RCS records in file.
Employee first name cannot be blank	Employee first name cannot be blank. Review RCW and RCS records in file.
Employee last name cannot be blank	Employee last name cannot be blank. Review RCW and RCS records in file.
Employee wages cannot contain special characters (e.g. dollar signs, commas, or periods). Must be either spaces or numeric	Employee wages cannot contain special characters (e.g. dollar signs, commas, or periods). Must be either spaces or numeric.
State code is required in both positions 4-5 and 396-397 of the RCS Record	State Code cannot be blank. State code must be filled in both positions 4-5 and 396-397.

13

Employer Account number is invalid. Must be all numbers and cannot contain dashes. It should always begin with 036	Employer's WI Withholding Tax Account number must be provided. Must be all numeric and cannot contain dashes. It must always begin with 036.
Employer Tax Withholding Number for *****xxxx is not in the correct format.	Employer's WI Withholding Tax Account number is not in correct format.
Employer Tax Withholding Number for *****xxxx does not match our records.	Employer's WI Withholding Tax Account number does not match our records.
Employers are required to have a Wisconsin Withholding Tax account number if you are withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.	If the state code in RCS record positions 396-397 = WI (or 55) and the amount in positions 431-441 is greater than zero, a valid unique Withholding number must be present. Generic TAN must not be entered if an amount greater than zero is present in positions 431-441 (State Income Tax Withheld).
Employer FEIN *****nnnn is not in our records. Before you can transfer your file electronically, you must submit documentation showing FEIN is assigned to your business. Please send documents by fax to (608) 327-0235 or by email to dorregistration@wisconsin.gov	Employer's WI Withholding Tax Account number does not match our records.
Field(s) must not contain special characters (e.g. dollar signs, commas, or periods). Must be either spaces or numeric	Numeric fields cannot contain special characters (e.g. dollar signs, commas, or periods). Must be either spaces or numeric.
The number of errors on this file is too large. Check to be sure the file is in the correct format.	There are more than 25 errors in this file.
Every RCW record must have at least one RCS record.	RCS records must be included in submission
This record contains unprintable characters.	Review file. There is an unprintable character in the record.
Record must be a length of 1024	Record must have a length of 1,024 bytes.
Invalid record identifier on the input record. Valid identifiers are: RCA, RCE, RCW, RCO, RCS, RCT, RCU, RCV, RCF	Records must follow provided specifications.
A record is out of sequence or is not an appropriate record type. Valid sequence for **required** records is: RCA, RCE, RCW, RCT, RCF. Valid sequence for required and optional records is: RCA, RCE, RCW, RCO, RCS, RCT, RCU, RCV, RCF.	Records must follow provided specifications.
Error Encountered during validations. Please try again later.	General errors that may be related to connection issues. Please try submitting file(s) later.

10. 1099-R, 1099-MISC, 1099-NEC, 1099-K, W-2G AND OTHER INFORMATION RETURN REPORTING

Use the following specifications and instructions for reporting information other than wages. If you are required to file 10 or more of any type of information returns (1099-R, 1099-MISC, 1099-NEC, 1099-K, and W-2G) with the Wisconsin Department of Revenue, you must file these returns electronically. This includes other information returns with Wisconsin withholding (1099-DIV, 1099-INT).

To file your information returns by electronic transfer, format your file as provided below and follow the instructions on the Data File Transfer webpage.

Record layout for 1099-R, 1099-MISC, 1099-NEC, 1099-K, W-2G and other information returns

Internal Revenue Service Publication 1220 outlines the basic requirements and format. The information below details the Wisconsin Department of Revenue requirements.

All data records must be a fixed length of 750 bytes. Data must be in ASCII character set.

