

## Nebraska Computer Reporting Procedure, 21EFW2

### Overview

Employers and payors licensed for Nebraska income tax withholding must report Nebraska non-employee compensation, other payments, and withholding to the Nebraska Department of Revenue (DOR). The Nebraska Reconciliation of Income Tax Withheld, Form W-3N, and all Forms W-2, 1099-MISC, 1099-NEC, 1099-R, and W-2G showing Nebraska income and withholding must be filed with DOR on or before January 31 of the year following the reporting period. If January 31 falls on a weekend or holiday, the filing date will be extended to the next business day.

**Several filing options are available; however, any company reporting more than 50 Nebraska Forms W-2, 1099-MISC, 1099-NEC, 1099-R, and W-2G must e-file them, using DOR's NebFile for Business program on DOR's [website](#).** Payroll companies and other third parties filing Forms W-2 and 1099 for multiple taxpayers (bulk filing), may contact DOR to receive an ID and PIN that will give them access to the online filing program. To receive the ID and PIN contact Taxpayer's Assistance at 800-742-7474 (NE and IA) or 402-471-5729.

### Purpose

The purpose of this procedure is to provide instructions for reporting Forms W-2 to DOR.

See [Nebraska Computer Reporting Procedure for 1099s, 21CM Information Guide](#) for formatting Forms 1099 and W2G.

### Terms

**Employer/Payor.** An employer/payor is any person or company making payments to individuals and withholding state taxes from those payments.

**Electronically Filing (E-Filing).** E-filing Forms W-2 and W-2G must be done using the NebFile for Business program on DOR's website. All submitted magnetic media will not be processed. This includes diskettes and CDR media.

### Filing Requirements

E-filing is mandatory for those employers/payors with more than 50 forms reporting Nebraska withholding. An application is not required when filing Forms W-2 using DOR's NebFile for Business program. Employers must be currently licensed for Nebraska withholding to use the NebFile for Business e-file program. All other employers are encouraged to file electronically. For employers with 50 or less forms to file, if there is no omission or duplication of records, reports can be filed using paper forms. Do not send in paper copies of anything you have e-filed.

### Reporting Procedure

The Nebraska Reconciliation of Income Tax Withheld, Form W-3N, may be e-filed using DOR's NebFile for Business program. The Form W-3N must be filed on or before January 31 of the year following the reporting period. Employers filing more than 50 state copies of Forms W-2 and 1099 with Nebraska withholding must e-file the forms and the Form W-3N.

## Electronic File Format

The electronic record formats for W-2s are listed in the specification for e-filing Forms W-2 (EFW2), Social Security Administration (SSA) Publication No. 42-007. Forms with Nebraska source income even when no Nebraska income tax is withheld may be included. The Nebraska specifications on the following pages are in addition to the data required by the SSA in the EFW2. With the exception of the additional data required in the code RS and RV records, the federal formats and guidelines specified in SSA Publication No. 42-007 apply.

All W-2 files will use the SSA's one record length format.

## Corrected Returns

Use paper Forms W-2, 1099-MISC, 1099-NEC, 1099-R, and W-2G if it is necessary to correct individual payee records which were originally e-filed. Corrected documents must contain all relevant information superseding the data previously submitted.

## Nebraska W-2 File Creator

The Nebraska W-2 File Creator spreadsheet is used by employers who do not have software to create a file in the required 21EFW2 format. This program allows employers to manually create a file to upload W-2 reports. You must have Microsoft Excel 2003 or newer to use this spreadsheet program. Refer to Instructions for the [Nebraska W-2 File Creator](#) for detailed instructions.

**revenue.nebraska.gov**

800-742-7474 (NE and IA) or 402-471-5729

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818

## Form W-2 Electronic Format Specifications

Record Name			
Code RA – Transmitter Record			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name			
Code RE – Employer Record			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name			
Code RW – Employee Wage Record			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name			
Code RS – Supplemental Record (W-2)			
Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter "31".
5-9	Taxing Entity Code	5	Leave blank.
10-18	Social Security Number	9	Enter the employee's Social Security number (SSN). If there is no SSN available for the employee, enter zeros (-0-) in positions 10-18.
19-33	Employee First Name	15	Enter employee's first name. Left justify and fill with blanks.
34-48	Employee Middle	15	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justify and fill with blanks.
73-94	Location Address	22	Enter the employee location address (attention, suite, room number, etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Use standard FIPS abbreviations.
141-145	Zip Code	5	Enter valid zip code.
146-149	Zip Code Extension	4	Enter the four-digit extension of the zip code. If this field is not applicable, enter blanks.
150-154	Blank	5	Leave blank. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, refer to <b>Social Security Administration Publication No. 42-007</b> for Country Code.
195-247	Blank	53	Leave blank. Not used by the Nebraska Department of Revenue.
248-267	State Employer ID Number	20	Enter Nebraska ID number. Right justify and zero fill. Do not enter the "21-" preceding the Nebraska ID number.
268-273	Blank	6	Leave blank. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code The valid state code for Nebraska is 31.
276-286	State Taxable Wages	11	Enter wages, tips, and other compensation subject to Nebraska tax. Amounts must be right justified, and unused positions must be zero filled.
287-297	State Income Tax Withheld	11	Enter amount withheld for Nebraska state income tax. Right justify and zero fill; include dollars and cents.
298-512	Blank	215	Leave blank. Not used by the Nebraska Department of Revenue.

Record Name **Code RT – Total Record**

Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.

Record Name **Code RV – State total record**

Location	Field	Length	Description and Remarks
1-2	Record Identifier	2	Constant "RV".
3-9	Total RS Records	7	Enter the total number of RS31 records reported.
10-24	Total State Taxable Wages	15	Enter the Total State Taxable Wages for all RS31 records reported.
25-39	Total State Income Tax Withheld	15	Enter the Total State Income Tax Withheld for all RS31 records reported.
40-512	Blank	473	Leave blank. Not used by the Nebraska Department of Revenue.

Record Name **Code RF – Final Record**

Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.