

# Arkansas Department of Finance and Administration

## 2021 Specifications for Filing Forms W-2/1099 Electronically

### General Information

#### W-2s

- 2021 State of Arkansas W-2 information must be submitted on or before January 31<sup>st</sup>, 2022.
- Mail electronic media to Withholding Tax Section, P. O. Box 8055, Little Rock, AR 72203.
- Employers with 250 or more W-2's are required to file electronically.
- Accepted media for the transmission of electronic W-2 information will be:

Arkansas W-2 submission website, <https://www.ark.org/w2ffv/app/newSubmission.html>

ATAP users, <https://atap.arkansas.gov/>

CDs

DVDs

### Required Records

Arkansas follows the data formats as outlined in the EFW2 formats for submitting W-2 information to the Social Security Administration. All federal required fields should be submitted along with the state portion of the record designated as the Code **RS** Record.

Required records are:

- Code RA Submitter Record
- Code RE Employer Record
- Code RW Employee Wage Record
- Code RS State Record
- Code RT Total Record
- Code RF Final Record
- Code RCS Corrected State Record

Not Required/Optional records are:

- Code RO Employee Wage Record
- Code RU Total Record

Not Allowed Record:

- Code RV State Total Record - Do not submit RV record

## Data Format

- Any file name can be used but end with the file extension **.TXT**
- Data must be recorded in the ASCII-1 character set.
- These are fixed length records. Records must be **exactly 512 characters** long with a delimiter of a carriage- return/line feed (CR/LF) immediately following character position 512. Typically, this is accomplished by pressing the “Enter” key at the end of each record (i.e., after position 512).
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10 respectively.
- Do not place a record delimiter before the first record of a file.
- Do not place a record delimiter after a field within a record.
- Records that are not in this format will be rejected.

## CODE RS Record - General

- The Code RS record as outlined in the EFW-2 formats is required for State of Arkansas W-2 electronic transmission. Not all fields are required but the submission will not be rejected if these fields have data in them. If no data is reported in the non-required fields, fill the field with blanks/spaces or zeros when the field is numeric.
- **Supplemental Data Field 1** (Position number 338 – 412) of the Code RS record is required. This field should contain the FEIN of the company as reported in the Code RE Record. Report the number in the first nine places (left justify) and blank fill the rest (9 +66). Do not include hyphens in the FEIN number.
- **Supplemental Data Field 2** (Position number 413 – 487) of the Code RS record is required. This field should contain the eleven (11) digit State of Arkansas ID number (ex 12345678whw). Report the account ID in the first eleven places (left justify) and blank fill the rest (9 +66). Do not include hyphens in the ID number.

## CODE RS – Layout

- This is a fixed length record. Even if the State of Arkansas does not require a field, placeholders, (blanks or zeros - depending on the field) must be used in order to fill the 512 length record. Carriage returns and line feeds must be used (see previous section). If data is available and it is easier to go ahead and populate the non required fields, do so according to the federal specifications. The State of Arkansas will not reject the file unless required records are not in the proper format.

<b>RS POSITION</b>	<b>FIELD NAME</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code as defined in Appendix F of the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).  (ex: Arkansas is 05)
5-9	Taxing Entity Code	5	Fill with blanks.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA.  <b>If no SSN is available, enter zeros.</b>
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card.  Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card.  Left justify and fill with blanks.  Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card.  Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR  Left justify and fill with blanks.  Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address.  Left justify and fill with blanks.
117-138	City	22	Enter the employee's city.  Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory.  Use a postal abbreviation as defined in Appendix F of the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).  For a foreign address, fill with blanks.

141-145	ZIP Code	5	Enter the employee's ZIP code.  For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code.  If not applicable, fill with blanks.
150-154	Blank	5	Fill with Blanks. Reserved for SSA use.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with blanks.  Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.  Left justify and fill with blanks.  Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the employee's applicable Country Code (see Appendix G of the SSA's Specifications for Filing Forms W-2 Electronically (EFW2)).
195-196	Optional Code	2	Fill with blanks.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032011" for January Through March of 2011.  <b>Applies to unemployment reporting.</b>
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.  <b>Applies to unemployment reporting.</b>
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.  <b>Applies to unemployment reporting.</b>
225-226	Number of Weeks Worked	2	Defined by State/local agency.  <b>Applies to unemployment reporting.</b>
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312011".  <b>Applies to unemployment reporting.</b>
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312011".  <b>Applies to unemployment reporting.</b>
243-247	Blank	5	Fill with Blanks. Reserved for SSA use.

248-267	State Employer Account Number	20	Enter the EIN of the company as reported in the Code RE Record.  <ul style="list-style-type: none"> <li>• Only numeric characters</li> <li>• Omit hyphens</li> </ul> Left justify and fill with blanks.
268-273	Blank	6	Fill with Blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code as defined in Appendix F of the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Fill with blanks.
308	Tax Type Code	1	Fill with blanks.
309-319	Local Taxable Wages	11	Fill with blanks.
320-330	Local Income Tax Withheld	11	Fill with blanks.
331-337	State Control Number	7	Fill with blanks.
338-412	Supplemental Data 1	75	<b>This is a required field.</b>  Enter the EIN of the company as reported in the Code RE Record.  <ul style="list-style-type: none"> <li>• Only numeric characters</li> <li>• Omit hyphens</li> </ul> Left justify and fill with blanks.
413-487	Supplemental Data 2	75	<b>This is a required field.</b>  Enter the eleven (11) digit State of Arkansas ID number (ex 12345678WHW).  <ul style="list-style-type: none"> <li>• Omit hyphens</li> </ul> Left justify and fill with blanks.
488-512	Blank	25	Fill with Blanks. Reserved for SSA use.

## 1099's

### What's New?

The Federal Form 1099NEC is part of the Combined Federal/State Filing (CF/SF) Program for tax year 2021.

- Due date for filing 1099's electronically is January 31, 2022.
- The transmittal form is a photocopy of the Federal Form 1096.
- Electronic media **will only** be accepted by CD and DVD.
- Mail electronic media to Withholding Tax Section, P. O. Box 8055, Little Rock, AR 72203.
- Arkansas participates in the combined Federal/State 1099 filing program. Electronic media specifications and layouts are presented in Publication 1220 manual published by the Internal Revenue Service.
- All 1099 record types required to be filed with the Internal Revenue Service are required to be filed with the State of Arkansas.
- The dollar threshold for filing, provided there is no Arkansas income tax withheld, is 2,500.00. If Arkansas taxes are withheld, filing is required regardless of the threshold amount or current residence.

State data should be reported in the following fields from the Payee "B" record:

<u>Description</u>	<u>Position</u>
Special Data Entries	663-722
Arkansas State Income Tax Withheld	723-734
Combined Federal/State Code (enter the code assigned to the state which to receive the information) Refer to Part A, Sec 10, Table 1)	747-748

These numeric fields should be right justified and zero filled. Do not include dollar signs, decimal points or commas.