Record Type	Record Description	Media Positions	Specific Instructions
T	Transmitter Record	1-750	Follow IRS specifications.
A	Issuer Record	1-750	Follow IRS specifications.
B	Payee Record	1-750	Required. Details follow.
		12-20	Enter payee's nine-digit taxpayer identification number (TIN). If a number has been applied for but not received, enter all zeros. Our system does not accept blanks.
		663-677	Enter 15-digit Wisconsin withholding tax number. If the issuer did not withhold, was not required to withhold, **and** never held a Wisconsin withholding tax number, use 036888888888801.
		683-684	State code required. Code must be numeric; between 01and 56.
		723-734	State Income Tax Withheld for Form 1099-MISC, 1099-NEC, 1099-R, 1099-K, & W-2G.
C	End of Issuer Record	1-750	Required. Details follow.
	Number of Payees	2-9	Required. Enter the total number of "B" Records covered by the preceding "A" Record. Right justify the information and fill unused positions with zeros.
OR (Need Number of Payees either from C record or K record)			
K	State Totals Record	1-750	Required. Details follow.
	Number of Payees	2-9	Required. Enter the total number of "B" Records being coded for this state. Right justify the information and fill unused positions with zeros.
F	End of Transmission Record	1-750	See details. This record indicates the end of file. It must be the last record on the file, appearing only once. No data gets processed after the 'F' record.
	Total Number of Payees	50-57	If this total was entered in the "T" Record, this field may beblank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fillunused positions with zeros.

11. COMMON ERRORS WHEN REPORTING 1099-R, 1099-MISC, 1099-NEC, 1099-K, W-2G AND OTHER INFORMATION RETURNS

Special attention to each of the items listed below is necessary to avoid some of the most common errors that may cause your file to be rejected. Please verify:

- Your file is for the Wisconsin Department of Revenue annual 1099 reporting rather than the Department of Workforce Development quarterly unemployment reporting.

- The tax year is correct. For example, payments made in 2024 indicate a tax year of 2024.

- You have an "F" record. This is the final record and required by Wisconsin.

- You have NOT reported 1099 data and W-2 data together in the same file. These forms have different file layouts and reporting requirements.

- Issuer ID (e.g., FEIN or SSN), 15-digit Wisconsin withholding tax number and legal name are correct. They must match our records.

Error Messages (1099 and W-2G Files)	
Message	**Issue**
The "xx" record is missing	Missing record.
Your file is missing the B records which include state income, state tax withheld and state tax account number.	Missing record.
Payment year is missing from 'X' record	Payment year must be present on 'T', 'A', and 'B' records.
This record contains unprintable characters.	Contains character other than what is allowed.
This record must be a length of 512.	Record length.
Invalid FEIN	FEIN does not match our records.
FEIN is not in our records. Before you can transfer your file electronically, you must submit documentation showing FEIN is assigned to your business. Please send documents by fax to (608) 327-0235 or by email to DORW2DataQuestions@wisconsin.gov.	We do not have a record of this FEIN.
Invalid Employer Name	Payer/issuer name must match our records.
Employer Name for *****1234 does not match our records.	Payer/issuer name/number does not match our records.
Invalid Employer Address	Payer/issuer address cannot be blank.
Invalid Employee SSN	Payee SSN invalid. Must be all numbers; no dashes.
Invalid Employee First Name	Payee first name cannot be blank.
Invalid Employee Last Name	Payee last name cannot be blank.
Invalid Employee Wages	Payee wages must be numeric and cannot contain spaces or special characters (e.g. dollar signs, commas, or periods).
Invalid Numeric Field	Cannot contain letters or special characters.
Employer TAN for *****1234 is not in the correct format.	Must be 15 digits. No dashes.
Invalid State Code	Code must be numeric; between 01 and 56.

Invalid Employee Tax	Payee tax must be numeric; cannot contain spaces or special characters (e.g. dollar signs, commas, or periods).
Invalid WI Withholding Tax Account number	Payers/issuers are required to have a Wisconsin Withholding Tax account number if withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.

