



2023 Electronic Filing of W-2s and 1099s

December 13, 2023

Brent Park, Program Manager

Overview

- Tax Year 2023 Filing Requirements & Due Dates
- Accepted Forms and File Types
- Electronic Filing Options Available
- Step-By-Step Filing Instructions & Helpful Tips
- Penalty Information
- Available Resources

Tax Year 2023 Filing Requirements

Who	What	Is it Required?	Filing Due Date
Business with a withholding permit	Verified Summary of Payments (VSP)	No	No Longer Required
Business with W-2s	Must file W-2s containing Iowa Tax Withholding.	Yes	2/15/2024
Business with 1099s	Must file 1099s containing Iowa Tax Withholding.	Yes	2/15/2024
<p>The Department will not issue permits for purposes of electronically filing 1099s or W-2s with no Iowa tax withholding.</p> <p>Cancelled withholding permits can be accessed up to 3 years to submit W2 or 1099 forms.</p>			

Only W-2s and 1099s containing Iowa Tax Withholding are required to be filed.

1099 Forms Accepted

- Form 1099-B, Proceeds From Broker & Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card & Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs Insurance Contracts, etc.

Iowa Does Not Accept

- Paper W-2 wage statements and 1099 information returns
- Files created on the IRS or SSA website
- CD-ROMs; Cartridges; Flash drives; Floppy disks; Magnetic media
- Other types of files (i.e. PDFs scanned or created with any other software product, XLS, etc.)

Does Iowa Participate in Combined Reporting?

- **The SSA does not offer a Combined Reporting** program for reporting W-2 wage statements to both the SSA and state revenue agencies
- **Iowa does not participate** in the IRS Combined Federal/State Filing program (CF/SF)

How to Submit W-2s & 1099s

- Do it Yourself
 - Manually enter W-2s, W-2Gs, 1099-Rs, 1099-Gs, 1099-NECs, and 1099-MISC using the Manual Key function on GovConnectIowa
- Use a Service Provider or Software Vendors
 - Upload a file on GovConnectIowa
 - Must support electronic filing of W-2s and 1099s to Iowa



Submitting W-2/1099 Forms

Log in to GovConnectIowa

- Visit govconnect.iowa.gov
- Enter your web logon information



 Individual income, fiduciary, and inheritance tax types are now available, allowing you to request access to your accounts, make payments, check your refund status, and more. To learn more, visit tax.iowa.gov/govconnectiowa.





Log in

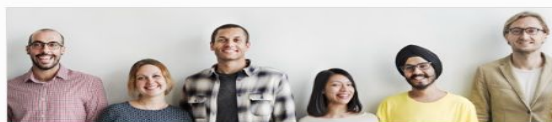
[Forgot username or password?](#)

[New to GovConnectIowa?](#)
Create a Logon



Businesses

- > [File a Return](#)
- > [Make a Payment](#)
- > [Register a New Business](#)
- > [Register a Special Event](#)
- > [Manage State of Iowa Licenses](#)



Individuals

- > [Where's My Refund?](#)
- > [Verify My Identity](#)
- > [Make a Payment](#)
- > [Request Innocent Spouse Relief](#)



Third Party Services

- > [Register as a Bulk Filer](#)
- > [Request an Iowa Account Number \(IAN\)](#)
- > [Submit an Income Tax Preparer Continuing Education Form](#)
- > [Manage Authorized Employees](#)

Manual key W-2/1099

- Select “Submit W-2s and 1099” from the “Accounts” page
 - Administrators, Third Party Reps, and Employees of the business will need access granted by the business
 - Users must have access to their withholding account to file W-2s/1099s
 - Cancelled withholding permits have three years to access their account

[Accounts](#) [Action Center](#) [Settings](#) [I Want To...](#)

Filter

Withholding

1305 E WALNUT ST
DES MOINES IA 50319-9012

Account

[REDACTED]

Balance

\$0.00

- > [Make a Payment](#)
- > [File, Amend, or View Returns](#)
- > [Submit W-2s and 1099s](#)
- > [Cease Account](#)

Manual key W-2/1099

- Select the “Manually key W-2 or 1099 forms” option
- Click “Next”

Submit W-2s and 1099s

A A

a@a.a



Filing Options

Select your filing option

☐ Upload file submission

☒ Manually key W-2 or 1099 forms

Cancel

Save Draft

< Previous

Next >

Manual key W-2/1099

- Enter “Employer Information”

Submit W-2s and 1099s



Employer Information

ID Type *	Country		
Required	USA		
ID *	Street 1 *		
Required	Required		
Company Name *	Street 2		
Required			
Withholding Account Number	City *	State *	Zip Code *
	Required	Required	Required

Cancel

Save Draft

< Previous

Next >

Manual key W-2/1099

- Enter the form year
- Select the forms type(s) to be filed

Submit W-2s and 1099s

Withholding

██████████
██████████



Which types of returns do you need to file? Check all that apply.

