

Important Information

- DRS accepts compact disks (CD-ROM).
- DRS accepts 3480 cartridges.
- DRS accepts 3490 cartridges.
- DRS only accepts magnetic media transmittals in MMREF-1 format.
- DRS does **not** accept electronically transmitted information.
- DRS does **not** accept 5 1/4" or 8" diskettes.
- DRS does **not** accept multiple files on a diskette.
- DRS does **not** accept backup, compressed, zip, Excel, or cassette files.
- DRS does **not** accept 1/2 inch magnetic tape.
- DRS does **not** accept TIB-4 formats.
- DRS does **not** accept MMREF-2 corrections or paper corrections for magnetically filed media. You must correct the file in question and replace the entire file.
- The deadline for filing magnetic media information is **February 28, 2005**, even if the deadline for federal purposes is the last day of March.
- Form CT-6559 requires employer identification and summary information.
- Please follow the Connecticut specifications for record layouts. All transmittals must have RS records to be valid.
- DRS requires external media labels. Submitters must create their own external label. (See Appendix A.)

Included in this booklet:

- Questions & Answers
- Forms for filing magnetic media W-2 annual wage reports



STATE OF CONNECTICUT Department of Revenue Services

IP 2004(21), *Annual Wage Information on Magnetic Media*

2004 Connecticut Magnetic Media Filing Requirements For Federal Form W-2

Taxpayer information is available on our Web site:

www.ct.gov/DRS

Questions and Answers

1. Does the Department of Revenue Services (DRS) accept filing on 1/2 inch magnetic tape?
 - A. No. DRS no longer accepts filing on 1/2 inch magnetic tape.
2. Who is required to file on magnetic media with DRS?
 - A. An employer who is required by the Internal Revenue Service (IRS) to file federal W-2 forms on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer W-2 forms with DRS is excused from the magnetic media filing requirement for that type of informational return without obtaining a waiver.
3. Have any technical changes been made to the magnetic media specifications for 2004?
 - A. Yes. DRS now accepts CD-ROM's.
4. Have any changes been made to the magnetic media forms for 2004?
 - A. Yes. **Form CT-6559**, *Submitter Report for Form W-2 Magnetic Media Filing*, **Form CT-8508**, *Request for Waiver From Filing Informational Returns on Magnetic Media*, **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, and **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, were revised for 2004.
5. Are DRS magnetic media filing specifications the same as the Social Security Administration specifications?
 - A. No. DRS does not require the filing of RW, RO, and RU records, but does require the filing of RS records. Some modifications have been made to the RS, RT, and RF record formats in order to report state information.
6. How does an employer report changes on a previously filed magnetic media submission?
 - A. DRS **does not** accept either magnetic media filing of federal Form W-2c or paper corrections of previously filed W-2 information on magnetic media. You must correct the files and replace the entire file. You must also complete **Form CT-6559**, and check the box indicating it is a replacement file.
7. What magnetic media are acceptable to DRS?
 - A. Cartridge: 3480 or 3490 IBM compatible cartridges; or Compact Disc (CD-ROM); or

Diskette: 3 1/2" IBM/PC compatible [double density or high density].

DRS does **not** accept: 3590 cartridge, 1/2" tape, 5 1/4" or 8" diskettes, or cassettes.
8. What forms should accompany the magnetic media?
 - A. You must send one **Form CT-6559**, per submitter; **Form CT-6559A**, *Continuation Sheet, for Form* as needed; and one **Form CT-W3**, *2004 Connecticut Annual Reconciliation of Withholding*, per employer.
9. How does an employer request an extension of time to file W-2 information on magnetic media?
 - A. To request an extension, the employer must complete and submit **Form CT-8809**, to DRS on or before the last day of February. This form is included in this booklet. DRS will only notify employers whose extension request is denied.
10. How does an employer request a waiver from filing W-2 information on magnetic media?
 - A. DRS may waive the magnetic media filing requirements if hardship is shown by the employer. To request a waiver, an employer must complete and submit **Form CT-8508**, *Request for Waiver From Filing Informational Returns on Magnetic Media*, to DRS at least 45 days before the last day of February. This form is included in this booklet. The employer is not exempt from filing paper forms with DRS if a waiver from filing on magnetic media is granted. DRS will only notify you if your waiver is denied.
11. Will failure to file W-2 information on magnetic media result in the assessment of penalties?
 - A. Employers required to file magnetically are treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 is imposed for each statement of payment to another person an employer fails to file on magnetic media with DRS by the last day of February. The maximum penalty imposed is \$2,000 per calendar year.
12. How are extraneous records treated?
 - A. Information records not required by the DRS are ignored. For example, employers can include the RW, RO, and RU records with their Connecticut filing. DRS will ignore them when processing the data.
13. May employers submit lists containing W-2 information?
 - A. No. Other than information filed on magnetic media, DRS does not allow alternative forms to be filed in lieu of W-2 forms.
14. May I still submit W-2 annual reconciliations using the TIB-4 format?
 - A. No. DRS no longer accepts the TIB-4 format.

