

**Commonwealth of Puerto Rico
Department of the Treasury**

PUBLICATION 15-04

**FORM 499R-2/W-2PR (COPY A)
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2015**

**Analysis and Programming Division
October, 2015
MMW2PR-1**



WHAT'S NEW

Other Changes

1. **The Department of the Treasury (Department) has required the electronic filing of Form AS 2727 “Request for Extension of Time to File the Withholding Statement (499R-2/W-2PR) and Reconciliation Statement of Income Tax Withheld (499 R-3)” starting in tax year 2015. The electronic application is available through the Department’s website www.hacienda.pr.gov under the “Hacienda Virtual” topic and the “Patronos” (Employers) subtopic. Filings in paper form, via fax, mail or any other method will be considered as not filed.**
2. The Social Security Wage Base for Tax Year 2015 is \$118,500.
3. The Contributions to CODA PLANS cannot exceed \$19,500.
4. There are some editorial changes and corrections for clarification purposes.

FILING REMINDERS

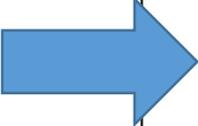
- ✓ The Department has established as a requirement, to include on every form a confirmation number given by the system after the electronic submission which consists of six digits starts with one letter. This will guarantee that every printed form had already been filed effectively.

Example of Confirmation:

|  | <p>Estado Libre Asociado de Puerto Rico Departamento de Hacienda</p> <p>Confirmación de Transferencia Electrónica</p> <p>Año Contributivo: 2015</p> | | | | | | |
|--|---|----------|----------|------------|----------------------------|------------------------|---------|
| <p>Nombre: Data INC.</p> <p>Número de Identificación Patronal: 555667777</p> | | | | | | | |
| Identificación Patronal | Tipo de Formulario | Cantidad | Original | Enmendadas | Fecha y Hora de Radicación | Número de Confirmación | Estatus |
| 555667777 | W2 | 204 | 204 | 0 | 1/15/2016 10:51:42 AM | W456809 | OK |
| 499 R-3 | | 1 | 1 | | 1/15/2016 10:51:42 AM | W456809 | OK |

- ✓ The Department will not accept Form 499R-2/W-2PR printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalidate the forms).

Example of Electronic Filing Confirmation Number Box on Form 499R-2/W-2PR:



| Formulario Form 499R-2/W-2PR Rev. 08.15 | | ESTADO LIBREASOCIADO DE PUERTO RICO - COMMONWEALTH OF PUERTO RICO DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY | | INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION | INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION |
|--|--|--|--|--|---|
| 222 | | COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT | | | |
| 1. Nombre - First Name | | 3. Núm. Seguro Social Social Security No. | | 7. Sueldos - Wages | 17. Total Sueldos Seguro Social Social Security Wages |
| Apellido(s) - Surname(s) | | 4. Núm. de Ident. Patronal Employer Ident. No. (EIN) | | 8. Comisiones - Commissions | |
| Dirección Postal del Empleado - Employee's Mailing Address | | 5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage | | 9. Concesiones - Allowances | 18. Seguro Social Retenido Social Security Tax Withheld |
| 2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address | | 6. Donativos Charitable Contributions | | 10. Propinas - Tips | 19. Total Sueldos y Pro. Medicare Medicare Wages and Tips |
| Número de Teléfono del Patrono Employer's Telephone Number | | Patrono: - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records | | 11. Total = 7 + 8 + 9 + 10 | 20. Contrib. Medicare Retenida Medicare Tax Withheld |
| Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____ | | | | 12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits | 13. Cont. Retenida - Tax Withheld |
| Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number | | | | 14. Fondo de Retiro Gubernamental Governmental Retirement Fund | 22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips |
| Número Control - Control Number | | | | 15. Aportaciones a Planes Cualific. Contributions to CODA PLANS | 23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips |
| | | | | 16. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) | |
| | | | | 16A. Código de Salarios Exentos Exempt Salaries Code | |
| | | | | 16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program | |
| | | Año: 2015 Year: | | | |
| Fecha de radicación: 31 de enero - Filing date: January 31 | | | | | |

- ✓ The same design of printed Form 499R-2/W-2PR will be used for all purposes: to keep a copy for your records and to deliver two copies to the employee. That is, there are no longer an Original and Copies A, B, C and D.
- ✓ The Social Security Wage Base for Tax Year 2015 is \$118,500.
- ✓ The Contributions to CODA PLANS cannot exceed \$19,500.
- ✓ Exempt Salaries [(RS State Record, positions 431-441) and (RV State Total Record, positions 63-77)] paid for any of the following concepts indicated in Exempt Salaries Code (RS State Record, positions 442-444) must be

informed with the applicable code(s): A. Public employees' wages for overtime worked during emergency situations under Act 324-2004; B. Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code; C. Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code; D. Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code; or E. Salary not over \$40,000 per year under Act 135-2014 (Section 1031.02(a)(35) of the Code) (*Employees between ages of 16 and 26*). Following are the only letters or combination of letters that can be reported: A, B, C, D, E, AB, AE, BE, or ABE.

- ✓ It is important to upload the data file in advance before its due date in order to avoid late filing. By doing so, you will have time to correct any error during the validation process.
- ✓ Every file received after the due date will be subject to penalties.
- ✓ The Department is not responsible for the method or program used to file the forms (programs of any service provider).
- ✓ The file must be uploaded first to obtain the confirmation number from the system.
- ✓ Handwritten or typed confirmation numbers on the forms will automatically invalidate the forms.
- ✓ The Department has established that the W-2 filing will only be accepted through electronic transfer at the Hacienda's website www.hacienda.pr.gov. Therefore, there is only one option to file this form, by electronic transfer.
- ✓ The Department will not process diskettes, CD's or any other magnetic media of Form W-2. Therefore, if you file such form using magnetic media, they will be considered as not filed. Do not send PDF or paper forms.
- ✓ The record length for the submission is 512 bytes.
- ✓ Make sure each data file submitted is complete. **CODE RA THROUGH CODE RF RECORDS ARE ALL REQUIRED.**
- ✓ We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.

