Web Upload Guide for W-2s, W2-Cs, and 1099s

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Virginia Tax

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Overview

Web Upload is a free and secure **file-based system** to electronically file your wage and tax statements to the Virginia Department of Taxation ("Virginia Tax"). **You are only required to file W2 and 1099 forms with Virginia Tax if the forms show Virginia income tax withheld.**

This means the W-2, W-2C, and the 1099 data you submit must be on a file that matches the set formats and layouts described in this guide, whether you use a text file or a spreadsheet.

This guide explains:

- How to use Web Upload to file your W-2, W-2C and 1099 data;
- How authentication works;
- Which type of file to use; and
- How to format each type of file.

Contacts and Additional Resources

If you need additional information or assistance, please contact us.

- Customer Service – 804.367.8037
- Web Upload FAQs
- Electronic W-2, W2-C and 1099 Filing Guidelines
- Web Upload Help Desk – WebUpload@tax.virginia.gov
    - Provide your name and phone number(s).
    - **Do not** include tax account information in your email.

New Users

To begin, complete the simple registration for the Web Upload system. This includes providing your email address, which will serve as your login for Web Upload. You will receive an email to confirm your registration; you must click on the link in the email to activate your Web Upload account.

Getting Started

After you log in (with your email address), filing your W-2 and 1099 information is an easy 4-step process.

1. Choose and create your file layout
2. Complete Business Authentication
3. Upload your file
4. Submit your uploaded file

NOTE: You can also use the **shortcut section** displayed after logging into Web Upload. Look for the **Sending W-2s or 1099s to TAX?** section visible on the Web Upload homepage after you log in. Details for using the Web Upload system are on the Informational page, which also contains the Web Upload User Guide and links to the Web Upload FAQs.

Amending Data

W-2C Process

In 2021, we added a W-2C format to correct/amend W-2 information. You must send all wage and withholding amount corrections as well as SSN corrections using the new W-2C File layout. As of December 2021, you may NOT send a second W-2 file to correct information as has been done in the past. If you send a second file W-2 file attempting to correct information, the file will be treated as a second (additional) W-2. The specifications for the W-2C can be found on pages 18 to 22 of this document. When using the W-2C file layout, you must include the initial information and the information that you are correcting.

As an exception to utilizing the W-2C file layout and as a convenience to employers, if you are correcting FEINs or a tax year you must send an email to Webupload@tax.virginia.gov. Please DO NOT send any confidential information in the initial email. The Web Upload administrator will respond to your email with a secure email. Please respond to this secure email with the information that needs to be updated (FEIN or tax year).

1099 Correction Process: If you need to correct/amend your 1099 Web Upload data, you must submit a new file/submission. If you need to correct an amount in your 1099 file, you should adjust the incorrect amount in your file and reload the file to Web Upload. Please only resubmit the item on the file that needs to be corrected. The second file received will be treated as "corrected" in the Virginia Tax records (for 1099s only).

If you are correcting an SSN, FEIN, or tax year in the 1099 file, you must send an email to Webupload@tax.virginia.gov. Please DO NOT send any confidential information in the initial email. The Web Upload administrator will respond to your email with a secure email. Please respond to this secure email with the information that needs to be updated (FEIN/SSN or tax year). If you still have questions, email the Web Upload Help Desk so they may advise you / contact you.

Naming Web Upload Files

We highly recommend that you name the W-2 files and 1099 files using the naming conventions listed below. Including the tax year within the file name may help easily identify your data. Do not include any special characters (including apostrophes) in your file name.

The name of your file will also appear in your Web Upload confirmation emails.

If you plan to submit multiple files in the same day, using unique file names ("W2 Report_2021FlowerCompany") makes it easier to track them later.

- For the W-2 files, use "W2 REPORT"
- For the W-2C files, use "W2C REPORT"
- For the 1099-R files, use "1099R REPORT"
- For the 1099-MISC files, use "1099MISC REPORT"
- For the 1099-NEC files, use "1099NEC REPORT"
- For the 1099-K files, use "1099K REPORT"

Compressed/Zip Files

You may compress/zip the file(s) you submit through Web Upload. If you compress/zip the files, you must mark the "Compressed (Zipped)" check box when you upload your file. Otherwise, an error message will appear and you will need to attempt the upload again with the box checked.

File Validations – Authentication and Error Messages

Web Upload validates and provides immediate feedback when you upload your file. You will see:

- validation totals for **authentication** OR
- **error** messages to be corrected

Validation Totals for Authentication

When the authentication screen on the following page displays, the file is formatted properly and contains the required information. Validation totals provide a summary of file information, which you must verify match your records.

- Number of Statements in the file
- Amount of Virginia Withholding in the file

File name	File Layout	Date uploaded	Status	Record Counts	
Your file has been validated. Please review the file's statistics below to confirm your file contents. Line Counts Number of Header Lines: 2 Number of Footer Lines: 0 Number of W2 Employer Record Lines: 1 Number of W2 VA Employee Record Lines: 1 W2 VA Employee Record Validation Totals Total Employee Virginia State Wages: 10,000.00 Total Employee Virginia State Tax Withheld: 50.00 If this information is correct, you must click 'Complete Business Authentication' to complete your filing. Tell us what you think, take our survey.					
sampleW2test_company.xls	W2 (Excel Format) Wage and Tax Statement	12/14/2017 04:10 PM	Must add Business Authentication	1 W2 Employer Record, 1 W2 VA Employee Record	Complete Business Authentication Delete Show

You must follow these "Complete Business Authentication" steps in order to be able to submit your file to Virginia Tax:

1. Click "**Complete Business Authentication**" for the authentication screen to display.

File name | File Layout | Date uploaded | Status | Record Counts

Complete Business Authentication

The following Business Authentication must be completed before your information can be submitted to TAX.

#	Tax Year	Employer FEIN	Account Suffix	Total Withholding Paid
1	2017	11-2233445	001	

Save Cancel

2. Select the tax type associated with the uploaded file.
   - Withholding = "30"
   - Pass-Through Entity (PTE) = "38"

3. Select the account suffix associated with the uploaded file.
   NOTE: To save time – be prepared with the withholding amount and 15 digit account number for **all companies** in the file as Web Upload will randomly select which account(s) are used for the authentication.

4. Enter the Total Withholding Paid.
   NOTE: If a payment was made in the last 10 days, it may not be posted to our system yet. Try deducting it from the amount you entered. Contact Customer Services at 804.367.8037 to reconcile differences.

5. Click "**Save.**"

6. After authentication, you must click "**Submit Now**" or "**Schedule**" the file to be submitted to Virginia Tax.

Error Messages

When there are errors, message(s) will display in **red** with instructions and line numbers indicating the specific records in your file that contain the error(s). This means your file has been rejected.

You must correct the errors, upload again, confirm totals match your records, complete the authentication, and then submit your file.

- Validation errors include: field required, field cannot be blank, incorrect length, invalid information (year, amount, type, etc.), and incorrect formatting.
- If the record containing Employer Information (main W-2 record) or Payer Information (the main 1099 record) has an error, Web Upload will **not** review the associated Employee or Payee records until that error is corrected. The error message will advise this too.

Confirmation of the Submitted File

You will receive a confirmation email once Web Upload processes the file you submitted.

The confirmation email will be sent to the email address indicated on the profile created during your Web Upload registration. Ensure that you have the correct email address on your profile.

Example – if you submit a W-2 file and a VA-6 file, you will receive a separate confirmation email for each file submitted. (There can only be one form type in each file.) The confirmation email will reference what type of data was sent in the file.

File Types

There are two types of files that Web Upload supports for your electronic wage statement data.

The most common file type used is a **text file,** which is the:

- Same type of file used to send your data to the federal level, and
- Most common file type prepared by companies and software packages

The other file type accepted is a **spreadsheet file** set up by Virginia Tax (such as an Excel spreadsheet). This file has its own special layout and is described later in this guide.

Text Files and Record Delimiters

Web Upload accepts text files with or without record delimiters. (This does not apply to spreadsheet files.)