- | | |
|--|---|
| <input checked="" type="checkbox"/> W-2 | <input checked="" type="checkbox"/> 1099 MISC |
| <input checked="" type="checkbox"/> 1099 NEC | <input checked="" type="checkbox"/> W-2G |
| <input checked="" type="checkbox"/> 1099-R | <input checked="" type="checkbox"/> 1099-G |

If you have other types of forms to submit, you must use the file submission option.

Which year are you filing for?

Form Year

2023

Cancel

Save Draft

< Previous

Next >

Manual key W-2/1099

- Enter employee information and earnings
- Complete all applicable fields to continue

Show Errors



Employment Information

a. Employee SSN *

Required

Re-enter SSN

b. Employer FEIN

_*2222

c. Employer's name

B

Earnings Summary

1. Wages

0.00

2. Federal income tax withheld

0.00

3. Social security wages

0.00

4. Social security tax withheld

0.00

5. Medicare wages and tips

0.00

6. Medicare tax withheld

0.00

7. Social security tips

0.00

8. Allocated tips

0.00

Manual key W-2/1099

- Employee information and earnings continued
- Complete all applicable fields to continue

f. Employee's Address		<input type="text" value="0.00"/>
Country	<input type="text" value="USA"/>	
Street 1 *	<input type="text" value="Required"/>	
Street 2	<input type="text"/>	
City *	State *	Zip Code *
<input type="text" value="Required"/>	<input type="text" value="Required"/>	<input type="text" value="Required"/>
14. Other		
<input type="text"/>		
15. State Code (IA Only)	Employer's state ID number	
<input type="text" value="19"/>	<input type="text" value="REDACTED"/>	
16. State wages, tips, etc.	17. State income tax	
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
18. Local wages, tips, etc.	19. Local Income Tax	
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	

+ Add W-2

Show Errors

Cancel

Save Draft

< Previous

Next >

Manual key W-2/1099

- Confirm the number of each form entered

Submit W-2s and 1099s

Options Employer Select Filing Options W-2 List 1099 NEC List Submit

Form Year
2022

Total W-2 forms
1

Total 1099 MISC Forms
0

Total 1099 NEC Forms
1

Total W-2G Forms
0

Total 1099-R Forms
0

Total 1099-G Forms
0

Total Forms
2

☒ I confirm the number of forms submitted is correct

Cancel **Save Draft** < Previous **Submit**

Upload a File

- Select the “Upload bulk submission” option
- Click “Next”

Submit W-2s and 1099s

A A

a@a.a



Filing Options

Select your filing option

☒ Upload file submission

☐ Manually key W-2 or 1099 forms

Cancel

Save Draft

< Previous

Next >

Upload a File

- Users will be directed to the “Attach a File” screen.
- Click “Add Attachment”

Submit W-2s and 1099s


A.A.
a@a.a

Filing Options File Upload

Attach a File

Attachments

Type	Name
There are no attachments.	