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Form CT-6559A	<i>Continuation Sheet for Form CT-6559</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>

I. Connecticut Magnetic Media Annual Wage Reporting Requirements and Procedures

This booklet contains specifications and instructions for reporting W-2 information to the Connecticut Department of Revenue Services (DRS) on magnetic media. DRS only accepts W-2 filings on 3480 cartridges, 3490 cartridges, 3 1/2" diskettes, or CDs.

Use one format for reporting on cartridge, diskette, and CD. This format must be used by employers filing annual W-2 information for Connecticut residents and employees working in Connecticut.

Magnetic Media Reporting Requirements

An employer who is required by the Internal Revenue Service (IRS) to file copies of federal W-2 forms on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer W-2 forms with DRS is excused from filing that particular type of information return on magnetic media. An employer may choose to file 24 or fewer W-2 forms on magnetic media.

For W-2 reporting, the IRS and DRS regard each Federal Employer Identification Number (FEIN) as a separate employer.

DRS prefers, but does not require, one filing for each FEIN. However, if your company has multiple locations or payroll systems using the same FEIN, you may submit more than one filing with the same FEIN. Do **not** submit duplicates.

DRS has no application or authorization procedure and does not assign submitter control codes for W-2 magnetic media filing.

DRS W-2 magnetic media formats have fields for reporting annual wage and tax data. (See State Record in *Section II*.)

Filing Deadline

W-2 files are due the last day of February even if the deadline for federal purposes is the last day of March because the information is being transmitted electronically. If the last day of February falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Designated Delivery Services

Taxpayers can use certain designated delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements, or other documents, or payments, and meet the timely mailing as timely filing and payment rules. DRS has accepted the list of designated delivery services currently published by the IRS. The current list of designated private delivery services includes: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX), and United Parcel Service (UPS). Not all services provided by these designated delivery services qualify. This list is subject to change. For more information, see **Policy Statement 2002 (4)**, *Designated Private Delivery Services and Designated Types of Services*.

Extension of Filing Deadline and Waiver of Filing on Magnetic Media

An employer may request an extension of time to file W-2 information on magnetic media. To request an extension, the employer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, to DRS on or before the due date of the W-2 magnetic media filing. (This form is included in this booklet.)

DRS may waive the magnetic media reporting requirement for an employer if hardship is shown by the employer. To request a waiver, the employer must complete and submit **Form CT-8508**, *Request for Waiver From Filing Informational Returns on Magnetic Media*, to DRS. (This form is included in this booklet.)

Penalties for Late Filing

The penalty for filing **Form CT-W3**, *2004 Connecticut Annual Reconciliation of Withholding*, late is \$50. Additionally, a penalty of \$5 per statement (up to a total of \$2,000 per calendar year) is imposed on employers who fail to provide copies of federal W-2 forms to DRS. Any employer required to file federal W-2 forms on magnetic media with DRS will be subject to penalties if the employer files using paper forms without obtaining a waiver.

Processing Information and Employer Retention Responsibilities

If DRS is unable to process a file, notification will be sent to the submitter with an explanation of the problems encountered.

DRS does not provide notification when files are processed. Processed magnetic media are not returned.

DRS requires employers to retain a copy of their W-2 data, or be able to reconstruct the data, for at least four years after the due date.

Test Files

DRS does not accept or process test files.

Corrections

DRS does not accept magnetic filing of federal Form W-2c. If your magnetic media or W-2 information contains an error, correct the file and replace the entire file. Complete **Form CT-6559**, *Submitter Report for W-2 Magnetic Media Filing*, and check the box indicating it is a replacement file. (This form is included in this booklet.)

Submittal Forms

Form CT-6559 and **Form CT-6559A**, *Continuation Sheet for Form CT-6559*, (if applicable) for each submitter and **Form CT-W3** for each employer must accompany a magnetic media file. Use the forms provided in this booklet or Form CT-W3 included in the State of Connecticut Employer Withholding Remittance Coupon Book. These forms may be photocopied or computer-generated, provided the declaration is included on Form CT-6559. Complete the forms and submit them with a magnetic media file according to the instructions on Form CT-6559. Boxes 4 and 5 on Form CT-6559 must agree with the information in the Code RA record.

Use Form CT-6559 to identify the submitter of a magnetic media file and to identify the employer(s) included on the magnetic media files. Be sure to provide the submitter's FEIN and the name and telephone number of a contact person. This form must accompany every magnetic media file sent to DRS.

Use of Agent

Employers who use a service to submit magnetic media filing are responsible for the accuracy and timeliness of their own W-2 information returns. If a submitter fails to meet the magnetic media filing requirements, the employer is liable for any penalties imposed by DRS.

