

Important Information

- The deadline for filing magnetic media information is **February 29, 2000**.
- There were extensive changes to the Code "S", Supplemental (State) Record, from the 1998 specifications.
- Please follow the Connecticut specifications for record layouts.
- Form CT-6559 requires employer identification and summary information.
- DRS requires external media labels. Transmitters must create their own external label. (See Appendix A.)
- Technical requirements for Tape/Cartridge and Diskette filings are described separately.
- DRS does **not** accept 5 1/4" and 8" diskettes.
- DRS does **not** accept 3490 cartridges.
- DRS does **not** accept backup or compressed files.
- DRS does **not** participate in the federal program for electronic filing.

Included in this booklet:

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



STATE OF CONNECTICUT Department of Revenue Services

IP 99 (26), Annual Wage Information on Magnetic Media

1999 Connecticut Magnetic Media Filing Requirements For Federal Form W-2

**Magnetic media publications are
now available on the Internet:
www.state.ct.us/drs**

Questions & Answers

Connecticut Magnetic Media Filing of Federal Form W-2

1. Who is required to file on magnetic media with the Department of Revenue Services (DRS)?
 - A. An employer or payer who is required by the Internal Revenue Service (IRS) to file copies of federal Forms W-2, W-2G, 1099-MISC, 1099-R or 1099-S on magnetic media must file these forms on magnetic media with DRS. However, an employer or payer who files 24 or fewer Forms W-2, W-2G or 1099 with DRS is excused from the magnetic media filing requirement for that particular type of informational return without obtaining a waiver.
2. Were there any technical changes in the magnetic media specifications for 1999?
 - A. Yes. There were changes to the record layout for the Code "S", Supplemental (State) Record, for 1999.
3. Were there any changes to the magnetic media forms for 1999?
 - A. No. The magnetic media forms were not changed.
4. Are DRS magnetic media filing specifications the same as the Social Security Administration (SSA) specifications?
 - A. No. DRS does not require the filing of I and W records but does require the filing of S records. Some modifications have been made to the S, T and F records formats in order to report state information.
5. What magnetic media are acceptable to DRS?
 - A. Tape: 1/2 inch tape [800, 1600 or 6250 bytes per inch (BPI)]
Cartridge: 3480 IBM compatible [38000 characters per inch (CPI)]
Diskette: 3 1/2 inch IBM/PC compatible [double density or high density]
DRS does not accept 5 1/4 and 8 inch diskettes or 3490 cartridges.
6. What forms should accompany the magnetic media?
 - A. One **Form CT-6559**, *Transmitter Report for Form W-2 Magnetic Media Filing*, and **CT-6559A**, *Continuation Sheet for Form CT-6559*, per transmitter; and one **Form CT-W3**, *1999 Connecticut Annual Reconciliation of Withholding*, must be submitted per employer.
7. How does an employer request an extension of time to file W-2 information on magnetic media?
 - A. DRS may extend the deadline for magnetic media filing. 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 last day of February. This form is included in this booklet. DRS will only notify employers whose extension request was denied.
8. 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 notify all employers applying for a waiver of the disposition of their request.
9. Will failure to file W-2 information on magnetic media result in the assessment of penalties?
 - A. Employers required to file magnetically will be treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 will be imposed for each statement of payment to another person that an employer fails to file on magnetic media with DRS by the last day of February. The aggregate penalty imposed shall not exceed \$2,000 for any calendar year.
10. How will extraneous records be treated?
 - A. Information records not required by the DRS will be ignored. For example, employers can include the I and W records with their Connecticut filing. DRS will ignore them when processing the data.
11. Does DRS participate in the Fed/State Combined Filing Program?
 - A. No. DRS does not participate in the Fed/State Combined Filing Program.
12. Does DRS accept 276-character records on tape, cartridge and diskette?
 - A. Yes. An employer experiencing problems creating a file with an odd number of characters may submit a 276-character format. Be sure to record the correct record length on the external label.
13. Can employers submit lists containing payee W-2 and 1099 information?
 - A. No. Other than information filed on magnetic media, DRS does not allow alternative forms to be filed in lieu of Forms W-2, W-2G, 1099-R, 1099-S or 1099-MISC.
14. What does a multi-state filer who participates in the Fed/State Combined Filing Program have to do to comply with Connecticut requirements?
 - A. The business must report Connecticut sourced income only and remove all income from sources outside of Connecticut.

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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 State of Connecticut Department of Revenue Services (DRS) on magnetic media. DRS accepts W-2 filings on 1/2" magnetic tape, 3480 cartridges and 3 1/2" diskettes.

There is one format for tape/cartridge reporting and a separate format for diskette reporting. Diskette filers may choose to report using the tape/cartridge format (275 character record format) or the diskette format (128 character record format). These formats 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 Forms W-2 on magnetic media must file these forms on magnetic media with DRS. However, an employer who files 24 or fewer Forms W-2 with DRS is excused from filing on magnetic media for that particular type of information without obtaining a waiver. 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 Employer Identification Number (EIN) as a separate employer.

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

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

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

Filing Deadline

W-2 files are due the last day of February. If the last day of February falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Extension of Filing Deadline and Waiver of Filing on Magnetic Media

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.**

DRS may grant an employer an extension of time to file W-2 information on magnetic media upon request by the employer. 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.*

Penalties for Late Filing

The penalty for late filing of Form CT-W3 is \$50. Additionally, a penalty of \$5 per statement (up to a total of \$2000 per calendar year) is imposed on employers who fail to provide copies of federal Form W-2 to DRS. Any employer required to file federal Forms W-2 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, the file will be returned to the transmitter along with an explanation of the problems that were encountered.

DRS will not provide notification when reports are processed; DRS will not return completed magnetic media reports.

DRS requires employers to retain a copy of their W-2 data, or to be able to reconstruct the data, for at least four (4) years after the due date of the report. DRS recommends that transmitters retain a backup copy of their magnetic media file for four years.

Test Files

DRS does not accept or process test files.

Corrections

DRS does not accept magnetic filing of federal Form W-2c. If there is an error in your magnetic media or W-2 information, correct the file and replace the entire file. Complete **Form CT-6559**, *Transmitter Report*, and check the box indicating that it is a replacement file. Form CT-6559 is included in this booklet.

