



ALABAMA DEPARTMENT OF REVENUE
Specifications for Filing
Wage and Tax Information Electronically

FORM
10
12/11

The Alabama Department of Revenue requires electronic submission of wage and tax information for 25 or more wage statements. Other Income reported on Form 1099, W2G, etc. in which Alabama income tax was withheld must be included in your file. To file electronically through the Department's Web site you must follow the procedures and specifications outlined on this form. You must also refer to Social Security Administration's Publication EFW2, formerly MMREF-1 for record format and specifications. Contact SSA for the EFW2 specifications at www.ssa.gov/employer. The Department does not accept this information on reel tapes, cartridges, diskettes, or CDs.

Procedures for Electronic Filing

The Department offers the following options for filing wage and tax information electronically through the Internet:

The Paperless Filing System allows filers to manually key up to 50 statements or upload a file containing more than 50. The file must be in the EFW2 format with the modifications on this form.

My Alabama Taxes allows filers to key as many statements as needed or upload a file in the EFW2 format with

modifications.

For more information regarding electronic filing of wage and tax information, go to <http://www.revenue.alabama.gov/withholding/online/W2FileInstr.htm>.

- If you do not have software that will create this file, the Department has provided a spreadsheet program that will create an acceptable file that can be uploaded. Go to <http://www.revenue.alabama.gov/withholding/online/createW2FileInstr.htm> for more information.

- Complete files must be sent in the electronic file, no paper copies are allowed. The number of wage and tax statements must agree with the number entered on Form A-3.

- The Sign on ID and Access Code issued by the Department is required to file electronically. This information is located in the State of Alabama Employers Returns of Income Tax Withheld coupons. Contact the Department at (334) 242-1300 if you do not have coupons and need this information.

- Payroll Services must use their Bulk Filer sign on information to electronically file and pay for clients. To apply to become a Bulk Filer go to <http://www.revenue.alabama.gov/withholding/bulkfl.html>.

W-2 Electronic Filing Specifications

ELECTRONIC FILE UPLOAD

- The Web site to file electronically is www.revenue.alabama.gov/withholding/efiling.html.
- Data must be recorded in ASCII-1 character set.
- Any file name may be used.
- Virus scan the file before submission.

Record Layout and Content

The Alabama Department of Revenue reads only the "RS" record. This record must contain the following information in the locations and format specified in SSA Publication EFW2. Each record must be exactly 512 bytes and must not include record delimiters (carriage return and/or line feeds).

- a. Record identifier, columns 1-2.
- b. Employee information:
 - Social security number, columns 10-18.
 - Employee first name, columns 19-33.
 - Employee middle name or initial, columns 34-48.
 - Employee last name, columns 49-68.
- c. State Employer Account Number (Alabama Withholding Tax Account Number), columns 248-257:
 - Numbers below 700000 – right justify and zero fill.
 - Numbers 700000 and above – R followed by nine digits.
- d. Federal Employer Identification Number, columns 258-266.
- e. State code, columns 274-275 (must be AL or 01).
- f. State taxable wages, columns 276-286.
- g. State income tax withheld, columns 287-297.
- h. Federal income tax withheld, columns 298-307.
- i. Other income (1099, W2G, etc.), columns 338-348. (Only use this field to report other income reported on 1099, W2G, etc. from which Alabama tax was withheld. **Zero fill if not applicable.**)
- j. Payment year, columns 393-396.