In addition to reporting wage withholding tax throughout the year (weekly, monthly or quarterly), employers are required to also submit an annual information return and W-2s to the Colorado Department of Revenue. Annual Wage and Tax Statements (W-2s) must be filed with the Department and furnished to the employee on or before the **last day of January**. A penalty may be assessed for each W-2 that is filed late.

Employers can submit these statements to the Department electronically through Revenue Online or submit paper copies. Electronic filing is required for employers with 250 or more employees, and recommended for employers with fewer than 250 employees. However, employers with fewer than 250 employees may elect to file paper W-2s instead of filing electronically. If mailing paper W-2 statements, the form must meet federal filing specifications.

Important: The Colorado Department of Revenue no longer accepts magnetic media submissions by ½ inch tape, 3480 cartridge, CD-ROM, diskette or by email submissions. *Revenue Online must be used instead of magnetic media and email submissions.*

PAPER FILING
If an employer with fewer than 250 employees cannot submit W-2 forms electronically, it must prepare the Annual Transmittal of State W-2 Forms (DR 1093) and submit copies of the paper W-2 forms to the Department. The employer must verify that the DR 1093 is completed correctly. The DR 1093 will indicate if there is a balance due or a refund requested (an amount is shown on line 3A or 3B of the DR 1093). If there is a balance due, be sure to write the business name, Colorado Account Number (CAN) and form number (DR 1093) on the check or money order. Submit the paper DR 1093 and payment directly to the Department of Revenue.

ELECTRONIC FILING
Employers filing annual wage withholding statements (W-2s) electronically **should not** also send paper statements to the Department. In addition, the employer does not need to file an Annual Transmittal of State W-2 Forms (DR 1093) unless paying additional tax or requesting a refund (an amount is shown on line 3A or 3B of the DR 1093). If a payment is required, it can be made by EFT, through Revenue Online, or by mail. If mailing a payment, be sure to write the business name, Colorado Account Number (CAN) and form number (DR 1093) on the check or money order. If you are requesting a refund, it is preferable that you send in a paper DR 1093 directly to the Department.

To file annual wage withholding statements electronically (CDOR-EFW2) with the Department, follow these steps:

1. Anyone who will submit W-2s must register with Revenue Online before submitting such forms. Once you have completed the registration process, you will not need to do it again. Each subsequent year when you submit your W-2s in Revenue Online, you will start at Step 2.
   To register:
   a. Go to Revenue Online *www.Colorado.gov/RevenueOnline* at least five days before you plan to submit a file or type in each W-2 entry.
   b. Under "Additional Services," click on the link "Submit Year-End Withholding."
   c. Click on the link "Request Withholding Submitter Access."
   d. Complete the requested fields. A Confirmation will appear to confirm that the Department has received the registration request. In most cases, the registration process is completed overnight; however, it may take up to five business days to complete. **You cannot submit documents until the registration process is complete**.

2. After you are registered to be a Withholding Submitter in Revenue Online, the following are options for reporting year-end wage withholding information electronically.
   • **Manually submit withholding files through Revenue Online**. Using this method, you will manually type each statement into Revenue Online. Go to Revenue Online *www.Colorado.gov/RevenueOnline*, under "Additional Services", click on the link "Submit Year-End Withholding" then choose, "Submit a Manual Withholding File." There is no limit on how many W-2s that can be entered. If you cannot finish entering all the W-2s, you may save what you have entered, close the session, and return later to finalize the entries, **OR**
   • **Submit a CDOR-EFW2 Withholding file attachment through Revenue Online**. Using this method, the employer will submit all entries in one CDOR-EFW2 file or IRS Withholding file. *This method is mandatory*

for employers with more than 250 employees. The file must contain all accounts for which the employer withheld Colorado tax. To use this method, go to Revenue Online *www.Colorado.gov/RevenueOnline*, under "Additional Services" click on the link "Submit Year-End Withholding. Then, choose "Submit a Withholding File Attachment."

After you submit the data, if your submission is processed, a confirmation code will automatically populate on your screen. Please print this page and keep it in your records.

W-2 ELECTRONIC FILE SPECIFICATIONS
The following is the required format of the data to submit W-2s electronically (CDOR-EFW2). This is the same format that is also required for submissions to the Social Security Administration.

General Rules
For alpha/numeric fields
- Left-justify and fill with blanks
- Where the "CDOR Specific" shows "populate or zero fill," all positions must be zeros, not blank
- Do NOT use Tabs in any field.

For money fields
- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: $59.60 = 000005960).
- All state withholding shall be rounded to the nearest dollar (example: $5,500.99 = 0000550100).
- Right-justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.
- Colorado withholding cannot be greater than Colorado taxable wages.

For the address fields
- Must conform to U.S. Postal Service rules since address fields are used by Department of Revenue to prepare mail correspondence, if necessary. For more information refer to the U.S. Postal Service Web site at *www.usps.com*
- For State, use only the two-letter abbreviations in Appendix F of the SSA EFW2 publication.
- For Country Codes, use only the two-letter abbreviations in Appendix G of the SSA EFW2 publication. **Do NOT use a Country Code when a United States address is shown.**

For the Submitter Federal Employer Identification Number (FEIN)
- The FEIN must match the FEIN used to register with Revenue Online.
- Only numeric characters.
- Omit hyphens.
- For sole-proprietor submitters, use the sole-proprietor's Social Security number.