Transmittal Forms

A **Form CT-6559** and **Form CT-6559A**, if applicable, for each transmitter and a **CT-W3** for each employer must accompany a magnetic media file. Use the forms provided in this booklet or the Form CT-W3 included in the 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 A and B records.

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

Use of Agent

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

Multiple Employer/Multiple Filings

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

See Section V 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 federal Forms W-2 when your wage and tax data should be filed on magnetic media.

II. DATA RECORD DESCRIPTIONS

The following is a description of the data records that are used to create a magnetic media W-2 file. 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 V 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 Form W-2.

Transmitter Record

CODE A (TAPE/CARTRIDGE/DISKETTE)
CODES 1A & 2A (DISKETTE ONLY)

The CODE A record (or the equivalent set of CODE 1A/2A records in diskette format only) identifies the organization submitting the file.

The CODE A record must be the first data record on each file.

Basic Information Record

CODE B (TAPE/CARTRIDGE/DISKETTE)
CODES 1B & 2B (DISKETTE ONLY)

The CODE B record (or the equivalent set of CODE 1B/2B records in diskette format only) identifies the type of equipment used to generate the file.

The CODE B record must be the second data record on each file.

The CODE B record must contain the address where the file can be returned if DRS is unable to process it. DRS also uses the address information in this record to send annual filing instructions.

Employer Record

CODE E (TAPE/CARTRIDGE/DISKETTE)
CODES 1E & 2E (DISKETTE ONLY)

The CODE E record (or the equivalent set of CODE 1E/2E records in diskette format only) identifies an employer whose employee wage and tax information is being reported. Generate a new CODE E record each time it is necessary to change the information in any field on this record.

DO NOT create a CODE E record for an employer that does not have at least one employee (CODE S record) with Connecticut monies to report.

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

Punctuation may be used when appropriate. Do not include any titles in the name. Titles make it difficult for DRS to determine an individual's name and may prevent DRS from properly crediting earnings data.

If it is impossible to remove a title, then you **must** report the surname first (see the examples that follow).

Only **UPPER CASE LETTERS** are acceptable on a magnetic media file.

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

Examples of acceptable name formats follow, with the corresponding Name Code to be shown in the CODE E record.

FORMAT	NAME CODE	FORMAT	NAME CODE
F = FIRST NAME FIRST		S = SURNAME FIRST	
HOWARD D. JONES	F	JONES H.D. JR	S
H D JONES	F	JONES HOWARD D MD	S
MARY O'CONNELL	F	CONNELL MARY	S
MARY MACCONNELL	F	MCONNELL MARY	S
IRMA HERNANDEZ-BLANCO	F	JONES, J	S
JORGE LUIS COLON-ROMERO	F	JONES, H.D. PHD.	S
J L COLON-ROMERO	F	HERNANDEZ-BLANCO, I	S
LEE CHAN CHU-SUNG	F	COLON-ROMERO, J L	S
MARIA RIVERA-DE-CRUZ	F	HSU, RALPH KEIN-CHUNG	S
V B GREAY-HARDING	F	DAVIS-DE-PAULO, CHERYL J.	S
HOWARD D JONES DECD	F	DELA CRUZ, MARY	S
		SMITH MARY DECEASED	S

Death Indicator

To indicate a deceased employee, enter in the Employee Name field the employee's name followed by at least one blank and any one of the following: DECEASED, DECEDENT, DEC'D, or DECD.

Money Amounts

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 any money field.

Negative money amounts are not allowed.

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

Supplemental Record

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

CODE S (TAPE/CARTRIDGE/DISKETTE)
 CODES 1S & 2S (DISKETTE ONLY)

The CODE S record (or the equivalent set of CODE 1S/2S records in diskette format only) must be used to report Connecticut W-2 information.

Money fields should include both dollars and cents with the decimal point assumed.

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

Total Record

CODE T (TAPE/CARTRIDGE/DISKETTE)
 CODES 1T & 2T (DISKETTE ONLY)

The CODE T record (or the equivalent set of CODE 1T/2T records in diskette format only) contains the totals for all CODE S records reported since the last CODE E record.

A CODE T record must be generated for each CODE E record.

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

Final Record

CODE F (TAPE/CARTRIDGE/DISKETTE)
 CODE 1F (DISKETTE ONLY)

The CODE F record (CODE 1F record in diskette format only) indicates the end of the file and MUST be the last record on each file. The CODE F record must appear only once on each file. DRS does not process any data recorded after the CODE F record.

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

III. MAGNETIC TAPE/CARTRIDGE TECHNICAL REQUIREMENTS FOR W-2

Basic Requirements

DRS requires data to be written on 1/2-inch magnetic tape, in the unpacked mode. DRS accepts only tape reels and 3480 cartridges. DRS is not accepting 3490 cartridges at this time.

If a tape was previously used, it must be degaussed, erased and reformatted before using it for a W-2 submittal.

DRS does **not** accept multiple tape or multiple cartridge files. DRS requires each tape or cartridge to be a separate file; for example, it must start with a Code A record and end with a Code F record. (See Section V.)

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

Tape Density

The acceptable recording densities for a tape reel are: 800, 1600, or 6250 bytes per inch (BPI). DRS prefers tape reels recorded at 6250 BPI. The default density for 3480 cartridges is 38000 characters per inch (CPI).

DRS will **not** accept backup files or compressed files.

Internal Labels

DRS will accept a labeled magnetic tape/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 tape/cartridge file, for example, a tape/cartridge file with data records only.

1. DRS accepts tapes/cartridges with IBM OS/VS STANDARD header and trailer labels OR tapes/cartridges with no internal labels.
 - a. If producing a standard label tape, the internal file name is CTTAX followed by two digit calendar year (for example, CTTAX99).
2. Transmitters that cannot produce IBM OS/VS STANDARD internal labels or no-label tapes/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 (1) tapemark.
- d. Trailer labels must follow the data and must be separated from the data by one (1) tapemark.
- e. Two (2) tapemarks must follow the trailer labels.

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

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 tape/cartridge with a tapemark; doing so signals end-of-reel to DRS's system and causes processing to terminate.

Separate data from internal labels with ONE (1) tapemark.