- ✓ Do not create a file that contains any data recorded after the Final Record (Code RF record).
- ✓ All Code RE records (Employer Record) included must be for the SAME TAX YEAR.
- ✓ Be sure to enter in the Code RA record (Submitter Record), locations 217 to 350, the submitter's name and address and in location 396 to 442, the name and phone number of the person to be contacted regarding any processing problems. For the SSA it is imperative that the submitter's e-mail address be entered in location 446-485.
- ✓ Control Number – consists of 9 digits. Refer to the Notification to Employers and Withholding Agents Access Code and Control Numbers letter for tax year 2015 for the specific control numbers assigned to each type of form.
- ✓ If you are going to submit a copy of this file to the SSA, you need to obtain a User ID from the SSA and enter it in the Code RA record (Submitter Record).
- ✓ You must request authorization from the Forms and Publications Division to reproduce substitute forms of the W-2, no later than November 16, 2015.
- ✓ You must complete the file data upload before printing the original forms with the confirmation number.
- ✓ The confirmation number must match the confirmation number printed on Form 499R-2/W-2PR, including all information reported.
- ✓ Complete the electronic transfer before the due date in order to avoid late filing penalties.
- ✓ Email address is required at RA record, location 446-485.
- ✓ Reimbursed Expenses includes Fringe Benefits (RS State Record, location 387-397) and (RV State Total Record, location 33-47).

AVOID COMMON MISTAKES

The system will not accept to file with errors. In this case you must file early, at least one week before the due date, in order to avoid late filing penalties.

Be sure to enter the Correct Tax Year in the Code RE record (Employer Record), location 3-6.

Make sure to enter in the Code RW record (Employee Wage Record), locations 12 to 142, the complete name and address of the employee.

The "Tax Jurisdiction Code" field, location 220, in the Code RE record (Employer Record) relates to the employee's location, it is not the employer's location. Puerto Rico employees have a Tax Jurisdiction Code of "P".

All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that Money Fields Must Contain Zeros If No Other Amount Is Applicable.

Be sure to enter in the Code RS record (State Record), location 356-364, the control numbers assigned by the Department of the Treasury.

Be sure to use the control numbers assigned to the EIN for tax year 2015 in order to avoid Errors or a Review Item Notification.

Remember that the tax withheld cannot be more than the wages informed on the W-2.

Remember that the contributions to CODA PLANS cannot exceed \$19,500.

If Reimbursed Expenses are detailed on the W-2, wages must also be informed.

Make sure that the amount included in the "Total Wages, Commissions, Allowances and Tips subject to Puerto Rico Tax" field, location 319-329, in the Code RO record (Employee Wage Record) equals the sum of the amounts included in locations 275-285, 286-296, 297-307 and 308-318 of such Code.

Remember that all the money fields in the Code RT record (Total Record), Code RU record (Total Record) and Code RV record (State Total Record) must be equal to the sum of all the related money fields in the Code RW record (Employee Wage Record), Code RO record (Employee Wage Record) and Code RS record (State Record).

GENERAL INFORMATION

Filing Requirements

What's in this Publication?

Instructions for filing Form 499R-2/W-2PR Copy A (W-2) information to the Department of the Treasury through electronic transfer using the **MMW2PR-1** format.

Who must use these instructions?

Employers with W-2 Forms to submit using private programs, that is, any program other than our Hacienda's web program. However, employers submitting W-2 Forms are encouraged to use it.

What if I have W-2s and I send you paper W-2s?

You will be penalized by the Department of the Treasury.

What if I do not follow the instructions in this booklet?

You will be notified that your submission was unprocessable and you will be subject to penalties.

The file will be rejected and you will be subject to penalties.

How may I send you my W-2 information using the MMW2PR-1 format?

Use electronic transfer. Remember that the Social Security Administration (SSA) **only accepts electronic transmissions** (i.e., Electronic File Upload or Electronic Data Transfer).

Is this the only alternative for the electronic filing of the W-2s?

If you have less than 250 of these forms you can use the 2015 W-2 & Informative Returns Program available on the Department of the Treasury's website. Otherwise, use the specifications provided in this publication.

Where must the file be submitted?

You may file the W-2s by accessing our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" according to the specifications provided in this publication.

Do you have a validation software that I can use to verify the accuracy of my file?

Yes, we have a validation software to verify the accuracy of the file at the time of the electronic submission (upload). You may access our website: www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" for "*Validation and Transmission of W2 and W2c Files*".

In addition, you may use as guidance AccuWage, the test software provided by the SSA. To obtain it visit:

www.socialsecurity.gov/employer/accuwage/index.html

Will the AccuWage software identify all errors in the W-2 file?

This software identifies many, but not all, wage submission format errors. The likelihood that the SSA or the Department of the Treasury will reject the file, though not eliminated, is greatly reduced.

How can I obtain the 2015 layout of Form W-2?

You may contact the Forms and Publications Division at (787) 722-0216 option #7 or send an e-mail to Forms@hacienda.gobierno.pr.

Filing Deadline

When is my file due to you?

February 1, 2016.

What if I cannot file by the deadline?

You may request a 30-day extension by the due date of the report using Form AS 2727 "Request for Extension of Time to File the Withholding Statement and Reconciliation Statement of Income Tax Withheld" before the due date (February 1, 2016). After this date it will be rejected or unavailable. This extension must be filed and submitted electronically only.

Where can I file the 30-day extension?

The Department of the Treasury (Department) has required the electronic filing of Form AS 2727 "Request for Extension of Time to File the Withholding Statement (499R-2/W-2PR) and Reconciliation Statement of Income Tax Withheld (499 R-3)" starting in tax year 2015. The electronic application is available through the Department's website www.hacienda.pr.gov under the "Hacienda Virtual" topic and the "Patronos" (Employers) subtopic. Filings in paper form, via fax, mail or any other method will be considered as not filed.

If you have any questions regarding the request for extension, you may call (787) 722-0216, option 4.

What if I file late?

You will be subject to the penalties imposed by Sections 6041.04, 6041.08 and 6041.11 of the Puerto Rico Internal Revenue Code of 2011, as amended.

Obtaining the Access Code and Control Numbers

Do I need an Access Code and Control Numbers before I submit my file?

Yes. The Code RV record (State Total Record) must contain the Access Code and each Code RS record (State Record) must include a Control Numbers.

How do I get the Access Code and Control Numbers?

You will receive by mail the "Notification to Employers and Withholding Agents, Access Code and Control Numbers" from the Department of the Treasury.

This Notification is also available on our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual".

Can I request additional control numbers?

Yes. You must send an e-mail requesting them to w2info@hacienda.gobierno.pr, or fax to (787) 522-5040, or call (787) 722-0216, option 4 Monday through Friday from 8:00 a.m. to 4:30 p.m.

What should I do if I do not receive the Notification?

This Notification is available and can be printed by accessing "Colecturía Virtual" or you can send an e-mail requesting it to w2info@hacienda.gobierno.pr, or fax to (787) 522-5040, or call (787) 722-0216, option 4 Monday through Friday from 8:00 a.m. to 4:30 p.m.

Where should I enter my Access Code?

In the "Access Code" field, location 13-17 in the State Total Record (Code RV record).

Where should I enter the Control Numbers?

In the "Control Number" field, location 356-364 in the State Record (Code RS record).

Processing a File

What if you can't process my file?

We have a validation software to verify the accuracy of the file at the time of the electronic submission (upload).