Multiple Employers or Work Sites

DRS urges submitters of W-2 information to minimize the number of diskettes and files they submit when reporting data for multiple employers or for multiple work sites of a single employer.

See *Section VI* for examples of how information from multiple employers or multiple work sites can be placed on a single diskette or in one file.

Use of Paper Forms

Employers whose wage and tax data is submitted on magnetic media must not send the same data to DRS on paper W-2 "Copy 1" forms.

A penalty may apply if you file paper W-2 forms when your wage and tax data should be filed on magnetic media.

TIB-4 Filers

DRS does not accept the TIB-4 format.

II. Data Record Descriptions

A description of the data records used to create a magnetic media W-2 file follows. Use the information provided below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings on magnetic media. See *Section VI* for examples of proper record sequence. See **Appendix D** for a chart which compares the data on the magnetic media records to the data on the paper W-2.

Only **UPPERCASE LETTERS** are acceptable on a magnetic media file.

Submitter Record

Code RA

The code RA record identifies the organization submitting the file.

The code RA record must be the first data record on each file.

Employer Record

Code RE

The code RE record identifies an employer whose employee wage and tax information is being reported. Generate a new code RE record each time it is necessary to change the information in any field on this record.

Do not create a code RE record for an employer that does not have at least one employee (code RS record) with Connecticut monies to report.

If a submission containing multiple employer filings (more than one code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to DRS.

State Record

Code RS

The fields within this record must contain **Connecticut sourced income only**.

The code RS record must be used to report Connecticut W-2 information.

Do not indicate deceased employees in the name field.

Punctuation may be used when appropriate. Do not include titles in the name. Enter titles in the "Title Field." A hyphen is entered as a character.

Do not use the tilde (~) over the "n" in Spanish names. Please substitute ñ with plain "n." DRS computers consider the tilde to be a special character and convert it to an ampersand, which prevents the posting of Social Security wages to the worker's record.

Money Amounts

- Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.
- All money fields are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 0550099). Do not use any punctuation in money fields.
- Do not sign money fields.
- **Negative money amounts are not allowed.**

Total Record

Code RT

The code RT record contains the totals for all code RS records reported since the last code RE record.

A code RT record must be generated for each code RE record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

Final Record

Code RF

The code RF record indicates the end of the file and **must** be the last record on each file. The code RF record must appear only once on each file. DRS does not process any data recorded after the code RF record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

III. Cartridge Technical Requirements for W-2

Basic Requirements

Data must be written in the unpacked mode. DRS accepts 3480 and 3490 cartridges. DRS does not accept 3590 cartridges of cassettes at this time.

Previously used cartridges must be degaussed, erased, and reformatted before they are used to submit W-2 information.

Recording Density

The default density for 3480 and 3490 cartridges is 38,000 characters per inch (CPI).

DRS does **not** accept backup, compressed, zip, cassette, or Excel files.

DRS requires each file to contain data for one calendar year only. A cartridge containing data for multiple calendar years will be rejected.

Internal Labels

DRS accepts a labeled magnetic cartridge file in accordance with the following guidelines. Labels must not contain security encoded bytes. If your system cannot produce the following labels, send a no-label cartridge file. (For example, a cartridge file with data records only.)

1. DRS accepts cartridges with IBM OS/VS STANDARD header and trailer labels and cartridges with no internal labels.
 - a. If producing a standard label cartridge, the internal file name is CTTAX followed by two-digit calendar year (for example, CTTAX04).
2. Submitters that cannot produce IBM OS/VS STANDARD internal labels or no-label cartridges may use other labels as described below.
 - a. Each segment (record) of a set of labels (for example, VOL1 + HDR1 + HDR2 = a set of header labels) *must contain 80 characters*.
 - b. Header and trailer labels must be written in the same density as the data records.
 - c. Header labels must precede data and be separated from the data by one tapemark.

- d. Trailer labels must follow the data and must be separated from the data by one tapemark.

- e. Two tapemarks must follow the trailer labels.

A tapemark is a one-character physical record. As used on a magnetic cartridge, it separates data from internal labels and one data file from another data file. It also indicates end of cartridge.

The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23.

Never begin a magnetic cartridge with a tapemark; doing so signals end-of-cartridge to the DRS system and causes processing to terminate.

Separate data from internal labels with one tapemark.

Indicate end-of-cartridge with two tapemarks as follows:

1. If using trailer labels, write end-of-cartridge tapemarks directly after the trailer labels.
2. If using no-label cartridge, write end-of-cartridge tapemarks directly after the last block of data.

Character Sets

DRS accepts American Standard Code Information Interchange (ASCII) and Extended Binary Coded Decimal Interchange Code (EBCDIC). DRS prefers magnetic cartridge recorded in EBCDIC.

Only **UPPERCASE LETTERS** are acceptable on a magnetic cartridge file.