 **Add Attachment**

Select a file to attach

Type *
Required

Description *
Required

File *
Choose File No file chosen

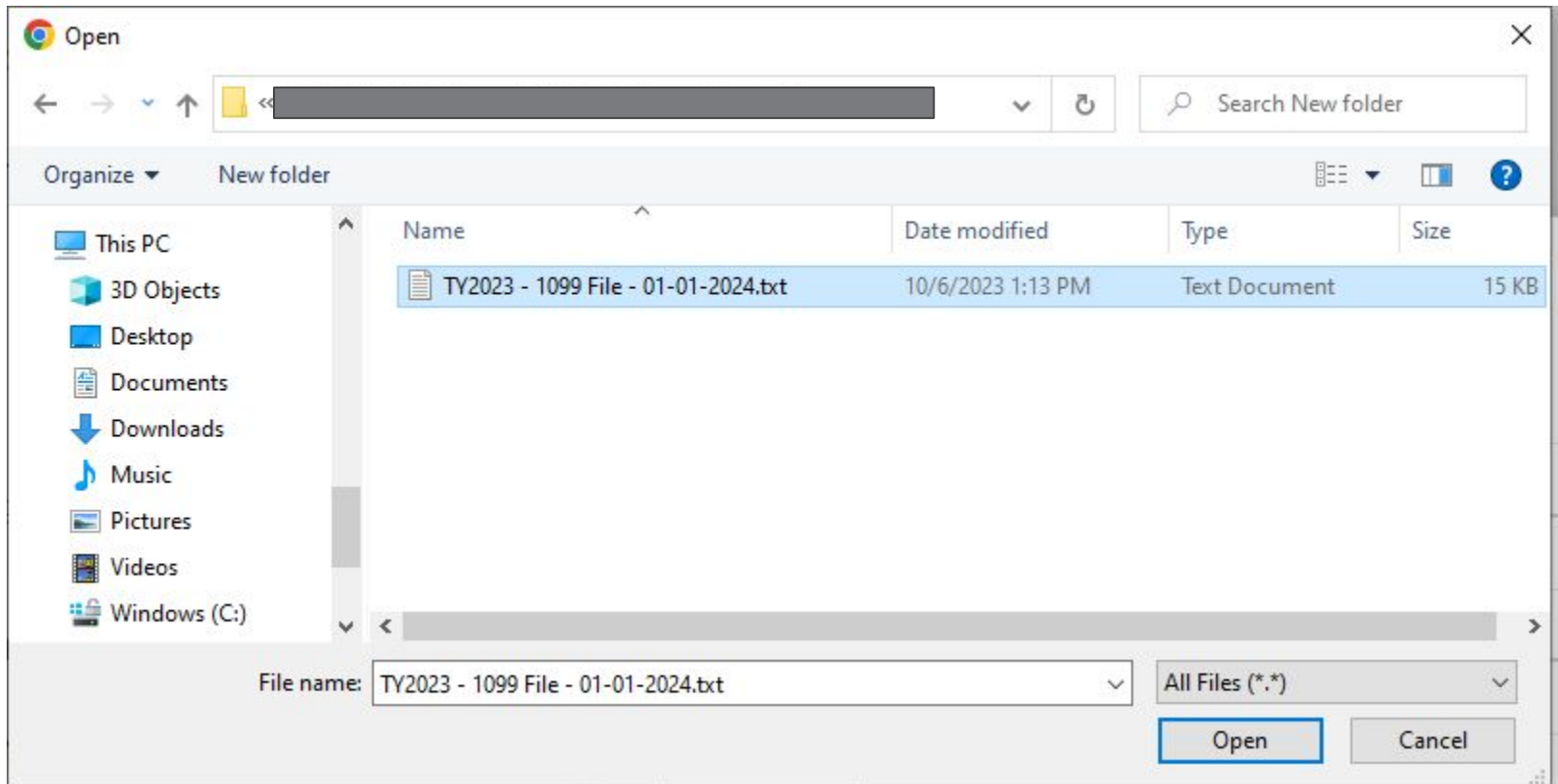
Cancel OK

Cancel Save Draft

< Previous Next >

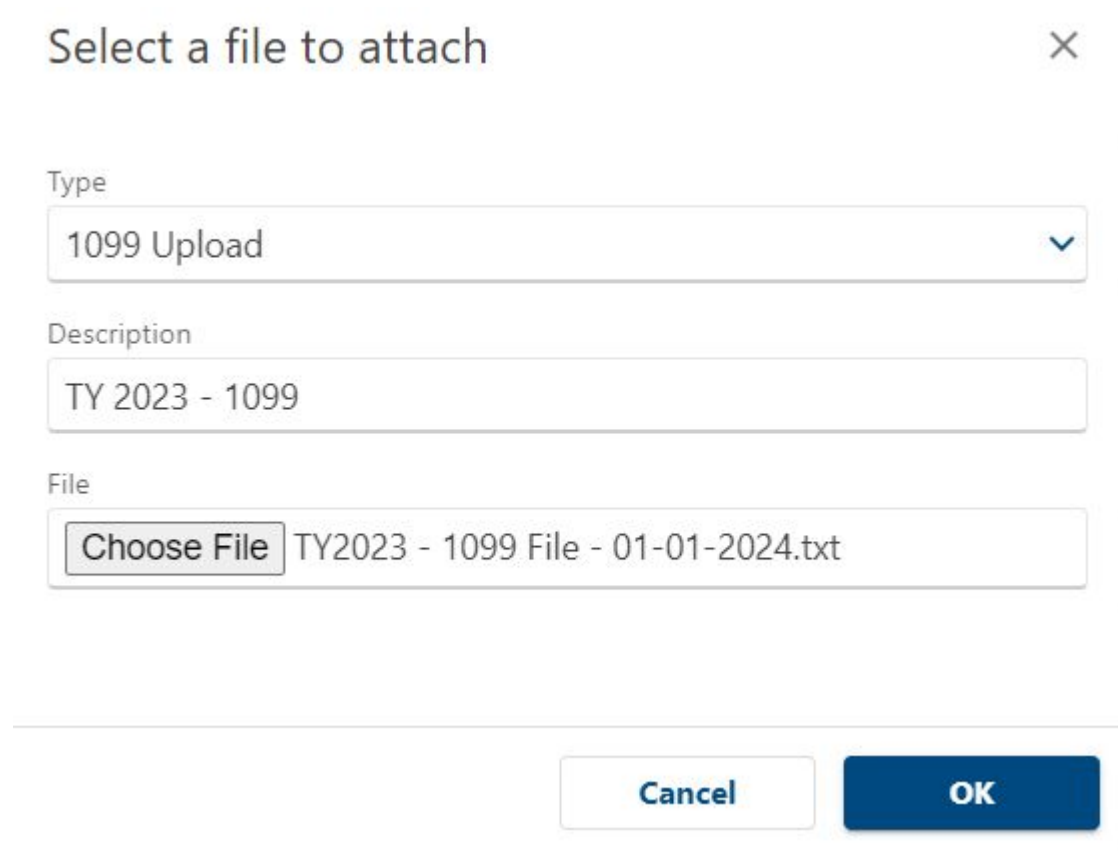
Upload a File

- Select the appropriate file for Iowa. In this example we are using TY2022 - 1099 File - 01-03-2023.txt



Upload a File

- After you have selected your file, click the “OK” button



The screenshot shows a modal dialog box titled "Select a file to attach" with a close button (X) in the top right corner. The dialog contains three main sections: "Type", "Description", and "File". The "Type" section has a dropdown menu currently set to "1099 Upload". The "Description" section has a text input field containing "TY 2023 - 1099". The "File" section has a text input field containing "TY2023 - 1099 File - 01-01-2024.txt" and a "Choose File" button to its left. At the bottom of the dialog are two buttons: "Cancel" and "OK".

Select a file to attach

Type

1099 Upload

Description

TY 2023 - 1099

File

Choose File TY2023 - 1099 File - 01-01-2024.txt

Cancel OK

Upload a File

- Files NOT matching file layout will be given an error message

TY2023 - 1099 File - 01-01-2024.txt



Your file could not be attached due to errors in the file. Click ok to review the error list.

OK

Upload a File

- Errors will list the record type, line, position, field, and error
- Errors must be corrected to complete a successful upload
- The Department cannot assist users with errors that require software developer intervention

Attach a File

Your file is invalid. Please fix the following errors and reattach the file.

Export 

Record Type	Line	Position	Field	Error Message
A	2	2	Payment Year	Payment year must match across records and be between 2020 and 2022