What should I do if the error message appears during filing?

Review and correct the error provided at the “**PUBLICACION 16-01: MANUAL DE REFERENCIA CONDICIONES DE ERROR**” available in the “Colecturía Virtual” main page and in our website www.hacienda.pr.gov.

If, as an employer, I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?

Yes.

Do I need to keep a copy of the W-2 information I send you?

Yes. The Department of the Treasury requires that you retain a copy of your W-2 Copy A data, or to be able to reconstruct the data, **for at least 10 years after the due date of the report.**

Which are the options available to submit W-2 file?

- The “**ORIGINAL**” files will be accepted just **one time**, per EIN and tax year.
- The “**ADDING**” files (forms not filed or included on the original file) must include all originals from the first file and the new ones. In this situation, the summary will be the only amended form included.
- The “**AMENDED**” files to correct any W-2 must be done by filing Form 499R-2c/W-2cPR (refer to Publication 15-05).

Correcting Forms

How can I correct a W-2 information that has already been filed with the Department of the Treasury?

If you have filed the W-2s with the Department of the Treasury, via electronic transfer, and you have to make a correction of the information submitted, you must complete and file Form 499R-2c/W-2cPR according to Publication 15-05 "Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2015".

If you used the W-2 & Informative Returns Online Program developed by the Department of the Treasury to file this form, you must correct the W-2s through this Program.

The Department also developed and provides a new application available directly from our website under the "Hacienda Virtual" section. Said "W-2cPR Filing" application can be used to file 2014 and 2015 forms by every employer who had already filed W-2PR's (regardless of the program used to file). This option requires to complete each form separately. For these purposes, there is no need to request control numbers for the W-2c forms, since the application will assign the numbers automatically.

To cancel or eliminate an already filed W-2 form, you must file Form 499R-2c/W-2cPR indicating zero amount in "Column b" for every Box in which an amount was reported in "Column a" from the data reported on the W-2 form filed. Also, you must indicate in "Column c" the negative amount reported in "Column a". Refer to Publication 15-05: Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2015 available at www.hacienda.pr.gov.

For duplicates, just reprint the form.

SPECIAL SITUATIONS

Agent Determination

How can I determine if I am an agent?

An agent is an individual, corporation or partnership, resident or non-resident of Puerto Rico, who for remuneration prepares and files with the Department of the Treasury Form 499R-2/W-2PR on behalf of an employer.

If you are going to submit a copy of this file to the SSA, **you must comply with the Agent Determination Rules contained in the Social Security Administration Specifications for Filing Forms W-2 Electronically (EFW2) for Tax Year 2015 Publication.**

Terminating a Business

What must I do if I terminate my business?

Enter a "1" in the "Terminating Business Indicator" field, location 26 in the Employer Record (Code RE record).

Deceased Worker

Do I have to report a deceased worker's wages?

Yes.

FILE DESCRIPTION

General

What if my company has multiple locations or payroll systems using the same EIN?

If multiple payroll systems are used to create several files, you may submit more than one report with the same Employer Identification Number (EIN). In this case, make sure to enter in Code RE record (Employer Record) an "Establishment Number", location 27-30, for each file.

What records are optional in an MMW2PR-1 file and which ones are required?

ALL THE FOLLOWING RECORDS ARE REQUIRED:

| | | |
|---------|----------------------|----------|
| Code RA | Submitter Record | Required |
| Code RE | Employer Record | Required |
| Code RW | Employee Wage Record | Required |
| Code RO | Employee Wage Record | Required |
| Code RS | State Record | Required |
| Code RT | Total Record | Required |
| Code RU | Total Record | Required |
| Code RV | State Total Record | Required |
| Code RF | Final Record | Required |

File Requirements

Submitter Record: (Code RA record)

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery of any communications necessary.

Employer Record: (Code RE record)

- Generate a new record each time you change an employer.

Employee Wage Records: (Code RW, RO and RS records)

- Must include a Code RW record, a Code RO record and a Code RS record for each employee after each Code RE record.

Total Records: (Code RT, RU and RV records)

- Code's RT, RU and RV records must be generated for each Code RE record.

Final Record: (Code RF record)

- Must be the last record on the file.
- Must appear only once on each file.
- Do not create a file that contains any data recorded after the Code RF record.

RECORDS SPECIFICATIONS

General

What character sets may I use?

- ASCII-1 for electronic filing submitters.
- ! % ' () * + , - . / 0 1 2 3 4 5 6 7 8 9 : ; < = > ?
A B C D E F G H I J K L M N O P Q R S T U V W X Y Z _
a b c d e f g h i j k l m n o p q r s t u v w x y z

What is the length of each record?

- 512 bytes fixed.

What case letters must I use?

- Use alphabetic upper-case letters (without accentuation) for all fields other than the "Contact E-Mail/Internet" field in the Code RA record (Submitter Record).
- For the "Contact E-Mail/Internet" field in the Code RA record (Submitter Record), location 446-485, use upper and lower case letters as needed to show the exact electronic mail address.
- For E-mail purposes, only the following characters will be allowed:

AaBbCcDdEeFfGgHhIiJjKkLlMmNnOoPpQqRrSsTtUuVvWwXxYyZz
@. - # \$ % ' * + - / = ? ^ { | } ~ 1 2 3 4 5 6 7 8 9 0".

Rules

What rules do you have for alpha/numeric fields?

- Left justified and fill with blanks.
- Where the "Field" shows "Blank", all positions **must be blank, not zeros**.

What rules do you have for money fields?

- Numeric only.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Last two positions are for cents (example: \$59.60 = 00000005960).
- **DO NOT** round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

What rules do you have for the Employer EIN?

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.

What rules do you have for the format of the employee name?

- Must be the same name shown on the individual's social security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card)
 - Employee Last Name
 - Suffix (if shown on Social Security card)

- **DO NOT** include any titles.

What rules do you have for the SSN?

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- May not begin with 666 or 9.
- Do not enter SSN with all digits repeated (for example, 111-11-1111).
- Do not enter SSN 123-45-6789 or 987-65-4321.
- May not be blanks or zeros.

What rules do you have for the address fields?

- Must conform to U.S. Postal Service rules since address fields are used by SSA and the Department of the Treasury to prepare mail correspondence, if necessary. For more information:
 - view the U.S. Postal Service website at: pe.usps.com/businessmail101/addressing/deliveryAddress.htm; or
 - call the U.S Postal Service at (1) (800) 275-8777.
- For State, use only the two-letter abbreviations in Appendix B. The SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.

Purpose

What is the purpose of the Code RA, Submitter Record?

It identifies the organization submitting the file and the organization to be contacted by the Department of the Treasury. Describes the file.

What is the purpose of the Code RE, Employer Record?

