ELECTRONIC MEDIA REPORTING

FOR TAX YEAR 2019

**Submitting Annual W-2 Information
to the City of Dayton, Ohio
Division of Tax & Accounting Administration
(EFW2)**

**CITY OF DAYTON, OHIO
DEPARTMENT OF FINANCE
DIVISION OF TAX & ACCOUNTING ADMINISTRATION
101 WEST THIRD STREET
PO BOX 2806
DAYTON, OHIO   45401-2806**

(937) 333-3500

www.daytonohio.gov

taxquestions@daytonohio.gov

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REPORTING
FOR TAX YEAR 2019
Submitting Annual W-2 Information
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Division of Taxation

City Of Dayton, Ohio
Department Of Finance
Division of Taxation
(EFW2)

The following specifications conform to the Social Security Administration Specifications for Filing Forms W-2 Electronically (EFW2) with some minor changes.

Enclosed are copies of these changes to the file specifications. The main changes we are concerned with are:

1)   Records Layout Sheets 'RS'

2)   Record 'RS' is required by the City of Dayton, which will include local taxable wages, local income tax withheld, and taxing entity code. (Appendix G).

3)   Wage information will not be accepted on Magnetic Tapes, Cartridges, or Diskettes.

If the information received does not meet the specification in this document, it may be returned unprocessed and a late filing penalty may be assessed.

It is advised that you obtain a copy of the Social Security Administration Notice mentioned above to use as a reference for those areas not covered in this document. To obtain the Social Security Administration Specifications for Filing Forms W-2 Electronically, call 1-800-772-6270 Monday through Friday 7 a.m. to 7 p.m. Eastern Standard Time or access the internet at http://www.socialsecurity.gov/employer/ and select "Forms and Publications".

FILING REMINDERS and APPENDIX DESCRIPTIONS

FILING REMINDERS

- We collect local income tax for the City of Dayton, the Miami Township-Dayton JEDD, and the Butler Township-Dayton JEDD only.

- W**e do not accept 8", 5 1/4" or 3 1/2" Diskettes, 9 track tapes or 4490 Cartridges (See Chart page 5).**

- **We do not accept compressed or zipped data.**

- Do not create a file that contains any data recorded after the CODE RF record.

- Be sure to enter the correct tax year in the employer record(s).

1.   EFW2 format, as amended by the City of Dayton, is required. TIB-4 format is no longer accepted. Any submission that does not meet these specifications will be returned and a penalty will be assessed for each incorrect record.

2.   RO records are not required and will be ignored if included.

3.   RS records must include Alpha city codes from Appendix G in positions 5-9. FIPS numeric city codes are not acceptable. The RS record must give the taxable income for the city in positions 309-319, and it must have the city tax withheld in positions 320-330. A separate RS record must be generated for each Ohio city (listed in Appendix G) for which city income tax was withheld. No RS record should be generated for a non-Ohio city.

4.   RU records are not required and will be ignored if included.

5.   There must only be one file per media item, i.e., one file per CD or DVD. The entire file must fit on the media chosen. If the submission will not fit uncompressed on a CD or DVD, then the employer may not choose that medium for his submission. Multi volume submission files will not be accepted.

6.   Email attachments subject to a maximum of 5MB may be sent to TAXQUESTIONS@DAYTONOHIO.GOV. Any filing over 5 MB should be sent on a CD or DVD. A DW-3 reconciliation must accompany every email submission and can be obtained from our web site at www.daytonohio.gov.

7.   Each electronic submission must be accompanied by one or more City of Dayton DW-3 forms, one for each RE record in the submission file. Electronic copy of DW-3 can be downloaded from our web site at www.daytonohio.gov.

8.   No electronic submission may be accompanied by paper W-2 or RW-2 forms.

- Below is the mailing address for electronic media:

      City Of Dayton
      Division Of Tax & Accounting Administration
      Electronic Media Reporting
      101 West Third Street
      PO Box 2806
      Dayton, Ohio 45401-2806

Instructions for filing via Email

What are the data requirements for email filing?

→ Same as Electronic media.

Email Address where the data is to be filed?

→ TAXQUESTIONS@DAYTONOHIO.GOV

APPENDIX DESCRIPTIONS

APPENDIX A: EXAMPLES OF RECORD SEQUENCE

APPENDIX B: CROSS-REFERENCE BETWEEN THE TIB-4 MAGNETIC TAPE
              FORMAT AND THE EFW2 FORMAT

APPENDIX C: ACCEPTABLE CHARACTER SETS

APPENDIX D: CROSS-REFERENCE BETWEEN THE W-2 BOXES AND THE
              EFW2 FIELDS

APPENDIX E: POSTAL ABBREVIATIONS AND NUMERIC CODES

APPENDIX F: COUNTRY CODES

APPENDIX G: LOCAL INCOME TAX ENTITY IDENTIFIER CODE

APPENDIX H: GLOSSARY

What's in this booklet?

Instructions for filing form W-2 to the City of Dayton (COD) on magnetic media using the EFW2 format (formerly known as MMREF-1).

Who must use these instructions?

Employers with 100 employees or more W-2 forms to submit.

May I use these instructions if I have fewer than 100 employees or W-2 forms?

Yes, and we encourage you to use these instructions.

What if I have 100 or more W-2s and I send you paper W-2s?

Your submission may be returned to you, making you subject to a late filing penalty.

What if I have 100 employees, or more W-2s, but I have a hardship and can not file electronically?

COD may waive the filing requirement if you can show hardship in a request for waiver.

To request a WAIVER you should apply 45 days before the due date of the report.

Send the request to:

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City of Dayton
Division of Taxation
Electronic Media Reporting Waiver
101 West Third Street
PO Box 2806
Dayton, Ohio  45401-2806

ATTN: Tax Administrator

         or

  VIA FAX to (937) 333-4280
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What if I do not follow the instructions in this booklet?

Your submission may be returned to you, making you subject to a late filing penalty.

Your totals of all W-2 reports may not match the Form DW-3 totals for the year.

Your employees' wages may not be properly credited.

What clarifications do I need before I read this booklet?

The term "W-2" refers to the following, unless otherwise indicated: W-2, W-2CM, W-2VI, W-2GU, W-2AS, 499R-2/W-2PR.

The term "W-3" refers to W-3, W-3SS, and W-3PR.

May I send a paper W-3 or W-2 along with my electronic media?

No, do not include any paper W-2 forms with any electronic media.

But include a paper DW-3 form with any CD/DVD file media.

