Read this first

We recommend using the **Find** feature in your PDF reader to quickly find the answers you're looking for. Hold down **CTRL-F** on your keyboard (**Command-F** on a Mac), and you'll see a pop-up labeled "Find." Type any word into the search bar and press **Enter** (or **Return**) on your keyboard. You can scroll through all appearances of that keyword in the document by clicking the **Previous** or **Next** buttons.

If you can't find what you're looking for in this document, please contact us:

Email: iwire.dor@oregon.gov
Phone: 503-945-8127

Background information

Oregon now requires that **all** employers submit W-2 and 1099 information electronically with the Oregon Department of Revenue. There are currently three submission options available in the Income and Wage Information Return e-Services system (iWire) through Revenue Online.

The first option is to use the bulk upload method used by the federal government. "Bulk uploads" are specially formatted text files generated by specialized software or computer programming. The federal specifications for W-2s are in the Social Security Administration's Specifications for Filing Forms W-2 (EFW2). The specifications for 1099s are in IRS Publication 1220.

The second option is to manually enter the information into iWire for each W-2 or 1099. The system asks for basic identifying information for the business and then offers an interface that looks very similar to the paper forms.

The final option is to import your information into our spreadsheet template and then upload the spreadsheet to iWire.

1. What is iWire?
iWire is the Oregon Department of Revenue's electronic W-2 and 1099 filing system. Businesses are required to file their W-2s and 1099s with us under ORS 316.202 and ORS 314.360.

2. What's the point of this requirement?
Information return matching is one of the most powerful tools that tax agencies have to prevent refund fraud. If employers file W-2s on behalf of their employees, their employees are better protected from identity thieves filing a tax return on their behalf and claiming a refund. If the information on the return doesn't match what was reported through iWire, we won't issue the requested refund, which keeps tax dollars out of the hands of fraudsters.

3. Is this something new?
No. We've been phasing in this filing requirement over the past several years, starting in 2009. We've also been assessing penalties for non-filing or late filing since 2014.

4. I'm required to file W-2s and 1099s with the federal government. Why do I need to send them to Oregon, too? Can't the IRS just share the information with you?
Oregon doesn't receive W-2 and 1099 information from the federal government until well after the personal income tax filing season ends. Without receiving this information early in the filing season, we can't verify the information provided on personal income tax returns to protect taxpayers and state tax dollars from refund fraud.

5. Are there penalties for nonfilers or late filing?
Yes. The chart below describes what the penalties would be based on a given number of records that were not filed:

Number of Records	"Unknowingly"	"Knowingly"
1	$50	$250
10	$500	$2,500
30	$1,500	$7,500
60	$2,500	$15,000
100	$2,500	$25,000
Maximum	$2,500	$25,000

Additional information on these penalties is available on our [website](). If you have problems submitting your records, contact us right away for assistance. It may take a little longer for us to respond during peak times of year, but we will assist anyone making a good faith effort to get their files submitted by the deadline before any penalties are assessed.

6. As a small business with few employees, the federal government doesn't require me to file W-2s electronically. Does Oregon still expect me to submit them?
Yes. **All** employers in Oregon are required to submit **all** information returns electronically.

7. If I complete my filing electronically, do I need to submit paper forms just to make sure you received my information?
No. We only accept electronic filings.

8. I use OTTER for e-filing the OQ/132. Can W-2s be e-filed through OTTER also?
No. OTTER is only for the OQ/132 filing process.

9. Which 1099 information returns are required to be filed with Oregon?
Oregon requires electronic filing of forms 1099-Misc, 1099-G, 1099-R, and W-2G.

10. I only issued a couple of 1099s. Do I have to file them electronically or can I mail them?
Beginning with tax year 2017 (the 2018 filing season), all 1099s will need to be filed with us electronically.

11. Will you work with me to ensure my information is submitted correctly and on time?
Yes. If you don't find the answer you are looking for in this document or on our website, please email iwire.dor@oregon.gov or call us at 503-945-8127. Wait times increase as we get closer to the filing deadline, but we'll respond to and assist anyone making a good faith effort to get their files submitted by the deadline before any penalties are assessed.