It identifies the employer whose employee wage and tax information is being reported.

What is the purpose of the Code RW and RO, Employee Wage Records?

Both report income and tax data for employees to the Department of the Treasury.

What is the purpose of the Code RS, State Record?

It reports income and tax data for employees to the Department of the Treasury.

What is the purpose of the Code RT, RU and RV Total Records?

Each report the totals for all Code RW, RO and RS records reported since the last Code RE record.

What is the purpose of the Code RF, Final Record?

It indicates the total number of Code RW records reported on the file and the end of the file.

ELECTRONIC FILING

Data Requirements

What are the data requirements for electronic filing?

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- Scan the file for viruses before submitting it.
- **We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.**

Do you accept test files?

- No.

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the programming and reporting, please send us an e-mail to **w2info@hacienda.gobierno.pr**

Tax Related Questions

If you have questions regarding the rules of withholding tax on wages provided by the Puerto Rico Internal Revenue Code of 2011, as amended, you should contact the **General Consulting Section** at (787) 722-0216, option 4, Monday through Friday from 8:00 a.m. to 4:30 p.m.

RECORDS SPECIFICATIONS

Code RA - Submitter Record

| Location | Field | Length | Specifications |
|----------|--|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RA". |
| 3-11 | Submitter's Employer Identification Number (EIN) | 9 | Enter the submitter's EIN. |
| 12-19 | User Identification (User ID) | 8 | Enter the eight-digit User ID assigned by the SSA to the employee who is attesting to the accuracy of this file. Left justified and fill with blanks. |
| 20-23 | Software Vendor Code | 4 | Enter the numeric four-digit Software Vendor Identification code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at www.nactp.org Otherwise, fill with blanks. Not required by the Department of the Treasury. |
| 24-28 | Blank | 5 | Fill with blanks. |
| 29 | Resub Indicator | 1 | Enter "1" if this file is being resubmitted. Otherwise, enter "0". |
| 30-35 | Resub WFID | 6 | If you entered a "1" in the Resub Indicator field (position 29), enter the WFID (Wage File Identifier) displayed on the notice sent to you by Department of the Treasury. Otherwise, fill with blanks. |
| 36-37 | Software Code | 2 | Enter one of the following codes to indicate the software used to create your file: "98" = In-house Program "99" = Off-the-Shelf Software |
| 38-94 | Company Name | 57 | Enter the name of the company. Left justified and fill with blanks. |

| Location | Field | Length | Specifications |
|-----------------|--------------------------------------|---------------|---|
| 95-116 | Location Address (Address Line 1) | 22 | Enter the company's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks. |
| 117-138 | Delivery Address (Address Line 2) | 22 | Enter the company's delivery address (Street or Post Office Box). Left justified and fill with blanks. |
| 139-160 | City | 22 | Enter the company's city. Left justified and fill with blanks. |
| 161-162 | State Abbreviation | 2 | Enter the company's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. 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 | Fill with blanks. |
| 177-199 | Foreign State/Province | 23 | If applicable, enter the company's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 200-214 | Foreign Postal Code | 15 | If applicable, enter the company's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 215-216 | Country Code | 2 | Enter the applicable country code (see Appendix C). |
| 217-273 | Submitter Name | 57 | Enter the name of the organization to receive notification of unprocessable data. Left justified and fill with blanks. |
| 274-295 | Location Address (Address Line 1) | 22 | Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks. |
| 296-317 | Delivery Address (Address Line 2) | 22 | Enter the submitter's delivery address (Street or Post Office Box). Left justified and fill with blanks. |

| Location | Field | Length | Specifications |
|----------|-------------------------|--------|---|
| 318-339 | City | 22 | Enter the submitter's city. Left justified and fill with blanks. |
| 340-341 | State Abbreviation | 2 | Enter the submitter's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks. |
| 342-346 | Zip Code | 5 | Enter the submitter's zip code. For a foreign address, fill with blanks. |
| 347-350 | 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 | Fill with blanks. |
| 356-378 | Foreign State/Province | 23 | If applicable, enter the submitter's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 379-393 | Foreign Postal Code | 15 | If applicable, enter the submitter's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 394-395 | Country Code | 2 | Enter the applicable country code (see Appendix C). |
| 396-422 | Contact Name | 27 | Enter the name of the person to be contacted by Department of the Treasury concerning processing problems. Left justified and fill with blanks. |
| 423-437 | Contact Phone Number | 15 | Enter the contact's telephone number (including the area code). Left justified and fill with blanks. NOTE: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for SSA to reject your submission. |
| 438-442 | Contact Phone Extension | 5 | Enter the contact's telephone extension. Left justified and fill with blanks. |

| Location | Field | Length | Specifications |
|----------|---|--------|---|
| 443-445 | Blank | 3 | Fill with blanks. |
| 446-485 | Contact E-Mail/Internet | 40 | Enter the contact's electronic mail / Internet address. This field may be upper and lower case letter. Left justified and fill with blanks. |
| 486-488 | Blank | 3 | Fill with blanks. |
| 489-498 | Contact Fax | 10 | Enter the contact's fax number (including area code). Otherwise, fill with blanks. |
| 499 | Preferred Method of Problem Notification Code | 1 | Enter "2" for U.S. Postal Service. |
| 500 | Prepares Code | 1 | <p>Enter one of the following codes to indicate who prepared this file:</p> <p>"A" = Accounting Firm "L" = Self-Prepared "S" = Service Bureau "P" = Parent Company "O" = Other</p> <p>NOTE: If more than one code applies, use the one that best describes who prepared this file.</p> |
| 501-512 | Blank | 12 | Fill with blanks. |

Code RE - Employer Record

| Location | Field | Length | Specifications |
|----------|---|--------|---|
| 1-2 | Record Identifier | 2 | Constant " RE ". |
| 3-6 | Tax Year | 4 | Enter the tax year for this report. Enter numeric characters only. |
| 7 | Agent Indicator Code | 1 | Enter "1" for Agent. Otherwise, fill with a blank. See page 7. |
| 8-16 | Employer / Agent Employer Identification Number (EIN) | 9 | If you entered a code in the Agent Indicator Code Field, (position 7) enter your Agent EIN. Otherwise, enter your EIN. |
| 17-25 | Agent for EIN | 9 | If you entered a "1" in the Agent Indicator Code Field, (position 7) enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks. |
| 26 | Terminating Business Indicator | 1 | Enter "1", if this is the last year that W-2s will be filed under this EIN. Otherwise, enter "0" (zero). |
| 27-30 | Establishment Number | 4 | If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Certain military employers must use this field. Otherwise, fill with blanks. |
| 31-39 | Other EIN | 9 | Fill with blanks. |
| 40-96 | Employer Name | 57 | Enter the name associated with the EIN entered in location 8-16. Left justified and fill with blanks. |
| 97-118 | Location Address (Address Line 1) | 22 | Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks. |
| 119-140 | Delivery Address (Address Line 2) | 22 | Enter the employer's delivery address (Street or Post Office Box). Left justified and fill with blanks. |

