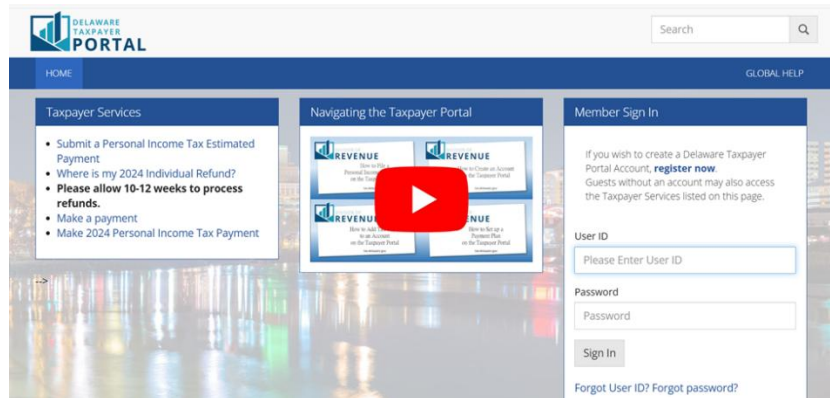
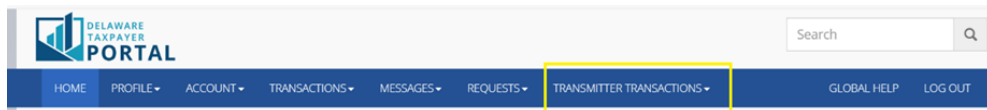


File W2 and 1099 documents through the Taxpayer Portal

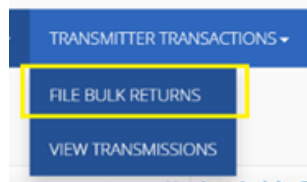
W2 and 1099 files may be uploaded through the Division of Revenue's Portal: <https://tax.delaware.gov>



1. To file these documents, you must log into your Portal user account. If you do not have an account, please contact 302-577-8200 or e-mail taxportal@delaware.gov for assistance.
2. After you log into the Portal, navigate to the top right corner and select "Transmitter Transactions":



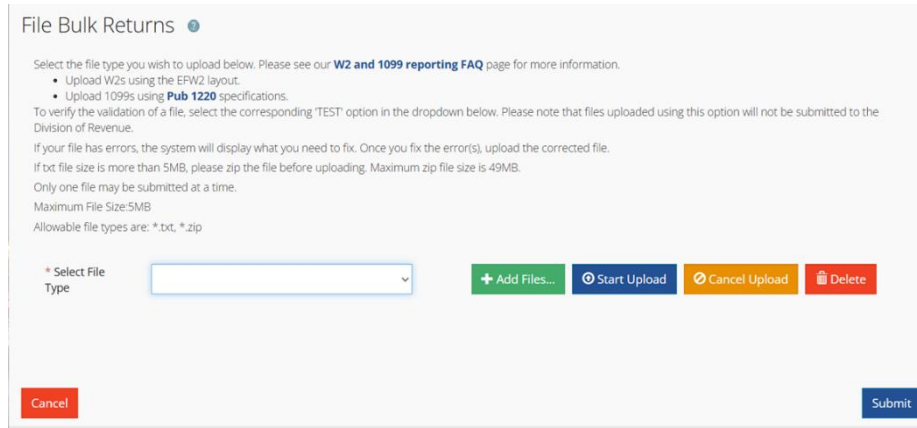
- a. You will see two options:
 - File Bulk Returns – this is used to upload your files for processing.
 - View Transmissions – this allows you to view previously uploaded files and you can see if the files were successfully processed.
3. Select "File Bulk Returns":



4. On the next screen, choose from the dropdown list which type of file you are uploading and if you wish to file or simply validate the file:
 - The File Upload option is used to validate and submit a file, if the validation is successful.
 - The Validation option is used to check if there are any issues with your file that would prevent the successful submission of the file.

File Upload

1. Choose the appropriate file type and format for the file you are uploading:



File Bulk Returns

Select the file type you wish to upload below. Please see our **W2 and 1099 reporting FAQ** page for more information.

- Upload W2s using the EFV2 layout.
- Upload 1099s using **Pub 1220** specifications.

To verify the validation of a file, select the corresponding "TEST" option in the dropdown below. Please note that files uploaded using this option will not be submitted to the Division of Revenue.

If your file has errors, the system will display what you need to fix. Once you fix the error(s), upload the corrected file.

If txt file size is more than 5MB, please zip the file before uploading. Maximum zip file size is 49MB.