12. What is the deadline for filing the W-2 and 1099 information?
We follow the federal deadlines for W-2 and 1099 submissions. The deadline for filing W-2s and forms 1099-MISC with information in Box 7 (nonemployee compensation) is January 31. All other forms 1099 (1099-R, 1099-G, W-2G) are due on March 31.

13. What is the due date for the annual reconciliation form (Form WR)?
Form WR is due on or before January 31. The WR is a separate requirement from the W-2 and 1099 submissions. Businesses must file their WR online beginning with tax year 2018 (due January 31, 2019).

14. What if I can't file by the deadline? Are extensions available?
Yes. We may grant an extension request of up to 30 days if you can show a hardship that prevented you from filing timely. To be considered for an extension, please email the following information to iwire.dor@oregon.gov:

1. Your business name, address, phone number, and BIN.
2. Reason you need an extension.
3. Date by which you intend to file the W-2s or 1099s.
4. Number of W-2s or 1099s you'll be filing, broken down by BIN number if you're filing for more than one business.

You will receive a response with our determination on your extension request.

15. What if I have a hardship and can't file electronically?
For 2018, we're adopting a temporary modification of its administrative rule OAR 150-316-0359 to provide for hardship waivers under limited circumstances. We'll evaluate the 2018 filing season and determine a future course of action with respect to hardship waivers. With that said, we strongly urge businesses to file electronically, even if you need an extension to resolve any technical issues that are preventing you from filing. Electronic filing of W-2s is a major ally in our fight against refund fraud.

Starting a submission

16. Can I submit my reports on magnetic media?
No. We only accept submissions electronically through iWire.

17. On that first page, are you looking for information about my company or about the company that we are submitting for?
The iWire system accepts submissions from third-party firms that are filing information returns on behalf of a client. If this represents your situation, we need information about *both* the submitting company *and* the employer or issuer of the W-2 or 1099. Therefore, on that first page, please include information about your company if it is different from the employer.

18. How do I sign up to file electronically?
The best way to submit iWire information is with a Revenue Online account. A logged-in Revenue Online user can populate some of the fields automatically by looking at previous years' submissions and can send files that aren't being accepted to us for review.

If you don't have a Revenue Online account, you can use our nonlogged-in option. Just go to our Revenue Online page and click **File W-2s and 1099s using iWire**.

19. I can't access my Revenue Online account. What am I doing wrong?
If you tried the password reset option and didn't get a response from our system, you most likely don't have an account set up yet or you may not have a login. To use our nonlogged-in option:

- Go to Revenue Online.
- Select **File W-2s and 1099s using iWire**.

You can also can set up your Revenue Online account and file from there.

20. Is there a way to upload or e-file the annual withholding reconciliation form (Form WR)?
Beginning with tax year 2019, the WR must be filed electronically. You need to be logged in to your Revenue Online account to submit this form.

21. Can I save my work and come back to it later?
Yes! Just click **Save and Finish Later** at the bottom of the page.

If you're a nonlogged-in user, the system will issue you a "request code" once you enter your email address. To recover your submission file, go to Revenue Online and click "Look up request code." The system will prompt you for your email address and the request code.

If you're a logged-in Revenue Online user, you can retrieve your file by logging into Revenue Online and going to the Activity Center.

22. When a W-2 file is electronically submitted to the state of Oregon, is there a confirmation number issued back to the submitter indicating that the file has been received and is being processed?
You should get two emails from our system. The first should come immediately after you complete your submission. The second will come after our system processes your submission. Processing usually occurs in the evening following the submission, but it could take a day or two to process your submission based on user volume.

Nonlogged-in users will get a six-character "request code" from our system. Logged-in users will get a 10-digit confirmation number. Please retain those numbers for future reference.

23. Can I close my browser before I receive confirmation?
Yes. A confirmation email will be sent to you at the email address you provided on the initial submission screen.

24. Will the W-2 file be validated before it is accepted or rejected?
The system validates your information as you submit it. If there are issues that we detect after processing your submission, we will contact you directly using the information you provided on the submitter information page.

25. I completed my submission a few days ago and still haven't received an email from your system. What's going on?
If you haven't received any correspondence from our system, there may be an issue. You should get two separate emails from us. The first should come almost instantly, and the second takes more time. We recommend checking your email account's spam filter or junk folder to see if our message got sent there.