How may I send you my W-2 information using the EFW2 format?

WILL ACCEPT IN 2019	WILL NOT ACCEPT IN 2019
1. CD-ROM	1. Compressed Zip Files
2. DVD-ROM	2. Compressed Magnetic Tapes/Cartridges
3. E-Mail Attachment up to 5 MB. TAXQUESTIONS@DAYTONOHIO.GOV	3. 5 1/4" Diskettes
	4. 8" Diskettes
	5. Magnetic Tapes
	6. 3480/3480E Cartridge
	7. 3490/3490E Cartridges
	8. 4490 Cartridges
	9. DLX Cartridges
	10. 3 1/2" Diskettes
	11. Zip Diskettes

** All of your information must fit on <u>ONE</u> CD or DVD.**

When is my file due to you?

For magnetic media, February 29, 2020.

What if I file late?

COD may impose a late filing penalty. A description of these penalty provisions can be found in the City of Dayton, Ohio Income Tax Ordinance Number 31500-16 and Income Tax Rules and Regulations Section 36.111(A).

Will you return the electronic media to me if the file is processed?

No.

Who should I contact if I have general questions or need assistance about information in this booklet?

Write to:

City of Dayton
Department of Finance
Division of Tax & Accounting Administration
Electronic Media Reporting
101 West Third Street
PO Box 2806
Dayton, Ohio 45401-2806

Attn: Tax Administrator

or

Call between 1-937-333-3500, Monday thru Friday,
9 a.m. to 3 p.m. Eastern Standard Time. Request
the Tax Administrator.

or

E-Mail questions to: taxquestions@daytonohio.gov
                        Attn: Tax Administrator
                        Subject: Electronic Media Reporting

General

What do I name my file?

> W2REPORT.TXT or W2REPORT.DAT

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

> If multiple locations are being reported under an EIN using a single payroll system, you may submit using the acceptable method for multiple reports in one file shown in Appendix A.

> If multiple payroll systems are used to create several files, you may submit more than one report with the same EIN.

What records are required?

> Code RE Employer Record   Required
> Code RW Employee Wage Record   Required
> Code RS State Record   Required

Where can I find examples of the file layouts?

> See Appendix A.

I have always used the TIB-4 format for submitting my W-2 information. Do you have a cross-reference between the TIB-4 format and the EFW2 format?

> Yes. There is a cross-reference for the TIB-4 magnetic tape format. See Appendix B.

If I use the cross-reference between the TIB-4 format and the EFW2 format will I complete an EFW2 file?

> No. In order to produce an EFW2 file, there are fields to complete in addition to those addressed in the cross-reference.

File Requirements

EMPLOYER RECORD:(RE)

Generate a new record each time you change information in any field on this record.

EMPLOYEE WAGE RECORDS:(RW and RO)

Following each CODE RE record include the CODE RW record(s) for that Code RE record immediately followed by the RO record(s).

Do NOT complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.

RW records may be intermixed with RW-RO combinations if some employees have information for an RO record and some do not.

STATE RECORD:(RS)

Is Required.

Should follow its related CODE RW record only.

If there are multiple State/City records for an employee, include **all** of the State/City records for the employee immediately after the related RW or RO record.

Do not generate this record if only blanks would be entered after the record identifier.

TOTAL RECORDS:(RT and RU)

The CODE RT Record must be generated for each Code RE record.

The Code RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.

If just one field applies, the entire record must be completed.

Do NOT complete a CODE RU record if only zeros would be entered in positions 3-512.

FINAL RECORD:(RF)

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.

Who should I call if I have questions or need assistance about the file description?

> Call 1-937-333-3500 Monday through Friday, 9:00 a.m. to 3:00 p.m. Eastern Standard Time. Request the Tax Administrator for Electronic Media Reporting.

<u>General</u>

What character sets may I use?

> See Appendix C for character sets.

What is the length of each record?

> 512 Bytes.

What is the recommended maximum number of records for an EFW2 file?

> 500,000 records.

What case letters must I use?

> For the "Contact E-Mail" field in the RA Record (positions 446-485), use
> upper and lower case to show the exact electronic mail address. For all
> other fields, use UPPER CASE letters throughout.

***Your instructions address the format for the fields in the records I have to
create, but how do I know exactly what should be in each field?***

> If you need help completing the various fields, see the IRS publication,
> "General Instructions for Forms W-2 and W-3" (Cat. No. 25979S).
>
> This publication is available on the SSA Internet site at
> http://www.ssa.gov/employer
>   Select "Publications & Forms"
>   Select "Forms W-2/W-3 Instructions"

***The IRS publication "General Instructions for Forms W-2 and W-3" addresses boxes on
the forms.   Do you have a cross-reference from the boxes to the EFW2 fields?***

> Yes. See Appendix D.

***If I use the cross-reference for paper Forms W-3/W-2 to the EFW2 fields, will I
complete an EFW2 file?***

> No. In order to produce an EFW2 file, there are fields to complete in
> addition to those addressed in the cross-reference.

What rules do you have for alpha/numeric fields?

    Left justify 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).

    Include both dollars and cents with the decimal point assumed.

    DO NOT round to the nearest dollar (Example: $5,500.99 = 00000550099).

    Right justify and zero fill to the left.

    MUST contain zeros if NOT applicable.

What rules do you have for the address fields?

    Fields equate to lines of address printed on correspondence.

    Must conform with United States Postal Service (USPS) rules.
- See USPS Publication 28;
- View the USPS website at:
  http://pe.usps.com/businessmail101/welcome.htm?from=home_bizresources&page=businessmail10
- ;
- Call USPS at (800) 275-8777.

    For State Abbreviations use only the two letter abbreviation in Appendix E.

    For Country Codes use only the two letter abbreviations in Appendix F. (A Country Code is not required for a US address.)

    For Local Entities Identifier Codes use only the five letter abbreviations in Appendix G.

What rules do you have for the submitter EIN?

    Only numeric characters.

    Omit hyphens, prefixes and suffixes.

    Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79, or 89.

    Should match the EIN on the external label.

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.

      Must match the EIN on the Forms 941, 943, 944, CT-1 or Schedule H submitted to IRS.

      See RE Record – Employer Record for "Other EIN" (positions 31-39) if taxes were deposited under more than one EIN during the year.

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
         Employee Last Name
         Suffix

      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 a 666 or 9.

      May NOT be 111111111, 333333333 or 123456789.