A	2	500	Record Sequence Number	Invalid sequence number: 00000020
B	4	2	Payment Year	Payment year must match across records and be between 2020 and 2022

Upload a File

- Files matching file layout will be presented with a **green** message: “Your file is valid and ready for submission”

✓

File Upload

Attach a File

Your file is valid and ready for submission.

Attachments

Type	Name	Description	Size	
1099 Upload	TY2023 - 1099 File - 01-01-2024.txt	TY 2023 - 1099	14.65 KB	Remove

Add Attachment

Cancel

Save Draft

< Previous

Next >

Upload a File

- Confirm the number of forms to be submitted

Submit W-2s and 1099s



Total number of records uploaded. If this is incorrect, review your file and use an updated file.

15

☒ I confirm the number of records submitted is correct

Cancel

Save Draft

< Previous

Submit

Bulk Filing

- Bulk filers once logged in will be brought to their available options
- Select “Submit W-2s and 1099s” under the Bulk Processing tile

Available Options

🔍 *What would you like to do today?*

+ Registration

I've never filed with the Iowa Department of Revenue before and need to register my new business.

> Register a New Business

🔗 Access

I've filed or have existing tax accounts with the Iowa Department of Revenue and need access to all available GovConnectIowa features.

> Request Access to an Account
> Enter Access Code to Connect to an Account

+ Returns & Payments

Make a payment or request a copy of a tax return.

> Make a Payment
> Request Copy of Tax Return

💻 Tax Credits

Apply, transfer, or view tax credits.

> Apply for a Tax Credit
> Apply for a Tax Credit Transfer
> Certify Fund or Business
> Notice of intent to Claim Sales and Use Tax Refund

📄 Manage State of Iowa Licenses

Apply or renew licenses with various State of Iowa agencies.