26. We are a third-party CPA firm and file for many clients. How should we file our clients' records in the new iWire system?

As a third party, you should file all iWire submissions through your own account. If you are manually entering the information through your own account, check the box labeled **Payer different from submitter**. You can also use the nonlogged-in option to file for your clients.

27. My computer returned a certificate error. Why am I receiving this error? Isn't your site secure?
This is actually an issue with individual users' computers. Depending on when and how a user downloaded Internet Explorer, they may not have received all of the root security certificates that allow their browser to make a secure connection to our website. Following the steps outlined in the article below will download the latest root certificates and resolve the issue. This also affects the Google Chrome browser as it uses the same certificate store. Firefox has its own store and didn't seem to be affected.

When you install any browser (regardless of make, model, or platform), it comes with a default collection of trusted root security certificates. These correspond to site level certificates purchased by websites (for example, the DOR SSL certificate was purchased from Entrust).

When you visit an SSL-encrypted website, the browser looks at its root certificate store to find a match for the certificate being presented on that website. If it finds one, it creates a secured connection and presents the user with confirmation (the lock icon) that the connection is secure. When it doesn't find a match, it informs the user that the site may not be secure as it can't verify the site's identity based on certificates installed on that user's computer. That's what's happening on our site occasionally. Visit http://support.microsoft.com/kb/931125 and download the rootsupd.exe package. That should resolve the issue.

28. When can you start accepting iWire data for the current tax year? My business closed and I want to get this requirement over with.
We open the system for submission on July 1. You can submit information for the current tax year at any time after July 1. Just be sure to select the correct tax year when making your submission. The system will always default to the previous calendar year.

Using the manual entry or spreadsheet import options

29. I'm entering my BIN and the system keeps telling me it is incorrect, but I know it is correct. What's the problem?

Our new system uses a full nine-digit identifier. If you left fill your BIN with zeros, it will work fine. Example: If your BIN is 1234567-8, it should be entered as 01234567-8.

30. I'm getting an error because my state wages don't match my federal wages.

You're most likely getting this error because you haven't entered all of the state information from the bottom portion of the Form W-2. You must enter the wages earned in each state. The sum of the entries in Box 16 should equal the number in Box 1. Once it does, the error message will go away.

In *rare* cases, the sum of wages in Box 16 will not equal the wages in Box 1. In those cases, please put a brief explanation of the discrepancy in the spot designated as Box 14.

31. I'm trying to manually enter W-2s but am unable to enter any information. I clicked "add/delete," but there's nowhere for me to enter the data.

When you click **Add/Delete/Edit W-2s**, it pops up another summary screen. To add a W-2, click the blue tab that says **Add W-2** in the top right corner.

32. I'm trying to manually enter records, but I can't type in the number of records in the listed box. What do I do?

Click the **Add/Delete/Edit** button for the records you're trying to enter. The listed box is a count of the records you've entered and is not a field for entry.

33. I'm filing 1099s and I don't know my "Employer Type" or "Employment Code." What should I enter there?

If you don't have answers for this because you don't report payroll with the IRS, then the "Employer Type" is almost always "None Apply." For "Employment Code," please select "Regular (All others, Form 941)" if you don't know what it should be.

34. How do I use your spreadsheet?

You'll need to download our spreadsheet template from our website. It is on the main iWire page with the header "Resources" in the right column.

That workbook has five separate sheets: an instructions sheet and then sheets named "Form W-2," "W-2 State Wages," "Form 1099-MISC," and "Form 1099-R."

If you're submitting W-2s, you'll need to fill out both the Form W-2 sheet and the W-2 state wages sheet. The Form W-2 sheet will include most of the federal information from the W-2, and the W-2 state wages sheet includes information. Our system links the two using Social Security numbers.

If you're submitting Forms 1099-MISC and/or Forms 1099-R, you can just fill out those sheets individually.

Enter the information required by each column, save the sheet, and then select the **Import** button on the page where you would enter forms within iWire. The button should be at the bottom right of the window. If the button does not appear immediately, you can "retrieve" it by clicking on the **Add/Delete/Edit W-2s** button and then immediately clicking **Cancel**.