For the employer FEIN
- Only numeric characters.
- Omit hyphens.
The employer FEIN should normally match the FEIN as it is associated with the Colorado Department of Revenue account number.

For the format of the employee name
- Enter the name shown on the individual's Social Security card.
- Must be submitted in the individual name fields:
  - Employee First Name
  - Employee Middle Name or Initial (if shown on Social Security card)
  - Employee Last Name
  - Suffix (if shown on Social Security card)
- Do NOT include any titles.

For the Social Security Number (SSN)

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May NOT begin with a 666 or 9.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Social Security Department website at *http://www.socialsecurity.gov/employer*
- If there is **no SSN available** for the employee, enter zeros (0) in positions 10 - 18 of the RS Record, and submit paper W-2 statements for these employees to: Colorado Department of Revenue, Discovery Section, Room 634, PO Box 17087, Denver, CO 80217-0087, Attention: Withholding Unit Supervisor
- Affected employees shall also contact the Social Security office to obtain an SSN. Do NOT enter a fictitious SSN (for example, 111111111, 333333333 or 123456789).

All submitters must register on Revenue Online prior to submitting a file

- The RV record is not utilized by Department of Revenue and should be excluded from the submission.
- Revenue Online will validate the full file and list all errors contained rather than rejecting after the first error is found.
- After a successful submission, Revenue Online will automatically populate the webpage with a confirmation. Print this page for your records.

Assistance
Call (303) 205-8292, Monday through Friday, 8 a.m. to 5 p.m.

The following is the required information and specifications of the data to submit W-2s electronically (CDOR-EFW2).

CDOR- EFW2 Specifications	revised 9/2013

Code RA- Submitter Record
File must contain only one RA record.
RA must be the first data record on each file.
FEIN listed in positions 3-11 must match that of the Submitter FEIN in Revenue Online registration.
Required Colorado fields are denoted with *
below.
If domestic address exists, do not populate foreign address fields. **
If foreign address exists, fill domestic address with blanks

Field Name	Record Identifier*	Submitter's Federal Identification Number (FEIN)*	User Identification (User ID) *	Software Vendor Code	Blanks	Resub Indicator
Position	1-2	3-11	12-19	20-23	24-28	29
Length	2	9	8	4	5	1
CDOR Specific	RA	Submitter Specific	Populate or zero fill	Populate or zero fill	Blank	Populate or zero fill

Field Name	SSA Resub WFID	Software Code	Company Name*	Location Address	Delivery Address*	City*
Position	30-35	36-37	38-94	95-116	117-138	139-160
Length	6	2	57	22	22	22
CDOR Specific	Populate or zero fill	Populate or zero fill	Submitter Specific	Submitter Specific	Submitter Specific	Submitter Specific

Field Name	State Abbreviation*	Zip Code*	Zip Code Extension	Blank	Foreign State/Province**	Foreign Postal Code**
Position	161-162	163-167	168-171	172-176	177-199	200-214
Length	2	5	4	5	23	15
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Submitter Specific	Only if Applicable	Only if Applicable

Field Name	Country Code**	Submitter Name *	Location Address *	Delivery Address *	City *	State Abbreviation *
Position	215-216	217-273	274-295	296-317	318-339	340-341
Length	2	57	22	22	22	2
CDOR Specific	Only if Applicable	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Zip Code *	Zip Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
Position	342-346	347-350	351-355	356-378	379-393	394-395
Length	5	4	5	23	15	2
CDOR Specific	Populate or zero fill	Populate or zero fill	Blank	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Contact Name*	Contact Phone Number*	Contact Phone Extension	Blank	Contact Email/Internet*	Blank
Position	396-422	423-437	438-442	443-445	446-485	486-488
Length	27	15	5	3	40	3
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Blank	Submitter Specific	Blank

Field Name	Contact Fax	Preferred Method of Problem Notification Code	Preparer Code	Blank
Position	489-498	499	500	501-512
Length	10	1	1	12
CDOR Specific	Submitter Specific	Populate or Blank	Populate or zero fill	Blank

Code RE- Employer Record
File must contain at least one RE record.
The first RE record must follow the RA record.
Following the last RS record for an employer, create either the:
        RE record for the next employer in the file; or
        RF record if this is the last report in the file.
When employees working under the same Federal employer identification number (FEIN)
are
separated for bookkeeping purposes, they MUST be grouped together under one RE record. Multiple
submissions for the same FEIN can cause serious processing errors or delays.
Required Colorado fields are denoted with *
below.
If domestic address exists, do not populate foreign address fields. **
If foreign address exists, fill domestic address with blanks
NOTE: Byte 174 has changed

