Illinois Department of Revenue

Forms W-2G and 1099 Electronic Transmission Program Guide
FIRE Format
2021 Forms W-2G and 1099 filed in 2022

October 2021
Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702

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Please note: The "Forms W-2G and 1099 Electronic Transmission Program Guide" only contains information for transmitting ILFIRE formatted files using the Electronic Transmission Program. For information on filing comma separated value (CSV) files using MyTax Illinois, please see: https://www2.illinois.gov/rev/programs/electronicservices/Pages/1099w2.aspx.

Requirements

Forms W-2G, Certain Gambling Winnings, are mandated to be electronically filed.

Starting with the 2019 tax year, forms 1099-K *must* be submitted electronically to the Illinois Department of Revenue if you are required by the Internal Revenue Service to electronically submit forms 1099-K. Starting with the 2020 tax year and after, forms 1099-K must be submitted electronically to Illinois when four or more separate transactions exceed $1,000, or if you are required by the IRS to electronically file forms 1099-K. These requirements are specific for forms 1099-K issued to payees with Illinois addresses.

All other forms 1099 are not included in the electronic filing mandate or are not required to be submitted to Illinois unless we request them.

Due Date

The due date for submitting 2021 forms W-2G and 1099-K electronically is March 31, 2022.

Specifications

The file you transmit must meet the electronic filing specifications outline in Internal Revenue Service (IRS) Publication 1220 and include additional Illinois record specifications which are detailed in this guide.

Additional Illinois File Specifications

- The header record is **REQUIRED**. Your file will not be processed if the header record does not exist at the beginning of the file. You will not receive an acknowledgement if the header record is missing or incorrect.

	ILFIRE Forms W-2G and 1099 Header Record Layout		
Position	Field Name	Length	Specifications
1-12	Record identifier	12	Constant "***HEADER***"
13-21	Tax Form	9	Constant "ILFIRE***"
22-30	Reserved/Filler	9	Space Fill
31-100	Submitter/Transmitter Information	70	Transmitter Use. Optional. Space fill if no value is provided. Any value sent in this field is returned by IDOR.
101-512	Reserved/Filler	412	Space Fill

- The Federal/State code is required on Record "B."

	ILFIRE Federal State Code Position by Form Type* (Payee "B" Record)	
Form Type	Special Data Entries Positions Used for Fed/State Code (663-664)	Federal/State Code (747-748)
1097-BTC	X	
1098	X	

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1098-C	X	
1098-E	X	
1098-F	X	
1098-Q**	N/A	N/A
1098-T	X	
1099-A	X	
1099-B		X
1099-C	X	
1099-CAP	X	
1099-DIV		X
1099-G		X
1099-H***	X	
1099-INT		X
1099-K		X
1099-LS	X	
1099-LTC**	N/A	N/A
1099-MISC		X
1099-NEC		X
1099-OID		X
1099-PATR		X
1099-Q	X	
1099-R		X
1099-S	X	
1099-SA	X	
1099-SB	X	
3921	X	
3922	X	
5498		X
5498-ESA	X	
5498-SA	X	
W-2G	X	

*If the form type has a Fed/State Code Field (747 - 748), then a Fed/State code is not required in the Special Data Entry Field (663 - 664).
**Forms 1098-Q, 1099-LTC do NOT require any Fed/State code.
***Form 1099-H obsolete beginning tax year 2020.

- The Federal/State code being used must come from the table 14.1 U.S. States (page 98) of the 14.0 Appendix F -Postal Abbreviations and Numeric Codes of the Social Security Administration Publication No. 42 - 007(EFW2 Tax Year 2021 V.1).

ILFIRE Fed/State Code

STATE	ILLINOIS NUMERIC CODE	STATE	ILLINOIS NUMERIC CODE
Alabama	01	Montana	30
Alaska	02	Nebraska	31
Arizona	04	Nevada	32
Arkansas	05	New Hampshire	33
California	06	New Jersey	34
Colorado	08	New Mexico	35
Connecticut	09	New York	36
Delaware	10	North Carolina	37
District of Columbia	11	North Dakota	38
Florida	12	Ohio	39
Georgia	13	Oklahoma	40
Hawaii	15	Oregon	41
Idaho	16	Pennsylvania	42
Illinois	17	Rhode Island	44
Indiana	18	South Carolina	45
Iowa	19	South Dakota	46
Kansas	20	Tennessee	47
Kentucky	21	Texas	48
Louisiana	22	Utah	49
Maine	23	Vermont	50
Maryland	24	Virginia	51
Massachusetts	25	Washington	53
Michigan	26	West Virginia	54
Minnesota	27	Wisconsin	55
Mississippi	28	Wyoming	56
Missouri	29		

Avoid a common mistake: Make sure that a line feed and carriage return are included after each record. (Records for Forms W-2G and 1099 are a fixed length of 750 positions.)