Indicate end-of-reel with TWO (2) tapemarks, as follows:

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

Character Sets

DRS will accept American Standard Code for Information Interchange (ASCII) and Extended Binary Coded Decimal Interchange Code (EBCDIC). DRS prefers magnetic tape/cartridge recorded in EBCDIC.

Only **UPPER CASE LETTERS** are acceptable on a magnetic tape/cartridge file.

Record Length

Each record must be a uniform length of 275 (or 276) characters. DRS prefers a 275-character record. If your system cannot produce an odd number record length, DRS will accept a 276-character record.

In a tape/cartridge file with a record length of 276, the 276th character must contain a blank which is coded in the same character set as the first 275 characters. For example, if the first 275 characters are coded in or translated to EBCDIC, character 276 must also be coded in or translated to EBCDIC. Logical records **must not** be prefixed by record descriptor words or block descriptor words.

Block Size

The block size must be a multiple of the record length (for example, block size of 23925 contains 87 records of 275 characters per block, or $275 \times 87 = 23925$).

External Labels

Affix an external label to each tape/cartridge. See label instructions in Appendix A.

IV. PROGRAMMER'S CHECKLIST

General Information:

- You must follow the Connecticut specifications for record layouts.
- DRS does **not** accept magnetic filing of federal Form W-2c. If there is an error in your magnetic media or W-2 information, correct the file and replace the entire file.
- Do not compress data. DRS will **not** accept backup files or compressed data.

Tape/Cartridge Media:

- The file **must not** be password protected or contain any security bytes in header labels.
- Create a tape/cartridge file using block size, internal label and character set requirements specified in Section III.

Diskette Media:

- All diskettes should be virus-scanned before submission to DRS.
- ASCII or EBCDIC character set on 3 1/2" diskette.
- Do not compress data. DRS will not accept backup files or compressed files.
- If more than one diskette is needed for one file, number the diskettes in the order in which they must be run ("Vol 1 of __," "Vol 2 of __," and so on) on the external labels. Make sure that the first record on each succeeding diskette logically follows the last record of the prior diskette.

Payment (Tax) Year:

- Remember to change the tax year in the Code A, B, and E records each year the program is run. (The tax year = the year on the employees' W-2 copies.)
- Never have more than one tax year's W-2s in a tape, cartridge or diskette file.

Proper Order of Records for Files with More Than One Employer:

- If a file contains information for more than one employer, there must be no Code A, B, or F record(s) or tape marks between employers.
- Make sure that there are employee Code S records following each Code E record. Delete any Code E record (and do not write a Code T record) for an employer that has no employees to report for the tax year.

Money Amounts:

- Negative money amounts must not be included in money fields under any circumstances.
- Money fields which are not applicable to your company should be zero filled.
- Report money amounts in dollars and cents without a decimal or dollar sign.
- Money amounts must be in the exact field positions prescribed in the instructions, right justified and zero filled.

Code A - Transmitter Record:

- The Code A record appears only once and must be the first data record of a magnetic media file. There must be no Code A record elsewhere on a file. See examples in Section V.
- The Federal Employer Identification Number (FEIN) field contains nine (9) numeric characters (no hyphens or alphabetic characters). This should be the EIN of the entity that transmits (completes Form CT-6559 transmittal documents and mails) the file to DRS. The transmitter may be, but need not be, one of the employers in the file.
- Address data must be current and in the exact locations specified.
- Transmitter information on transmittal documents accompanying the file must agree with information in the Code A "Transmitter" Record. The preparer of the tape, cartridge or diskette should print out a report which shows the information in the Code A record. Whoever mails the report should use the printout when completing transmittal documents.

Code B - Basic Information Record:

- The Code B record appears only once and must be the second data record of a magnetic media file. There must be no Code B record elsewhere on a file.
- Address data must be current and in the exact locations specified. This data is used by DRS to send the next year's specifications to transmitters.
- The EIN in the Code B record must be the same as the EIN in the Code A record.

Code E - Employer Record:

- Federal Employer Identification Number (FEIN): The EIN field contains nine (9) numeric characters (no hyphens or alphabetic characters) identifying the employer. (Code E record EIN(s) may be the same as, or may be different than, the transmitter's EIN in the Code A and B records because the transmitter and the employer(s) may be different companies.)
- Name Code: The name code contains important information about the employees' names in Code S records that follow the Code E record. (See Code S "Name Format" instructions, Page 8, and the Code S name format checklist item below.) An alpha "F" or "S" must be shown in the name code.

Code S - Supplemental Record:

- Social Security Number (SSN): The SSN field contains nine (9) numeric characters, no hyphens. The first digit of an SSN must not be an "8" or a "9". If an SSN is all zeroes you must enter an "I" in the first position and fill the rest of the field with blanks.
- Name Format: Employee names must be consistent, that is, the name parts must be arranged in the same order in all of the Code S records that follow a particular Code E record. All names must be arranged to agree with the name code in the immediately preceding Code E record. Names must be shown with first name first if the name code is "F" or the surname first if the name code is "S". Each segment of an employee name (first name or initial, middle name or initial, and surname) must be separated by a space. See Page 8 for examples on valid ways to eliminate blank spaces in compound surnames (surnames that have more than one part).

Code T - Total Record:

- Every Code E record must have a corresponding Code T record after all employees have been listed for the employer identified in the Code E record.
- The Code T record must be the sum of the data reported in the Code S records occurring since the last Code E record. The Code T record must not contain amounts reported in previous Code T records.

Code F - Final Record

- The Code F record must be the last data record of a magnetic media file. A Code F record must not appear between employers in files containing more than one Code E record.