      For valid range numbers check the latest list of newly issued Social Security number ranges by accessing the Internet at http://www.socialsecurity.gov/employer/ssnvhighgroup.htm.

      If the SSN is not available, enter zeros (0) in locations 3-11 of the RW record and have your employee call 1-800-772-1213 or visit their local Social Security office to obtain an SSN.

      • When the SSN is provided, submit an W-2c on paper or in EFW2C format.

- If submitting in EFW2C format:

Employee's Originally Reported Social Security Number (SSN)	Fill with zeros.
Employee's Correct Social Security Number (SSN)	Correct SSN, as shown on their Social Security Card.
Employee's Originally Reported First Name, Middle Name or Initial and Last Name	Employee name as reported in the "Employee First Name", "Employee Middle Name or Initial" and "Employee Last Name" fields in the EFW2.
Employee's Correct First Name, Middle Name or Initial and Last Name	Correct Employee Name, as shown on their Social Security card.
Money Fields	Blanks in all money fields unless you also need to correct a previously reported money field.

Purpose

What is the purpose of the RA, Submitter Record?

>   Identifies the organization submitting the file.

>   Describes the file.

>   Identifies the organization to receive the next EFW2 publication.

>   Identifies the organization to be contacted by SSA.

>   Identifies the means of contact.

What is the purpose of the RE, Employer Record?

>   Identifies the employer whose employee wage and tax information is being
    reported.

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

>   Report income and tax data for employees.

What is the purpose of the RS, State Record?

>   Report revenue/taxation and quarterly unemployment compensation data for
    state and local municipalities filing.

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

>   Report totals for all Code RW and Code RO Records reported since the last
    Code RE Record.

What is the purpose of the RV, State Total Record?

>   It summarizes totals for all RS Records reported since the last RE Record.

What is the purpose of the RF, Final Record?

>   Indicates the end of the file.

***Who should I call if I have questions or assistance about the records
specifications?***

>   Call 1-937-333-3500 Monday through Friday, 9:00 a.m. to 3:00 p.m.
    Eastern Standard Time and request Manager of Revenue and Taxation.

CODE RA - Submitter Record

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label. • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
12-19	User Identification (User ID)	8	Enter the eight-character User ID assigned to the employee who is attesting to the accuracy of this file.
20-23	Software Vendor code	4	Enter the **NUMERIC** four-digit Software Vendor Identification Code assigned by the National Associated of Computerized Tax Processors (NACTP). To request a Vendor Identification code, visit their website at http://www.nactp.org. The NACTP code is only needed for companies that sell their software to others If you entered "99 (Off-the-Shelf Software)" in the Software Code field in positions 36-37, enter the Software Vendor Code. Otherwise, fill with blanks.
24-28	Blanks	5	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter "0" (zero).
30-35	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice sent to you by SSA. Otherwise, fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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 company's name. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix E. 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. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country code (see Appendix F).
217-273	Submitter Name	57	**This is a required field.** Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	**This is a required field.** Enter the submitter's location address (Attention, Suite, Room, Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	**This is a required field.** Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	**This is a required field.** Enter the submitter's city. Left justify and fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
340-341	State Abbreviation	2	**This is a required field.** Enter the submitter's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix E. For a foreign address, fill with blanks.
342-346	ZIP Code	5	**This is a required field.** 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. Reserved for SSA use.
IMPORTANT NOTE: If using a foreign address, the Foreign State/Province (positions 356-378); the Foreign Postal Code (positions 379-393) and the Country Code (positions 394-395) are required to be completed.			
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
394-395	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country code (see Appendix F).
396-422	Contact Name	27	**This is a required field.** Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	**This is a required field.** Enter the contact's telephone number (including area code). Left justify 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, delay processing.*
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
446-485	Contact E-Mail/Internet	40	**This is a required field for the RA Record and must not be blank per EFW2 specifications for SSA.** Enter the contact's E-Mail/Internet address. This field may be upper and lower case. Please refer to Section 4.6 of EFW2 specifications for SSA for the rules for entering a valid E-Mail address for SSA's purposes. For examples, please refer to Section 4.2.2 of EFW2 specifications for SSA. *Note: The RA Record E-Mail is used to notify submitters of errors in the submission. Therefore, it is imperative that the submitter's E-Mail address not be blank and be entered in the appropriate positions. Failure to include correct and complete submitter E-Mail information may, in some cases, delay the timely processing of your file.*
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's FAX number (including area code). Otherwise, fill with blanks. **For U.S. and U.S. Territories only.**
499	Blank	1	Fill with blanks. Reserved for SSA use.

RA POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) ***Note: If more than one code applies, use the one that best describes who prepared this file.***
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	**This is a required field.** Enter the tax year for this report. Enter only **NUMERIC** characters.
7	Agent Indicator Code	1	**Review Section 2.1 of EFW2 specifications regarding Agent Determination before entering a "1", "2" or "3" in this field.** If applicable, enter one of the following codes: • "1" 2678 Agent (Approved by IRS) • "2" Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time) • "3" 3504 Agent Otherwise, fill with a blank.

8-16	Employer/Agent Identification Number (EIN)	9	**This is a required field.**
			
			• Enter only NUMERIC characters.
			• Omit hyphens
			• Do not begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.
			• Enter the EIN number under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H.
			   o If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent.
			   o If employer tax payments were deposited under the EIN of the Employer, enter the EIN of the Employer.
			• If you entered a "1", "2" or "3" in the Agent Indicator code field (position 7), enter the EIN of the Agent.
			• See "Other EIN" (positions 31-39) if taxes were deposited under more than one EIN during the year.

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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	For multiple RE records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8-16, enter the other EIN. Otherwise, fill with blanks.
IMPORTANT NOTE: The Employer's Name field (positions 40-96) and the Employer's Address fields (positions 97-173) should normally match the employer name and address under which tax payments were submitted to the IRS under Form 941, 943, 944, 945, CT-1 or Schedule H.			
40-96	Employer Name	57	**This is a required field.** Enter the name associated with the EIN entered in positions 8-16. If you entered an Agent Indicator Code of "1" (position 7), see Section 2.1.1 of EFW2 specifications. Left justify and fill with blanks.

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix E. 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	Kind of Employer	1	**This is a required field.** Enter the appropriate kind of employer: F = Federal Government S = State and Local Governmental Employer T = Tax Exempt Employer Y = State and Local Tax Exempt Employer N = None Apply ***Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE Record is P (Puerto Rico).***
175-178	Blank	4	Fill with blanks. Reserved for SSA use.