If you use record delimiters (a sequential file), a record delimiter must follow each record in the file except for the last record. The record delimiter must consist of 2 characters: a carriage return and a line-feed (CR/LF).

Line-feed is ASCII character 10 (0A HEX) and carriage-return is ASCII character 13 (0D HEX).

- For **Windows** programs (ex. Notepad) – automatically insert carriage-return line-feeds when you press the **Enter** key at the end of the line.
- For **UNIX** programs – manually insert the proper characters as UNIX does not automatically insert carriage return characters.

W-2 Text Files: Each record is 512 characters. The carriage return and the line-feed characters must be placed in positions 513 and 514, respectively.

W-2C Text Files: Each record is 1024 characters. The carriage return and the line-feed characters must be placed in positions 513 and 514, respectively
1099 Text Files: Each record is 750 characters. The carriage return and the line-feed characters must be placed in positions 751 and 752, respectively.

Reminders: Do not place:

- a record delimiter before the 1st record;
- more than 1 record delimiter (i.e. more than 1 CR/LF combination) following a record; or
- record delimiters after a field within a record.

W-2 Text Files

You may send W-2 data as a text file through Web Upload. We base our accepted W-2 text file layout on the Social Security Administration (SSA) specifications listed below.

- The *Social Security Administration (SSA) Specification for Filing Forms W-2 Electronically* is a guide commonly known as **EFW2**.
- You can request a copy of the EFW2 and requirements by accessing the SSA website or by calling the SSA at **1.800.772.6270**.

The file you submit to Virginia Tax must have a row that contains information just for the Employer (**RE**) and 1 (or many) row(s) that contains information for the Employees (**RS**).

Other records specified in the EFW2 format may be included in your text file, but we will not use or validate those records. You can access a copy of the EFW2 requirements at the SSA website.

The SSA does not require the “RS” (Employee State) record, but Virginia Tax does require it.

- If you created an “RS” record for your federal submission, we will accept this file.
- If not, you must create an “RS” record for each employee reported.

The state code for Virginia (**51**) **must** be on each “RS” record to indicate Virginia income tax withheld.

Each W-2 data record **must** be 512 bytes. This is the same format that is submitted to the SSA. The Employer Record begins with "RE” followed by the tax year.

Review Appendix A for W-2 (EFW2) Layout details.

- RE Record – Employer Record – Length = 512
- RS Record – Employee State Record – Length = 512

W-2 Spreadsheet Files

Customers unable to submit their W-2s in a text file according to the EFW2 format set by the SSA may use a Virginia Tax-designed substitute version of W-2 data. These files are accepted in a specially-formatted spreadsheet file which is open for anyone with access to a spreadsheet editor.

Only records containing Virginia wages and income amounts may be included in the spreadsheets. All data in the spreadsheets are assumed to be for Virginia wages, withholding, and income.

W-2 data accepted in spreadsheet format must follow the layout and format described below.

As with any W-2 file, there is 1 row that contains the information for just the Employer and 1 (or many) row(s) that contains information for the Employee(s).

Review Appendix B for W-2 (spreadsheet) Layout details.

- Employer Record – Tax Year, Employer FEIN, and Employer Name
- Employee Record – Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia Wages, and Virginia Withholding
  NOTE: If City, State or Zip Code is unknown for the Employee, the field is left blank.

To save time/ensure correct formatting for your substitute W-2 file, access and save a copy of our W-2 Excel sample when you log into Web Upload. It is located in the *Sending W-2s or 1099s to TAX?* section of the Web Upload homepage.

Reminders

- Only the Tax Year, Employer FEIN, and Employer Name should be completed for the Employer information.
- **Do not** provide Employer Address information in the Employer information or it will cause errors in your file.

W-2C Text Files

W-2C data may be sent as a text file through Web Upload. Virginia Tax bases their accepted W-2C text file layout on the Social Security Administration (SSA) specifications listed below.

- The *Social Security Administration (SSA) Specification for Filing Forms W-2 Electronically* is a guide commonly known as **EFW2C**
- You can request a copy of the EFW2C and requirements by accessing the SSA website or by calling the SSA at **1.800.772.6270**.

The file you submit to Virginia Tax must have a row that contains information just for the Employer (**RCE**) and 1 (or many) row(s) that contains information for the Employees (**RCS**).

Other records specified in the EFW2C format may be included in your text file, but we will not use or validate those records. You can access a copy of the EFW2C requirements at the SSA website.

The SSA does not require the "RCS" (Employee State) record, but Virginia Tax does require it.

- If you created an "RCS" record for your federal submission, we will accept this file.
- If not, you must create an "RCS" record for each employee reported.

The state code for Virginia (**51**) **must** be on each "RCS" record to indicate Virginia income tax withheld. Only submit items that need to be corrected.

Each W-2C data record **must** be 1024 bytes. This is the same format that is submitted to the SSA.

Review Appendix C for W-2 (EFW2C) Layout details.

- RCE Record – Employer Record – Length = 1024
- RCS Record – Employee State Record – Length = 1024

W-2C Spreadsheet Files

Customers unable to submit their W-2Cs in a text file according to the EFW2C format set by the SSA may use a Virginia Tax-designed substitute version of W-2C data. These files are accepted in a specially formatted spreadsheet file open for anyone with access to a spreadsheet editor.

Only records containing Virginia wages and income amounts may be included in the spreadsheets. All data in the spreadsheets are assumed to be W2C (spreadsheet).

Layout details:

- Employer Record – Tax Year, Employer FEIN, and Employer Name
- Employee Record – **Original**: Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia Wages, and Virginia Withholding as well as Corrected: Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia

Wages, and Virginia Withholding **Corrected Information**: Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia Wages, and Virginia Withholding as well as Corrected: Employee SSN, Employee First Name, Employee Last Name, Address, City, State (abbreviation), Zip Code, Virginia Wages, and Virginia Withholding

NOTE: If City, State, or Zip Code is unknown for the Employee, the field is left blank.

To save time/ensure correct formatting for your substitute W-2C file, access and save a copy of our W-2C Excel sample when you log into Web Upload. It is located in the *Sending W-2s or 1099s to TAX?* section of the Web Upload homepage.

Reminders

- Only the Tax Year, Employer FEIN, and Employer Name should be completed for the Employer information.
- **Do not** provide Employer Address information in the Employer information or it will cause errors in your file.

1099 Text Files

You are only required to file 1099 series forms with Virginia Tax if the forms show Virginia income tax withheld.

Virginia Tax bases our accepted 1099 text file layouts on the IRS specifications listed below.

- The *Internal Revenue Service (IRS) Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically* is a guide commonly known as **Publication 1220**.
- Request a copy of the Publication 1220 from the IRS website or by calling the IRS at **1.800.829.3676**.

Web Upload supports 1099-R, 1099-MISC, 1099-NEC, and 1099-K and data must be formatted in a **txt file** based on Publication 1220.

Form 1099-R data, Form 1099-MISC, and Form 1099-NEC data **must** be submitted in separate text files. Any other forms in the 1099 series should be mailed in on paper along with the Form VA-W.

Forms 1099 Layouts and Required Records

The following data records are required for 1099-R, 1099-MISC, 1099-NEC, and 1099K data. Other records specified in Publication 1220 may be included in your text file, but those records will not be used or validated.

The state code for Virginia (**51**) **must** be on each 1099 Payee B record (positions 747-748) to indicate Virginia income tax withheld.

1099-R Text Files

Each 1099-R data record **must** be 750 bytes. This is the same format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix E for 1099-R (text file) Layout details.

- PAYER “A” – Employer Record – Length = 750
- PAYEE “B” – Employee Record – Length = 750

1099-MISC Text Files

Each 1099-MISC data record **must** be 750 bytes. This is the same text file format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix G for 1099-MISC (text file) Layout details.

- PAYER "A" - Employer Record – Length = 750
- PAYER "B" - Employee Record – Length = 750

1099-NEC Text Files

Each 1099-NEC data record **must** be 750 bytes. This is the same text file format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix I for 1099-NEC (text file) Layout details.

