

## **OREGON ELECTRONIC FILING FOR W-2 AND 1099 FORMS**

**Electronic filing using iWire is now required by the state of Oregon.** The requirements are as follows:

- 1) Businesses and payroll service providers must submit all W-2s electronically using iWire.
- 2) Businesses with more than ten (10) 1099s must also submit their information returns by iWire. The state does not accept them in any other format.
- 3) They may assess penalties of up to \$25,000 for not filing electronically, filing incorrect W-2s or 1099s, or for filing late.
- 4) The required 1099s are the 1099-G, 1099-MISC, and 1099-R. Other 1099s – including 1099-DIV and 1099-INT are NOT required to be iWired.