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
179–201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202–216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217–218	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country code (see Appendix F).

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS

219	Employment Code	1	**This is a required field.**
			
			 Enter the appropriate employment code:
			
			 A = Agriculture (Form 943)
			 H = Household (Schedule H)
			 M = Military (Form 941)
			 Q = Medicare Qualified
			      Gov't Employment (Form 941)
			 X = Railroad (CT-1)
			 F = Regular (Form 944)
			 R = Regular [all others]
			       (Form 941)
			
			 If the Tax Jurisdiction Code in position 220 of the RE Record is blank (domestic), reporting Employment Code 'Q' (MQGE) is valid for tax year 1983 through the current tax year.
			
			 If the Tax Jurisdiction Code in position 220 of the RE Record is P, V, G, S, or N (not domestic), reporting Employment Code 'Q' (MQGE) is valid for tax years 1986 through the current tax year.
			
			 Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.

220	Tax Jurisdiction Code	1	Enter the code that identifies the type of income tax withheld from the employee's earnings: Blank = (W-2) V = Virgin Islands (W-2VI) G = Guam (W-2GU) S = American Samoa (W-2AS) N = Northern Mariana Islands (W-2CM) P = Puerto Rico (W-2PR/499R-2)
221	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
222-248	Employer Contact Name	27	Enter the name of the employer's contact. Left justify and fill with blanks.

RE POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
249-263	Employer Contact Phone Number	15	Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Left justify and fill with blanks.
264-268	Employer Contact Phone Extension	5	Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. Example: 12345 Left justify and fill with blanks.
269-278	Employer Contact Fax Number	10	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Otherwise, fill with blanks. **For U.S. and U.S. territories only.**
279-318	Employer Contact E-Mail/Internet	40	Enter the employer's contact E-Mail/Internet address. This field may be upper and lower case. If you are providing an Employer Contact E-Mail address, please refer to Section 4.6 of EFW2 specifications for SSA for the rules for entering a valid E-Mail address for SSA's purposes. For examples, please refer to Section 4.2.2 of EFW2 specifications for SSA.
319-512	Blank	194	Fill with blanks. Reserved for SSA use.

CODE RW - Employee Wage Record

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. • May NOT begin with 666 or 9. • Do NOT enter a fictitious SSN (for example, 111111111, 333333333 or 123456789). • For valid range of numbers, check the latest list of newly issued social security number ranges on the Internet at http://www.socialsecurity.gov/employer. **If no SSN is available, enter zeros (0).**
12-26	Employee First Name	15	**This is a required field.** Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	Enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks.
42-61	Employee Last Name	20	**This is a required field.** Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office Box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's state or commonwealth/territory. Use a postal abbreviation from Appendix E. 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.
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. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country code (see Appendix F).

IMPORTANT NOTE: Positions 188-198 and 199-209 do not apply to Puerto Rico, Virgin Islands, America Samoa, Guam or Northern Mariana Islands.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill.
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
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 ($132,900.00 for tax year 2019). Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is "Q" (MGQE) or "X" (Railroad). If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeroes. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
221-231	Social Security Tax Withheld	11	If the Employment code is <u>not</u> Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero. This amount should not exceed $8,239.80 for tax year 2019. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is "Q" (MGQE) or "X" (Railroad). No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
232-242	Medicare Wages & Tips	11	For years prior to tax year 1983, zero fill for all Employment Codes. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). If the Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeroes. See Appendix H of the EFW2 Specifications. For all other Employment Codes: • For tax years 1983-1993, do not exceed the annual maximum Medicare wage base for the tax year. • For tax years 1983-1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. • For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
243-253	Medicare Tax Withheld	11	For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment code reported in position 219 of the preceding RE Employer Record is X (Railroad). For tax years 1991-1993, do not exceed the annual maximum Medicare wage base for the year, if the Employment Code is <u>not</u> X (Railroad). Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RRTA) compensation it pays to an employee in excess of $200,000 in a calendar year. No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.
254-264	Social Security Tips	11	The sum of this field and Social Security Wages should <u>not</u> exceed the maximum Social Security wage base for the tax year being reported ($127,200.00 for tax year 2019). See Appendix H of the EFW2 Specifications. If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. See Appendix H of the EFW2 Specifications. Zero fill if the Employment code reported in position 219 of the preceding RE Employer Record is "Q" (MQGE) or "X" (Railroad). No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
265-275	Blank	11	Fill with blanks. Reserved for SSA use.

IMPORTANT NOTES: Positions 276-286 <u>do not apply</u> to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.

Positions 287-297, 298-308, 309-319, 320-330, 331-341, 353-363, 375-385, 408-418, 419-429, 441-451 and 452-462 <u>do not apply</u> to Puerto Rico employees.

Positions 364-374, 386-396, 430-440 and 463-473 <u>do not apply</u> to Puerto Rico or Northern Mariana Islands employees.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year.
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
342-352	Blank	11	Fill with blanks. Reserved for SSA use.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year.
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year.
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year.
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year.
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
419-429	Income from the Exercise of Non-statutory Stock Options	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year.
430-440	Deferrals Under a Section 409A non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year.

RW POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year.
463-473	Cost of Employer-Sponsored Health Coverage	11	No negative amounts. Right justify and zero fill. This field is valid from 2011 through the current tax year.
474-485	Blank	12	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (Alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.

IMPORTANT NOTES: Positions 12-22 <u>do not apply</u> to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands.

Positions 34-44, 56-66, 89-99 and 111-121 <u>do not apply</u> to Puerto Rico or Northern Mariana Islands employees.

Positions 45-55, 67-77 and 78-88 <u>do not apply</u> to Puerto Rico employees.

Positions 275-351 apply to <u>Puerto Rico employees only</u>.

Positions 363-384 apply to <u>Virgin Islands, American Samoa, Guam and Northern Mariana Islands employees only</u>.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill. This field is valid from 1997 through the current tax year.
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill. This field is valid from 1997 through the current tax year.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill. This field is valid from 1997 through the current tax year.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year.
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year.
100-110	Blank	11	Fill with blanks. Reserved for SSA use.
111-121	Designated Roth Contributions Under a Governmental Section 457(b) Plan	11	No negative amounts. Right justify and zero fill. This field is valid from 2011 through the current tax year.
122-274	Blank	153	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.