- PAYER "A" - Employer Record – Length = 750
- PAYER "B" - Employee Record – Length = 750

1099-K Text Files

Each 1099-NEC data record **must** be 750 bytes. This is the same text file format that is submitted to the IRS. The Payer Record begins with "A" followed by the tax year.

Review Appendix K for 1099-K (text file) Layout details.

- PAYER "A" - Employer Record – Length = 750
- PAYER "B" - Employee Record – Length = 750

1099 Spreadsheet Files

Customers unable to submit their 1099-R, 1099-MISC, 1099-NEC, and 1099-K in a text file according to Publication 1220 may use a Virginia Tax designed substitute version of that data. We accept these files in a specially-formatted spreadsheet file open for anyone with access to a spreadsheet editor.

Only records containing Virginia wages and income amounts may be included in the spreadsheets. All data in the spreadsheets are assumed to be for Virginia withholding and income.

1099-R /1099-MISC/1099-NEC data accepted in spreadsheet format must follow the layout and format described below.

Virginia does not require 1099 information if there is no VA income tax withheld.

As with any 1099-R/1099-MISC/1099-NEC/1099K file, there is 1 row that contains the information for just the Payer and 1 (or many) row(s) that contains information for the Payee(s).

Review Appendix F for the 1099-R (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN, and Payer Name
- Payee Record – Payee FEIN/TIN, Payee Name, Address, City, State (abbreviation), Zip Code, Distribution Code 1, Distribution Code 2, and income fields.
  NOTE: If City, State, or Zip Code is unknown for the Employee, the field is left blank.

Review Appendix H for the 1099-MISC (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN, and Payer Name
- Payee Record – Payee FEIN/TIN, Payee Name, Address, City, State (abbreviation), Zip Code, and income fields.
  NOTE: If City, State, or Zip Code is unknown for the Employee, the field is left blank.

Review Appendix J for the 1099-NEC (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN and Payer Name
- Payee Record – Payee FEIN/TIN, Payee Name, Address, City, State (abbreviation), Zip Code, and Virginia Withholding and Non-employee Compensation.
  NOTE: If City, State, or Zip Code is unknown for the Employee, the field is left blank.

Review Appendix L for the 1099-K (spreadsheet) Layout details.

- Payer Record – Payment Year, Payer FEIN and TIN, Payer Name, Payer Address (City, State, ZIP)
- Payee Record – Payee FEIN/TIN, Payee Name, Address, City, State (abbreviation), Zip Code, Virginia Withholding, Gross Amount Transactions, Card Not Present Transactions, Federal Income Tax Withheld, Payments (January – December)
  NOTE: If City, State, or Zip Code is unknown for the Employee, the field is left blank.

To save time/ensure correct formatting for your substitute 1099-R, 1099-MISC, 1099-NEC file, or 1099-K access and save a copy of the Excel sample when you log into Web Upload. It is located in the *Sending W-2s or 1099s to TAX?* section of the Web Upload homepage.

Reminders

- Only the Payment Year, Payer FEIN, and Payer Name should be completed for the Payer information.
- **Do not** provide Payer Address information in the Payer information or it will cause errors in your file.

1099 Combined Fed/State Filing Program

Virginia Tax no longer participates in the Combined Federal/State Filing Program (CF/SF) for 1099s.

This means that you must submit all 1099 data directly to Virginia Tax.

- For your 1099-R, 1099-MISC, 1099-NEC, and/or 1099-K data, file electronically using either Web Upload or the eForms system.
- You should submit all other 1099 data on paper to Virginia Tax.

Appendix A: W-2 Layout (Text File)

- These tables detail how the W-2 (EFW2/SSA) File Layout appears in Web Upload, with the "RE" (Employer) and the "RS" (Employee) records.
- The text file will still contain the same data as specified by the SSA.
- Records in addition to the "RE" and "RS" records can be included in the same file.
- W-2 records submitted through Web Upload must follow the SSA's EFW2 file formatting.
- Fields identified as "Filler" list the position and field name as described in the EFW2.

STATE "RE" RECORD – W-2
(*Employer Information*)

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RE = Employer Record
2	3 – 6	Tax Year	4	4-digit tax year
3	7	Agent Indicator Code **(Optional)**	1	1-digit code If unknown, left justify and fill with blanks.
4	8 – 16	Employer FEIN	9	Employer/Agent Identification Number (EIN) 9-digit identification number
5	17 – 25	Agent for FEIN (**Optional**)	9	9-digit identification number If unknown, left justify and fill with blanks.
6	26 – 39	*Filler*	14	(26) Terminating Business Indicator (27 – 30) Establishment Number (31 – 39) Other EIN
7	40 – 96	Employer Name	57	Name associated with the FEIN Left justify and fill with blanks.
8	97 – 512	*Filler*	416	(97 – 118) Location Address (119 – 140) Delivery Address (141 – 162) City (163 – 164) State Abbreviation (165 – 169) Zip Code (170 – 173) Zip Code Extension (174) Kind of Employer (175 – 178) Blank (179 – 201) Foreign State/Province (202 – 216) Foreign Postal Code (217 – 218) Country Code (219) Employment Code (220) Tax Jurisdiction Code (221) Third-Party Sick Pay Indicator (222 – 248) Employer Contact Name (249 – 263) Employer Contact Phone Number (264 – 268) Employer Contact Phone Extension (269 – 278) Employer Contact Fax Number (279 – 318) Employer Contact email/Internet (319 – 512) Blank

STATE "RS" RECORD – W-2

(*Each Employee's Information*)

Use this record layout if your Federal Submission does not contain RS records.

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 2	Record Type	2	RS = State Record
2	3 – 4	State Code	2	FIPS postal numeric code. (51 = Virginia)
3	5 – 9	*Filler*	5	Tax Entity Code
4	10 – 18	Employee SSN	9	Employee's SSN
5	19 – 33	Employee First Name	15	First Name as shown on Social Security Card. Left justify and fill with blanks.
6	34 – 48	*Filler*	15	Employee Middle Name or Initial
7	49 – 68	Employee Last Name	20	Last Name as shown on Social Security Card. Left justify and fill with blanks.
8	69 – 72	*Filler*	4	Suffix
9	73 – 116	Employee Address	44	(73 – 94) Location Address (Suite, Attention, Room Number, etc.) – Left justify and fill with blanks. (95 – 116) Delivery Address – Left justify and fill with blanks.
10	117 – 275	*Filler*	159	(117 – 138) City (139 – 140) State Abbreviation (141 – 145) ZIP Code (146 – 149) ZIP Code Extension (150 – 154) Blank (155 – 177) Foreign State/Province (178 – 192) Foreign Postal Code (193 – 194) Country Code (195 – 196) Optional Code (197 – 202) Reporting Period (203 – 213) State Quarterly Unemployment Insurance Total Wages (214 – 224) State Quarterly Unemployment Insurance Total Taxable Wages (225 – 226) Number of Weeks Worked (227 – 234) Date First Employed (235 – 242) Date of Separation (243 – 247) Blank (248 – 267) State Employer Account Number (268 – 273) Blank (274 – 275) State Code (51 = Virginia)
11	276 – 286	Employee State Wages	11	State Taxable Wages Right justify and zero fill.
12	287 – 297	Employee State Tax Withheld	11	State Income Tax Withheld Right justify and zero fill.
13	298 – 512	*Filler*	215	(298 – 307) Other State Data (308) Tax Type Code (309 – 319) Local Taxable Wages (320 – 330) Local Income Tax Withheld (331 – 337) State Control Number (338 – 412) Supplemental Data 1 (413 – 487) Supplemental Data 2 (488 – 512) Blank

Appendix B: W-2 Layout (Spreadsheet)

- This screenshot is of the Sample File that you can access only after signing into the Web Upload system. The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Employer data and the Employee W-2 data.

Reminders:

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Employer** (Row 3, Columns D – I).
- Key the Employer data in Row 3 and then key the Employee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Employer Data	Tax Year, Employer FEIN & Employer Name	None
Employee Data	Employee SSN, Employee First Name, Employee Last Name, Employee Address, Employee VA State Wages & Employee State Tax Withheld	Employee City, Employee State & Employee Zip Code

Enter the Tax Year, Employer FEIN and Employer Name in Row 3.