| Location | Field | Length | Specifications |
|-----------------|------------------------|---------------|---|
| 141-162 | City | 22 | Enter the employer's city. Left justified and fill with blanks. |
| 163-164 | State Abbreviation | 2 | Enter the employer's state. Use a postal abbreviation as shown in Appendix B. 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 | Fill with blanks. |
| 179-201 | Foreign State/Province | 23 | If applicable, enter the employer's foreign state/province. Left justified and fill with blanks. Otherwise fill with blanks. |
| 202-216 | Foreign Postal Code | 15 | If applicable, enter the employer's foreign postal code. Left justified and fill with blanks. Otherwise fill with blanks. |
| 217-218 | Country Code | 2 | <p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 States of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employer's applicable country code (see Appendix C).</p> |

Code RW - Employee Wage Record

| Location | Field | Length | Specifications |
|----------|-----------------------------------|--------|---|
| 1-2 | Record Identifier | 2 | Constant " RW ". |
| 3-11 | Social Security Number (SSN) | 9 | Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA. |
| 12-26 | Employee First Name | 15 | Enter the employee's first name as shown on the social security card. Left justified and fill with blanks. |
| 27-41 | Employee Middle Name or Initial | 15 | If applicable, enter the employee's middle name or initial as shown on the social security card. Left justified and fill with blanks. Otherwise fill with blanks. |
| 42-61 | Employee Last Name | 20 | Enter the employee's last name as shown on the social security card. Left justified and fill with blanks. |
| 62-65 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 66-87 | Location Address (Address Line 1) | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks. |
| 88-109 | Delivery Address (Address Line 2) | 22 | Enter the employee's delivery address (Street or Post Office Box). Left justified and fill with blanks. |
| 110-131 | City | 22 | Enter the employee's city. Left justified and fill with blanks. |
| 132-133 | State Abbreviation | 2 | Enter the employee's state. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks. |
| 134-138 | Zip Code | 5 | Enter the employee's zip code. For a foreign address, fill with blanks. |

| Location | Field | Length | Specifications |
|----------|------------------------------|--------|---|
| 139-142 | Zip Code Extension | 4 | Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks. |
| 143-147 | Blank | 5 | Fill with blanks. |
| 148-170 | Foreign State/Province | 23 | If applicable, enter the employee's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 171-185 | Foreign Postal Code | 15 | If applicable, enter the employee's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 186-187 | Country Code | 2 | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable country code (see Appendix C). |
| 188-209 | Zero | 22 | Fill with zeros. |
| 210-220 | Social Security Wages | 11 | The sum of this field and the Social Security Tips field should NOT EXCEED the annual maximum Social Security Wage base for the tax year (\$118,500.00 for Tax Year 2015). No negative amounts. Right justified and zero fill. |
| 221-231 | Social Security Tax Withheld | 11 | If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should NOT EXCEED \$7,347.00 for Tax Year 2015 . No negative amounts. Right justified and zero fill. |

| Location | Field | Length | Specifications |
|----------|--|--------|--|
| 232-242 | Medicare Wages & Tips | 11 | The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justified and zero fill. |
| 243-253 | Medicare Tax Withheld | 11 | No negative amounts. Right justified and zero fill. |
| 254-264 | Social Security Tips | 11 | The sum of this field and the Social Security Wages field should NOT EXCEED the annual maximum Social Security Wage base for the tax year (\$118,500 for Tax Year 2015). No negative amounts. Right justified and zero fill. |
| 265-396 | Zero | 132 | Fill with zeros. |
| 397-407 | Blank | 11 | Fill with blanks. |
| 408-462 | Zero | 55 | Fill with zeros. |
| 463-473 | Cost of employer-sponsored health coverage | 11 | No negative amounts. Right justified and zero fill. |
| 474-485 | Blank | 12 | Fill with blanks. |
| 486 | Statutory Employee Indicator | 1 | Enter "1" for a statutory employee. Otherwise, enter "0". |
| 487 | Blank | 1 | Fill with a blank. |
| 488 | Retirement Plan Indicator | 1 | Enter "1", for a retirement plan. Otherwise, enter "0". |
| 489 | Third-Party Sick Pay Indicator | 1 | Enter "1", for a sick pay indicator. Otherwise, enter "0". |
| 490-512 | Blank | 23 | Fill with blanks. |

Code RO - Employee Wage Record

| Location | Field | Length | Specifications |
|----------|--|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RO" (Alphabetic O). |
| 3-11 | Blank | 9 | Fill with blanks. |
| 12-22 | Zero | 11 | Fill with zeros. |
| 23-33 | Uncollected Employee Tax on Tips | 11 | Combine the Uncollected Social Security Tax (amount shown on box 22 of Form 499R-2/W-2PR) and the Uncollected Medicare Tax (amount shown on box 23 of Form 499R-2/W-2PR) in this field. No negative amounts. Right justified and zero fill. |
| 34-99 | Zero | 66 | Fill with zeros. |
| 100-110 | Blank | 11 | Fill with blanks. |
| 111-274 | Blank | 164 | Fill with blanks. |
| 275-285 | Wages Subject to Puerto Rico Tax | 11 | Enter the amount shown on box 7 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 286-296 | Commissions Subject to Puerto Rico Tax | 11 | Enter the amount shown on box 8 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 297-307 | Allowances Subject to Puerto Rico Tax | 11 | Enter the amount shown on box 9 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 308-318 | Tips Subject to Puerto Rico Tax | 11 | Enter the amount shown on box 10 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 319-329 | Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax | 11 | Enter the amount shown on box 11 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 330-340 | Puerto Rico Tax Withheld | 11 | Enter the amount shown on box 13 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |

| Location | Field | Length | Specifications |
|-----------------|------------------------------|---------------|--|
| 341-351 | Governmental Retirement Fund | 11 | Enter the amount shown on box 14 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. |
| 352-362 | Blank | 11 | Fill with blanks. |
| 363-384 | Zero | 22 | Fill with zeros. |
| 385-512 | Blank | 128 | Fill with blanks. |