Field Name	Record Identifier*	Tax Year*	Agent Indicator Code	Employer/Agent Identification Number (EIN)*	Agent for EIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1
CDOR Specific	RE		See Federal Guide	Employer Specific	Agent Specific	Populate or Blank

Field Name	Establishment Number	Other EIN	Employer Name*	Location Address	Delivery Address*	City*
Position	27-30	31-39	40-96	97-118	19-140	141-162
Length	4	9	57	22	22	22
CDOR Specific	Populate or zero fill	See Federal Guide	Employer Specific	Employer Specific	Employer Specific	Employer City

Field Name	State Abbreviation*	Zip Code*	Zip Code Extension	Kind of Employer *	Blank	Foreign State/Province**
Position	163-164	165-169	170-173	174	175-178	179-201
Length	2	5	4	1	4	23
CDOR Specific	Employer Specific	Employer Specific	Employer Specific	See Federal Guide	Blank	Only if Applicable

Field Name	Foreign Postal Code**	Country Code**	Employment Code	Tax Jurisdiction Code *	Third-Party Sick Pay Indicator	Employer Contact Name
Position	202-216	217-218	219	220	221	222-248
Length	15	2	1	1	1	27
CDOR Specific	Only if Applicable	Only if Applicable	Populate or zero fill	Populate or zero fill	Populate or zero fill	Employer Specific or Blank

Field Name	Employer Contact Phone Number	Employer Contact Phone Extension	Employer Contact Fax Number	Employer Contact Email	Blank
Position	249-263	264-268	269-278	279--318	319-512
Length	15	5	10	40	194
CDOR Specific	Employer Specific or Blank	Employer Specific or Blank	Employer Specific or Blank	Employer Specific or Blank	Blank

Code RS- State Wage Record
CDOR file must contain at least one RS08 record with either taxable wages or tax withheld greater
than zero.
Withholding cannot be greater than wages.
Required Colorado fields are denoted with *
below.
If domestic address exists, do not populate foreign address fields. **
If foreign address exists, fill domestic address with blanks

Field Name	Record Identifier*	State Code*	Taxing Entity Code	Employee Social Security Number (SSN)	Employee First Name*	Employee Middle Name or Initial
Position	1-2	3-4	5-9	10-18	19-33	34-48
Length	2	2	5	9	15	15
CDOR Specific	RS	08	Populate or zero fill	Employee Specific	Employee Specific	Employee Specific

Field Name	Employee Last Name*	Suffix	Location Address	Delivery Address*	City*	State Abbreviation*
Position	49-68	69-72	73-94	95-116	117-138	139-140
Length	20	4	22	22	22	2
CDOR Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific

Field Name	Zip Code*	Zip Code Extension*	Blank	Foreign State/Province**	Foreign Postal Code**	Country Code**
Position	141-145	146-149	150-154	155-177	178-192	193-194
Length	5	4	5	23	15	2
CDOR Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific

Field Name	Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
Position	195-196	197-202	203-213	214-224	225-226	227-234
Length	2	6	11	11	2	8
CDOR Specific	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Date of Separation	Blank	State Employer Account Number	Blank	State Code*	State Taxable Wages*
Position	235-242	243-247	248-267	268-273	274-275	276-286
Length	8	5	20	6	2	11
CDOR Specific	Populate or zero fill	Blank	Employer Specific	Blank	08	Employee Specific

Field Name	State Income Tax Withheld*	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
Position	287-297	298-307	308	309-319	320-330	331-337
Length	11	10	1	11	11	7
CDOR Specific	Employee Specific	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Supplemental Data 1	Supplemental Data 2	Blank
Position	338-412	413-487	488-512
Length	75	75	25
CDOR Specific	Populate or zero fill	Populate or zero fill	Blank

Code RF- Final Record
File must contain one RF
record.
RF must be the last record.
Required Colorado fields are denoted with *
below.

Field Name	Record Identifier*	Blank	Number of RW Records	Blank
Position	1-2	3-7	8-16	17-512
Length	2	5	9	496
CDOR Specific	RF	Blank	zero fill	Blank

Optional Records

Code RW- Employee Wage Record

The RW record is not utilized by CDOR and should be excluded from the submission; however files containing RW records will not be rejected.
Files containing RW records shall conform to the Social Security Administration EFW2 specifications.

Code RO- Employee Wage Record

The RO record is not utilized by CDOR and should be excluded from the submission; however files containing RO records will not be rejected.
Files containing RO records shall conform to the Social Security Administration EFW2 specifications.

Code RT- Total Record

The RT record is not utilized by CDOR and should be excluded from the submission; however files containing RT records will not be rejected.
Files containing RT records shall conform to the Social Security Administration EFW2 specifications.

Code RU- Total Record

The RU record is not utilized by CDOR and should be excluded from the submission; however files containing RU records will not be rejected.
Files containing RU records shall conform to the Social Security Administration EFW2 specifications.

Code RV- State Total Record

The RV record is not utilized by CDOR and should be excluded from the submission; however files containing RV records will not be rejected.
Files containing RV records shall conform to the Social Security Administration EFW2 specifications.