V. EXAMPLES OF PROPER RECORD SEQUENCE FOR MAGNETIC MEDIA W-2 INFORMATIONAL RETURNS

<p>EXAMPLE 1: TAPE/CARTRIDGE/ DISKETTE</p> <p>Employer filing own W-2s for 38 employees:</p> <p style="padding-left: 20px;">A...EMPLOYER 1 B...EMPLOYER 1 E...EMPLOYER 1 S } 38 Code S records S T F</p>	<p>EXAMPLE 2: TAPE/CARTRIDGE/ DISKETTE</p> <p>Transmitter with 3 employers:</p> <p style="padding-left: 20px;">A...TRANSMITTER 1 B...TRANSMITTER 1 E...EMPLOYER A S } 25 Code S records S T E...EMPLOYER B S } 41 Code S records S T E...EMPLOYER C S } 52 Code S records S T F</p>	<p>EXAMPLE 3: DISKETTE ONLY</p> <p>Employer filing own W-2s for 38 employees:</p> <p style="padding-left: 20px;">1A...EMPLOYER 1 2A 1B...EMPLOYER 1 2B 1E...EMPLOYER 1 2E 1S 2S } 38 sets of Code 1S/ 2S records 1S 2S 1T 2T 1F</p>	<p>EXAMPLE 4: DISKETTE ONLY</p> <p>Transmitter with 3 employers:</p> <p style="padding-left: 20px;">1A...TRANSMITTER 1 2A 1B...TRANSMITTER 1 2B 1E...EMPLOYER A 2E 1S 2S } 25 sets of Code 1S/2S records 1S 2S 1T 2T 1E...EMPLOYER B 2E 1S 2S } 41 sets of Code 1S/2S records 1S 2S 1T 2T 1E...EMPLOYER C 2E 1S 2S } 52 sets of Code 1S/2S records 1T 2T 1F</p>
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VI. MAGNETIC TAPE/CARTRIDGE/DISKETTE SPECIFICATIONS FOR W-2

Magnetic Tape/Cartridge/Diskette Data Records - General Requirements

All data records must be a fixed length of 275 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 tape/cartridge file is comprised of the following records:

- CODE A Transmitter Record
- CODE B Basic Information Record
- CODE E Employer Record
- CODE S Supplemental (State) Record
- CODE T Total Record
- CODE F Final Record

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

See Section V for examples of proper record order. Any data preceding the A identifier or which follows position 275 in the Code F record may prevent DRS from processing your report.

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 the 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 City field for city, foreign "state," and full country name.
- Leave the State field blank.
- Use the ZIP Code field (plus ZIP Code Extension field if needed for overflow) for the Foreign Postal Code, if applicable.

Money Fields

The rules below apply to Employee Supplemental Records, Total, and Final Record money fields.

Amounts must be:

- the annual figure for the payment year shown in the Code A, B, and E records
- all numerics (no dollar sign)
- dollars and cents (but without a decimal point)
- a positive, unsigned figure (a negative amount is an impossible result in any field)
- right justified
- zero filled (for example, lead zeroes, or all zeroes if the amount equals zero).

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Use these specification if you plan to file annual W-2 information on nine-track tape or IBM-compatible 3480 magnetic cartridges. You may also use these specifications if you plan to file on 3 1/2" diskette(s), but be sure to follow the diskette technical requirements in Section VII.

Record Name: Code A - Transmitter Record

Length = 275

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "A."
2-5	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
6-14	Transmitter's Employer Identification Number	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This EIN should match the EIN on the Code B record and the EIN on the Number (EIN) file's external label.
15-22	Blank	8	Enter blanks.
23	Foreign Address Indicator	1	If the information shown in positions 74-163 is for a foreign address (for example, outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, enter a blank.
24-73	Transmitter Name	50	Enter the name of the organization which is transmitting this file. Left justify and fill with blanks.
74-113	Street Address	40	Enter the street address of the organization transmitting the file. Left justify and fill with blanks.
114-138	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
139-140	State	2	Use a standard FIPS postal abbreviation. For a foreign address enter blanks.
141-153	Blank	13	Enter blanks.
154-158	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in the next field (positions 159-163).
159-163	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 159. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in the previous field (positions 154-158); left justify and fill with blanks. If this field is not applicable, enter blanks.
164-275	Blank	112	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code B - Basic Information Record

Length = 275

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "B."
2-5	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
6-14	Transmitter's Employer Identification Number (EIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This EIN should match the EIN on the Code A record and the EIN on the Number (EIN) file's external label.
15-22	Computer	8	Enter the manufacturer's name. Left justify and fill with blanks.
23-24	Internal Labeling	2	Enter the appropriate abbreviation: SL=Standard Label; NS-Nonstandard; NL=No Label.
25	Blank	1	Enter a blank.
26-27	Density	2	("08"=800;"16"=1600 BPI; "62"=6250 BPI for Tape) ("38"=38000 CPI for Cartridge), ("00" for Diskette)
28-30	Recording Code (Character Set)	3	Enter "EBC" for EBCDIC; "ASC" for ASCII. If another recording code is used, enter first three letters.
31-145	Blank	115	Enter blanks.
146	Foreign Address Indicator	1	If the information shown in positions 191-262 is a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise enter a blank.
147-190	Organization Name	44	Enter the name of the organization to which annual filing instructions should be sent and to which the file should be returned if it cannot be processed. Left justify and fill with blanks. Show the mailing address of the organization in positions 191-262.
191-225	Street Address	35	Enter the street address for the organization in positions 147-190. Left justify and fill with blanks.
226-245	City	20	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
246-247	State	2	Use a standard FIPS postal abbreviation. For a foreign address enter blanks.
248-252	Blank	5	Enter blanks.
253-257	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in the next field (positions 258-262).

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code B - Basic Information Record (continued)

Length = 275

Location	Field	Length	Description & Remarks
258-262	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 258. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in the previous field (positions 253-257); left justify and fill with blanks. If this field is not applicable, enter blanks.
263-275	Blank	13	Enter blanks.