(1) Entering W-2 data in this Excel file means you are indicating that only Virginia wages/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and SSN fields. Wages and withholding must include the decimal place.

(3) Save this W-2 file to your computer before you Upload and Submit it.

	A	B	C	D	E	F	G	H	I
1	*Tax Year*	*Employer FEIN*	*Employer Name*						
2	**Employee SSN**	**Employee First Name**	**Employee Last Name**	**Employee Address**	**Employee City**	**Employee State**	**Employee Zip Code**	**Employee VA State Wages**	**Employee VA State Tax Withheld**
3	*2013*	*99-9999999*	*Sample Employer Name*	Do not enter address or wage information for the Employer.					
4	999-99-9999	Sample Employee First Name 1	Sample Employee Last Name 1	Sample Employee Address 1	Sample Employee City 1	Sample Employe State 1	99999	0.00	0.00
5	999-99-9999	Sample Employee First Name 2	Sample Employee Last Name 2	Sample Employee Address 2	Sample Employee City 2	Sample Employe State 2	99999	0.00	0.00
6	999-99-9999	Sample Employee First Name 3	Sample Employee Last Name 3	Sample Employee Address 3	Sample Employee City 3	Sample Employe State 3	99999	0.00	0.00
7	999-99-9999	Sample Employee First Name 4	Sample Employee Last Name 4	Sample Employee Address 4	Sample Employee City 4	Sample Employe State 4	99999	0.00	0.00
8	999-99-9999	Sample Employee First Name 5	Sample Employee Last Name 5	Sample Employee Address 5	Sample Employee City 5	Sample Employe State 5	99999	0.00	0.00
9									
10									
11									
12									
13									
14									
15									
16									
17									

More than five W-2s can be included in the W-2 Excel file. These five records were created for the Sample.

The City, State and Zip Code of the **Employee** should be left blank only if the information is unknown.

Use decimals in the VA wages and the VA withholding fields.

Appendix C: W-2C Layout (Text File)

- These tables detail how the W-2C (EFW2C/SSA) File Layout appears in Web Upload, with the "RCE" (Employer) and the "RCS" (Employee) records.
- The text file will still contain the same data as specified by the SSA.
- Records in addition to the "RCE" and "RCS" records can be included in EFW2C formatting.
- Fields identified as "Filler" list the position and field name as described in the EFW2C.

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 – 3	Record Type	3	RCE = Employer Record
2	4 – 7	Tax Year	4	4-digit tax year
3	8 – 16	Employer's/Agent Originally report FEIN	9	Employer/Agent Originally Reported EIN) 9-digit identification number
4	17 – 25	Employer's /Agent's Federal EIN	9	9-digit identification number If unknown, left justify and fill with blanks.
5	26	Agent Indicator Code	1	1-digit code If unknown, left justify and fill with blanks.
6	27 -35	Agent for EIN	9	9-digit number as applicable
7	36 – 43	*Filler*	8	(36- 39) Employer's originally reported Establishment Number (40-43) Employer's Correct Establishment Number
8	44-100	Employer Name	57	Name associated with the FEIN Left justify and fill with blanks.
9	101-1024	*Filler*	924	(101-122) Location Address (123 – 144) Delivery Address (145 – 166) City (167 – 168) State Abbreviation (169 – 173) Zip Code (174 – 177) Zip Code Extension (178-181) Blank (182 – 204) Blank (205– 219) Foreign State/Province (202 – 219) Foreign Postal Code (220 – 221) Country Code (222) Employer's Originally Reported Employment Code (223) Employer's Correct Employment Code (224) Originally Reported Third-Party Sick Pay Indicator (225) Correct Third –Party Sick Pay indicator (226) Blank (227) Kind of Employer (228-254) Employer Contact Name (255 – 269) Employer Contact Phone Number (270 – 274) Employer Contact Phone Extension (275 – 284) Employer Contact Fax Number (285-324) Employer Contact email/Internet (325 – 1024) Blank

STATE "RCS" RECORD – W-2C

(*Each Employee's Information*)

State information

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1 –3	Record Type	3	RCS = State Record
2	4 – 5	State Code	2	FIPS postal numeric code. (51 = Virginia)
3	6 – 15	*Filler*	10	Originally ReportedTax Entity Code (6-10) Correct Taxing Entity Code (11-15)
4	16 – 24	Originally reported Employee SSN	9	Employee's originally reported SSN
5	25-33	Correct Employee SSN	9	Employee's Correct SSN
6	34– 48	Employee Originally Reported First Name	15	First Name as shown on Social Security Card. Left justify and fill with blanks.
7	49 –63	*Filler*	15	Originally reported Employee Middle Name or Initial
8	64 – 83	Employee Originally Report Last Name	20	Last Name as shown on Social Security Card. Left justify and fill with blanks.
9	84 - 98	Employee's Correct First Name	15	Correct First Name as shown on Social Security Card.Left justify and fill with blanks.
10	99-113	*Filler*	15	99-113 Employee's correct middle name or initial
11	114-133	Employee's Correct Last Name	20	Correct Last Name as shown on Social Security Card. Left justify and fill with blanks.
12	134-177	Address	44	134-155 Location address 156-177 Delivery address Both fields left justify and fill with blanks
13	178-343	*Filler*	166	178-199 City 200-201 State abbreviation 202-206 ZIP Code 207-210 ZIP Code Extension 211-215 Blank 216-238 Foreign State/Province 239-253 Foreign Postal Code 254-255 Optional Code 256-257 Country Code 258-263 Originally Reported Reporting Period 264-269 Correct Reporting Period 270-275 Blank 276-286 Originally Reported State Quarterly Unemployment Insurance Total Wages 287-297 Correct State Unemployment total wages 298-297 Originally reported Number of Weeks worked 300-301 Correct Number of weeks worked 302-309 Originally Reported Date First Employed 310-317 Correct First Date Employed 318-325 Originally reported date of separation 326-333 Correct Date of separation 334-343 Blank
14	344-363	Original Virginia State Account Number	20	Enter the originally reported VA State account number. Number must be 15 digits and begin with a 30 or 38 (optional field)
15	364-383	Corrected Virginia State Account Number	20	Enter the correct VA State account number. Number must be 15 digits and begin with a 30 or 38

				(optional field)
16	384-397	Filler	5	(384-395) Blank (396-397) State Code
17	398-408	Originally Reported State Taxable Wages	11	Originally Reported State Taxable Wages Right justify and zero fill.
18	409-419	Correct State Taxable Wages	11	Correct State Taxable wages Right justify and zero fill
19	420-430	Originally Reported State Income Tax Withheld	11	Originally, reported Correct State Income tax withheld.
20	431-441	Correct State income Tax Withheld	11	Correct State Income Tax Withheld Right justify and zero fill.
21	442 – 1024	*Filler*	583	(442-461) Other State Data (462) Originally Reported Tax Type Code (463) Correct Reported Tax Type Code (464-474) Originally reported Local Taxable wages (475-485) Correct Local Taxable Wages (486-492) Originally Reported State Control Number (493-499) State Control Number (500-649) Supplemental Data 1 (650- 799) Supplemental Data 2 (800-1024) Blank

Appendix D: W-2C Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system. The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Employer data and the Employee W-2C data.

Reminders:

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Employer** (Row 3, Columns D – R).
- Key the Employer data in Row 3 and then key the Employee data beginning in Row 4.

Enter the Tax Year, Employer FEIN and Employer Name in Row

(1) Entering W-2C data in this Excel file means you are indicating that only Virginia wages/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and SSN fields. Wages and withholding must include the decimal place.

