

# 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 <b>RA</b> .
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	<b>For U.S. and U.S. Territories only:</b> 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 <b>RE</b> .
3-6	Tax Year	4	<b>Required.</b> Enter <b>2004</b> .
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 <b>RS</b>
3-4	State Code	2	Enter <b>09</b> - 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 <b>I</b> 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**

<b>Location</b>	<b>Field</b>	<b>Length</b>	<b>Description &amp; Remarks</b>
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 <b>09</b> .
276-286	State Taxable Wages	11	<b>Required.</b> Right justify and zero fill.
287-297	State Income Tax Withheld	11	<b>Required.</b> 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 <b>RT</b> .
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 <b>RF</b> .
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.