Record Name: Code E - Employer Record

Length = 275

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "E." Generate a new Code E record whenever the information in any field on this record needs to be changed.
2-5	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
6-14	Employer's Identification Number	9	Enter only numeric characters. Omit hyphens, prefixes and suffixes.
15-23	Blank	9	Enter blanks.
24-73	Employer Name	50	Left justify and fill with blanks.
74-113	Street Address	40	Left justify and fill with blanks.
114-138	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
139-140	State	2	Use a standard FIPS postal abbreviation. For a foreign address enter blanks
141-148	Blank	8	Enter blanks.
149-153	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 149. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in positions 154-158; left justify and fill with blanks. If this field is not applicable, enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code E - Employer Record (continued)

Length = 275

Location	Field	Length	Description & Remarks
154-158	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 149-153 above.
159	NameCode	1	Use "S" if the surname appears first in the employee name field (positions 11-37) of the following Code S records. Enter "F" if the first name appears first in the employee name field of the following Code S records. This code may vary with each Code E record as long as the name format on the associated Code S records remains consistent with this name code.
160	Type of Employment	1	Not required.
161-162	Block Size	2	Not required.
163-166	Establishment Number	4	Not required.
167-255	Blank	89	Enter blanks.
256	Foreign Address Indicator	1	If the information shown in positions 74-158 is a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise enter a blank.
257	Blank	1	Enter a blank.
258-266	Other EIN	9	Not required.
267-275	Blank	9	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code S - Supplemental (State) Record

Length = 275

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "S."
2-10	Social Security	9	Enter the employee's social security number. If not available, enter the letter "I" in position 2 and blanks in positions 3-10.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-77	Street Address	40	Left justify and fill with blanks.
78-102	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
103-104	State	2	Use the standard FIPS postal abbreviation. For a foreign address enter blanks.
105-112	Blank	8	Enter blanks.
113-117	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 113. If this is a foreign Postal address, use this field as necessary for overflow for the Foreign Postal Code in positions 118-122; left justify and fill with blanks. If this field is not applicable, enter blanks.
118-122	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 113-117 above.
123	Blank	1	Enter a blank.
124-125	State Code	2	Not required.
126-127	Optional Code	2	Not required.
128-133	Reporting Period	6	Not required.
134-142	State Quarterly Unemployment Insurance Total Wages	9	Not required.
143-151	State Quarterly Unemployment Insurance Total Taxable Wages	9	Not required.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code S - Supplemental (State) Record (continued)

Length = 275

Location	Field	Length	Description & Remarks
152-153	Number of Weeks Worked	2	Not required.
154-159	Date First Employed	6	Not required.
160-165	Date of Separation	6	Not required.
166-170	Taxing Entity Code	5	Not required.
171-182	State Employer Account Number	12	Left justify and fill with blanks. Use Tax Registration Number assigned by the Connecticut Department of Revenue Services.
183-188	Blank	6	Enter blanks.
189-190	State Code	2	Enter the appropriate FIPS postal NUMERIC code.
191-199	State Taxable Wages	9	Right justify and zero fill.
200-207	State Income Tax Withheld	8	Right justify and zero fill.
208-217	Other State Data	10	Not required.
218	Tax Type Code	1	Not required.
219-223	Taxing Entity Code	5	Not required.
224-232	Local Tax Wages	9	Not required.
233-239	Local Income Tax Withheld	7	Not required.
240-246	State Control Number	7	Not required.
247-275	Blank	29	Enter blanks.

Magnetic Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting

Record Name: Code T - Total Record

Length = 275

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "T."
2-8	Number of Employees	7	Enter the total number of S records reported since the last Code E record. Right justify and zero fill.
9-21	State Taxable Wages	13	Enter the total for all Code S records reported since the last Code E record. Right justify and zero fill.
22	Blank	1	Enter a blank.
23-34	State Income Tax Withheld	12	Enter the total for all Code S records reported since the last Code E record. Right justify and zero fill.
35-275	Blank	241	Enter blanks.

Record Name: Code F - Final Record

Length = 275

The Code F record **MUST** be the last data record on the tape/cartridge/diskette file, appearing only once, after the last Code T record. DRS does not process any data recorded after the Code F record.

Location	Field	Length	Description & Remarks
1	Record Identifier	1	Constant "F."
2-8	Number of Employees	7	Enter the total number of Code S records recorded on the entire file.
9	Blank	1	Enter a blank.
10-25	State Taxable Wages	16	Enter the grand total of all Code S records on this file. Right justify and zero fill.
26	Blank	1	Enter a blank.
27-42	State Income Tax Withheld	16	Enter the grand total of all Code S records on this file. Right justify and zero fill.
43-275	Blank	233	Enter blanks.

VII. DISKETTE TECHNICAL REQUIREMENTS FOR W-2

General Requirements

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

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

All diskettes should be virus scanned before submission to DRS. If DRS detects a virus, the diskette(s) will be returned unprocessed.

DRS will **not** accept backup files or compressed 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 **UPPER CASE LETTERS**.

Each file must contain W-2 information for a single tax year only. A file containing multiple tax 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 diskette file should begin with a CODE 1A 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 1S record, volume 2 begins with the related CODE 2S record. Only the last volume should end with the Code 1F record. No other volume should contain a Code 1F 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 2 volume file would be labeled "VOL 1 of 2;" volume 2 would be labeled "VOL 2 of 2." DRS will reject and return multiple volume files not indicating the proper volume sequence on the external labels.

Affix an external label to each diskette. See **Appendix A**, *Instructions for Preparing an External Magnetic Media Label*.

Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes to be created using an MS-DOS "double density" or "high density" operating system format.

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 a 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.

Transmitters of W-2 information for multiple employers can avoid creating a separate file and a separate diskette for each employer. Review Section V, examples 2 and 4, 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.
4. If the Tape/Cartridge/Diskette Specifications option was chosen, each record in the file **must** be 275 characters in length. Data must be entered in each record in the exact positions shown in Section VI "Tape/Cartridge/Diskette Specifications for Annual W-2 Reporting." If the Diskette Specifications option was chosen, each record in the file **must** be 128 characters in length. Data must be entered in each record in the exact positions shown in Section VIII, "Diskette Specifications for W-2."

DRS does not recommend using record delimiters. If record delimiters must be used, they must follow the last character of each record except the Code 1F. (See 6, below.)

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.
6. Using Record Delimiters: DRS prefers files without record delimiters. If record delimiters must be used the additional requirements listed below apply if W-2 information is reported using a sequential file with record delimiters.
 - a. Each record in the file must be followed by a record delimiter except the Code 1F record. (See 6c, below.)
 - b. The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
 - c. There must be no CR/LF after the Code 1F record. Also, for multi-volume diskette files, there must be no CR/LF after the last record on each diskette.
 - d. Do not place a record delimiter before the first record of the file.
 - e. Do not place more than one record delimiter, for example, more than one carriage-return/line feed combination, following a record.
 - f. Do not place record delimiters after a field within a record.
7. "**File Name**" for diskette labels is CTTAX followed by two-digit calendar year (for example, CTTAX99). "DAT" suffix may be used (for example, CTTAX99.DAT).

