



## **W-2 / 1099-NEC Transmittal Instructions:**

Employers are required to report for each employee every municipality or municipalities for which tax was withheld or should have been withheld. You must follow the electronic reporting of W-2 (EFW2) specifications. If submitting paper W-2 forms, each municipality for which tax was required to be withheld should be remitted to RITA separately or provided on a supplemental report.

**1. Along with Form 17, copies of W-2 and 1099-NEC forms must be submitted.** If proper copies cannot be provided, a written request to submit a computer paper listing must be made to RITA's Business Compliance Manager on or before the due date.

**2. Employers issuing 250 or more Forms W-2 or 1099-NEC during a calendar year must file electronically using the EFW2 Format and Guidelines prescribed by the Social Security Administration and Internal Revenue Service available at [www.ssa.gov/employer](http://www.ssa.gov/employer).**

- Specifications for Electronic Filing of Forms 1099 are provided by the IRS Publication 1220 at [www.irs.gov](http://www.irs.gov).
- RITA requires the use of specific fields in accordance with the SSA EFW2 Guidelines. For more information on how to electronically file with RITA, go to [ritaohio.com/W-2](http://ritaohio.com/W-2).
- **Please be advised that you are required to validate your EFW2 file to ensure compliance with RITA's specifications and requirements. RITA provides two options to validate your file prior to submission, both of which are available at [ritaohio.com/W-2](http://ritaohio.com/W-2). You may either login to MyAccount to use RITA's online verification application, or you may download the verification application without having to login.**
- RITA's online application will parse and validate your EFW2 file. In addition, **you can electronically submit your W-2 forms securely through this application.**
- When testing your file prior to uploading, please check that the summary of wage and tax totals by municipality match the totals on Form 17. A file that passes the formatting test with incorrect totals should be corrected prior to uploading.
- EFW2 files for tax years prior to 2023 cannot be uploaded through the website, but can be submitted via secure email transfer. Please contact our Business Department at x5003 to perform a file transfer for a prior tax year.

**3. Employers issuing 249 or less Forms W-2 or 1099-NEC who prefer not to submit electronically are required to submit COPY 1 to RITA. Employers must also report each municipality for which tax is required to be withheld, if not included in W-2/1099-NEC submission. RITA's [Paper W-2 Reporting Layout](#) may be used to meet this reporting requirement. Note: If you file Form 17 electronically via MyAccount and need to send COPY 1 of Forms W-2 or 1099-NEC, attach the filing confirmation to the Forms W-2/1099-NECs and mail to address below.**

**NOTE:** Employers required under the Internal Revenue Code to furnish 1099 forms to the Internal Revenue Service for individuals or businesses to whom they have paid non-employee compensation **MUST** also furnish copies to RITA along with W-2 forms.

**MAIL: Attn RITA - P.O. BOX 715170, CINCINNATI, OH 45271-5170**

**For OVERNIGHT mail: Attn RITA P.O. BOX 715170, 895 Central Avenue Suite 600, CINCINNATI, OH 45202-5703**

If you need additional assistance please call at 800.860.7482, ext. 5003 or TDD: 440.526.5332