



# Upcoming Change for Withholding (WH-3) Bulk Filers

## Notice for SFTP & INTIME Bulk Filers

The Indiana Department of Revenue (DOR) is informing withholding customers of an upcoming change regarding bulk filing EFW2 and 1220 file formats when submitting annual WH-3 files.

File validation measures will be added to all EFW2 and 1220 files to ensure inclusion of correct identification (ID) numbers, resulting in successful filings and compliance. Filings with incorrect ID numbers will be rejected. Additionally, new validation rules will also be added to ensure that a valid withholding account is associated with the identification numbers provided or the file will be rejected.

**The new file validation rules become effective Oct. 18, 2023.**

Updated Business Rules will be available beginning Oct. 18, 2023, on DOR's [Withholding Income Tax](#) page. Additional [Resources for Bulk Filing Indiana Taxes](#) are also available.

## New Validation Information

### 1220

New validation rules will be added to Record A, positions 12-20. File specifications are available in the [W-2G and 1099 Filing Requirements guide](#) on page 7. The nine-digit federal employment identification number (FEIN)/employer identification number (EIN) is required, or the file will be rejected. The 1220 file uses FEIN/EIN to determine which account to apply the return. Social Security Number (SSN) determines which individual account to apply a wage statement. Use of an invalid ID may suspend returns and/or create bills.

Also, if the "Record A" has a FEIN that does not have an active withholding account associated with it, the file will be rejected. A withholding account must be established before submitting.

### EFW2

New validation rules will be added to the RS State Record, positions 331-340 and 341-343. File specifications are available on page 10 of the [W-2 and WH-3 Electronic Filing Requirements guide](#). The 10-digit TID and three-digit location ID must be valid, and DOR must have it on record, or the file will be rejected. The EFW2 file uses the Taxpayer Identification Number (TID) and location ID to determine where the return is applied. RW record (Employee Wage Record, position 3-11 SSN) determines which account to apply the wage statement. Use of an invalid ID may suspend returns and/or create bills.

Additionally, if the "RS Record" has an employer Indiana Tax Identification Number (TID) and location ID that does not have an active withholding account associated with it, the file will be rejected. A withholding account must be established before submitting.

For specific questions or concerns, use [INTIME](#)'s secure messaging to contact the Electronic Services Team so that we can view your account and assist you more efficiently.