Code RS - State Record

| Location | Field | Length | Specifications |
|----------|-----------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant " RS ". |
| 3-4 | State Code | 2 | Fill with zeros. |
| 5-9 | Taxing Entity Code | 5 | Fill with zeros. |
| 10-18 | Employee Social Security Number | 9 | Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA. |
| 19-33 | Employee First Name | 15 | Enter the employee's first name as shown on the social security card. Left justified 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 justified 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 justified and fill with blanks. |
| 69-72 | Suffix | 4 | If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 73-94 | Location Address (Address Line 1) | 22 | Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks. |
| 95-116 | Delivery Address (Address Line 2) | 22 | Enter the employee's delivery address. Left justified and fill with blanks. |
| 117-138 | City | 22 | Enter the employee's city. Left justified and fill with blanks. |
| 139-140 | State Abbreviation | 2 | Enter the employee's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks. |

| Location | Field | Length | Specifications |
|----------|---|--------|---|
| 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 4 digit extension of the zip code. If not applicable, fill with blanks. |
| 150-194 | Blank | 45 | Fill with blanks. |
| 195-205 | Charitable Contributions | 11 | Enter the amount shown on box 6 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 206-216 | Contributions to the Save and Double your Money Program | 11 | Enter the amount shown on box 16B of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 217-242 | Zero | 26 | Fill with zeros. |
| 243-273 | Blank | 31 | Fill with blanks. |
| 274-307 | Zero | 34 | Fill with zeros. |
| 308 | Blank | 1 | Fill with a blank. |
| 309-330 | Zero | 22 | Fill with zeros. |
| 331-347 | Blank | 17 | Fill with blanks. |
| 348-355 | Cease of Operations Date | 8 | If you have terminated your business during this tax year, enter the month, day and 4 digit year, e.g., "01312008". Right justified and zero fill. |
| 356-364 | Control Number | 9 | Enter the Control Number assigned by the Department of the Treasury for Form 499R-2/W-2PR. Right justified and zero fill. |
| 365-375 | Blank | 11 | Fill with blanks or zeros. |
| 376-386 | Contributions to Qualified Plans (CODA PLANS) | 11 | Enter the amount shown on box 15 of Form 499R-2/W-2PR. This amount should NOT EXCEED \$19,500 for Tax Year 2015 . No negative amount. Right justified and zero fill. |

| Location | Field | Length | Specifications |
|-----------------|---|---------------|---|
| 387-397 | Reimbursed Expenses and Fringe Benefits | 11 | Enter the amount shown on box 12 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 398-403 | Blank | 6 | Fill with blanks. |
| 404-414 | Uncollected Social Security Tax on Tips | 11 | Enter the amount shown on box 22 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 415-425 | Uncollected Medicare Tax on Tips | 11 | Enter the amount shown on box 23 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 426-430 | Specialist's Register Number | 5 | If you are a Returns, Declarations or Refund Claims Specialist, enter the Register Number assigned by the Tax Practitioner and Education Division of the Department of the Treasury. Right justified and zero fill. |
| 431-441 | Exempt Salaries | 11 | Enter the amount shown on box 16 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill. |
| 442-444 | Exempt Salaries Code | 3 | Enter the Code (required if an amount is reported in box 16) shown in box 16A of Form 499R-2/W-2PR, A, B, C, D or E. For combined Codes, only AB, AE, BE, ABE or fill with blanks. |
| 445-449 | Blank | 5 | Fill with blanks. |
| 450-487 | Supplemental Data 2 | 38 | To be define by user. |
| 488-512 | Blank | 25 | Fill with blanks. |

Code RT - Total Record

| Location | Field | Length | Specifications |
|----------|--|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RT". |
| 3-9 | Number of RW Records | 7 | Enter the total number of RW records reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 10-39 | Zero | 30 | Fill with zeros. |
| 40-54 | Social Security Wages | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 55-69 | Social Security Tax Withheld | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 70-84 | Medicare Wages and Tips | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. The amount in this field must be equal or exceed the sum in the fields for Social Security Wages and Social Security Tips. |
| 85-99 | Medicare Tax Withheld | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 100-114 | Social Security Tips | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 115-294 | Zero | 180 | Fill with zeros. |
| 295-309 | Cost of employer-sponsored health coverage | 15 | Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 310-399 | Zero | 90 | Fill with zeros. |

| Location | Field | Length | Specifications |
|-----------------|--------------|---------------|-----------------------|
| 400-512 | Blank | 113 | Fill with blanks. |

Code RU - Total Record

| Location | Field | Length | Specifications |
|----------|--|--------|--|
| 1-2 | Record Identifier | 2 | Constant " RU ". |
| 3-9 | Number of RO Records | 7 | Enter the total number of RO records reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 10-24 | Zero | 15 | Fill with zeros. |
| 25-39 | Uncollected Employee Tax on Tips | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 40-129 | Zero | 90 | Fill with zeros. |
| 130-144 | Blank | 15 | Fill with blanks. |
| 145-354 | Blank | 210 | Fill with blanks. |
| 355-369 | Wages Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 370-384 | Commissions Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 385-399 | Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 400-414 | Tips Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 415-429 | Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |

| Location | Field | Length | Specifications |
|-----------------|------------------------------|---------------|--|
| 430-444 | Puerto Rico Tax Withheld | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 445-459 | Governmental Retirement Fund | 15 | Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 460-489 | Zero | 30 | Fill with zeros. |
| 490-512 | Blank | 23 | Fill with blanks. |

Code RV - State Total Record

| Location | Field | Length | Specifications |
|----------|---|--------|---|
| 1-2 | Record Identifier | 2 | Constant "RV". |
| 3-12 | Employer Phone Number | 10 | Enter the employer phone number, e.g., "7879999999". Otherwise, fill with zeros. |
| 13-17 | Access Code | 5 | Enter the Access Code assigned by the Department of the Treasury to the employer. Left justified and fill with blanks. |
| 18-32 | Blank | 15 | Fill with blanks or zeros. |
| 33-47 | Reimbursed Expenses and Fringe Benefits | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 48-62 | Contributions to Qualified Plans (CODA PLANS) | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 63-77 | Exempt Salaries | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 78-92 | Uncollected Social Security Tax on Tips | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 93-107 | Uncollected Medicare Tax on Tips | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 108-122 | Charitable Contributions | 15 | Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |

| Location | Field | Length | Specifications |
|-----------------|---|---------------|--|
| 123-137 | Contributions to the Save and Double your Money Program | 15 | Enter the total for all State Record (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill. |
| 138-512 | Blank | 375 | Fill with blanks. |

Code RF - Final Record

| Location | Field | Length | Specifications |
|-----------------|----------------------|---------------|---|
| 1-2 | Record Identifier | 2 | Constant " RF ". |
| 3-7 | Blank | 5 | Fill with blanks. |
| 8-16 | Number of RW Records | 9 | Enter the total number of Code RW records reported on the entire file. Right justified and zero fill. |
| 17-512 | Blank | 496 | Fill with blanks. |