(3) Save this W-2C file to your computer before you Upload and Submit it.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	*Tax Year*	*Employer FEIN*	*Employer Name*															
2	Originally Reported SSN	Originally Reported First Name	Employee Last Name	Originally Reported Address	Employee City	Originally Reported State	Originally Reported Zip Code	Originally Reported VA State Wages	Originally Reported VA State Tax Withheld	Corrected SSN	Corrected First Name	Corrected Last Name	Corrected Address	Corrected City	Corrected State	Corrected Zip Code	Corrected VA State Wages	Corrected VA State Tax Withheld
3	*2020*	*99-9999999*	*Sample Employer Name*															
4	999-99-9999	Sample Employee First Name 1	Sample Employee Last Name 1	Sample Employee Address	Sample Employee City 1	Sample Employe State 1	99999	0.00	0.00	999-99-9999	Sample Employee First Name 1	Sample Employee Last Name 1	Sample Employee Addres	Sample Employee City 1	Sample Employe State 1	99999	0.00	0.00
5	999-99-9999	Sample Employee First Name 2	Sample Employee Last Name 2	Sample Employee Address	Sample Employee City 2	Sample Employe State 2	99999	0.00	0.00	999-99-9999	Sample Employee First Name 2	Sample Employee Last Name 2	Sample Employee Addres	Sample Employee City 2	Sample Employe State 2	99999	0.00	0.00
6	999-99-9999	Sample Employee First Name 3	Sample Employee Last Name 3	Sample Employee Address	Sample Employee City 3	Sample Employe State 3	99999	0.00	0.00	999-99-9999	Sample Employee First Name 3	Sample Employee Last Name 3	Sample Employee Addres	Sample Employee City 3	Sample Employe State 3	99999	0.00	0.00
7	999-99-9999	Sample Employee First Name 4	Sample Employee Last Name 4	Sample Employee Address	Sample Employee City 4	Sample Employe State 4	99999	0.00	0.00	999-99-9999	Sample Employee First Name 4	Sample Employee Last Name 4	Sample Employee Addres	Sample Employee City 4	Sample Employe State 4	99999	0.00	0.00
8	999-99-9999	Sample Employee First Name 5	Sample Employee Last Name 5	Sample Employee Address	Sample Employee City 5	Sample Employe State 5	99999	0.00	0.00	999-99-9999	Sample Employee First Name 5	Sample Employee Last Name 5	Sample Employee Addres	Sample Employee City 5	Sample Employe State 5	99999	0.00	0.00

Appendix E: 1099-R Layout (Text File)

- These tables detail how the 1099-R File Layout will appear in Web Upload, with the Payer "A" record and Payee "B" records.
- The text file will still contain the same data as specified by the Internal Revenue Service (IRS).
- Records in addition to the Payer "A" and Payee "B" records can be included in the same file.
- 1099-R records submitted through Web Upload must follow the IRS's Publication 1220 file formatting.
- Fields identified as "Filler" list the position and field name as described in Publication 1220.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-R

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	A = Payer Record
2	2 – 5	Payment Year	4	4-digit payment year NOTE: Per Publication 1220, prior year data must be reported with this layout.
3	6 – 11	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	9 = 1099R
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	*Filler*	25	(28 – 45) Amount Codes (46– 51) Blank (52) Foreign Entity Indicator
9	53 – 92	Payer Name	40	Name associated to the Payer FEIN. Left justify and fill with blanks.
10	93 – 213	*Filler*	121	(93 – 132) Second Payer Name Line (133) Transfer Agent Indicator (134 – 173) Payer Shipping Address (174 – 213) Payer City
11	214 – 215	Payer State	2	Two character Postal abbreviation
12	216 – 750	*Filler*	535	(216 – 224) Payer Zip Code (225 – 239) Payer's Phone Number and Extension (240 – 499) Blank (500 – 507) Record Sequence Number (508 – 748) Blank (749 – 750) Blank or CR/LF

PAYEE "B" RECORD – 1099-R

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	B = Payee Record
2	2 – 5	Payment Year	4	4-digit payment year
3	6	*Filler*	1	(6) Corrected Return Indicator
4	7 – 10	Name Control	4	First 4 characters of the Payee Last Name. Left justify and fill with blanks.
5	11	*Filler*	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	9-digit identification number
7	21 – 54	*Filler*	34	(21 – 40) Payer's Account Number for Payee (41 – 44) Payer's Office Code (45 – 54) Blank
8	55 – 66	Payment Amount 1	12	Right justify and zero fill. This is a numeric field.
9	67 – 78	Payment Amount 2	12	Right justify and zero fill. This is a numeric field.
10	79 – 90	Payment Amount 3	12	Right justify and zero fill. This is a numeric field.
11	91 – 102	Payment Amount 4	12	Right justify and zero fill. This is a numeric field.
12	103 – 114	Payment Amount 5	12	Right justify and zero fill. This is a numeric field.
13	115 – 126	Payment Amount 6	12	Right justify and zero fill. This is a numeric field.
14	127 – 138	Payment Amount 7	12	Right justify and zero fill. This is a numeric field.
15	139 – 150	Payment Amount 8	12	Right justify and zero fill. This is a numeric field.
16	151 – 162	Payment Amount 9	12	Right justify and zero fill. This is a numeric field.
17	163 – 174	Payment Amount 10	12	Payment Amount A Right justify and zero fill. This is a numeric field.
18	175 – 186	Payment Amount 11	12	Payment Amount B Right justify and zero fill. This is a numeric field.
19	187 – 198	Payment Amount 12	12	Payment Amount C Right justify and zero fill. This is a numeric field.
20	199 – 210	Payment Amount 13	12	Payment Amount D Right justify and zero fill. This is a numeric field.
21	211 – 222	Payment Amount 14	12	Payment Amount E Right justify and zero fill. This is a numeric field.
22	223 – 234	Payment Amount 15	12	Payment Amount F Right justify and zero fill. This is a numeric field.
23	235 – 246	Payment Amount 16	12	Payment Amount G Right justify and zero fill. This is a numeric field.
24	247-258	Payment Amount 17	12	Payment Amount H Right justify and zero fill. This is a numeric field
25	259-270	Payment Amount 18	12	Payment Amount J Right justify and zero fill. This is a numeric field
26	271-287	Filler	17	271-286 blank 287 Foreign Country Indicator
27	288-327	Payee Name	40	Last Name, First Name and Middle Initial of Payee. Left justify and blank fill.
28	328 – 367	*Filler*	80	328 – 367 (2nd payee name) 366-367 Blank
29	368 – 407	Payee Address	40	Mailing Address. Left justify and blank fill.
30	408 – 447	*Filler*	40	Blank
31	448 – 487	Payee City	40	Left justify and blank fill.
32	488 – 489	Payee State Code	2	2-character U.S. Postal state abbreviations. If foreign address, enter "FF".
33	490 – 498	Payee Zip Code	9	9-digit zip code with the 4-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.
34	499 – 544	*Filler*	46	(499) Blank

				(500 – 507) Record Sequence Number (508 – 544) Blank
35	545	Distribution Code 1	1	Codes: 1 – 9, A, B, D, E – H, J – L, N, P – U or W
36	546	Distribution Code 2	1	If no 2nd Distribution Code, blank fill.
37	547 – 722	*Filler*	176	(547) Taxable Amount Not Determined Indicator (548) IRA/SEP/SIMPLE Indicator (549) Total Distribution Indicator (550 – 551) Percentage of Total Distribution (552 – 555) First Year of Designate Roth Contribution (556) – FATCA Filing Indicator (557 – 662) Blank (663 – 722) Special Data Entries
38	723-734	State Income Tax Withheld	12	Right justify and zero fill. This is a numeric field.
39	735-746	*Filler*	12	(735 – 746) Local Income Tax Withheld
40	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
41	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

Appendix F: 1099-R Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system. The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-R data.

Reminders

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Payer** (Row 3, Columns D – K).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Payer Data	Tax Year, Payer FEIN/TIN and Payer Name	None
Payee Data	Payee FEIN/TIN, Payee Name, Payee Address, Distribution Code 1, Payee VA State Tax Withheld & Payee VA State Income Amount(s)	Distribution Code 2, Payee City, Payee State, & Payee Zip Code

Enter the Payment Year, Payer FEIN or TIN and Payer Name in Row 3.

(1) Entering 1099R data in this Excel file means you are indicating that only Virginia payments/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and TIN fields. Wages and withholding must include the decimal place.

