

Illinois Department of Revenue

Form W-2G and 1099 Electronic Filing Specifications

FIRE Format

2017 Forms W-2G and 1099 filed in 2018

January 2018
Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62702

Requirements

Forms W-2G, Certain Gambling Winnings, are mandated to be electronically filed for the 2017 tax year. Forms 1099 are currently electronically filed on a voluntary basis starting with tax year 2017.

Due Date

The due date for submitting 2017 Forms W-2G electronically is January 31, 2018.

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. Please refer to the [Form W-2G and 1099 Illinois FIRE Specifications and Record Layouts](#) for supplemental information.

Illinois Additional File Specifications

- The header record is REQUIRED. Your file will not be processed if the header does not exist at the beginning of the file. You will NOT receive an acknowledgement if the header is missing or incorrect.
- The Federal/State code is required on Record "B." Please refer to the ILFIRE Specifications and Record Layouts for placement of the Federal/State code for the form you are transmitting.
- The Federal/State code being used must come from Table 14.1 U.S. States (page 93) of the 14.0 Appendix F -Postal Abbreviations and Numeric Codes of the Social Security Administration Publication No. 42 - 007(EFW2 Tax Year 2017 V.1). Please refer to the ILFIRE Specifications and Record Layouts to view the table.

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 obtain a Logon ID (ETIN) and to receive test and production passwords. The Logon ID and password combination allows the transmitter to access the Illinois Gateway to send transmissions and retrieve acknowledgments. To obtain your W-2 transmitter ID and test and production passwords. [Click here to register as a W-2/1099 Transmitter](#).

Note: If a transmitter registered previously and has an ETIN/Logon ID and password combination, those credentials are valid. If you are using a third-party service or program you may not need to register to transmit. Check with your software provider to see if it includes W-2/1099 file transmission.

Method of Transmitting

Transmissions are required through the **Gateway Transmission Method**: Write your own custom code for automated processing or run our [HttpsPost Utility program](#) to transmit your file. See [instructions and system requirements \(download SSL certificates\)](#). This method requires multiple steps prior to

upload. Bulk filers and third-party payroll programs and services may prefer to transmit Forms W-2G and 1099 files by interfacing directly with Illinois Department of Revenue's (IDOR) Gateway.

Transmitting Test Data vs. Production Data

- **Test data** – We will begin accepting test transmissions of the current year's W-2/1099 data on November 1. When online registration was completed, a W-2/1099 transmitter ID, test password, and production password were provided to you. 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 message (see "Retrieve your transmission acknowledgement" 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.
- **Production data** – Transmit your production data with the same transmittal method used in your successful test transmission. Use the production password provided to you during registration. To obtain your transmission results, you must reenter the system at least 30 minutes after your transmission to retrieve the message.
 - IDOR will begin accepting electronic transmissions of the 2017 year's W-2G and 1099 data on January 2, 2018 (the first business day of the calendar year).

Note: Please be sure to use the correct password (test or production) for the file type you are transmitting.

Acknowledgements

The acknowledgement of an accepted file is proof of filing. It is the user's responsibility to pick up acknowledgment files to use to verify if the file content(s) were accepted or rejected.

A transmitted file will either meet the content specifications and be accepted or will have an error(s) and be rejected. To determine the result of your transmission and receive your proof of filing, you must retrieve the acknowledgement. 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.**

Method of retrieving acknowledgements:

If you transmitted with your own custom code or the HttpsPost utility program, you may also use your own custom code or the HttpsPost utility program to retrieve an acknowledgement file which contains information about whether the file was accepted or rejected.

To read the content of the acknowledgement file, refer to the [Form W-2G and 1099 Illinois FIRE Specifications and Record Layouts](#).

Important: If the file was rejected, the records indicated in error must be corrected and the entire file resent. If no acknowledgement is present within 24 hours after transmission time, please contact us for assistance.

Error Codes

A list of all error codes is provided in our ILFIRE Specifications and Record Layouts.

Rejection Resolution Procedure

If any part of the file was rejected, the entire file will be rejected. Once all errors have been corrected, the entire file must be resubmitted.

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 W-2G 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 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 and in the ILFIRE Specification and Record Layouts are accepted or unless otherwise directed by the Illinois Department of Revenue.

Contact Information

For questions concerning the Electronic W-2G and 1099 Program:

Electronic Commerce Division (866) 440-8680 or (217) 524-4767

For general tax questions:

Taxpayer Assistance Division 1 800-732-8866 (217) 782-3336

Business Hotline (217) 524-4772