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

VIII. DISKETTE SPECIFICATIONS FOR W-2

Diskette Data Records - General Requirements

All data records must be a fixed length of 128 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 diskette file is comprised of the following records:

CODES 1A & 2A Transmitter Records
CODES 1B & 2B Basic Information Records
CODES 1E & 2E Employer Records
CODES 1S & 2S Supplemental Records
CODES 1T & 2T Total Records
CODE 1F Final Record

The first two positions of each record must be one of the alpha/numeric codes above.

See Section V for examples of proper record order. Any data preceding the 1A identifier or which follows position 128 in the 1F record may prevent DRS from processing your file.

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 the 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 City field for city, foreign "state," and full country name.
- Leave the State field blank.
- Use the ZIP Code field (plus ZIP Code Extension field if needed for overflow) for the Foreign Postal Code, if applicable.

Money Fields

The rules below apply to Employee Supplemental Records, Total, and Final Record money fields.

Amounts must be:

- the annual figure for the payment year shown in the Code 1A, 1B, and 1E records
- all numerics (no dollar sign)
- dollars and cents (but without a decimal point)
- a positive, unsigned figure (a negative amount is an impossible result in any field)
- right justified
- zero filled (for example, lead zeroes, or all zeroes if the amount equals zero).

Magnetic Diskette Specifications for Annual W-2 Reporting

Use these specifications if you plan to file annual W-2 information on diskette, and you wish to use specifications conforming to the DRS diskette technical specifications. **Due to equipment constraints, DRS can only accept 3 1/2" diskettes.** For businesses that wish to submit diskettes, but prefer to use the magnetic tape/cartridge/diskette specifications, refer to *Section VI. Magnetic Tape/Cartridge/Diskette Specifications for W-2.*

Diskette Specifications for Annual W-2 Information

Record Name: Code 1A & 2A - Transmitter Records

Length = 128

Code 1A - Transmitter Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1A."
3-6	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
7-15	Transmitter's Federal Employer Identification Number (FEIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. NOTE: This FEIN should match the FEIN on the file's external label.
16-23	Blank	8	Enter blanks.
24	Foreign Address Indicator	1	If the information shown in Code 1A - positions 75-114 and Code 2A - position 3-47 is for a foreign address (i.e. outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise, enter a blank.
25-74	Transmitter Name	50	Enter the name of the organization which is transmitting this file. Left justify and fill with blanks.
75-114	Street Address	40	Enter the street address of the transmitter. Left justify and fill with blanks.
115-128	Blank	14	Enter blanks.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1A & 2A - Transmitter Records

Length = 128

Code 2A - Transmitter Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "2A."
3-27	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
28-29	State	2	Use a standard FIPS postal abbreviation. For a foreign address enter blanks.
30-37	Blank	8	Enter blanks.
38-42	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in positions 43-47; left justify and fill with blanks. If this field is not applicable, enter blanks.
43-47	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 38-42.
48-128	Blank	81	Enter blanks.

Record Name: Code 1B & 2B - Basic Information Records

Length = 128

Code 1B - Basic Information Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1B."
3-6	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
7-15	Transmitter's Employer Identification Number (FEIN)	9	Enter only NUMERIC characters. Omit hyphens, prefixes and suffixes. This EIN should match the EIN on the files's external label.
16-23	Computer	8	Enter the manufacturer's name. Left justify and fill with blanks.
24-128	Blank	105	Enter blanks.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1B & 2B - Basic Information Records

Length = 128

Code 2B - Basic Information Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "2B."
3-15	Blank	13	Enter blanks.
16	Foreign Address Indicator	1	If the information shown in positions 61-127 is a foreign address (for example, outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise enter a blank.
17-60	Organization Name	44	Enter the name of the organization to which annual filing instructions should be sent and to which the file should be returned if it cannot be processed. Left justify and fill with blanks. Show the mailing address of the organization in positions 61-127.
61-95	Street Address	35	Enter the street address for the organization in positions 17-60. Left justify and fill with blanks.
96-115	City	20	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
116-117	State	2	Use a standard FIPS postal abbreviation. For a foreign address enter blanks.
118-122	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 118. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in positions 123-127; left justify and fill with blanks. If this field is not applicable, enter blanks.
123-127	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 118-122.
128	Blank	1	Enter a blank.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1E & 2E - Employer Records

Length = 128

Code 1E - Employer Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1E."
3-6	Payment Year	4	Enter the year for which this report is being prepared. Update each year. Example: 1999
7-15	Employer's Identification Number (EIN)	9	Enter only numeric characters. Omit hyphens, prefixes and suffixes.
16-24	Blank	9	Enter blanks.
25-74	Employer Name	50	Left justify and fill with blanks.
75-114	Street Address	40	Left justify and fill with blanks.
115	Foreign Address Indicator	1	If the information shown in positions 75-114 of the Code 1E record and in position 3-47 of the Code 2E record is a foreign address (i.e., outside of the U.S. and U.S. territories and possessions, and not APO or FPO), enter the letter "X" in this field. Otherwise enter a blank.
116-128	Blank	13	Enter blanks.

Record Name: Code 1E & 2E - Employer Records

Length = 128

Code 2E - Employer Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "2E."
3-27	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
28-29	State	2	Use standard FIPS postal abbreviation. For a foreign address enter blanks.
30-37	Blank	8	Enter blanks.
38-42	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 38. If this is a foreign address, use this field as necessary for overflow for the Foreign Postal Code begun in positions 43-47; left justify and fill with blanks. If this field is not applicable, enter blanks.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1E & 2E - Employer Records

Length = 128

Code 2E - Employer Record (continued)

Location	Field	Length	Description & Remarks
43-47	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 38-42 above.
48	Name Code	1	Enter "S" if the surname appears first in the employee name field (positions 12-38) of the following employee Code 1S records. Enter "F" if the first name appears first in the employee name field of the following employee Code 1S records. This code may vary with each employers (Code 1E/2E) as long as the name format on the associated employee Code 1S record remains consistent with this name code.
49	Type of Employment	1	Not required.
50-51	Blank	2	Enter blanks.
52-55	Establishment Number	4	Not required.
56-57	Blank	2	Enter blanks.
58-66	Other EIN	9	Not required.
67-128	Blank	62	Enter blanks.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1S & 2S - Supplemental (State) Records