The spreadsheet import function will import your records into the manual entry system. You can then edit those forms within the manual entry system as if you had entered all of the forms manually. If after importing the spreadsheet you see red text that says "Errors exist" next to the **Add/Delete/Edit** button, please click the appropriate **Add/Delete/Edit** button. You will have the opportunity to click a link that says **Show Errors** in the window that appears. That link will identify the records that are at issue. Click on those records to edit them, and you can modify the errors right on the screen. You can also choose to modify the errors within the spreadsheet, save the spreadsheet, and import it again.

A few helpful tips:

- When submitting a spreadsheet, please be sure to include your information beginning in the third row of the sheet. The first two rows will be ignored.
- You can only include information from a single employer in one workbook.
- Please do not delete unused worksheets from the template. The system requires that all of the sheets are present before it will import the records.

35. I'm trying to upload an Excel spreadsheet, but it's not working. What am I doing wrong?

There are two possibilities:

1. On the **Filing Options** screen, you selected **Upload bulk submissions** instead of **Manually enter information from individual forms or import a spreadsheet from a template**. Please select the second option and then press the **Import** button.
2. You didn't use our spreadsheet template. Our template is available in the "Resources" tab on the iWire webpage.

Submitting a Bulk Text File

36. Does Oregon follow SSA specifications for W-2s?
Oregon follows the specifications for SSA with special rules for the state records (the "RS" and "RV" records). These specifications are listed on our website and differ in some ways from the federal specifications.

37. Does Oregon follow IRS specifications for 1099s and W-2Gs?
Oregon follows the specifications spelled out in IRS publication 1220, with special rules for the state record (the "B" records). These specifications are listed on our website and differ in some ways from the federal specifications.

38. What rules should I follow for rounding dollars and cents?
All money fields follow SSA record specification rules:
- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: $59.60 = 00000005960; $54.00 = 000000005400).
- Don't round to the nearest dollar (example: $5,500.99 = 00000550099, not 00000005500).
- Right justify numerical values and zero fill to the left.
- **Any** money field that has no amount to be reported must be filled with zeros, not blanks.

39. Will you also be following the SSA definitions for the data sent in the fields (for example, name and SSN) of a W-2 file?
Yes. The RA, RE, RW, RT, and RF remain unchanged from the SSA file specifications. The RS and RV records are modified for state purposes.

40. What are considered as "valid" ASCII characters by the verification/validation logic within the iWire system? Are 0-127 on the ASCII Standard Table acceptable? What about 128-255?
Alphanumeric a-z and 0-9 characters will all be accepted. Certain non-alphanumeric characters, such as @, #, and _, will also be accepted. The best guidance here would be to avoid any non-alphanumeric characters other than the ones you might find in an e-mail address. In particular, the system has difficulties with characters that include diacritics or accent marks. If the report in question is for an individual named Raymond Poincaré, please enter it as Raymond Poincare. The system will not accept ç, é, è, ñ, etc.

41. If I don't have the employee's date of hire and/or date of separation, should I leave the field blank or enter zeros?
You can leave this field blank. If you do have information on the date of hire and/or date of separation, please be sure to format it as YYYYMMDD, rather than MMDDYYYY, as required by the federal EFW2 specifications.

42. Will the "Terminating Business" indicator on the "RE" record of a W-2 submission be recognized/utilized by the iWire system?
Yes.

43. Will the "Third-Party Sick Pay" indicator on the "RE" record of a W-2 submission be recognized/utilized by the iWire system?
Yes.

44. An employer has employees in three different states earning wages. There are individual RS records for each employee for each state submitted in the W-2 electronic file. How do I handle the RV record?
Any records with something other than state code 41 in character positions 274-275 (the state code for Oregon) should not be included in the totals generated by the RV record. The RV record should *only* include the totals from the Oregon W-2s.

45. Does the file need to have a carriage return/line feed at the end of each record, or would this be optional?
We prefer files with record delimiters. If our system identifies any errors, this will make it easier for you to identify which record has the error. Our system informs you of the line on which the error occurs. If your file does not have line breaks, that information is less useful for you.