Data Type/ Required Character Set

The acceptable character set is the American Standard Code for Information Interchange (ASCII) only.

Logon ID (ETIN) and Passwords for Transmissions

Registration is required to register a Logon ID (ETIN) and receive test and production passwords. If you have registered in the past and have an ETIN/Logon ID and password combination, those credentials are valid year to year. If you already have an existing ETIN/Logon ID and passwords for other Illinois programs, you may use those for the W-2G and 1099 program as well. An IRS-assigned ETIN may be used for Logon ID. If no IRS ETIN is available, an Illinois-only Logon ID will be assigned upon completion of the online registration. You will be assigned test and production passwords. The Logon ID and password combination will allow you to access the Illinois Gateway to send transmissions and retrieve acknowledgments.

You must be registered to file at least one business day before sending a file.

Note: If you are using a third-party service or program you may not need to register to transmit. Check with your payroll service or software program to see if it includes W-2 file transmission.

Click here to register as a W-2/1099 Transmitter.

Method for Transmission

Transmission option: Gateway Method – Write your own custom code for automated processing or run our HttpsPost Utility Program to transmit your file. See **instructions and system requirements** (**HttpsPost Utility and User Guide**). The HttpsPost Utility Program transfers files to and from the Illinois Department of Revenue's (IDOR) Gateway server via the Internet using Secure Socket Layer (SSL) technology. The utility runs as a stand-alone application under Microsoft Windows 95, 98, NT, 2000, XP, 7 and 10. The HttpsPost Utility Program supports both a graphical user interface (GUI) mode of operation as well as a command line mode suitable for batch processing. Please see section "HttpsPost Utility Program" for more information on using the HttpsPost Utility Program to submit forms W-2G and 1099. Bulk filers and third-party payroll programs and services may prefer to transmit W-2G and 1099 files by interfacing directly with Illinois Department of Revenue's (IDOR) Gateway.

Transmit Test File

We will begin accepting **test** transmissions of current year W-2G and 1099 data on November 1. When online registration was completed, a transmitter ID, test password, and production password were provided to you. The transmitter ID and passwords are **not** available for use until the next business day after registration. Use the test password to transmit your test file to IDOR. Any information transmitted using the test password will be treated as test data and is **not** considered "live" data. To obtain your test results, you must reenter the system at least 30 minutes after your transmission to retrieve the acknowledgement (see "Retrieve Transmission Results" below).

We strongly encourage each transmitter to upload test files and check their acknowledgements until the test file is accepted. This will ensure proper formatting of the file and will reduce errors when transmitting production files.

Once you receive an accepted test acknowledgement, you may upload live production files using the production password after the first business day of the calendar year. Please be sure to use the correct password (test or production) for the file type you are transmitting.

Transmit Production File - Start Date

IDOR will begin accepting electronic transmissions of 2021 W-2G and 1099 data on January 3, 2022. (the first business day of the calendar year).

Retrieve Transmission Results (Proof of Filing)

*You will not know the results of your file transmission unless **you** retrieve the results. The acknowledgement of an **accepted** file submitted using the production password is proof of filing.*

A transmitted file will either meet the content specifications and be accepted or will have an error and be rejected. To determine the result of your transmission and receive your proof of filing, **you** must retrieve the acknowledgement results. This retrieval is critical to determine whether your file was accepted by IDOR. We will **not** notify you by email, letter, or by phone that the file was rejected or accepted.

Acknowledgement retrieval method: HttpsPost Utility Program**:** Please see section "HttpsPost Utility Program" for more information on using the HttpsPost Utility Program to retrieve your acknowledgement file. If no acknowledgement file is present within 24 hours after transmission time, please contact us for assistance.

Important note about proof of filing: <u>You must retrieve your transmission acknowledgment within 60 days</u>. The Illinois Department of Revenue will not send the acknowledgment to you. The <u>entire</u> file is rejected for any error. If the file is a multiple employer file, <u>all</u> employers are rejected. If the file is rejected, the errors must be corrected, and the entire file must be resent. You must have an accepted acknowledgement file using the production password to fulfill your filing obligation.

