

**Illinois Department of Revenue  
Electronic W-2 Specifications  
EFW2 File Layout  
Header Record Layout**

**All W-2 files must have this Header Record as the first record in the file.**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 12	Record Identifier	12	Constant "****HEADER****"
13 - 21	Tax Form	9	Constant "ILEFW2****"
22 - 512	Reserved / Filler	491	Space Fill.

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Submitter Record (RA) Layout**

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RA"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Employer Record (RE) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RE"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Employee Wage Record (RW) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RW"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Employee Wage Record (RO) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RO" (alphabetic O).
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**State Wage Record (RS) Layout**

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RS"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Total Record (RT) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RT"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Total Record (RU) Layout**

Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant "RU"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**State Total Record (RV) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RV"
3 - 9	Number of RS Records	7	Enter the total of Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill.
10 - 24	Total State Taxable Wages (all States)	15	Enter the total for all Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill. Dollars and cents.
25 - 39	Total State Income Tax Withheld (all States)	15	Enter the total for all Employee Records (RS) reported since the last Employer Record (RE). Right justify and zero fill. Dollars and cents.
40 - 512	Reserved	473	Space Fill.

**Illinois Department of Revenue**  
**Electronic W-2 Specifications**  
**EFW2 File Layout**  
**Final Record (RF) Layout**

<b>Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Specifications</b>
1 - 2	Record Identifier	2	Constant "RF"
3 - 512	Supplemental Data	510	Refer to the Social Security Administration Publication 42-007, Specifications for Filing Forms W-2 Electronically (EFW2), available on the SSA web site <a href="http://www.ssa.gov/employer/">http://www.ssa.gov/employer/</a> Double-click "Forms & Publications."