Length = 128

Code 1S - Supplemental (State) Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1S."
3-11	Social Security Number	9	Enter the employee's social security number. If not available, enter the letter "I" in position 3 and blanks in positions 4-11.
12-38	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
39-78	Street Address	40	Left justify and fill with blanks.
79-103	City	25	Left justify and fill with blanks. For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name.
104-105	State	2	Use the standard FIPS postal abbreviation. For a foreign address enter blanks.
106-113	Blank	8	Enter blanks.
114-118	ZIP Code Extension	5	Use this field as necessary for the four digit extension of the ZIP Code, being sure to include the hyphen in position 114. If this is a foreign Postal address, use this field as necessary for overflow for the Foreign Postal Code in positions 119-123; left justify and fill with blanks. If this field is not applicable, enter blanks.
119-123	ZIP Code or Foreign Postal Code	5	Enter a valid ZIP Code. For a foreign address, use this field for the Foreign Postal Code, if applicable; left justify and fill with blanks. If necessary, continue the Foreign Postal Code in positions 114-118 above.
124	Blank	1	Enter a blank.
125-126	State Code	2	Not required.
127-128	Optional Code	2	Not required.

Record Name: Code 1S & 2S - Supplemental (State) Records

Length = 128

Code 2S - Supplemental (State) Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "2S."
3-14	State Employer Account Number	12	Left justify and fill with blanks. Use Tax Registration Number assigned by the Connecticut Department of Revenue Services.
15-20	Reporting Period	6	Not required.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1S & 2S - Supplemental (State) Records

Length = 128

Code 2S - Supplemental (State) Record (continued)

Location	Field	Length	Description & Remarks
21-29	State Quarterly Unemployment Insurance Total Wages	9	Not required.
30-38	State Quarterly Unemployment Insurance Total Taxable Wages	9	Not required.
39-40	Number of Weeks Worked	2	Not required.
41-46	Date First Employed	6	Not required.
47-52	Date of Separation	6	Not required.
53-57	Taxing Entity Code	5	Not required.
58-59	State Code	2	Not required.
60-68	State Taxable Wages	9	Right justify and zero fill.
69-76	State Income Tax Withheld	8	Right justify and zero fill.
77-86	Other State Data	10	Not required.
87	Tax Type Code	1	Not required.
88-92	Taxing Entity Code	5	Not required.
93-101	Local Taxable Wages	9	Not required.
102-108	Local Income Tax Withheld	7	Not required.
109-115	State Control Number	7	Not required.
116-128	Blank	13	Enter blanks or for employer use.

Diskette Specifications for Annual W-2 Information

Record Name: Code 1T & 2T - Total Records

Length = 128

Code 1T - Total Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1T."
3-9	Number of Employees	7	Enter the total number of S records reported since the last Code E record. Right justify and zero fill.
10-35	Blank	26	Enter blanks.
36-48	State Taxable Wages	13	Enter the total for all Code S records reported since the last Code E record. Right justify and zero fill.
49-62	Blank	14	Enter blanks.
63-74	State Income Tax Withheld	12	Enter the total for all Code S records reported since the last Code E record. Right justify and zero fill.
75-128	Blank	54	Enter blanks.

THERE IS NO CODE 2T RECORD REQUIREMENT FOR CONNECTICUT. IF INCLUDED, IT WILL BE IGNORED.

Record Name: Code 1F & 2F - Final Records

Length = 128

The Code 1F record **must** be the last data record on the diskette file, appearing only once, after the last Code 1T record. The Connecticut Department of Revenue Services does not process any data recorded after the Code 1F record.

Code 1F - Final Record

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant "1F."
3-9	Number of Employees	7	Enter the total number of Code 1S records recorded on the entire file.
10-43	Blank	34	Enter blanks.
44-59	Total Connecticut Wages	16	Enter the grand total of all Code 1S records on this file. Right justify and zero fill.
60-128	Blank	69	Enter blanks.

THERE IS NO 2F RECORD REQUIREMENT FOR CONNECTICUT. IF INCLUDED, IT WILL BE IGNORED.

APPENDIX A: INSTRUCTIONS FOR PREPARING AN EXTERNAL MAGNETIC MEDIA LABEL

Prepare a label similar to the one shown below to identify each magnetic tape, cartridge or diskette that is 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 tax year for which the file is prepared. Only one year may be reported per file.
3. **TRANSMITTER NAME** - Enter the name of the organization transmitting this file. The entry should be the same organization recorded on the Transmitter record ("A" record) of the file.
4. **EIN** - Enter the nine-digit Employer Identification Number (EIN) of the organization transmitting the file. The EIN on the label should be the same as the EIN recorded on the Transmitter record ("A" record) of the file.
5. **NO. OF EMPLOYERS** - Enter the number of employers ("E" records) that are on the file.
6. **NO. OF EMPLOYEES** - Enter the number of employees ("S" records) that are on the file.
7. **RECORD LENGTH** - Check off the record length that was used to create the records on the file. If the tape/cartridge format was used, check off the 275 box; if the diskette format only was used, check off the 128 box.
8. **VOL _OF_** - For tapes/cartridges enter VOL 1 of 1. For a multiple volume diskette file, enter the sequence of each and the total number of diskettes for the file. For example, volume 1 of a 2 volume file would be labeled "VOL 1 of 2;" volume 2 would be labeled "VOL 2 of 2."

Example:

W-2 Wage & Tax Statements		
1. Type of Filing <input type="checkbox"/> Original <input type="checkbox"/> Replacement	2. Calendar Year	
3. Transmitter Name:		
4. EIN:	5. No. of Employers	6. No. of Employees
7. Record Length: <input type="checkbox"/> 275 <input type="checkbox"/> 128	8. VOL _____ of _____	
MEDIA LABEL		

APPENDIX B: FORMS FOR MAGNETIC MEDIA ANNUAL WAGE REPORTS

Transmittal Forms

Create copies of the forms shown on the following pages for transmitting magnetic media files of W-2 information to DRS. The transmittal forms should be used as described below and on the face of Form CT-6559. DRS encourages the use of computer generated substitutes for Forms CT-6559 and CT-6559A. Include all information required on these transmitter forms including the declaration, the transmitter and the employer information.

