

# 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 (Department). The Nebraska Reconciliation of Income Tax Withheld, Form W-3N, and all Forms W-2, 1099-MISC, 1099-R, and W-2G showing Nebraska income and withholding must be filed with the Department on or before February 1st of the year following the reporting period. If February 1st falls on a weekend or holiday, the due 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-R, and W-2G must e-file them, using the Department's NebFile for Business program on the Department's [website](#).** Payroll companies and other third parties filing Forms W-2 and 1099 for multiple taxpayers (bulk filing), may contact the Department 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.

All Nebraska ID numbers must be formatted correctly, as defined in the RS record. The RV (State Total Record) is required when e-filing.

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*This information guide is intended to provide an overview. Nothing in this guide supersedes, alters, or otherwise changes any provisions of the Nebraska tax code, regulations, Nebraska Department of Revenue (Department) rulings, or court decisions.*



*This information guide may change with updated information or added examples. The Department recommends you do not print this guide, and instead, check [revenue.nebraska.gov](http://revenue.nebraska.gov) periodically for changes.*

## Purpose

The purpose of this procedure is to provide instructions for reporting:

- ❖ Forms W-2; and
- ❖ Statements for Recipients of Certain Gambling Winnings, Forms W-2G, to the Department.

## 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 Department'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. An application is not required when filing Forms W-2 using the Department's NebFile for Business program. Employers must be currently licensed for Nebraska withholding to use the NebFile for Business e-file program. Employers with 50 or less forms to file are encouraged to e-file, but if there is no omission or duplication of records, these employers can file using paper forms. Do not send in paper copies if you have more than 50 Forms W-2.

## Reporting Procedure

The Nebraska Reconciliation of Income Tax Withheld, Form W-3N, may be e-filed using the Department's NebFile for Business program.

## 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. 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-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, Nebraska 68509-4818

## Form W-2 Electronic Format Specifications

Record Name <b>Code RA—Transmitter Record</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name <b>Code RE—Employer Record</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name <b>Code RW—Employee Wage Record</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name <b>Code RS—Supplemental Record (W-2)</b>			
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 and 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.
155-247	Blank	93	Leave blank. Not required 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 FIPS postal numeric code (NE = "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 <b>Code RT—Total Record</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.
Record Name <b>Code RV—State total record</b>			
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 <b>Code RF—Final Record</b>			
Location	Field	Length	Description and Remarks
			No additional data required by the Nebraska Department of Revenue.