(3) Save this 1099R file to your computer before you Upload and Submit it.

	A	B	C	D	E	F	G	H	I	J	K
1	*Payment Year*	*Payer FEIN or TIN*	*Payer Name*								
2	Payee FEIN or TIN	Payee Name	Payee Address	Payee City	Payee State	Payee Zip Code	Distribution Code 1	Distribution Code 2	Payee VA State Tax Withheld	Gross Distribution	Taxable Amount
3	*2015*	*99-9999999*	*Sample Payer Name*	Do not enter address or wage information for the payer.							
4	999-99-9999	Sample Payee Name 1	Sample Payee Address 1	Sample Payee City 1	Sample Payee State 1	99999			0.00	0.00	0.00
5	999-99-9999	Sample Payee Name 2	Sample Payee Address 2	Sample Payee City 2	Sample Payee State 2	99999			0.00	0.00	0.00
6	999-99-9999	Sample Payee Name 3	Sample Payee Address 3	Sample Payee City 3	Sample Payee State 3	99999			0.00	0.00	0.00
7	999-99-9999	Sample Payee Name 4	Sample Payee Address 4	Sample Payee City 4	Sample Payee State 4	99999			0.00	0.00	0.00
8	999-99-9999	Sample Payee Name 5	Sample Payee Address 5	Sample Payee City 5	Sample Payee State 5	99999			0.00	0.00	0.00
9											
10											
11											

More than five 1099-Rs can be included in the 1099-R Excel file. These five records were created

The City, State, and Zip Code of the **Payee** should be left blank **only** if the information is unknown.

Multiple codes are available for use. The "Distribution Code 1" field must have one of those codes.

Publication 1220 explains the difference in code numbers.

Use decimals in the VA withholding and VA income fields.

Appendix G: 1099-MISC Layout (Text File)

- The tables below detail how the 1099-MISC File Layout will appear in Web Upload, with the Payer "A" record and Payee "B" records. Your file will still contain the same data as specified by the Internal Revenue Service (IRS).
- Records in addition to the Payer "A" and Payee "B" records can be included in the same file.
- 1099-MISC records submitted through Web Upload must follow the IRS's Publication 1220 file formatting.
- Fields identified as "Filler" list the position and field name as described in Publication 1220.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-MISC

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	A = Payer Record
2	2 – 5	Payment Year	4	4-digit payment year. NOTE: Per Publication 1220, prior year data must be reported with this layout.
3	6 – 11	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	A = 1099MISC
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	*Filler*	25	(28 – 45) Amount Codes (46 – 51) Blank (52) Foreign Entity Indicator
9	53 – 92	Payer Name	40	Name associated to the Payer FEIN. Left justify and fill with blanks.
10	93 – 213	*Filler*	121	(93 – 132) Second Payer Name Line (133) Transfer Agent Indicator (134 – 173) Payer Shipping Address (174 – 213) Payer City
11	214 – 215	Payer State	2	Two character Postal state abbreviation
12	216 – 750	*Filler*	535	(216 – 224) Payer Zip Code (225 – 239) Payer's Phone Number and Extension (240 – 499) Blank (500 – 507) Record Sequence Number (508 – 748) Blank (749 – 750) Blank or CR/LF

PAYEE "B" RECORD – 1099-MISC

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	B = Payee Record
2	2 – 5	Payment Year	4	4-digit payment year
3	6	*Filler*	1	(6) Corrected Return Indicator
4	7 – 10	Name Control	4	First 4 characters of the Payee Last Name. Left justify and fill with blanks.
5	11	*Filler*	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	9-digit identification number
7	21 – 54	*Filler*	34	(21 – 40) Payer's Account Number for Payee (41 – 44) Payer's Office Code (45 – 54) Blank
8	55 – 66	Payment Amount 1	12	Right justify and zero fill. This is a numeric field.
9	67 – 78	Payment Amount 2	12	Right justify and zero fill. This is a numeric field.
10	79 – 90	Payment Amount 3	12	Right justify and zero fill. This is a numeric field.
11	91 – 102	Payment Amount 4	12	Right justify and zero fill. This is a numeric field.
12	103 – 114	Payment Amount 5	12	Right justify and zero fill. This is a numeric field.
13	115 – 126	Payment Amount 6	12	Right justify and zero fill. This is a numeric field.
14	127 – 138	Payment Amount 7	12	Right justify and zero fill. This is a numeric field.
15	139 – 150	Payment Amount 8	12	Right justify and zero fill. This is a numeric field.
16	151 – 162	Payment Amount 9	12	Right justify and zero fill. This is a numeric field.
17	163 – 174	Payment Amount 10	12	Payment Amount A Right justify and zero fill. This is a numeric field.
18	175 – 186	Payment Amount 11	12	Payment Amount B Right justify and zero fill. This is a numeric field.
19	187 – 198	Payment Amount 12	12	Payment Amount C Right justify and zero fill. This is a numeric field.
20	199 – 210	Payment Amount 13	12	Payment Amount D Right justify and zero fill. This is a numeric field.
21	211 – 222	Payment Amount 14	12	Payment Amount E Right justify and zero fill. This is a numeric field.
22	223 – 234	Payment Amount 15	12	Payment Amount F Right justify and zero fill. This is a numeric field.
23	235 – 246	Payment Amount 16	12	Payment Amount G Right justify and zero fill. This is a numeric field.
24	247-258	Payment Amount 17	12	Payment Amount H Right justify and zero fill. This is a numeric field
25	259-270	Payment Amount 18	12	Payment Amount J Right justify and zero fill. This is a numeric field
26	271-287	*Filler*	17	(271-286) Blank (287) Foreign Country Indicator
27	288-327	Payee Name	40	Last Name, First Name and Middle Initial of Payee. Left justify and blank fill.
28	328-367	*Filler*	80	(328 – 367) Second Payee Name Line (368 – 367) Blank
29	368 – 407	Payee Address	40	Mailing Address. Left justify and blank fill.
30	408 – 447	*Filler*	40	Blank
31	448 – 487	Payee City	40	Left justify and blank fill.
32	488 – 489	Payee State Code	2	Two character U.S. Postal state abbreviations. If foreign address, enter "FF".
33	490 – 498	Payee Zip Code	9	9-digit zip code with the 4-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.

34	499 – 722	*Filler*	223	(499) Blank (500 – 507) Record Sequence Number (508 – 543) Blank (544) Second TIN Notice (545 – 546) Blank (547) Direct Sales Indicator (548) FATCA indicator (549 – 662) Blank (663 – 722) Special Data Entries
35	723 – 734	State Income Tax Withheld	12	(723 – 734) State Income Tax Withheld
36	735 – 746	*Filler*	12	(735 – 746) Local Income Tax Withheld
37	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
38	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

Appendix H: 1099-MISC Layout (Spreadsheet)

- This screenshot is of the Sample File that can only be accessed after signing into the Web Upload system. The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-MISC data.

Reminders

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Payer** (Row 3, Columns D – S).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Record Type	Required Fields	Optional Fields
Payer Data	Tax Year, Payer FEIN/TIN and Payer Name	None
Payee Data	Payee FEIN/TIN, Payee Name, Payee Address, Payee VA State Tax Withheld & Payee VA State Income Amount(s)	Payee City, Payee State, & Payee Zip Code

Enter the Payment Year, Payer FEIN or TIN and Payer Name in Row 3.

(1) Entering 1099MISC data in this Excel file means you are indicating that only Virginia payments/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and TIN fields. Wages and withholding must include the decimal place.