Error Codes and Descriptions

ILFIRE Error Codes	
Error Code	**Error Code Description**
001	Record is out of sequence.
002	Invalid year.
003	Unacceptable code.
004	Invalid TIN.
005	Required field is missing.
006	Field requires all numeric characters.
007	Record number is out of sequence.
008	Calculation error.
009	Field must be blank.
010	Invalid zip code.
011	Invalid phone number.
012	Invalid email address.
013	No trailer record in the file.
014	No payer records in the file.
015	Amount cannot be negative.
016	Invalid state.
017	Invalid date.
018	Invalid number.
019	Field requires all alpha characters.
020	Invalid data.
021	Invalid FEIN.
022	Invalid ssn.
023	Invalid transmitter control code.
024	No Payee records for state code.
025	Tax year is not consistent.
026	Invalid amount.

HttpsPost Utility Program

1. **Create a new folder on your computer desktop.**
   a. Right-click on an empty space on the computer desktop.
   b. Select "New."
   c. Select "Folder."

d. Rename the folder which appeared on your desktop by right clicking the words "New Folder" and going down to the word "Rename." You may use any name you prefer.

2. **Save the utility to the folder you just created.**
   a. Go to: https://www.revenue.state.il.us/ecs/HttpsPost.exe.
   b. Select "Save As" and choose the folder you just created as the destination and save it to the folder.
   c. Open the folder and confirm that you saved the program to the file.

3. **Uploading the file.**
   a. Inside the file, double click on "HttsPost.exe."
   b. In the window which will appear, select the "Upload" tab.
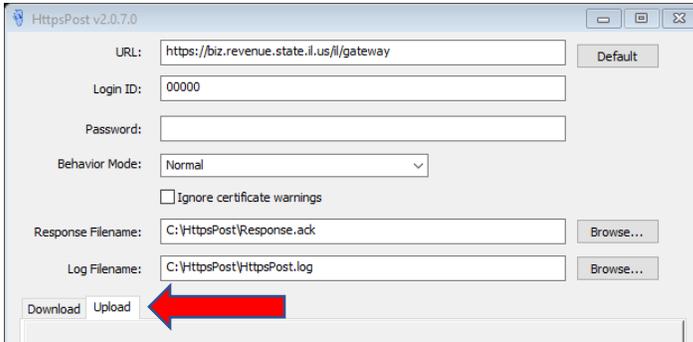
   c. Type your ETIN into the Login ID box and your password into the next box. Please note: Files sent using the **test** password are not "live" and will not be shown in tax records.
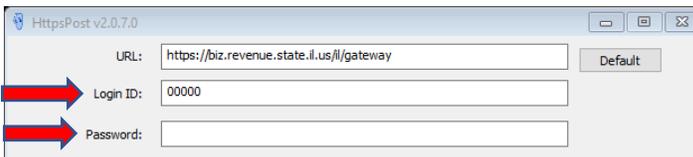
   d. Edit your Response Filename. We used "20201099TestFileforABCCompanyResponse.ack" in the example below.
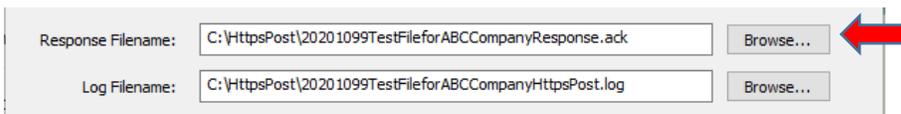
   e. Edit your Log Filename. We used "20201099TestFileforABCCompanyHttpsPost.log" in the example below.
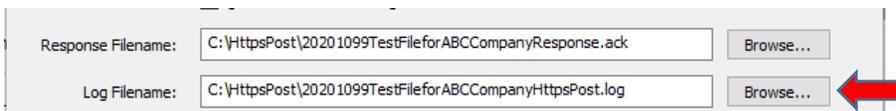
   f. Browse for your file by selecting the browse button next to "Filename." Find your file and click the "Open" button. After selection, the file name should appear in the "Filename" box.
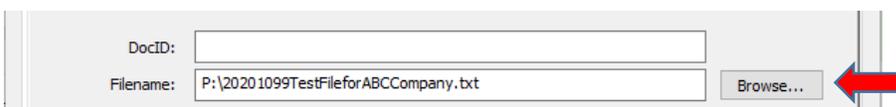
g. Select "Transmit."