Record Length

Each record length must be a uniform length of 512 characters.

Block Size

The block size must be a multiple of the record length. (For example, block size of 23,040 contains 45 records of 512 characters per block, or $512 \times 45 = 23,040$.)

External Labels

Affix an external label to each magnetic cartridge. See label instructions in *Appendix A*.

IV. Diskette Technical Requirements for W-2

General Requirements

DRS accepts W-2 information recorded on 3 1/2" MS-DOS compatible diskettes. Data must be recorded in ASCII or EBCDIC character set. See *Section VII* for examples of proper record order.

DRS does **not** accept 5 1/4" or 8" diskettes.

All diskettes must be virus scanned before submission to DRS.

DRS does **not** accept backup, compressed, zip, Excel, or cassette files.

If a diskette was used previously for other data, reformat it before using it for a W-2 submittal. Do not make it a bootable disk.

Data **must** be in **UPPERCASE LETTERS**.

Each file must contain W-2 information for a single calendar year only. Include only one file name per diskette. DRS prefers the name to be CTTAX04. A file containing data for multiple calendar years will be rejected.

Multiple Volume Diskette Files

A multiple volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes (for example, volumes).

Only Volume 1 of a multiple volume file should begin with a code RA record. Each volume after Volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if Volume 1 ends with a code RS record, Volume 2 begins with the related code RS record. Only the last volume should end with the code RF record. No other volume should contain a code RF record.

External Labels

The external diskette labels for a multiple volume file **must** indicate the proper sequence for processing. For example, Volume 1 of a two volume file would be labeled "Vol 1 of 2;" volume 2 would be labeled "Vol 2 of 2." DRS will reject multiple volume files that do not indicate the proper volume sequence on the external labels.

Affix an external label to each diskette. See *Appendix A*.

Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes be created using an MS-DOS double density or high density, or MS-Windows operating system formats. DRS will reject and return any diskettes that are not MS-DOS compatible. If you do not have an MS-DOS operating system, you may still be able to create an MS-DOS compatible diskette file.

Some operating systems, for example, UNIX, XENIX, and APPLE, may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use, DOSCP command to create an MS/DOS compatible file. Check your operating system manual.

2. A diskette must **not** contain more than one file. If more than one file of W-2 information is being submitted, each file must be placed on a separate diskette.

Submitters of W-2 information for multiple employers can avoid creating a separate file and a separate diskette for each employer. Review *Section VII*, Example 2, to see how multiple employers can be combined into one file.

3. Data can be recorded on MS-DOS 3 1/2" diskettes using the ASCII or EBCDIC character set. DRS prefers ASCII.
4. Each record in the file **must** be 512 characters in length. Data must be entered in each record in the exact positions shown in *Section VIII*.
5. Files sent on MS-DOS 3 1/2" double-sided diskettes **must** be formatted to the following densities:

3 1/2" high density 1.44 megabytes; **or** 3 1/2" double density 720 kilobytes.

Do **not** compress data.

DRS will reject files formatted at a density other than specified above.

6. Using Record Delimiters: DRS prefers files without record delimiters. If record delimiters must be used, the following requirements apply for W-2 information reported using a sequential file.
 - a. Each record in the file must be followed by a record delimiter. (See 6c.)
 - b. The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
 - c. Do not place a record delimiter before the first record of the file.
 - d. Do not place more than one record delimiter, for example, more than one carriage-return or line feed combination, following a record.
 - e. Do not place record delimiters after a field within a record.
7. The diskette "**File Name**" should be CTTAX followed by the two-digit calendar year (for example, CTTAX04).

V. CD-ROM Technical Requirements for W-2

General Requirements

DRS accepts W-2 information recorded on CD-ROMs. Data must be recorded in either the ASCII or EBCDIC character set. See *Section VII* for examples of proper record order.

The CDs must be formatted as Data CDs, and finalized (CD-R) as read-only.

All CDs should be virus scanned before submission to DRS.

DRS does **not** accept backup, compressed, zip, or Excel files.

If a CD was used previously for other data, reformat it before using it for a W-2 submittal. Do not make it a bootable CD.

Data **must** be in **UPPERCASE LETTERS**.

Each file must contain W-2 information for a single calendar year only. Include only one file name per CD. DRS prefers the name to be CTTAX04. A file containing data for multiple calendar years will be rejected.

Multiple Volume CD Files

A multiple volume CD file is a file for which the number of data records exceeds the capacity of a single CD, so the data must be continued onto one or more subsequent CDs (for example, volumes).

Only Volume 1 of a multiple volume CD file should begin with a code RA record. Each volume after Volume 1 should begin with the record that properly follows the last record on the preceding volume. For example, if Volume 1 ends with a code RS record, Volume 2 begins with the related code RS record. Only the last volume should end with the code RF record. No other volume should contain a code RF record.