(3) Save this 1099MISC file to your computer before you Upload and Submit it.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	*Payment Year*	*Payer FEIN or TIN*	*Payer Name*																
2	Payee FEIN or TIN	Payee Name	Payee Address	Payee City	Payee State	Payee Zip Code	Payee VA State Tax Withheld	Rents	Royalties	Other Income	Fishing Boat Proceeds	Medical and Health Care Payments	Nonemployee Compensation	Substitute Payments in lieu of Dividends/Interest	Crop Insurance Proceeds	Excess Golden Parachute Payment	Gross Proceeds Pd. to Attorney for Legal Services	Section 409A Deferrals	Section 409A Income
3	*2015*	*99-9999999*	*Sample Payer Name*	Do not enter address or wage information for the payer.															
4	999-99-9999	Sample Payee Name 1	Sample Payee Address 1	Sample Payee City 1	Sample Payee State 1	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	999-99-9999	Sample Payee Name 2	Sample Payee Address 2	Sample Payee City 2	Sample Payee State 2	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	999-99-9999	Sample Payee Name 3	Sample Payee Address 3	Sample Payee City 3	Sample Payee State 3	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	999-99-9999	Sample Payee Name 4	Sample Payee Address 4	Sample Payee City 4	Sample Payee State 4	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	999-99-9999	Sample Payee Name 5	Sample Payee Address 5	Sample Payee City 5	Sample Payee State 5	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9																			
10																			
11																			
12																			

More than 5 1099-MISCs can be included in the 1099-MISC Excel file. These 5 records were created for the sample.

The City, State, and Zip Code of the **Payee** should be left blank **only** if the information is

Use decimals in the VA withholding and VA income fields.

Appendix I: 1099-NEC Layout (Text File)

- The tables below detail how the 1099-NEC File Layout will appear in Web Upload, with the Payer "A" record and Payee "B" records. Your file will still contain the same data as specified by the Internal Revenue Service (IRS).
- Records in addition to the Payer "A" and Payee "B" records can be included in the same file.
- 1099-MISC records submitted through Web Upload must follow the IRS's Publication 1220 file formatting.
- Fields identified as "Filler" list the position and field name as described in Publication 1220.
- In the Payee "B" Record, 51 must be in spaces 747-748 to indicate the data is for Virginia. If your file does not contain "51" in spaces 747 -748, you will be required to indicate all records on the file are Virginia records.

PAYER "A" RECORD – 1099-NEC

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	A = Payer Record
2	2 – 5	Payment Year	4	4-digit payment year. NOTE: Per Publication 1220, prior year data must be reported with this layout.
3	6 – 11	*Filler*	6	(6) Combined Federal/State Filer (7 – 11) Blank
4	12 – 20	Payer FEIN	9	Federal Identification Number
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26	Return Type 1	1	NE = 1099NEC
7	27	Return Type 2	1	Left justify and blank fill.
8	28 – 52	*Filler*	25	(28 – 47) Amount Codes (48 – 51) Blank (52) Foreign Entity Indicator
9	53 – 92	Payer Name	40	Name associated to the Payer FEIN. Left justify and fill with blanks.
10	93 – 213	*Filler*	121	(93 – 132) Second Payer Name Line (133) Transfer Agent Indicator (134 – 173) Payer Shipping Address (174 – 213) Payer City
11	214 – 215	Payer State	2	2-character Postal state abbreviation
12	216 – 750	*Filler*	535	(216 – 224) Payer Zip Code (225 – 239) Payer's Phone Number and Extension (240 – 499) Blank (500 – 507) Record Sequence Number (508 – 748) Blank (749 – 750) Blank or CR/LF

PAYEE "B" RECORD – 1099-NEC

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	B = Payee Record
2	2 – 5	Payment Year	4	4-digit payment year
3	6	*Filler*	1	(6) Corrected Return Indicator
4	7 – 10	Name Control	4	First 4 characters of the Payee Last Name. Left justify and fill with blanks.
5	11	*Filler*	1	(11) Type of TIN
6	12 – 20	Payee FEIN or TIN	9	9-digit identification number
7	21 – 54	*Filler*	34	(21 – 40) Payer's Account Number for Payee (41 – 44) Payer's Office Code (45 – 54) Blank
8	55 – 66	Payment Amount 1	12	Right justify and zero fill. This is a numeric field.
9	67 – 78	Payment Amount 2	12	Right justify and zero fill. This is a numeric field.
10	79 – 90	Payment Amount 3	12	Right justify and zero fill. This is a numeric field.
11	91 – 102	Payment Amount 4	12	Right justify and zero fill. This is a numeric field.
12	103 – 114	Payment Amount 5	12	Right justify and zero fill. This is a numeric field.
13	115 – 126	Payment Amount 6	12	Right justify and zero fill. This is a numeric field.
14	127 – 138	Payment Amount 7	12	Right justify and zero fill. This is a numeric field.
15	139 – 150	Payment Amount 8	12	Right justify and zero fill. This is a numeric field.
16	151 – 162	Payment Amount 9	12	Right justify and zero fill. This is a numeric field.
17	163 – 174	Payment Amount 10	12	Payment Amount A Right justify and zero fill. This is a numeric field.
18	175 – 186	Payment Amount 11	12	Payment Amount B Right justify and zero fill. This is a numeric field.
19	187 – 198	Payment Amount 12	12	Payment Amount C Right justify and zero fill. This is a numeric field.
20	199 – 210	Payment Amount 13	12	Payment Amount D Right justify and zero fill. This is a numeric field.
21	211 – 222	Payment Amount 14	12	Payment Amount E Right justify and zero fill. This is a numeric field.
22	223 – 234	Payment Amount 15	12	Payment Amount F Right justify and zero fill. This is a numeric field.
23	235 – 246	Payment Amount 16	12	Payment Amount G Right justify and zero fill. This is a numeric field.
24	247 -258	Payment Amount 17	12	Payment Amount H Right justify and zero fill. This is a numeric field.
25	259-270	Payment Amount 18	12	Payment Amount J Right justify and zero fill. This is a numeric field
26	271-287	Blank	17	Blank (271-286) 287 foreign Country Indicator
27	288-327	Payee Name	40	Last Name, First Name, and Middle Initial of Payee. Left justify and blank fill.
28	328 – 367	*Filler*	80	(328 – 367) Second Payee Name Line
29	368 – 407	Payee Address	40	Mailing Address. Left justify and blank fill.
30	408 – 447	*Filler*	40	Blank
31	448 – 487	Payee City	40	Left justify and blank fill.
32	488 – 489	Payee State Code	2	Two character U.S. Postal state abbreviations. If foreign address, enter "FF".
33	490 – 498	Payee Zip Code	9	9-digit zip code with the 4-digit extension. Left justify. Fill with blanks if extension unknown. If foreign address, alpha characters may be entered as applicable.

34	499 – 722	*Filler*	223	(499) Blank (500 – 507) Record Sequence Number (508 – 543) Blank (544) Second TIN Notice (545 – 546) Blank (547) Direct Sales Indicator (548 – 722) Blank
35	723 – 734	State Income Tax Withheld	12	(723 – 734) State Income Tax Withheld
36	735 – 746	*Filler*	12	(735 – 746) Local Income Tax Withheld
37	747 – 748	State Code	2	(747 – 748) Combined Federal/State Code (51 = Virginia)
38	749 – 750	*Filler*	2	(749 – 750) Blank or CR/LF

Appendix J: 1099-NEC Layout (Spreadsheet)

- This screenshot is of the Sample File that you can only access after signing into the Web Upload system. The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-NEC data.

Reminders

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Payer** (Row 3, Columns D – S).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Enter the Payment Year, Payer FEIN or TIN and Payer Name in Row 3.

(1) Entering 1099NEC data in this Excel file means you are indicating that only Virginia payments/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and TIN fields. Wages and withholding must include the decimal place.

(3) Save this 1099NEC file to your computer before you Upload and Submit it.

Payment Year	*Payer FEIN or TIN*	*Payer Name*					
Payee FEIN or TIN	**Payee Name**	**Payee Address**	**Payee City**	**Payee State**	**Payee Zip Code**	**Payee VA State Tax Withheld**	**Non-Employee Compensation**
2020	*99-9999999*		Do not enter address or wage information for the payer.				
999-99-9999	Sample Payee Name 1	Sample Payee Address 1	Sample Payee City 1	Sample Payee State 1	99999	0.00	0.00
999-99-9999	Sample Payee Name 2	Sample Payee Address 2	Sample Payee City 2	Sample Payee State 2	99999	0.00	0.00
999-99-9999	Sample Payee Name 3	Sample Payee Address 3	Sample Payee City 3	Sample Payee State 3	99999	0.00	0.00
999-99-9999	Sample Payee Name 4	Sample Payee Address 4	Sample Payee City 4	Sample Payee State 4	99999	0.00	0.00
999-99-9999	Sample Payee Name 5	Sample Payee Address 5	Sample Payee City 5	Sample Payee State 5	99999	0.00	0.00

More than five 1099-NEC's can be included in the 1099-NEC file. These five were created for the sample.