RO POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1998 through the current tax year.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1998 through the current tax year.
319-329	Total Wages. Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

CODE RS - State Record

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter appropriate postal **NUMERIC** code. (See Appendix E.)
5-9	Local Income Tax Alpha Entity Identifier Code	5	Enter the local city alpha entity identifier code for which tax is being withheld. (See Appendix G for valid entity codes.)
10-18	Social Security Number (SSN)	9	Enter the employee's Social Security Number as shown on the original/replacement SSN card issued by SSA. **If no SSN is available, enter zeros.**
19-33	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the Social Security card. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the Social Security Card Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix E. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
193-194	Country Code	2	If one of the following applies, fill with blanks. • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code. (See Appendix F.)
IMPORTANT NOTE: Positions 195-267 apply to unemployment reporting.			
195-196	Optional Code	2	Defined by State/local agency.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g. "032019" for January-March of 2019.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Defined by State/local agency.
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312019."
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312019."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account Number	20	See Glossary, Appendix H.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
IMPORTANT NOTE: Positions 274-337 apply to income tax reporting.			
274-275	State Code	2	Enter the appropriate postal **NUMERIC** code. (See Appendix E.)
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Defined by State/local agency.
308	Tax Type Code	1	Enter the appropriate code for entries in locations 309-330: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax
309-319	Local Taxable Wages	11	Enter the local entity gross wages. (See Appendix H for definition.)
320-330	Local Income Tax Withheld	11	Enter the total local entity income tax withheld. (See Appendix H for definition.)
331-337	State Control Number	7	Optional.
338-412	Supplemental Data 1	75	Fill with blanks.
413-487	Supplemental Data 2	75	Fill with blanks.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.
IMPORTANT NOTE: Record 'RS' is required by the COD. A separate 'RS' record is required for each city, which will include local taxable wages, local income tax withheld, and Local Income Tax Alpha Code. (See Appendix G for Local Alpha Codes.)			

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
IMPORTANT NOTE: Positions 10-39 do not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.			
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
IMPORTANT NOTES: For positions 40-69 and 100-114, zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is "Q" (MGQE) or "X" (Railroad). *For positions 70-99, zero fill if the Employment code reported in position 219 of the preceding RE Employer Record is "X" (Railroad).*			
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
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 justify and zero fill. This field is valid from 1978 through the current tax year.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
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 justify and zero fill. The amount in this field must be greater than, or equal to, the sum in the field for Social Security Wages and Social Security Tips. Do **not** use this field to report data prior to tax year 1983. This field is valid from 1983 through the current tax year.
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1983 through the current tax year.
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
IMPORTANT NOTES: Positions 115-129 do not apply to Puerto Rico or American Samoa employees. *Positions 130-144 and 220-234 do not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.* *Positions 145-219, 235-249, 265-279, 310-354 and 370-399 do not apply to Puerto Rico employees.* *Positions 250-264, 280-294, 295-309 and 355-369 do not apply to Puerto Rico or Northern Mariana Islands employees.*			
115-129	Blank	15	Fill with blanks. Reserved for SSA use.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1990 through the current tax year.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1987 through the current tax year.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1987 through the current tax year.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1987 through the current tax year.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1987 through the current tax year.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1987 through the current tax year.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
220-234	Blank	15	Fill with blanks. Reserved for SSA use.
235-249	Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1990 through the current tax year.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year.
265-279	Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1990 through the current tax year.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2005 through the current tax year.
295-309	Cost of Employer-Sponsored Health Coverage	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE). Right justify and zero fill. This field is valid from 2011 through the current tax year.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill. This field is valid from 1994 through the current tax year.
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2001 through the current tax year.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2005 through the current tax year.
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2006 through the current tax year.

RT POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2006 through the current tax year.
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

RU POSITION	FIELD NAME	LENGTH	FIELD 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).

IMPORTANT NOTES: *Positions 10-24 <u>do not apply</u> to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.*

Positions 40-54, 70-84, 115-129 and 145-159 <u>do not apply</u> to Puerto Rico or Northern Mariana Islands employees.

Positions 55-69, 85-99 and 100-114 <u>do not apply</u> to Puerto Rico employees.

Positions 355-459 apply to <u>Puerto Rico employees only</u>.

Positions 460-489 apply to <u>Virgin Islands, American Samoa, Guam and Northern Mariana Islands employees only</u>.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
10-24	Allocated Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1983 through the current tax year.
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 justify and zero fill. This field is valid from 1978 through the current tax year.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1997 through the current tax year.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1997 through the current tax year.
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1997 through the current tax year.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2001 through the current tax year.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2001 through the current tax year.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 2005 through the current tax year.
130-144	Blank	15	Fill with blanks. Reserved for SSA use.

RU POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
145-159	Designated Roth Contributions Under a Governmental Section 457(b) Plan	15	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year.
160-354	Blank	195	Fill with blanks. Reserved for SSA use.
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 justify and zero fill. This field is valid from 1978 through the current tax year.
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 justify and zero fill. This field is valid from 1978 through the current tax year.
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 justify and zero fill. This field is valid from 1998 through the current tax year.
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 justify and zero fill. This field is valid from 1998 through the current tax year.
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 justify and zero fill. This field is valid from 1978 through the current tax year.

RU POSITION	FIELD NAME	LENGTH	FIELD 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 justify and zero fill. This field is valid from 1978 through the current tax year.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
475-489	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. This field is valid from 1978 through the current tax year.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

CODE RV – State Total Record

RV POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RV".
3-512	Supplemental Data	510	To be defined by user.

RF POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF".
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of Code RW records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

Media Requirements

What are the media requirements for diskettes?

Effective with Tax Year 2019, 3 1/2" and zip diskettes will no longer be accepted for submission. Please submit data on CD-ROM or DVD-ROM.

Data Requirements

What are the data requirements for CD-ROM or DVD-ROM?

      Data must be recorded in the American Standard Code for Information Interchange-1 (ASCII-1) character set. See Appendix D.

      The file name W2REPORT MUST be in the root directory.

      DO NOT include more than one "W2REPORT" file per diskette.

      Do NOT include any other files on the diskette.

      If the number of data records exceeds the capacity of a single CD or DVD, then this method of record submission cannot be used.

      We encourage you to file combined reports to avoid creating a separate file and a CD-ROM or DVD-ROM for each employer by filing many employers' reports on a single CD-ROM or DVD-ROM (or set of CDs or DVDs). Review Appendix C, examples 2, 4, 6, 8, 10 and 12 to see how multiple employers can be combined into one file.

      We accept files in fixed length format only.