If record delimiters are used (CR - Carriage Return followed by LF -Line Feed), they must follow character position 512 of each record. This requirement is optional for the RF record. If you use record delimiters in your file, the following requirements apply:
- Each record must be followed immediately by a single record delimiter.
- Each record delimiter must consist of a carriage-return/line feed (CR/LF) placed immediately following 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.
- Don't place a record delimiter before the first record of the file.
- Don't place record delimiters after a field within a record.

Sometimes the system has difficulty translating carriage returns and line feeds into characters and will return an error that indicates that the lines were not the required character length. Usually this can be addressed by adding one or two spaces to the end of each line.

46. I have an employee who had withholding in multiple states. How do I address this?
Include a separate RS record for each state underneath the RW record for the individual.

47. What should I do to correct my file that could not be processed?
Review and correct the errors in your rejected file and resubmit the file. The following are some of the most common errors for W-2s:

- One or more of the records is not the required 512 characters.
- The file is missing the RV or RF record.
- The file contains invalid characters (blanks instead of "0"s or alpha characters in numeric fields, etc.)
- The Oregon specifications for the RS and RV files were not used.
- Each employee did not have an "RS" and "RW" record.
- Punctuation was included in the name address, telephone number, or numeric fields.

The following are some of the most common errors for 1099s:

- One or more of the records is not the required 750 characters.
- The file contains invalid characters (blanks instead of "0"s or alpha characters in numeric fields, etc.)
- The Oregon-specific information in the "special data entry" fields on the B-records was excluded.
- Punctuation was included in the name address, telephone number, or numeric fields.

48. I've received an error that says there was a problem parsing an XML file. I did not receive a confirmation number either. What do I do?
This error might occur if you are using an invalid XML character in the submission form. This is most common when the company name includes an ampersand (e.g., Smith & Jones).

49. Will failing the validation cause the whole file (multiple employers) to fail or will only the specific employers within the file with error conditions fail?
The entire submission will be rejected, and you will be notified of the errors shortly after submission. Please note that if you receive validation errors, you will need to submit a modified version of the text file until you get an email saying that the file was accepted.

50. I got an error that said, "File Type… is not allowed." How do I fix this?
The system is particularly sensitive about file extensions (the last four characters in the name of a file). Many programs will produce the file but will not add the necessary ".txt" to the end of the name. If you right click on the file and add ".txt" to the very end of the name, the system should be able to process it.

If, however, the file you are attempting to upload is a .pdf, .zip, .xls, or some other file format, our system will **not** be able to process it successfully, even if you change the extension to .txt.

51. Editing these files is a real challenge. How can I figure out where the character positions are?
The Windows program Notepad is very useful for making minor changes to the file. For editing, please ensure that "Word Wrap" is turned off (available under the menu that reads "Format") and that the "Status Bar" is turned on (available under the menu that reads "View"). That will reveal a bar at the bottom that informs you of the specific character position. (Notepad refers to it as "Col.")

It is worth noting that if you do make any changes to the file, you must keep the character length of each row constant. Therefore, if you remove characters, you will probably need to replace them with either spaces or zeros. Likewise, if you add characters, you will probably need to remove spaces or zeros to compensate for the additional characters.

52. I just want someone to look at my file! How can I send it to you if your program keeps rejecting it?
We allow logged-in users to send us files for review. If you attempt to submit the file three times and all three attempts fail, you'll be given the option to send us the file through our **iWire Bulk File Review**. From there, we can evaluate any issues and send back a corrected version or feedback on how to fix the error, depending on the error type.

53. I tried to convert my .pdf file to a .txt and it didn't work! What do I do?
Unfortunately, the iWire system cannot process a .pdf that has been saved as a .txt file. Generally, submitters will need to use specialized software to generate the correct format.

54. I am trying to add the required information in the Special Data Entries section of the B-records in my 1099 submission. You ask for a Social Security number, but I already gave you the recipient's Social Security number in character positions 12-20. Why are you requiring it twice?
The required Social Security number in character positions 671-679 of a B record on a 1099 submission would be the Social Security number of the *payer* of the 1099, rather than the recipient. This goes for the BIN in character position 663-670 as well; the BIN we are looking for is that of the payer. For those fields, the submitter can choose to enter either the BIN or the SSN. However, for the purposes of the system, what actually matters is the number used for withholding purposes. Normally, with businesses that do withholding on 1099s, we're going to want the BIN rather than the Social Security number.