h. You will receive an immediate response. Near the top of the response you should find the words "Acknowledgement One." An Acknowledgement One shows that IDOR has received a transmission from you. The file is not yet processed.
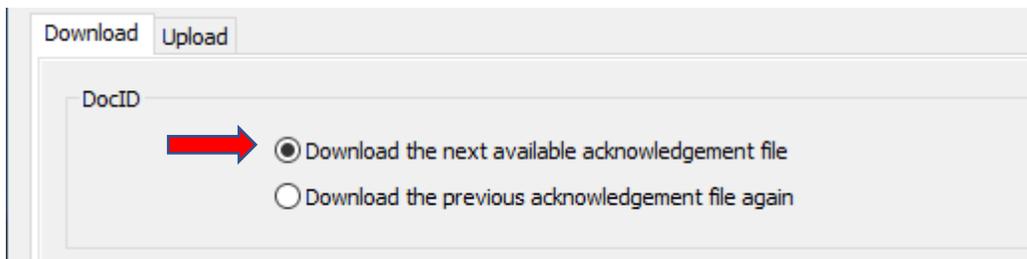
```
   Status Code = 200
Downloading 235 bytes from response
Illinois Department of Revenue Acknowledgement One  ⬅
   1. ETIN = 00000
   2. TransmissionIDNumber = null
   3. TransmissionTimeStamp = 10/22/2020 02:03:46 PM
   4. FileSize = 450728
   5. SysFileName = T00000202010221140346241.296
Operation completed
**** End    ****
```

4. **Retrieving and saving your acknowledgement.**
   a. Wait about 30 minutes before attempting to retrieve your Acknowledgement, Part Two.
   b. Again, go to HttsPost.exe. You may have left it open after transmission which is fine, or you may need to open the program again as you did above.
   c. This time, select the "Download" tab.
   d. Be sure your Login ID and password are present.
   e. Select the button for "Download the next available acknowledgement file."

```
┌─────────────────────────────────────────────────────────┐
│ Download   Upload                                        │
│  ┌─ DocID ────────────────────────────────────────────┐ │
│  │                                                     │ │
│  │  ⮕  ⦿ Download the next available acknowledgement file │ │
│  │      ○ Download the previous acknowledgement file again │ │
│  │                                                     │ │
│  └─────────────────────────────────────────────────────┘ │
└─────────────────────────────────────────────────────────┘
```
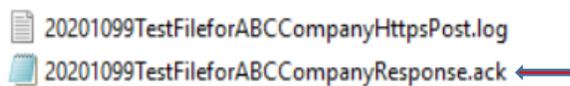
   f. Select "Transmit."
   g. You will receive a message such as the one seen below. Look for the words "Operation Completed."

```
**** Begin ****
Establishing session
Establishing connection
Preparing request
Sending request
   Status Code = 200
Downloading 8240 bytes from response
Operation completed  ⬅
**** End    ****
```

   h. Open the folder you created on your desktop. You should see two new items in the folder.
      1. HttpsPost.log shows the Acknowledgement Two transmission information.
      2. The Response.ack is your acknowledgement.

         📄 20201099TestFileforABCCompanyHttpsPost.log
         🗔 20201099TestFileforABCCompanyResponse.ack ⬅

HttpsPost Utility Acknowledgement File Format

the Acknowledgement File will contain every record as originally filed with the header record updated to indicate if the file was accepted, ("A" in record position 22), or rejected, ("R" in record position 22).

```
***HEADER***ILFIRE***A  ⬅          ***HEADER***ILFIRE***R  ⬅
```

Header Record Layout – ILFIRE Acknowledgement

Position	Field Name	Length	Specifications
1 - 12	Record Identifier	12	Constant "***HEADER***"
13 - 21	Tax Form	9	Constant "ILFIRE***"
22	Accepted/Rejected	1	"A" = All records in the file passed all of the edits. "R" = One or more transmitted records failed edits.
23 - 30	Reserved	8	Space Fill.
31 - 100	Submitter/Transmitter Informaiton	70	Any value sent in this field is returned by IDOR.
101 - 750	Reserved	650	Space Fill.
751 -1048		298	See the Acknowledgement File Detail.