APPENDIX A: EXAMPLES OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

| RA | Submitter | |
|-----------|------------------|----------|
| RE | Employer | |
| RW | Employee | #1 |
| RO | Employee | #1 |
| RS | Employee | #1 |
| RW | Employee | #2 |
| RO | Employee | #2 |
| RS | Employee | #2 |
| RT | Total Record- | Employer |
| RU | Total Record- | Employer |
| RV | Total Record- | Employer |
| RF | Final Record | |

Example 2: Submitter with 3 Employers

| RA | Submitter | |
|-----------|------------------|-------------|
| RE | Employer | #1 |
| RW | Employee | #1 |
| RO | Employee | #1 |
| RS | Employee | #1 |
| RW | Employee | #2 |
| RO | Employee | #2 |
| RS | Employee | #2 |
| RT | Total Record- | Employer #1 |
| RU | Total Record- | Employer #1 |
| RV | Total Record- | Employer #1 |
| RE | Employer | #2 |
| RW | Employee | #1 |
| RO | Employee | #1 |
| RS | Employee | #1 |
| RW | Employee | #2 |
| RO | Employee | #2 |
| RS | Employee | #2 |
| RT | Total Record- | Employer #2 |
| RU | Total Record- | Employer #2 |
| RV | Total Record- | Employer #2 |
| RE | Employer | #3 |
| RW | Employee | #1 |

| RA | Submitter | |
|-----------|------------------|-------------|
| RO | Employee | #1 |
| RS | Employee | #1 |
| RW | Employee | #2 |
| RO | Employee | #2 |
| RS | Employee | #2 |
| RT | Total Record- | Employer #3 |
| RU | Total Record- | Employer #3 |
| RV | Total Record- | Employer #3 |
| RF | Final Record | |

APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

| State | Abbreviation | Numeric Code* | State | Abbreviation | Numeric Code* |
|----------------------|--------------|---------------|----------------|--------------|---------------|
| Alabama | AL | 01 | Montana | MT | 30 |
| Alaska | AK | 02 | Nebraska | NE | 31 |
| Arizona | AZ | 04 | Nevada | NV | 32 |
| Arkansas | AR | 05 | New Hampshire | NH | 33 |
| California | CA | 06 | New Jersey | NJ | 34 |
| Colorado | CO | 08 | New México | NM | 35 |
| Connecticut | CT | 09 | New York | NY | 36 |
| Delaware | DE | 10 | North Carolina | NC | 37 |
| District of Columbia | DC | 11 | North Dakota | ND | 38 |
| Florida | FL | 12 | Ohio | OH | 39 |
| Georgia | GA | 13 | Oklahoma | OK | 40 |
| Hawaii | HI | 15 | Oregon | OR | 41 |
| Idaho | ID | 16 | Pennsylvania | PA | 42 |
| Illinois | IL | 17 | Rhode Island | RI | 44 |
| Indiana | IN | 18 | South Carolina | SC | 45 |
| Iowa | IA | 19 | South Dakota | SD | 46 |
| Kansas | KS | 20 | Tennessee | TN | 47 |
| Kentucky | KY | 21 | Texas | TX | 48 |
| Louisiana | LA | 22 | Utah | UT | 49 |
| Maine | ME | 23 | Vermont | VT | 50 |
| Maryland | MD | 24 | Virginia | VA | 51 |
| Massachusetts | MA | 25 | Washington | WA | 53 |
| Michigan | MI | 26 | West Virginia | WV | 54 |
| Minnesota | MN | 27 | Wisconsin | WI | 55 |
| Mississippi | MS | 28 | Wyoming | WY | 56 |
| Missouri | MO | 29 | | | |

***Use on Code RS State Wage Record only**

| Territories and Possessions | Abbreviation | Military Post Offices (Formerly APO and FPO) | Abbreviation |
|-----------------------------|--------------|--|--------------|
| American Samoa | AS | Alaska and the Pacific | AP |
| Guam | GU | Canada, Europe, Africa and Middle East | AE |
| Northern Mariana Islands | MP | Central and South America | AA |
| Puerto Rico | PR | | |
| Virgin Island | VI | | |

APPENDIX C: COUNTRY CODES

| Country | Code |
|--------------------------------|------|
| Afghanistan | AF |
| Akrotiri Sovereign Base Area | AX |
| Albania | AL |
| Algeria | AG |
| Andorra | AN |
| Angola | AO |
| Anguilla | AV |
| Antigua and Barbuda | AC |
| Argentina | AR |
| Armenia | AM |
| Aruba | AA |
| Ashmore and Cartier Islands | AT |
| Australia | AS |
| Austria | AU |
| Azerbaijan | AJ |
| Bahamas, The | BF |
| Bahrain | BA |
| Baker Island | FQ |
| Bangladesh | BG |
| Barbados | BB |
| Bassas da India | BS |
| Belarus | BO |
| Belgium | BE |
| Belize | BH |
| Benin | BN |
| Bermuda | BD |
| Bhutan | BT |
| Bolivia | BL |
| Bosnia-Herzegovina | BK |
| Botswana | BC |
| Bouvet Island | BV |
| Brazil | BR |
| British Indian Ocean Territory | IO |
| Brunei | BX |
| Bulgaria | BU |
| Burkina Faso | UV |
| Burma | BM |
| Burundi | BY |
| Cambodia | CB |
| Cameroon | CM |

| Country | Code |
|-----------------------------------|------|
| Canada | CA |
| Cape Verde | CV |
| Cayman Islands | CJ |
| Central African Republic | CT |
| Chad | CD |
| Chile | CI |
| China, People's Republic of | CH |
| Christmas Island (Indian Ocean) | KT |
| Clipperton Island | IP |
| Cocos (Keeling) Islands | CK |
| Colombia | CO |
| Comoros | CN |
| Congo (Democratic Republic of) | CF |
| Congo (Republic of) | CF |
| Cook Islands | CW |
| Coral Sea Islands Territory | CR |
| Costa Rica | CS |
| Cote d'ivoire (Ivory Coast) | IV |
| Croatia | HR |
| Cuba | CU |
| Curacao | UC |
| Cyprus | CY |
| Czech Republic | EZ |
| Denmark | DA |
| Dhekelia Sovereign Base Area | DX |
| Djibouti | DJ |
| Dominica | DO |
| Dominican Republic | DR |
| Ecuador | EC |
| Egypt | EG |
| El Salvador | ES |
| England | UK |
| Equatorial Guinea | EK |
| Eritrea | ER |
| Estonia | EN |
| Ethiopia | ET |
| Europa Island | EU |
| Falkland Islands (Islas Malvinas) | FK |
| Faroe Islands | FO |
| Fiji | FJ |