External Labels

The external CD labels for a multiple volume file **must** indicate the proper sequence for processing. For example, Volume 1 of a two volume file would be labeled "Vol 1 of 2;" volume 2 would be labeled "Vol 2 of 2." DRS will reject multiple volume files that do not indicate the proper volume sequence on the external labels.

Affix an external label to each CD. See *Appendix A*.

Requirements for CDs

1. Operating System: DRS requires all CDs to be created using an MS-DOS or MS-Windows operating system format.

DRS will reject and return any CDs that are not MS-DOS or MS-Windows compatible. If you do not have an MS-DOS operating system, you may still be able to create an MS-DOS compatible CD file.

Some operating systems, for example, UNIX, XENIX, and APPLE, may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use, DOSCP command to create an MS/DOS compatible file. Check your operating system manual.

2. CDs should be created using the Data CD option in the CD-Creation utility that is used. CDs should be read-only and must be readable from standard CD-ROM drives installed in IBM-compatible personal computers (Intel processors using MS-Windows operating system).

3. A CD must **not** contain more than one file. If more than one file of W-2 information is being submitted, each file must be placed on a separate CD.

Submitters of W-2 information for multiple employers can avoid creating a separate file and a separate CD for each employer. Review *Section VII*, Example 2, to see how multiple employers can be combined into one file.

4. Data can be recorded on CDs using the ASCII or EBCDIC character set. DRS prefers ASCII.

5. Each record in the file **must** be 512 characters in length. Data must be entered in each record in the exact positions shown in *Section VIII*.

6. Using Record Delimiters: DRS prefers files without record delimiters. If record delimiters must be used, the following requirements apply for W-2 information reported using a sequential file.

a. Each record in the file must be followed by a record delimiter. (See 6c.)

b. The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).

c. Do not place a record delimiter before the first record of the file.

d. Do not place more than one record delimiter, for example, more than one carriage-return or line feed combination, following a record.

e. Do not place record delimiters after a field within a record.

7. The CD "**File Name**" should be CTTAX followed by the two-digit calendar year (for example, CTTAX04).

VI. Programmer's Checklist

General Information

Did you:

- Follow the Connecticut specifications for record layouts?
- Not include magnetic filing of federal Form W-2c? If your magnetic media or W-2 information contains an error, correct the file and replace the entire file.
- Not compress data? DRS does **not** accept backup, zip, compressed, Excel, or cassette files.

Cartridge Media

Did you:

- Not password protect or include security bytes in header labels?
- Create a cartridge file using block size, internal label, and character set requirements specified in *Section III*?

CD and Diskette Media

Did you:

- Virus scan all CDs and diskettes before submission to DRS?
- Use ASCII or EBCDIC character set?
- Not compress data? DRS does not accept backup files, compressed, zip, cassette, or Excel files.
- Number the CDs or diskettes in the order in which they must be run ("Vol 1 of __," "Vol 2 of __," and so on) on the external labels if more than one CD or diskette is needed for a file? Make sure the first record on each succeeding CD or diskette logically follows the last record of the prior diskette.
- Include only one file name per CD or diskette (for example, CTTAX04)?

Payment (Calendar) Year

Did you:

- Remember to change the calendar year in the code RE record each year the program is run? (The calendar year = the year on the employees' W-2 copies.)
- Include only one calendar year per cartridge, CD, or diskette file?

Proper Order of Records for Files With More Than One Employer

Did you:

- Make sure files containing information for more than one employer do not have RA or RF record(s) or tape marks between employers?
- Make sure employee **code RS records follow each code RE record**? Delete any code RE record (and do not write a code RT record) for an employer that has no employees to report for the calendar year.

Money Amounts

Did you:

- Not include negative money amounts in money fields under any circumstances?
- Zero fill money fields which are not applicable to your company?
- Report money amounts in dollars and cents without including a decimal or dollar sign?
- Put money amounts in the exact field positions prescribed in the instructions, right justify, and zero fill them?
- Not sign money fields?

Code RA - Submitter Record

Did you:

- Make sure the code RA record appears only once and is the first data record of a magnetic media file? DRS cannot accept more than one Code RA record on a file. See examples in *Section VII*.
- Make sure the Federal Employer Identification Number (FEIN) field contains nine (9) numeric characters (no hyphens or alphabetic characters)? Enter the FEIN of the entity that submits (completes Form CT-6559 submittal documents and mails) the file to DRS. The submitter may be, but need not be, one of the employers in the file.
- Verify that address data is current and in the exact locations specified?
- Check that submitter information on submittal documents accompanying the file agree with information in the code RA Submitter Record? The preparer of the cartridge, diskette, or CD should print out the the code RA record information. Use the printout when completing submittal documents.

Code RE - Employer Record

Did you:

- Make sure the FEIN field identifying the employer contains nine numeric characters (no hyphens or alphabetic characters)? Code RE record FEIN(s) may be the same as the submitter's FEIN in the code RA record if the submitter and the employer(s) are the same company.