Use decimals in the Non-employee compensation and the Withholding field.

Appendix K: 1099-K Layout (Text File)

- These tables detail how the 1099-K File Layout will appear in Web Upload, with the Payer "A" record and Payee "B" records.
- The text file will still contain the same data as specified by the Internal Revenue Service (IRS).
- Records in addition to the Payer "A" and Payee "B" records can be included in the same file.
- 1099-K records submitted through Web Upload must follow the IRS's Publication 1220 file formatting.
- Fields identified as "Filler" list the position and field name as described in Publication 1220.
- In the Payee "B" Record, VA must be in spaces 488-489 to indicate the data is for Virginia.
- If your file does not contain "VA", "VA," "VA" or "va" in positions 214 - 215 of the Payer A record or have state code 51 in positions 747 - 748 of the Payee B record, an error message will display indicating that there are no Virginia records on the file.

PAYER "A" RECORD – 1099-K

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	A = Payer Record
2	2 – 5	Payment Year	4	4-digit payment year. NOTE: Per Publication 1220, prior year data can be reported with this layout.
3	6	*Filler*	1	Combined Federal/State Filing Program
3	7 – 11	*Filler*	5	Blank
4	12 – 20	Payer FEIN or TIN	9	Federal Identification Number or TIN
5	21 – 25	*Filler*	5	(21 – 24) Payer Control Name (25) Last Filing Indicator
6	26-27	Return Type 1	2	MC = 1099K
7	28 – 51	*Filler*	25	(28 – 45) Amount Codes (46– 51) Blank
8	52	Foreign Entity Indicator	1	Foreign Entity Indicator
9	53 – 92	Payer Name	40	Name associated to the Payer FEIN. Left justify and fill with blanks.
10	93 – 133	*Filler*	44	(93 – 132) Second Payer Name Line (133) Transfer Agent Indicator
11	134-173	Payer Shipping Address	40	Payer Shipping Address
12	174-213	Payer City	40	Payer City
13	214 – 215	Payer State	2	2-character Postal abbreviation
14	216-224	Payer ZIP Code	9	Payer ZIP Code
15	225 – 750	*Filler*	525	(225 – 239) Payer's Phone Number and Extension (240 – 499) Blank (500 – 507) Record Sequence Number (508 – 748) Blank (749 – 750) Blank or CR/LF

PAYEE "B" RECORD – 1099-K

Web Upload File Layout Position	Position	Web Upload Field Name	Length	Specifications
1	1	Record Type	1	B = Payee Record
2	2 – 5	Payment Year	4	4-digit payment year
3	6	*Filler*	1	(6) Corrected Return Indicator – Enter G, C, or Blank (no changes)
4	7 – 10	Name Control	4	First 4 characters of the Payee Last Name. Left justify and fill with blanks.
5	11	Type of TIN	1	(11) Type of TIN- optional; pass if available
6	12 – 20	Payee FEIN or TIN	9	9-digit identification number
7	21-40	Payer's Account Number for Payee	20	Payer's account number for Payee
8	41 – 54	*Filler*	14	(41 – 44) Payer's Office Code (45 – 54) Blank
9	55 – 66	Payment Amount 1	12	Right justify and zero fill. This is a numeric field.
10	67 – 78	Payment Amount 2	12	Right justify and zero fill. This is a numeric field.
11	79 – 90	Payment Amount 3	12	Right justify and zero fill. This is a numeric field.
12	91 – 102	Payment Amount 4	12	Right justify and zero fill. This is a numeric field.
13	103 – 114	Payment Amount 5	12	Right justify and zero fill. This is a numeric field.
14	115 – 126	Payment Amount 6	12	Right justify and zero fill. This is a numeric field.
15	127 – 138	Payment Amount 7	12	Right justify and zero fill. This is a numeric field.
16	139 – 150	Payment Amount 8	12	Right justify and zero fill. This is a numeric field.
17	151 – 162	Payment Amount 9	12	Right justify and zero fill. This is a numeric field.
18	163 – 174	Payment Amount 10	12	Payment Amount A Right justify and zero fill. This is a numeric field.
19	175 – 186	Payment Amount 11	12	Payment Amount B Right justify and zero fill. This is a numeric field.
20	187 – 198	Payment Amount 12	12	Payment Amount C Right justify and zero fill. This is a numeric field.
21	199 – 210	Payment Amount 13	12	Payment Amount D Right justify and zero fill. This is a numeric field.
22	211 – 222	Payment Amount 14	12	Payment Amount E Right justify and zero fill. This is a numeric field.
23	223 – 234	Payment Amount 15	12	Payment Amount F Right justify and zero fill. This is a numeric field.
24	235 – 246	Payment Amount 16	12	Payment Amount G Right justify and zero fill. This is a numeric field.
25	247-258	Payment Amount 17	12	Payment Amount H Right justify and zero fill. This is a numeric field.
26	259-270	Payment Amount 18	12	Payment Amount I Right justify and zero fill. This is a numeric field.
27	271-286	Filler	16	Blank
28	287	Foreign Country Indicator	2	Foreign Country Indicator
29	288 – 327	Payee Name	40	

Appendix L: 1099-K Layout (Spreadsheet)

- This screenshot is of the Sample File that you can only access after signing into the Web Upload system. NOTE: The notes were added to the screenshot for clarification of details.
- The "**Sending W-2s or 1099s to TAX**" section in Web Upload's Homepage has the File Layout and Sample.
- You may save the Excel Sample File to your computer and **replace** the sample information with the Payer data and the Payee 1099-K data.

Reminders

- Do not change the field names in Rows 1 and 2.
- Do not enter address information for the **Payer** (Row 3, Columns H – Y).
- Key the Payer data in Row 3 and then key the Payee data beginning in Row 4.

Enter the Payment Year, Payer FEIN or TIN and Payer Name and Address in Row 3.

(1) Entering 1099K data in this Excel file means you are indicating that only Virginia payments/withholding will be Uploaded and Submitted.

(2) Dashes are allowed but not required in the FEIN and TIN fields. Payments and withholding must include the decimal place.

(3) Save this 1099K file to your computer before you Upload and Submit it.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	*Payment Year*	*Payer FEIN or TIN*	*Payer Name*	*Payer Address*	*Payer City*	*Payer State*	*Payer Zip Code*																		
2	Payee FEIN or TIN	Payee Name	Payee Address	Payee City	Payee State	Payee Zip Code	Payee VA State Tax Withheld	Gross amount of payment Transactions	Card Not Present Transactions	Federal Income Tax Withheld	January Payments	February Payments	March Payments	April Payments	May Payments	June Payments	July Payments	August Payments	September Payments	October Payments	November Payments	December Payments	Account Number	Merchant Category Code	Number of Payment Transactions
3	*2020*	*99-9999999*	*Sample Payer Name*	*Sample Payer Address*	*Sample Payer City*	*VA*	*99999*	Do not enter wage information for the payer.																	
4	999-99-9999	Sample Payee Name 1	Sample Payee Address 1	Sample Payee City 1	VA	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sample Account Number	0000	0
5	999-99-9999	Sample Payee Name 2	Sample Payee Address 2	Sample Payee City 2	VA	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sample Account Number	0000	0
6	999-99-9999	Sample Payee Name 3	Sample Payee Address 3	Sample Payee City 3	VA	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sample Account Number	0000	0
7	999-99-9999	Sample Payee Name 4	Sample Payee Address 4	Sample Payee City 4	VA	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sample Account Number	0000	0
8	999-99-9999	Sample Payee Name 5	Sample Payee Address 5	Sample Payee City 5	VA	99999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sample Account Number	0000	0