If you are receiving error messages that are not listed in the common errors above or have reviewed and corrected the errors but are still receiving an error message, please contact the department at (608) 266-2776 or email DORW2DataQuestions@wisconsin.gov. A department representative may advise you to use a file share program by the name of WinSCP which is department approved software. Visit winscp.net/eng/download.php to download WinSCP; only download the software if you have been instructed by a department representative.

12. 1099 XML SCHEMA

The Wisconsin Department of Revenue is now accepting 1099 data using XML schema, including Forms 1098, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R, and W2-G. This new filing option offers payers/issuers and third parties the opportunity to send 1099 data in XML format. Standards are set by state and industry partners. Additional information will be shared as it becomes available.

Error Messages (XML Information Return Reject Messages)	
Rejection Prefix	**Rejection Message Text**
INF-001	Current XML schema must be used.
INF-002	File name is not in correct format.
INF-003	Missing transmitter / payer record.
INF-004	Transmission ID does not match file name.
INF-005	Missing payee record.
INF-006	Payer ID must be numeric and cannot be all same digits.
INF-007	Payer ID does not match our records. Call Customer Service at (608) 266-2776 with questions.
INF-008	Payer name does not match our records.
INF-009	Must provide US or foreign payer address.
INF-010	Payee ID is invalid. Must be all numbers and contain no dashes.
INF-011	Payee name cannot be blank.
INF-012	Payee address cannot be blank.
INF-013	Must provide US or foreign payee address.
INF-014	Payment amounts must be numeric and cannot contain spaces or special characters (e.g. dollar signs, commas, or periods).
INF-015	FEIN matches our records, but the Payer Tax Account Number does not match our records.
INF-016	Payers are required to have a Wisconsin Withholding Tax account number if withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.
INF-017	Invalid state code on state wage record.
INF-018	Must have at least one record with state code = WI.
INF-019	Software ID is invalid.
INF-020	Agent Identifier is invalid.

13. IRIS BUSINESS RULES FOR TAX YEAR 2024

The Wisconsin Department of Revenue is now accepting data using IRIS schemas. Many of the rules for IRIS schemas overlap with rules in place for the e-Standards 1099 schemas. The e-Standards files begin with INF, hence the "INF" prefix. We are introducing four new rules for IRIS schemas. These new rules begin with "IRIS" and are highlighted for your convenience.

Error Messages (IRIS Business Rules for Tax Year 2024)	
Rule Number	**Rule Text**
INF-001	Current XML schema must be used.
INF-002	File name is not in correct format.
INF-003	Missing transmitter / payer record.
INF-004	Transmission ID does not match file name.
INF-005	Missing payee record
INF-006	Payer ID must be numeric and cannot be all same digits
INF-007	Payer ID does not match our records. Call Customer Service at (608) 266-2776 with questions
INF-008	Payer name does not match our records.
INF-009	Must provide US or foreign payer address
INF-010	Payee ID is invalid. Must be all numbers and contain no dashes.
INF-011	Payee name cannot be blank.
INF-012	Payee address cannot be blank.
INF-013	Must provide US or foreign payee address.
INF-014	Payment amounts must be numeric and cannot contain spaces or special characters (e.g. dollar signs, commas, or periods).
INF-015	FEIN matches our records, but the Payer Tax Account Number does not match our records.
INF-016	Payers are required to have a Wisconsin Withholding Tax account number if withholding Wisconsin taxes from W-2s and/or 1099s. Contact customer service at (608) 266-2776.
INF-017	Invalid state code on state wage record.
INF-018	Must have at least one record with state code = WI.
INF-019	Software ID is invalid.
INF-020	Agent Identifier is invalid.
IRIS-021	File must not contain multiple transmission types, such as original and correction records.
IRIS-022	Each submission must be for the same tax year and for **one form type**.
IRIS-023	Recipient's TIN and TIN Type are optional in the schema but required by Wisconsin.
IRIS-024	One of 'StateDistributionAmt' or 'StateIncomeAmt' must be present.