          The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

          The carriage return character and the line feed character must be placed in positions 513 and 514, respectively.

          If information is reported using a random file, the record length MUST be exactly 512 bytes

May I compress the file I send you on CD-ROM or DVD-ROM?

      No.

How do I label my CD-ROM or DVD-ROM?

        Affix an external label like the one shown.

        Label fill-ins must agree with the Code RA record data.
        Attach copy of your DW-3 to the tape

```
   Instructions for label.

    EIN            Enter Submitter's EIN.

    NAME           Enter Submitter's name

    CITY           Enter Submitter's city.

    ST             Enter Submitter's state.

    ZIP CODE       Enter Submitter's zip code.

    PHONE NUMBER   Enter Submitter's phone number.

  SSA AWR  EFW2
  EIN:_____
  NAME:_____
  CITY:_____ ST:_____
  ZIP CODE:_____ PHONE NUMBER:_____
```

How should I package my CD-ROM or DVD-ROM?

Do **NOT** use paper clips, rubber bands or staples on CD-ROM or DVD-ROM.

Insert each CD-ROM or DVD-ROM in its own protective sleeve before packaging.

Send the CD-ROM or DVD-ROM in a container to prevent damage in transit.

Use disposable containers. Special mailers for CD-ROMs or DVD-ROMs are available commercially.

We do not return special containers.

Where do I send my CD-ROM or DVD-ROM?

Using the U.S. Post Office send to:

CITY OF DAYTON
DIVISION OF TAXATION
ELECTRONIC MEDIA REPORTING
101 WEST THIRD STREET
P.O. BOX 2806
DAYTON, OHIO 45401-2806

We suggest you request a Return Receipt.

Who should I call if I have questions or need assistance about CD-ROM or DVD-ROM filing?

Call 1-937-333-3500 Monday through Friday, 9:00 a.m. to 3:00 p.m. Eastern Standard Time. Request the Tax Administrator.

All RS record for each RW, since RS RECORDS are required for Dayton

EXAMPLE 1:

Submitter with 38 employees

(NO RO OR RU RECORDS)

```
RA...ACE TRUCKERS
RE...ACE TRUCKERS
RW
 } 38 Code RW records
RW
RT
RF
```

EXAMPLE 2:

Submitter with 3 employers:

(NO RO OR RU RECORDS)

```
RA...DATA SERVICES
RE...B.J.'S PIZZA
RW
 }   125 Code RW Records
RW
RT
RE...COUNTY CONSTRUCTION CO.
RW
 }   165 Code RW Records
RW
RT
RE...RIDGELY ROCK AND GRAVEL
RW
 }   278 Code RW Records
RW
RT
RF
```

EXAMPLE 3:

Submitter with one employer with two types of employment:

(NO RO OR RU RECORDS)

```
RA...COUNTY PAYROLL
RE...COUNTY DPW - MQGE
RW
 }  64 Code RW records
RW
RT
RE...COUNTY DPW NON-MQGE
RW
 } 105 Code RW records
RW
RT
RF
```

EXAMPLE 4:

Submitter with 3 employers (with Establishment reporting):

(NO RO OR RU RECORDS)

```
RA...PAYROLL SVCS INC.
RE...SMITH CANDIES
RW
 }  25 Code RW records
RW
RT
RE...BUSINESS PAPER CO.-SALARIED
RW
 }  51 Code RW records
RW
RT
RE...BUSINESS PAPER CO.- HOURLY
RW
 }  50 Code RW records
RW
RT
RF
```

EXAMPLE 5:

Submitter with 4 employees

(WITH RO AND RU RECORDS)

```
RA...ACE TRUCKERS
RE...ACE TRUCKERS
RW
RO
RW
RO
RW
RO
RW
RO
RT
RU
RF
```

EXAMPLE 6:

Submitter with 3 employers:

(SOME WITH RO AND RU RECORDS)

```
RA...DATA SERVICES
RE...B.J.'S PIZZA
RW
RW
RO
RW
RT
RU
RE...COUNTY CONSTRUCTION CO.
RW
```

```
RO
RW
RO
RW
RO
RW
RO
RT
RU
RE...RIDGELY ROCK AND GRAVEL
RW
RW
RW
RO
RW
RO
RT
RU
RF
```

EXAMPLE 7:

Submitter with one employer with two types of employment:

(WITH RO AND RU RECORDS)

```
RA...COUNTY PAYROLL
RE...COUNTY DPW - MQGE
RW
RO
RW
RO
RW
RO
RW
RO
RT
RU
RE...COUNTY DPW NON-MQGE
RW
RO
RW
RO
RW
RO
RW
RO
RW
RO
RT
RU
RF
```

EXAMPLE 8:

Submitter with 3 employers (with Establishment reporting):

(WITH RO AND RU RECORDS)

```
RA...PAYROLL SVCS INC.
```

```
RE...SMITH CANDIES
RW
RO
RW
RO
RW
RO
RW
RO
RT
RU
RE...BUSINESS PAPER CO.-SALARIED
RW
RO
RW
RO
RW
RO
RW
RO
RW
RO
RT
RU
RE...BUSINESS PAPER CO.- HOURLY
RW
RO
RW
RO
RW
RO
RT
RU
RF
```

EXAMPLE 9:

```
Submitter with 4 employees

(WITH RO, RS AND RU RECORDS)

RA...ACE TRUCKERS
RE...ACE TRUCKERS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RF
```

EXAMPLE 10:

Submitter with 3 employers:

(WITH RO, RS AND RU RECORDS)

```
RA...DATA SERVICES
RE...B.J.'S PIZZA
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE...COUNTY CONSTRUCTION CO.
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE...RIDGELY ROCK AND GRAVEL
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RF
```

EXAMPLE 11:

Submitter with one employer with two types of employment:

(WITH RO, RS AND RU RECORDS)

```
RA...COUNTY PAYROLL
RE...COUNTY DPW - MQGE
RW
```

```
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE...COUNTY DPW NON-MQGE
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RF
```

EXAMPLE 12:

Submitter with 3 employers (with Establishment reporting):

(WITH RO, RS AND RU RECORDS)

```
RA...PAYROLL SVCS INC.
RE...SMITH CANDIES
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE...BUSINESS PAPER CO.-SALARIED
RW
RO
RS
RW
```

```
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE...BUSINESS PAPER CO.- HOURLY
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RF
```

EXAMPLE: 13

Submitter with Puerto Rico employees and stateside employees.

```
RA
RE (Tax Jurisdiction "P")
RW for Puerto Rico employee
RO for Puerto Rico employee
RW for Puerto Rico employee
RO for Puerto Rico employee
RT
RU
RE (Tax Jurisdiction Blank)
RW for stateside employee
RW for stateside employee
RW for stateside employee
RT
RF
```

The following cross-reference information may be useful to you in converting the TIB-4 format to the EFW2 format. Please note that many fields on the EFW2 format are NOT on the TIB-4 format. Also, numerous fields on the TIB-4 format are no longer on the EFW2 format.