Code RS - State Record

Did you:

- Make sure the SSN field contains nine numeric characters (no hyphens)? Do not enter an "8" or a "9" as the first digit of an SSN. If a SSN is not available, fill the field with zeros or enter "I" in the first position and fill the rest of the field with blanks.
- Use the fields as defined in the layout for the name format?

Code RT - Total Record

Did you:

- Make sure every code RE record has a corresponding code RT record after all employees have been listed for the employer identified in the code RE record?
- Make sure the code RT record is the sum of the data reported in the code RS records occurring since the last code RE record? The code RT record must not contain amounts reported in previous code RT records.

Code RF - Final Record

Did you:

- Make sure the code RF record is the last data record of a magnetic media file? A code RF record must not appear between employers in files containing more than one code RE record.

VII. Examples of Proper Record Sequence for Magnetic Media W-2 Information Returns

Example 1:

Employer filing own W-2s for 38 employees:

```
RA . EMPLOYER 1
RE . EMPLOYER 1
RS
} 38 Code RS records
RS
RT
RF
```

Example 2:

Submitter with 3 employers:

```
RASUBMITTER 1
REEMPLOYER A
RS
} 25 Code RS records
RS
RT
RE .. EMPLOYER B
RS
} 41 Code RS records
RS
RT
RE .. EMPLOYER C
RS
} 52 Code RS records
RS
RT
RF
```

VIII. Specifications for W-2

Data Records - General Requirements

All data records must be a fixed length of 512 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 file is comprised of the following records:

- Code RA Submitter Record
- Code RE Employer Record
- Code RS State Record
- Code RT Total Record
- Code RF Final Record

The first two positions of each record must be one of the alphabetic codes above.

See *Section VII* for examples of proper record order. Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your media.

Address Fields

Address data (in fields named Street Address, City, State, ZIP Code, and ZIP Code Extension) must comply with U.S. Postal Service addressing rules.

State Abbreviations

Use only a state's two letter abbreviation. Do not use numerics or other abbreviations.

Foreign Addresses

Outside the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or military post offices, use the fields:

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See *Social Security Magnetic Media Reporting and Electronic Filing for Tax Year 2004, Appendix G.*)

Money Fields

Money amounts must be:

- The annual figure for the payment year shown in the code RE record;
- All numerics (no dollar sign);
- Dollars and cents (but without a decimal point);
- Not round to fill dollar amount;
- A positive, unsigned figure (a negative amount is an impossible result in any field);
- Right justified; and
- Zero filled (for example, lead zeros, or all zeros if the amount equals zero).

Code RA - Submitter Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RA .
3-11	Submitter's Employer Identification Number	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-28	Personal Identification Number (PIN)	17	Not required.
29	Resub Indicator	1	Not required.
30-35	Resub WFID	6	Not required.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (attention, suite, room number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (street or post office box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP Code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
172-176	Blank	5	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code. (See Page 13.)
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.

Code RA - Submitter Record (continued)**Length = 512**

Location	Field	Length	Description & Remarks
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or post office box.) Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation for a foreign address and fill with blanks.
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP Code. For a foreign address, fill with blanks.
347-350	Submitter ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
351-355	Blank	5	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code. (See Page 13.)
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact E-mail	40	If applicable, enter the contact's electronic mail or internet address. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	For U.S. and U.S. Territories only: If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Not required.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Code RE - Employer Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RE .
3-6	Tax Year	4	Required. Enter 2004 .
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (FEIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the FEIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (attention, suite, room number, etc.) Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (street or post office box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
165-169	ZIP Code	5	Enter the employer's ZIP Code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
174-178	Blank	5	Enter blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code. (See Page 13.)
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Not required.
221	Third-Party Sick Pay Indicator	1	Not required.
222-512	Blank	291	Enter blanks.

Code RS - State Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter 09 - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original or replacement SSN card issued by SSA. If no SSN is available, fill the field with zeros or enter I in the first position and fill the rest of the field with blanks.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix (SR, JR). Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (attention, suite, room number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's street address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP Code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
150-154	Blank	5	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	Enter the applicable country code. (See Page 13.)
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.

CODE RS - State Record (continued)**Length = 512**

Location	Field	Length	Description & Remarks
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account Number	20	Enter Tax Registration Number assigned by the Connecticut Department of Revenue Services. Left justify and fill with blanks.
268-273	Blank	6	Not required.
274-275	State Code	2	Enter 09 .
276-286	State Taxable Wages	11	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Required. Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

CODE RT - Total Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RT .
3-9	Number of Employees	7	Enter the total number of RS records reported since the last code RE record. Right justify and zero fill.
10-24	State Taxable Wages	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
25-39	State Income Tax Withheld	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
40-512	Blank	473	Enter blanks.