Only one file may be submitted at a time.

Maximum File Size: 5MB

Allowable file types are: *.txt, *.zip

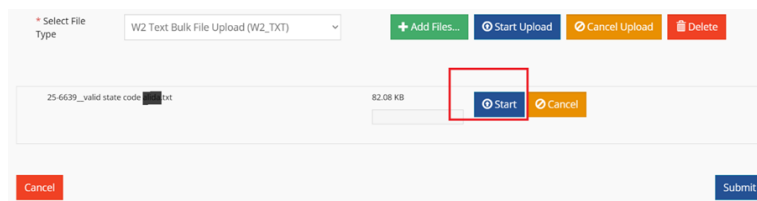
* Select File Type:

[+ Add Files...](#) [Start Upload](#) [Cancel Upload](#) [Delete](#)

[Cancel](#) [Submit](#)

2. Once you have selected your option, click "Add Files" to select the file from your computer, and then click "Start Upload" to upload the file to the system. Next, click "Submit" to begin processing of the file.

The maximum txt file size is 5 MB. The maximum file size before zip is 49MB. If your file is larger than the maximum, please split it into smaller files and upload them separately.



* Select File Type:

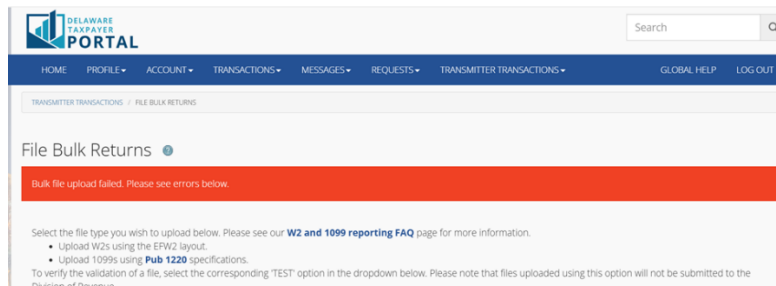
[+ Add Files...](#) [Start Upload](#) [Cancel Upload](#) [Delete](#)

25-6639_valid state code.txt 82.08 KB

[Start](#) [Cancel](#)

[Cancel](#) [Submit](#)

3. If your file has an error, you will get a message like this when you try to submit the file:



DELAWARE TAXPAYER PORTAL

HOME PROFILE ACCOUNT TRANSACTIONS MESSAGES REQUESTS TRANSMITTER TRANSACTIONS GLOBAL HELP LOG OUT

TRANSMITTER TRANSACTIONS / FILE BULK RETURNS

File Bulk Returns

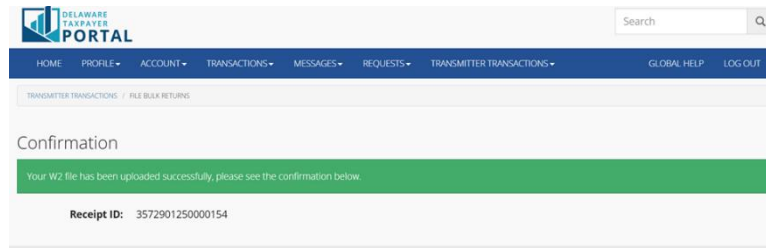
Bulk file upload failed. Please see errors below.

Select the file type you wish to upload below. Please see our **W2 and 1099 reporting FAQ** page for more information.

- Upload W2s using the EFV2 layout.
- Upload 1099s using **Pub 1220** specifications.

To verify the validation of a file, select the corresponding "TEST" option in the dropdown below. Please note that files uploaded using this option will not be submitted to the Division of Revenue.

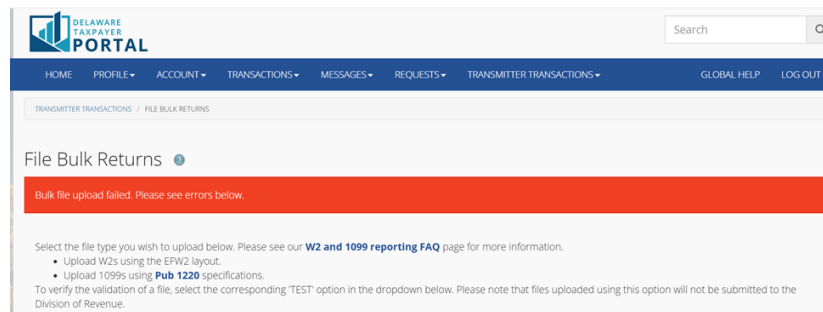
4. You will receive an error for each issue in the file that must be resolved before the file can be successfully submitted. Please correct your file and resubmit the file.
5. If the file is correctly formatted for submission, you will get a message like this when you try to submit the file:



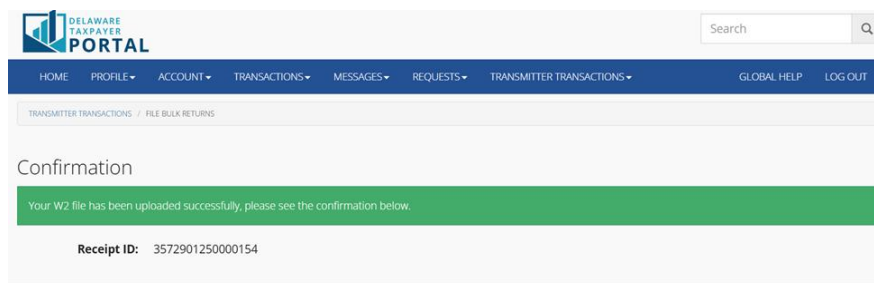
6. Your file has been successfully transmitted to the Division of Revenue.

File Validation

1. If you want to test your file and check for any validation issues prior to uploading your file, select the File Validation option in the dropdown list under “Select File Type”.
If there is an issue with your file that will prevent a successful submission, you will receive an error message. All errors must be corrected prior to attempting to upload and submit the file, otherwise you will receive an error message when you try to submit the file.



2. If there are no validation issues, you will get the following message:



3. Please note you will still need to upload and submit the file, as the validation option does not submit the file to the Division of Revenue.

W2 and 1099 Validation Rules

W2 Validations

File Layout: <https://www.ssa.gov/employer/EFW2&EFW2C.htm>

Required Records:

- RA (Submitter)
- RE (Employer)
- RW (Employee)
- RS (State)
- RF (Final)

File Validations:

- Submitter EIN cannot be blank
- RF Record not in correct sequence
- RA Record is not the first record
- RE Record is not in the correct sequence
- RW record is not in the correct sequence
- RS record is not in the correct sequence
- RS record cannot have multiple DE records for same payee
- RT record is not in correct sequence
- Record is not 512 characters in length
- Must be at least one DE State Code in the file (Note: RS 3-4)
- Must be valid State Code (Note: RS 3-4)
- State Code cannot be blank (Note: RS 3-4)
- SSN cannot be blank
- SSN must be numeric and 9 characters long
- Employer FEIN Must be linked
- Record RA Must Be Followed by RE Record.
- Record RE Must Be Followed by RW Record
- Record RW Must Be Followed By RS Record.
- Submitters Employer Identification Number (EIN) must be numeric and 9 characters long
- Multiple payees for RW record

1099 Validations:

File Layout: <https://www.irs.gov/pub/irs-pdf/p1220.pdf>

Required Records:

- T
- A
- B
- C
- K
- F

Required Fields:

- B: State Code (663-664)
- B: Fed Income Tax Withheld (91-102) tables
- T: Transmitter TIN (7-15)
- A: Taxpayer FEIN (12-20)

File Validations:

- All records 750 Length
- FEIN Validations
- Invalid line length – each record must be a fixed length of 750 positions
- State code (B 663-664) cannot be blank or zero.
- There must be at least one Delaware state code in the file. (10 – DE state code) (B 663-664)
- In the file, there must be at least one State code (B 663-664) = '10' AND State Withholding (B 723-734) > \$0 DE WH
- Record T Should Be The First Record.
- Record T Must Be Followed by Record A.
- Record A Should Be Followed By B Record.
- Record F Should Be The Last Record.
- Transmitter TIN (T 7-15) cannot be blank.
- Issuer's Taxpayer Identification Number (A 12-20) must be numeric and 9 digits (test both non-numeric and less than 9 digits).
- Type of Return (A 26-27) is not B, 1, F, 6, MC, A, NE, D, 9, or W
- Type of TIN (B 11) is not 1, 2, or blank.
- Payee's Taxpayer Identification Number (B 12-20) must be numeric.
- Corrected Return Indicator (B 6) is invalid. (Must be C, G, or blank)
- Must be valid State Code (B 663-664) -
^(01|02|04|05|06|08|09|10|11|12|13|15|16|17|18|19|20|21|22|23|24|25|26|27|28|29|
30|31|32|33|34|35|36|37|38|39|40|41|42|44|45|46|47|48|49|50|51|53|54|55| |56)\$