KEY TO USE:

```
POSITION    FIELD    LENGTH    EQUIVALENT TO     LENGTH
(TIB4)      (TIB4)   (TIB4)    (EFW2 RECORD)     (EFW2)

                               Field Location
                               (EFW2)

                               Field Name
                               (EFW2)
```

The columns on the left side of each page refer to the TIB-4 MAGNETIC TAPE FORMAT record locations.   These columns are "POSITION", "FIELD", and "LENGTH".

The columns on the right side of each page refer to the related location in the EFW2 records. These columns are "EQUIVALENT TO", and "LENGTH".

The first line in the EFW2 "EQUIVALENT TO" and "LENGTH" columns indicates the related EFW2 record. The second line indicates the location within the record above and the length of the field. The third line indicates the EFW2 field name.

NOTE THAT IN MANY CASES THE FIELD SIZE IN THE EFW2 RECORD HAS CHANGED FROM THE TIB-4 RELATED FIELD.

"NOT APPLICABLE" INDICATES THAT THE TIB-4 FIELD DOES NOT EXIST IN THE EFW2 FORMAT.

DEFINITION OF TERMS:

EQUIVALENT TO: This does NOT necessarily mean that the TIB-4 field is equal to the EFW2 field. It does mean that the TIB-4 field is at least similar to the EFW2 field. In some cases the TIB-4 field data must be manipulated to equal the EFW2 field(s).

EXAMPLE:

TIB-4 Record Name: CODE B - Basic Information Record

```
POSITION FIELD              LENGTH    EQUIVALENT TO          LENGTH

191-225  Street Address       35      CODE RA
                                       95-116                  22
                                       LOCATION ADDRESS
                                       (WHERE TO SEND ANNUAL
                                       EFW2 BOOKLET)

                                       AND

                                       CODE RA
                                       117-138                 22
                                       DELIVERY ADDRESS
```

```
                              (WHERE TO SEND ANNUAL
                              EFW2 BOOKLET)



NOT APPLICABLE:   This means that there is NO equivalent field in
the EFW2 format.

EXAMPLE:

TIB-4 Record Name:  CODE A - Transmitter Record

POSITION FIELD          LENGTH   EQUIVALENT TO       LENGTH

24-73   Transmitter Name    50    NOT APPLICABLE


PLUS:   This indicates that the TIB-4 field is equivalent to more
than one related EFW2 field.

EXAMPLE:

TIB-4 Record Name:  CODE B - Basic Information Record

POSITION FIELD          LENGTH   EQUIVALENT TO         LENGTH

147-190  Organization Name   44     CODE RA
                                     38-94                 57
                                     COMPANY NAME
                                     (WHERE TO SEND ANNUAL
                                     EFW2 BOOKLET)

                                     PLUS

                                     CODE RA
                                     217-273               57
                                     SUBMITTER NAME
                                     (WHERE TO RETURN
                                     UNPROCESSABLE DATA)


AND:     This indicates that the TIB-4 field is equivalent to more than one
related field.

EXAMPLE:

TIB-4 Record Name:  CODE W - Employee Wage Record

POSITION FIELD             LENGTH   EQUIVALENT TO        LENGTH

11-37   Employee Name      27     CODE RW
                                  12-26                 15
                                  EMPLOYEE FIRST NAME

                                  AND

                                  CODE RW
                                  27-41                 15
                                  EMPLOYEE MIDDLE NAME
                                  OR INITIAL
```

```
                              AND

                              CODE RW
                              42-61                    20
                              EMPLOYEE LAST NAME

                              AND

                              CODE RW
                              62-65                     4
                              SUFFIX
```

OR: This refers to a field that (1) May be equivalent to a
choice of EFW2 fields depending on another TIB-4 field (THE
FOREIGN ADDRESS INDICATOR).

EXAMPLE:

TIB-4 Record Name: CODE E - Employer Record

POSITION FIELD   LENGTH   EQUIVALENT TO   LENGTH

154-158 Zip Code/Foreign   5   CODE RE
         Postal Code   165-169   5
                                   ZIP CODE

                                   OR (IF FOREIGN ADDRESS)

                                   CODE RE
                                   202-216   15
                                   FOREIGN POSTAL CODE

OR (2) Refers to a field that may be equivalent to an EFW2
field or may NOT BE APPLICABLE depending on another TIB-4 field.

EXAMPLE:

TIB-4 Record Name: CODE B - Basic Information Record

POSITION FIELD   LENGTH   EQUIVALENT TO   LENGTH

246-247 State   2   CODE RA
                                   161-162   2
                                   STATE ABBREVIATION
                                   (WHERE TO SEND ANNUAL
                                   EFW2 BOOKLET)

                                   PLUS

                                   CODE RA
                                   340-341   2
                                   STATE ABBREVIATION
                                   (WHERE TO RETURN
                                   UNPROCESSABLE DATA)

                                   OR (IF FOREIGN ADDRESS)