CODE RF - Final Record

Length = 512

The code RF record **must** be the last data record on the cartridge, diskette, or CD file, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RF .
3-11	Number of Employees	9	Enter the total number of code RS records recorded on the entire file.
12-27	State Taxable Wages	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
28-43	State Income Tax Withheld	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
44-572	Blank	469	Enter blanks.

Appendix A: Instructions for Preparing an External Magnetic Media Label

Prepare a label similar to the one shown below to identify each CD, magnetic cartridge, or diskette being submitted to DRS. Include the following information on the external label.

1. **Type of Filing** - Indicate the type of filing as original or replacement.
2. **Calendar Year** - Include the calendar year for which the file is prepared. Only one year may be reported per file.
3. **Submitter Name** - Enter the name of the organization submitting this file. The entry should be the same organization recorded on the submitter record (RA record) of the file.
4. **FEIN** - Enter the nine-digit Federal Employer Identification Number (FEIN) of the organization submitting the file. The FEIN on the label should be the same as the FEIN recorded on the submitter record (RA record) of the file.
5. **Number of Employers** - Enter the number of employers (RE records) on the file.
6. **Number of Employees** - Enter the number of employees (RS records) on the file.
7. **Vol_ of_** - For a multiple volume file, enter the sequence of each and the total number of diskettes for the file. For example, volume 1 of a two volume file would be labeled Vol 1 of 2; volume 2 would be labeled Vol 2 of 2.
8. **Contact** - Enter the name and phone number of the person to contact about this magnetic media.

Example:

W-2 Wage & Tax Statements	
1. Type of Filing: <input type="checkbox"/> Original <input type="checkbox"/> Replacement	2. Calendar Year:
3. Submitter Name:	
4. FEIN:	5. Number of Employers:
6. Number of Employees:	7. Vol _____ of _____
8. Contact Name:	Contact Number:

Appendix B: Forms for W-2 Magnetic Media Filing

Submittal Forms

Create copies of the forms shown on the following pages for submitting magnetic media files of W-2 information to DRS. The submittal forms should be used as described below and on the face of **Form CT-6559, Submitter Report for Form W-2 Magnetic Media Filing**. DRS encourages the use of computer generated substitutes for Forms CT-6559 and CT-6559A. Include all information required on these submitter forms including the declaration, the submitter, and the employer information.

Form CT-6559

Use Form CT-6559 to identify the submitter of a magnetic media file and to identify the employer(s) included on the magnetic media files. The information on Form CT- 6559 must agree with information on your cartridge, diskette, or CD. This form must accompany every magnetic media file sent to DRS. The submitter of the file must sign the declaration.

Packaging CDs, Cartridges, and Diskettes for Mailing

Send:

- The CD, magnetic cartridge, or diskette file with an external label on each volume (multiple volumes allowed for CDs and diskettes **only**);
- Form CT-6559 and Form CT-6559A (if applicable); **and**
- Form CT-W3 for each employer on the file;

in a single box with proper packing to prevent damage.

It is not necessary to use an oversized box for a CD, cartridge, or diskette. Specially-sized boxes for CDs, cartridges, and special mailers for diskettes are available commercially. Be sure to insert each diskette into its own protective sleeve before packaging. Do **not** use paper clips, rubber bands, or staples on CDs or diskettes. Use disposable CD, cartridge, or diskette containers. DRS is unable to return special containers.

The following forms are attached to this publication for your convenience:	
Form CT-6559	<i>Submitter Report for Form W-2 Magnetic Media Filing</i>
Form CT-6559A	<i>Continuation Sheet for Form CT-6559</i>
Form CT-8508	<i>Request for Waiver From Filing Informational Returns on Magnetic Media</i>
Form CT-8809	<i>Request for Extension of Time to File Informational Returns</i>
Form CT-W3	<i>Connecticut Annual Reconciliation of Withholding</i>

Appendix C: Checklist for Mailing W-2 Magnetic Media

- Label the magnetic media. Make sure the external label shows W-2, the tax year, the submitter's name and FEIN, and the name and phone number of the person to contact about this magnetic media.
- Verify there is data on your magnetic media.
- Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- Copy the blank newly revised Form CT-6559 in *Appendix E* and complete a copy for each magnetic media file, or use a computer generated form with the same information. Form CT-6559 and Form CT-6559A include submitter and employer information. Instructions are on the form. Be sure to sign and date the declaration. Keep copies of Form CT-6559 for your records.
- Use packaging that will protect the media.
 - Magnetic Cartridge: Use boxes or padded bags.
 - Diskette: Use stiff mailers to prevent bending or cracking. Use one mailer per diskette.
 - CD: Pack in jewel case.
- Place the following three items inside each package:
 - The labeled CD, magnetic cartridge, or diskette(s);
 - A completed Form CT-6559 and Form CT-6559A (if applicable) or a computer generated facsimile; **and**
 - A completed Form CT-W3 for each employer reported on the magnetic media file.