Form CT-6559, Transmitter Report and Summary of Magnetic Media

Use Form CT-6559 to identify the transmitter 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 tape, cartridge or diskette. This form must accompany every magnetic media file sent to DRS. The transmitter of the file must sign the declaration.

Packaging Magnetic Tapes, Cartridges and Diskettes for Mailing

Send the magnetic tape, cartridge or diskette file, with an external label on each volume (multiple volumes allowed for diskettes **only**), a Form CT-6559, *Transmitter Report* (also Form CT-6559A, if applicable) and a 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 tape, cartridge or diskette. Specially-sized boxes for magnetic tapes, 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 diskettes. Use disposable tape, cartridge or diskette containers. DRS is unable to return special containers.

Do Not Mail Multiple Files Together

The following forms are attached to this publication for your convenience:

Form CT-6559	<i>Transmitter Report for 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” plus the tax year and transmitter name and EIN. (The “INV#” is optional.)
- Use packaging that will protect the media.
 - Tape/cartridge: Use boxes or padded bags.
 - Diskette: Use stiff mailers to prevent bending or cracking. Use one mailer per diskette.
- Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- Ship each file separately if you submit multiple files.
- Copy the blank newly revised Form CT-6559 in Appendix G and fill in 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 transmitter 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.
- Place the following three items inside each package:
 - the labeled magnetic tape, cartridge or diskette(s).
 - a completed Form CT-6559 and Form CT-6559A (if applicable) or a computer generated facsimile.
 - a completed Form CT-W3 for each employer reported on the magnetic media file.

IMPORTANT: Do not enclose paper Forms W-2 or other notes.

- Send the tapes, cartridges or diskettes to the address below.

State of Connecticut
Department of Revenue Services
PO Box 2930
Hartford CT 06104-2930

(If a PO Box cannot be used send to:)

State of Connecticut
Department of Revenue Services
Attn: Processing II, 15th Floor
25 Sigourney Street
Hartford CT 06106-5032

APPENDIX D: CHART TO RELATE PAPER W-2 ENTRIES TO MAGNETIC MEDIA DATA FIELDS

W-2 WAGE AND TAX STATEMENT - COPY 1

	TAPE, CARTRIDGE, DISKETTE FORMAT	DISKETTE FORMAT ONLY
PAPER W-2 BOX 17 State wages, tips, etc. box 1	Use Code S record, location 191-199.	Use Code 2S record, location 60-68.
PAPER W-2 BOX 18 State income tax	Use Code S record, location 200-207.	Use Code 2S record, location 69-76.

APPENDIX E: GLOSSARY

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

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

BPI - BYTES PER INCH. The number of bytes recorded per inch on magnetic tape.

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.

CPI - CHARACTERS PER INCH. The number of characters recorded per inch on cartridge.

DRS - State of Connecticut Department of Revenue Services.

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

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

FILE (Multiple tape/cartridge / Multiple Volume) - DRS cannot accept multiple tape/cartridge files. If the amount of information to be filed exceeds the capacity of a single tape/cartridge, a separate file must be submitted. However, DRS can accept a multiple volume diskette file. Each diskette in a multiple volume file must have an external label. Carefully number the diskettes 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 tape/cartridge file. See Section III.

LOGICAL RECORD - For the purpose of this booklet, any of the required or optional records defined in Sections VI and VIII (magnetic tape/cartridge/diskette and diskette specifications).

TAPEMARK - A single-character control record used for separating internal labels and files on magnetic tape/cartridge. See Section III.

TRAILER LABELS - Sets of records that follow data records on a magnetic tape/cartridge file. See Section III.

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

FOR TAX FORMS, PUBLICATIONS OR PERSONAL ASSISTANCE

Visit the **DRS Web site** at: www.state.ct.us/drs

General E-mail: drs@po.state.ct.us

Forms and Publications by E-mail: ctforms@po.state.ct.us



Conn-Tax: If you have a touch-tone phone, you can obtain important tax information 24 hours a day from Conn-Tax, DRS's telephone information line.

Call 800-382-9463 (in-state) or 860-297-5962 (anywhere).



For **prerecorded tax information**, select a topic from the menu options provided.

For **forms or publications**, press "2."

To speak to a **Taxpayer Services representative**, call between 8 a.m. and 5 p.m., Monday through Friday, and press "0."

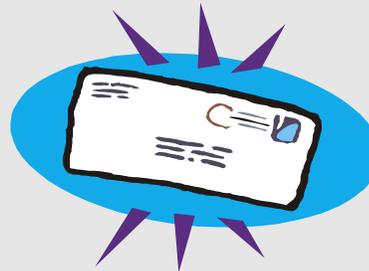
TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

DRS TaxFax: Get forms and publications any hour of the day, seven days a week, by calling 860-297-5698 from the handset attached to your fax machine.



Write to:

DRS Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032



DRS Offices: Visit our main office in Hartford or visit our field offices in Bridgeport, Hamden, Norwich or Waterbury weekdays, 8 a.m. to 5 p.m. Call **Conn-Tax** or the locations listed below for directions.

HARTFORD
25 Sigourney Street
Hartford CT 06106-5032
860-297-5962

BRIDGEPORT
10 Middle Street
Bridgeport CT 06610
203-579-6251

HAMDEN
3074 Whitney Ave.
Hamden CT 06517
203-287-8243

NORWICH
2 Cliff Street
Norwich CT 06360
860-889-2669

WATERBURY ☎
91 Schraffts Drive
Waterbury CT 06708
203-596-4310

☞ **Moving in 1999, call before you visit.**



MISSION STATEMENT

The Mission of the
Connecticut Department of Revenue Services
is to administer the tax laws of the State of Connecticut
and collect the tax revenues
in the most cost effective manner;
achieve the highest level of voluntary compliance
through accurate, efficient and courteous customer services;
and perform in a manner
which instills public confidence in the integrity
and fairness of the state's tax programs.

IP 99(26), 1999 Connecticut Magnetic Media Filing Requirements for Federal Form W-2

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106

Issued: 10/99
Supersedes IP 92(10.6)