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## Illinois Electronic Filing of Form W-2 Returns

### Electronic W-2 Transmittal Program

Beginning January 1, 2010, the Electronic W-2 Transmittal Program requires payroll providers and employers with 250 or more employees to register and electronically transmit to the Illinois Department of Revenue all W-2 and W-2c returns using the Social Security Administration's (SSA) EFW2 and EFW2c format. Any employer who is mandated to electronically file with the SSA must also register and electronically transmit its employees' W-2 and W-2c returns.

W-2 transmitters must register and obtain a logon ID. Failure to participate in the program can result in a \$5 penalty per W-2. Employers with fewer than 250 employees are encouraged to voluntarily participate in the program.

All original W-2s must be accepted as filed by the department no later than March 31, 2010. Form W-2c is due as soon as possible after discovery of an error. Two acknowledgment retrieval methods are available for employers to confirm that the department has accepted their file. *Publication 110*, Illinois Department of Revenue, December 2009