Do not enclose paper W-2 forms or other notes.

- Send the magnetic cartridges or diskettes to:

<p>Department of Revenue Services State of Connecticut PO Box 2930 Hartford CT 06104-2930</p>	<p>If a PO Box cannot be used send to:</p> <p>Department of Revenue Services State of Connecticut Attn: Processing II, 15th Floor 25 Sigourney Street Hartford CT 06106-5032</p>
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Appendix D: Chart to Relate Paper W-2 Entries to Magnetic Media Data Fields

W-2 Wage and Tax Statement - Copy 1

W-2 Media	To report state wages, tips, etc., use	To report state income tax, use
Paper W-2	Box 16	Box 17
Magnetic W-2	Code RS record, Location 276-286	Code RS record, Location 287-297

Appendix E: Glossary

ASCII (American Standard Code Information Interchange) - One of the acceptable character sets used for electronic processing of data.

Backup - Store computer data in a file or files that may result in compression and usually in a proprietary format other than EBCDIC or ASCII.

Block - A number of logical records grouped and written together as a single unit on a magnetic cartridge.

BPI - Bytes Per Inch. The number of bytes recorded per inch.

Byte - A computer unit of measure. One byte contains eight bits and can store one character.

Character - A letter, number, or punctuation symbol.

Character Set - A group of unique electronic definitions for all letters, numbers, and punctuation symbols; example: EBCDIC, ASCII.

Compress - Reformat computer data in a storage or size-saving technique that results in a file having character sets other than EBCDIC or ASCII.

CPI - Characters Per Inch. The number of characters recorded per inch on cartridge.

DRS - Connecticut Department of Revenue Services.

EBCDIC (Extended Binary Coded Decimal Interchange Code) - One of the acceptable character sets used for electronic processing of data.

FEIN (Federal Employer Identification Number) A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes.

File (Multiple cartridge/multiple volume) DRS cannot accept multiple cartridge files. If the amount of information to be filed exceeds the capacity of a single cartridge, a separate file must be submitted. However, DRS can accept a multiple volume diskette and multiple volume CD files. Each diskette or CD in a multiple volume file must have an external label. Carefully number the diskettes or CDs in the order in which they were created (for example, Volume__of __ on the diskette).

Internal Labels - Sets of records that precede (for example, header labels) and follow (for example, trailer labels) data records on a magnetic cartridge file. See *Section III*.

Logical Record - For the purpose of this booklet, any of the required or optional records defined in *Section VIII*.

Tapemark - A single-character control record used for separating internal labels and files on a magnetic cartridge. See *Section III*.

Trailer Labels - Sets of records that follow data records on a magnetic cartridge file. See *Section III*.

Submitter - Any person or organization submitting a magnetic media file to DRS.

Effect on Other Documents: This Informational Publication supersedes **IP 2003(18)**, *2003 Connecticut Magnetic Media Filing Requirements for Federal Form W-2*.

Effect of This Document: An Informational Publication addresses frequently asked questions about a current DRS position, policy, or practice, usually in a less technical question and answer format.

**ELECTRONIC
FILING
OPTIONS**



File Form CT-1040 EXT over the internet using WebFile.
Visit: www.ct.gov/DRS

Check this booklet for additional details!



File your federal and Connecticut returns together using e-file!

Visit: www.irs.gov/efile

CONNECTICUT TAX ASSISTANCE

	FOR TAX INFORMATION	FORMS AND PUBLICATIONS	
Internet	DRS Web site: www.ct.gov/DRS		
Telephone	CONN-TAX 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere) TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.		From a touch-tone phone call: 1-800-382-9463 (in-state) and select Option 2 , or 860-297-4753 (from anywhere) DRS TaxFax - Call 860-297-5698 from the handset attached to your fax machine and select from the menu.
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032		
Walk-in Offices Free personal taxpayer assistance and forms are available by visiting our offices, Monday through Friday, 8:00 a.m. to 5:00 p.m. Call CONN-TAX for directions to DRS offices.	Location	Address	Phone
	Bridgeport	10 Middle Street	203-336-7890
	Hartford	25 Sigourney Street	860-297-5962
	Norwich	2 Cliff Street	860-889-2669
	Hamden	3074 Whitney Avenue, Building #2	203-287-8243
	Waterbury	55 West Main Street, Suite 100	203-805-6789
* IF YOU REQUIRE SPECIAL ACCOMMODATIONS, PLEASE ADVISE THE DRS REPRESENTATIVE *			
FEDERAL TAX INFORMATION For questions about federal taxes , contact the Internal Revenue Service (IRS) at 1-800-829-1040 or visit: www.irs.gov To order federal tax forms , call: 1-800-829-3676.		STATEWIDE SERVICES For information on statewide services and programs, visit the ConneCT Web site at www.ct.gov	