Note that we do *not* want the same Social Security number twice in one B record.

55. I'm not sure if my payroll software supports iWire. What do I do?
Contact your vendor, as they will need to translate their output to our format. This is true for any software that you may be using. If you're not sure whether your software will produce a file compatible with iWire, contact your vendor.

If your software isn't compatible, it may still be able to export the information as a spreadsheet. You can copy and paste information from those columns into the columns of our spreadsheet template, which is available on our website.

56. Can I test my electronic files to ensure they are correctly formatted before I submit them for processing?
Yes. On the submission form when asked if this is a test file, choose "Yes."

57. Is it acceptable to use valid employer/employee data to test with or do we need to obtain test employer/employee data from you for our testing?

We don't look at your test file to see if the data is live data, so feel free to use live or test data in our test engine. To test files, please go to our Revenue Online page and click **Upload an iWire test file.**

58. Is Revenue Online secure?
Revenue Online is digitally secured by Entrust. This site transmits data using secure socket layer (SSL) technology, encrypting data passed between your browser and Revenue Online.

59. What method is used to transmit the files? Is it an FTP process?
No. It is a web-based interface.

60. Is there a size restriction on files being transmitted?
Yes. File size is limited to 150 MB.

61. Can the files be compressed to minimize transmission time?
No.

62. Can the files be encrypted?
No. The file itself can't be encrypted, but the transmission will be encrypted.

63. Other than the .txt file extension, are there any other file naming conventions that you prefer?
We don't have a preference as long as the extension is correct. We suggest naming it something that will be easy for you to identify and locate when uploading it to our system.

64. Can I upload more than one file at a time?
You can upload as many as five files per submission.

65. Does the process used to transmit files support availability 24/7 or will there be down time?
Submissions are allowed 24/7, with the exception of periodic scheduled maintenance. The scheduled maintenance usually occurs on weekends. If there is scheduled maintenance on a weekend, it will typically occur between 6 p.m. Friday and 8 a.m. Saturday, Pacific time.

66. Is there a statute of limitations for sending original W-2s via iWire system? For example, could you send a W-2 file for tax year 2006 in calendar year 2010 as long as it is filed using the current file specifications?
In theory, there is no statute of limitations. However, due to the possibility of changes to the file specifications and the deadline, W-2s should be filed by the deadline. Late filers will be accepted by the iWire system, provided that the file specifications have not changed.

After submitting

67. I want to see what I submitted. How do I retrieve my submission?

You should be able to view your previous submissions online if you manually entered them or used the spreadsheet.

- If you're a **logged-in user**, you should log in and look under **Requests** in the **Activity Center**.
- If you're a **nonlogged-in user**, please click on **Look up request code** under **Quick Links** on the Revenue Online main page.

The information will not be available online if your submission was uploading a .txt file. If you need a list of the businesses you submitted, please let us know.

68. If a W-2 file has been submitted for an employer, and it is later discovered that it was not a complete file, does the iWire system allow for "supplemental" W-2 files for an ID or would the additional employees be considered "corrections" to be submitted on a W-2c file?
We would only want to receive the missing W-2s. Don't resend the original file and do not submit a previously unreported W-2 as aW-2c. If you can only send a full file, please contact us, and we will remove your previous submission from the system. Note that iWire submissions are *added* to existing records. In theory, one could submit 100 W-2s across 30 file submissions, though that would be inconvenient for the filer.

69. I made a mistake in my submission or I had to issue a corrected form. What do I do to report that?
If your file has already processed, you'll have to make a new submission with the correct information. After submitting the correct information, send an email to iwire.dor@oregon.gov:

- If you're a logged-in user, please send us the confirmation numbers for both the old and new submissions.
- If you're a nonlogged-in user, please send us the request codes for both the old and new submissions.

Once we get that information, we'll remove the incorrect records from our system.

If your submission hasn't processed yet, you can retrieve your submission and select **Edit** to make changes.

We don't use the EFW2C format for corrections.

70. Your FAQ didn't answer my question. What do I do next?

Please call the iWire technical support line at 503-945-8127, or contact us by email at iwire.dor@oregon.gov.