> Iowa Alcoholic Beverages Division Licenses
> Iowa Department of Inspections and Appeals Licenses (food and lodging)
> Iowa Lottery Authority Licenses
> Household Hazardous Materials Permit

📁 Bulk Processing

Submit tax forms in bulk

> Submit Bulk Returns
> Submit W-2s and 1099s

Bulk Filer Manual Key

- Bulk filers will have to manually enter the withholding account number

Employer Information			
ID Type *	Country		
Required	USA		
ID *	Street 1 *		
Required	Required		
Company Name *	Street 2		
Required			
Withholding Account Number *	City *	State *	Zip Code *
Required	Required	Required	Required

How to File Corrected W-2s & 1099s

- **W-2s and 1099s**

- Create a new file using your software and upload it following the same steps as the original file.

OR

- Use Manual W-2/1099 Key & Send to submit the corrected information if the form is available

- **Incorrect SSN submission**

- Submit a file or manual key listing \$0 under the incorrect SSN to correct the original filing
- File or use the manual key option to submit information under the correct SSN with correct employee earnings

The Department will always use the last uploaded file for data purposes. Duplicate W-2 & 1099 forms will be discarded.

Do I Need Authorization to Upload my File to Iowa?

- **Businesses / Employers**
 - Must be registered with the Department by completing an Iowa Business Tax Permit Registration Application.
 - govconnect.iowa.gov
 - Must have access to their withholding account to file.
 - Use their assigned withholding permit number to file W-2s and/or 1099s
- **Bulk Filers & Payroll Service Providers**
 - Must be registered with the Department by completing an Application for Bulk Filing
 - govconnect.iowa.gov

Penalty

- HF 2552 introduces a \$500 civil penalty to each payer for each occurrence
 - Willful failure to furnish or furnish late an employee, nonresident, or other person with an income statement
 - Willfully furnishing false or fraudulent statement w/ payee
 - Willful failure to file or late file an income statement with the Department
 - Willfully filing a false or fraudulent statement with the Department
- Applies to income statements due on or after July 1, 2022.

Example:

1. $\$500 \times 10 = \$5,000$ for failing to furnish each employee with a W-2
 2. Subject to \$500 penalty for failing to furnish the Department with a W-2
- The Department will allow one 30 day filing extension
 - Must be submitted by 02/15/2024.
 - Must apply for the extension at tax.iowa.gov

Submitting Test Files

- Testing is discretionary
- Software vendors and payroll service providers who develop their own software can register their product(s) with the Iowa Department of Revenue
 - Once approved and testing has been verified, company information will be listed on the Department's website as a resource to taxpayers
 - Email csp-bulkfilers@iowa.gov with questions

Key Points

- Only forms with Iowa Tax Withholding are required to be filed
- Must have access to withholding account to see “Submit W-2s and 1099s” link
- We accept both the 12 digit and 9 digit withholding permit number, but best practice is to use the 9 digit permit number
- TY 2023 filing not available until January 1, 2024
- Cancelled withholding permits have 3 years to access their withholding account to submit W2 or 1099 forms
- HF 2552 introduced a \$500 civil penalty




Resources

Resources

tax.iowa.gov/businesses

Official State of Iowa Website Here is how you know

Agencies A-Z Programs & Services



Iowa Department Of Revenue

I Am... I Need To... Tax Forms Resources Need Help? About

File My Taxes

Track My Return

Make a Payment

Register for a Permit

Change or Cancel a Permit

Learn About Property Tax


Learn About Sales & Use Tax

File a W-2 or 1099


Request Tax Guidance

Welcome to the Iowa Department of Revenue


On July 1, 2023, Iowa's three major revenue agencies – Iowa Department of Revenue, Iowa Department of Transportation, and Iowa Lottery – merged to form a single agency to make it easier to do business in Iowa. The Iowa Department of Revenue is now better positioned to provide all Iowans with information about revenue collections, compliance, licensing, and permits.




Government Alignment Bill Upcoming 2023 Webinars Rule Reorganization Income Withholding for 2023




EasyPay Iowa




Where's My Refund?




Alcoholic Beverages Division



Lottery Division



Sales Tax Lookup



Property Assessment Appeal Board

Resources

Using the website, businesses can:

- Register for a withholding permit
- Apply for Extension of Time to File
- Sign up for email updates
- View step by step instructions regarding W-2 Wage Statement and 1099 Information Return File Uploads

Contact Us

Taxpayer Services:

- Phone: 800-367-3388 or 515-281-3114
- Email: idr@iowa.gov

W-2/1099 Filing Questions:

- csp-bulkfilers@iowa.gov
- 1-800-367-3388 option 5

W-2 / 1099 Information

- tax.iowa.gov/W2-1099-filing

Withholding Tax Information

- tax.iowa.gov/withholding-tax-information



Thank you!