

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 the 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 the DOR's NebFile for Business program on the DOR's [website](#). Payroll companies and other third parties filing Forms W-2 and 1099 for multiple taxpayers (bulk filing), may contact the 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 the 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 the 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 the 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 the 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"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, refer to Social Security Administration Publication No. 42-007 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 NUMERIC 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. |