Each W-2G/1099 record will be updated beginning with record position 776 to indicate whether the record passed the edits.

Beginning with record position 776, there will be line numbers added to the file by IDOR. The line numbers will be followed by "A" for Accepted, or "R" for Rejected followed by error field locations, error code number and error descriptions.

```
        0000001A  ⬅
    ⬅  0000002R0029600303008CALCULATION ERROR
```

All records will be extended to include the following data elements starting in position 751 and ending in position 1048.

Position	Field Name	Length	Specifications
1 - 750	Data as originally filed.	750	Data as originally filed.
751 - 775	Reserved	25	Space Fill. Reserved for IDOR use.
776 - 782	Record Number	7	Indicates the order of the record in the file. Numbers have leading zeros.
783	Pass / Fail Indicator	1	"P" = Record passes edits. "F" = Record fails edits. **If any record fails, transmitter must correct failed fields and resubmit entire file.**
784 - 788	Start Field Position - 1	5	Start position of the first field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
789 - 793	End Field Position - 1	5	End position of the first field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.

794 - 796	Error Code - 1	3	Error code of first field that failed the edit. To see error codes, go to error codes page. Spaces when no errors present.
797 - 836	Error Code Description - 1	40	Description of error code of first field that failed the edit. Spaces when no errors present.
837 - 841	Start Field Position - 2	5	Start position of the second field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
842 - 846	End Field Position - 2	5	End position of the second field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
847 - 849	Error Code - 2	3	Error code of second field that failed the edit. To see error codes, go to error codes page. Spaces when no errors present.
850 - 889	Error Code Description - 2	40	Description of error code of second field that failed the edit. Spaces when no errors present.
890 - 894	Start Field Position - 3	5	Start position of the third field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
895 - 899	End Field Position - 3	5	End position of the third field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
900 - 902	Error Code - 3	3	Error code of third field that failed the edit. To see error codes, go to error codes page. Spaces when no errors present.
903 - 942	Error Code Description - 3	40	Description of error code of third field that failed the edit. Spaces when no errors present.
943 - 947	Start Field Position - 4	5	Start position of the fourth field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
948 - 952	End Field Position - 4	5	End position of the fourth field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
953 - 955	Error Code - 4	3	Error code of fourth field that failed the edit. To see error codes, go to error codes page. Spaces when no errors present.
956 - 995	Error Code Description - 4	40	Description of error code of fourth field that failed the edit. Spaces when no errors present.
996 - 1000	Start Field Position - 5	5	Start position of the fifth field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
1001 - 1005	End Field Position - 5	5	End position of the fifth field that failed the edit. Right justify and space fill to the left. Spaces when no errors present.
1006 - 1008	Error Code - 5	3	Error code of fifth field that failed the edit. To see error codes, go to error codes page. Spaces when no errors present.
1009 - 1048	Error Code Description - 5	40	Description of error code of fifth field that failed the edit. Spaces when no errors present.

Magnetic Media or Paper

Illinois does not accept W-2G and 1099 information submitted on CD-ROMs, DVD-ROMs, tapes, and diskettes. These are not acceptable forms of transmission and will not be processed.

Your filing requirements are not met if you send us files in any other format (Illinois does not accept PDFs or spreadsheets (such as Excel) containing W-2G or 1099 data) or filing method. Be aware that you will not receive a "Rejected" acknowledgement for files sent to us in other formats or methods. Please refer to the file specifications if you have questions about the correct file format.

Illinois does not accept any forms W-2G or 1099 submitted as magnetic media or paper from employers or payroll companies. Do not send any magnetic media or paper submissions to Illinois. However, please note that you must keep these documents and information in your books and records for at least three years and submit them if we request. Only forms W-2G or 1099 electronically transmitted in compliance with the Illinois specifications provided in this document are accepted or unless otherwise directed by the Illinois Department of Revenue.

Contact Information

For general tax questions:

Taxpayer Assistance Division	1 800-732-8866
	(217) 782-3336
Business Hotline	(217) 524-4772

For questions concerning MyTax Illinois:

Taxpayer Assistance Division	REV.MyTaxHelp@illinois.gov
	1 800-732-8866
	(217) 782-3336
Business Hotline	(217) 524-4772

For questions concerning the ILFIRE Transmission Program:

Electronic Commerce Division	REV.ElectronicFiling@illinois.gov
	(866) 440-8680
	(217) 524-4767