| Country | Code |
|-------------------------------------|------|
| Finland | FI |
| France | FR |
| French Guiana | FG |
| French Polynesia | FP |
| French Southern and Antarctic Lands | FS |
| Gabon | GB |
| Gambia, The | GA |
| Gaza Strip | GZ |
| Georgia | GG |
| Germany | GM |
| Ghana | GH |
| Gibraltar | GI |
| Glorioso Islands | GO |
| Greece | GR |
| Greenland | GL |
| Grenada | GJ |
| Guadeloupe | GP |
| Guatemala | GT |
| Guernsey | GK |
| Guinea | GV |
| Guinea-Bissau | PU |
| Guyana | GY |
| Haiti | HA |
| Heard Island and McDonald Island | HM |
| Honduras | HO |
| Hong Kong | HK |
| Howland Island | HQ |
| Hungary | HU |
| Iceland | IC |
| India | IN |
| Indonesia | ID |
| Iran | IR |
| Iraq | IZ |
| Ireland | EI |
| Israel | IS |
| Italy | IT |
| Jamaica | JM |
| Jan Mayan | JN |
| Japan | JA |
| Jarvis Island | DQ |

| Country | Code |
|--|------|
| Jersey | JE |
| Johnston Atoll | JQ |
| Jordan | JO |
| Juan de Nova Island | JU |
| Kazakhstan | KZ |
| Kenya | KE |
| Kingman Reef | KQ |
| Kiribati | KR |
| Korea, Democratic People's Republic of (North) | KN |
| Korea, Republic of (South) | KS |
| Kosovo | KV |
| Kuwait | KU |
| Kyrgyzstan | KG |
| Laos | LA |
| Latvia | LG |
| Lebanon | LE |
| Lesotho | LT |
| Liberia | LI |
| Libya | LY |
| Liechtenstein | LS |
| Lithuania | LH |
| Luxembourg | LU |
| Macau | MC |
| Macedonia | MK |
| Madagascar | MA |
| Malawi | MI |
| Malaysia | MY |
| Maldives | MV |
| Mali | ML |
| Malta | MT |
| Man, Isle of | IM |
| Marshall Islands | RM |
| Martinique | MB |
| Mauritania | MR |
| Mauritius | MP |
| Mayotte | MF |
| Mexico | MX |
| Micronesia, Federated States of | FM |
| Midway Islands | MQ |
| Moldova | MD |

| Country | Code |
|--------------------|------|
| Monaco | MN |
| Mongolia | MG |
| Montenegro | MJ |
| Montserrat | MH |
| Morocco | MO |
| Mozambique | MZ |
| Nambia | WA |
| Nauru | NR |
| Navassa Island | BQ |
| Nepal | NP |
| Netherlands | NL |
| New Caledonia | NC |
| New Zealand | NZ |
| Nicaragua | NU |
| Níger | NG |
| Nigeria | NI |
| Niue | NE |
| No Man's Land | NM |
| Norfolk Island | NF |
| Northern Ireland | UK |
| Norway | NO |
| Oman | MU |
| Pakistan | PK |
| Palau | PS |
| Palmyra Atoll | LQ |
| Panama | PM |
| Papua New Guinea | PP |
| Paracel Islands | PF |
| Paraguay | PA |
| Peru | PE |
| Philippines | RP |
| Pitcairn Island | PC |
| Poland | PL |
| Portugal | PO |
| Qatar | QA |
| Reunion | RE |
| Romania | RO |
| Russia | RS |
| Rwanda | RW |
| St Barthelemy | TB |
| St Helena | SH |
| St Kitts and Nevis | SC |

| Country | Code |
|--|------|
| St Lucia | ST |
| St Martin | RN |
| St Pierre and Miquelon | SB |
| St Vincent and the Grenadines | VC |
| Samoa | WS |
| San Marino | SM |
| Sao Tome and Principe | TP |
| Saudi Arabia | SA |
| Scotland | UK |
| Senegal | SG |
| Serbia | RB |
| Seychelles | SE |
| Sierra Leone | SL |
| Singapore | SN |
| Sint Maarten | NN |
| Slovakia | LO |
| Slovenia | SI |
| Solomon Islands | BP |
| Somalia | SO |
| South Africa | SF |
| South Georgia and the South Sandwich Islands | SX |
| South Sudan | OD |
| Spain | SP |
| Spratly Islands | PG |
| Sri Lanka | CE |
| Sudan | SU |
| Suriname | NS |
| Svalbard | SV |
| Swaziland | WZ |
| Sweden | SW |
| Switzerland | SZ |
| Syria | SY |
| Taiwan | TW |
| Tajikistan | TI |
| Tanzania, United Republic of | TZ |
| Thailand | TH |
| Timor-Leste | TT |
| Togo | TO |
| Tokelau | TL |
| Tonga | TN |
| Trinidad and Tobago | TD |
| Tromelin Island | TE |

| Country | Code |
|--------------------------|------|
| Tunisia | TS |
| Turkey | TU |
| Turkmenistan | TX |
| Turks and Caicos Islands | TK |
| Tuvalu | TV |
| Uganda | UG |
| Ukraine | UP |
| United Arab Emirates | AE |
| United Kingdom | UK |
| Uruguay | UY |
| Uzbekistán | UZ |
| Vanuatu | NH |
| Vatican City | VT |

| Country | Code |
|--------------------------|------|
| Venezuela | VE |
| Vietnam | VM |
| Virgin Islands (British) | VI |
| Wake Island | WQ |
| Wales | UK |
| Wallis and Futuna | WF |
| West Bank | WE |
| Western Sahara | WI |
| Yemen | YM |
| Zambia | ZA |
| Zimbabwe | ZI |
| Other Countries | OC |

APPENDIX D: GLOSSARY

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

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: ASCII.

EIN - Employer Identification Number.

ESTABLISHMENT NUMBER - A four-position identifier which further distinguishes the employer reported in a Code RE record determined by the employer. It may be used to designate various store or factory locations or types of payroll when a file contains multiple Code RE records with the same EIN.

EXEMPT SALARIES CODES – **A.** Public employees' wages for overtime worked during emergency situations under Act 324-2004; **B.** Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code; **C.** Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code; **D.** Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code; or **E.** Salary not over \$40,000 per year under Act 135-2014 (Section 1031.02(a)(35) of the Code).

FILE - Each file must begin with a Code RA record and end with a Code RF record.

FORM 499R-2/W-2PR - Withholding Statement.

FORM 499R-2c/W-2cPR - Corrected Withholding Statement.

IRS - Internal Revenue Service.

MMW2PR-1 - Specifications for Electronic Filing Reporting of Annual Puerto Rico W-2 Information.

SSA - Social Security Administration.

SSN - Social Security Number.

SUBMITTER - Person, organization, or reporting representative submitting a file to the Department of the Treasury.

STATUTORY EMPLOYEE INDICATOR - An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.

THIRD-PARTY SICK PAY INDICATOR - An indicator used whenever a third-party sick pay payers files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.