                                   NOT APPLICABLE

TIB 4

Magnetic Tape Specifications: Annual W-2 Copy A Information

Record Name: CODE A - Transmitter Record
Length = 275

POSITION	FIELD	LENGTH	EQUIVALENT TO	LENGTH
1	Record Identifier	1	CODE RA 1-2 RECORD IDENTIFIER	2
2-5	Payment Year (Tax Year)	4	NOT APPLICABLE	
6-14	Transmitter's Employer Identification Number (EIN)	9	CODE RA 3-11 SUBMITTER'S EMPLOYER IDENTIFICATION NUMBER (EIN)	9
15-22	Blank	8	NOT APPLICABLE	
23	Foreign Address Indicator	1	NOT APPLICABLE	
24-73	Transmitter Name	50	NOT APPLICABLE	
74-113	Street Address	40	NOT APPLICABLE	
114-138	City	25	NOT APPLICABLE	
139-140	State	2	NOT APPLICABLE	
141-153	Blank	13	NOT APPLICABLE	
154-158	Zip Code/Foreign Postal Code	5	NOT APPLICABLE	
159-163	Zip Code Extension	5	NOT APPLICABLE	
164-275	Blank	112	NOT APPLICABLE	

```
Record Name:  CODE B - Basic Information Record
Length = 275

POSITION FIELD              LENGTH    EQUIVALENT TO        LENGTH

1          Record Identifier    1      NOT APPLICABLE


2-5        Payment Year         4      NOT APPLICABLE
           (Tax Year)


6-14       Transmitter's        9      NOT APPLICABLE
           Employer
           Identification
           Number (EIN)


15-22      Computer             8      NOT APPLICABLE



23-24      Internal Labeling    2      NOT APPLICABLE

25         Blank                1      NOT APPLICABLE

26-27      Density              2      NOT APPLICABLE

28-30      Recording Code       3      NOT APPLICABLE
           (Character Set)

31-145     Blank              115      NOT APPLICABLE

146        Foreign Address      1      NOT APPLICABLE
           Indicator

147-190    Organization Name   44      CODE RA
                                       38-94                  57
                                       COMPANY NAME
                                       (WHERE TO SEND ANNUAL
                                       EFW2 BOOKLET)

                                       PLUS

                                       CODE RA
                                       217-273                57
                                       SUBMITTER NAME
                                       (WHERE TO RETURN
                                       UNPROCESSABLE DATA)

191-225    Street Address      35      CODE RA
                                       95-116                 22
                                       LOCATION ADDRESS
                                       (WHERE TO SEND ANNUAL
                                       EFW2 BOOKLET)

                                       AND

                                       CODE RA
```

```
                                 117-138             22
                                 DELIVERY ADDRESS
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 PLUS

                                 CODE RA
                                 274-295             22
                                 LOCATION ADDRESS
                                 (WHERE TO RETURN
                                 UNPROCESSABLE DATA)

                                 AND

                                 CODE RA
                                 296-317             22
                                 DELIVERY ADDRESS
                                 (WHERE TO RETURN UNPROCESSABLE DATA)


226-245  City              20    CODE RA
                                 139-160             22
                                 CITY
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 PLUS

                                 CODE RA
                                 318-339             22
                                 CITY
                                 (WHERE TO RETURN
                                 UNPROCESSABLE DATA)

                                 OR   (IF FOREIGN ADDRESS)

                                 CODE RA
                                 177-199             23
                                 FOREIGN STATE/PROVINCE
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 AND

                                 CODE RA
                                 215-216              2
                                 COUNTRY CODE
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 PLUS

                                 CODE RA
                                 356-378             23
                                 FOREIGN STATE/PROVINCE
                                 (WHERE TO RETURN
                                 UNPROCESSABLE DATA)

                                 AND
```

```
                                  CODE RA
                                  394-395              2
                                  COUNTRY CODE
                                  (WHERE TO RETURN
                                  UNPROCESSABLE DATA)


246-247  State                2   CODE RA
                                  161-162              2
                                  STATE ABBREVIATION
                                  (WHERE TO SEND ANNUAL
                                  EFW2 BOOKLET)

                                  PLUS

                                  CODE RA
                                  340-341              2
                                  STATE ABBREVIATION
                                  (WHERE TO RETURN
                                  UNPROCESSABLE DATA)

                                  OR  (IF FOREIGN ADDRESS)

                                  NOT APPLICABLE


248-252  Blank                5   NOT APPLICABLE

253-257  Zip Code/Foreign     5   CODE RA
         Postal Code              163-167              5
                                  ZIP CODE
                                  (WHERE TO SEND ANNUAL
                                  EFW2 BOOKLET)

                                  PLUS

                                  CODE RA
                                  342-346              5
                                  ZIP CODE
                                  (WHERE TO RETURN
                                  UNPROCESSABLE DATA)

                                  OR (IF FOREIGN ADDRESS)

                                  CODE RA
                                  200-214              15
                                  FOREIGN POSTAL CODE
                                  (WHERE TO SEND ANNUAL
                                  EFW2 BOOKLET)

                                  PLUS

                                  CODE RA
                                  379-393              15
                                  FOREIGN POSTAL CODE
                                  (WHERE TO RETURN
                                  UNPROCESSABLE DATA)

258-262  Zip Code Extension   5   CODE RA
```

```
                                 168-171                    4
                                 ZIP CODE EXTENSION
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 PLUS
                                 CODE RA
                                 347-350                    4
                                 ZIP CODE EXTENSION
                                 (WHERE TO RETURN
                                 UNPROCESSABLE DATA)

                                 OR  (IF FOREIGN ADDRESS)

                                 CODE RA
                                 200-214                   15
                                 FOREIGN POSTAL CODE
                                 (WHERE TO SEND ANNUAL
                                 EFW2 BOOKLET)

                                 PLUS

                                 CODE RA
                                 379-393                   15
                                 FOREIGN POSTAL CODE
                                 (WHERE TO RETURN
                                 UNPROCESSABLE DATA)
263-275  Blank             13    NOT APPLICABLE


Record Name:  CODE E - Employer Record
Length = 275

POSITION FIELD             LENGTH   EQUIVALENT TO        LENGTH

1        Record Identifier    1     CODE RE
                                    1-2                     2
                                    RECORD IDENTIFIER


2-5      Payment Year         4     CODE RE
         (Tax Year)                 3-6                     4
                                    TAX YEAR


6-14     Employer            9      CODE RE
         Identification             8-16                    9
         Number (EIN)               EMPLOYER/AGENT
                                    IDENTIFICATION
                                    NUMBER (EIN)


15-23    State/Local 69      9      NOT APPLICABLE
         Number


24-73    Employer Name      50      CODE RE
                                    40-96                  57
                                    EMPLOYER NAME
```

```
74-113   Street Address      40    CODE RE
                                    97-118              22
                                    LOCATION ADDRESS

                                    AND

                                    CODE RE
                                    119-140             22
                                    DELIVERY ADDRESS


114-138  City                25    CODE RE
                                    141-162             22
                                    CITY

                                    OR  (IF FOREIGN ADDRESS)

                                    CODE RE
                                    179-201             23
                                    FOREIGN STATE/PROVINCE

                                    AND

                                    CODE RE
                                    217-218              2
                                    COUNTRY CODE
 139-140  State               2     CODE RE
                                    163-164              2
                                    STATE ABBREVIATION

                                    OR  (IF FOREIGN ADDRESS)

                                    NOT APPLICABLE


141-148  Blank                8    NOT APPLICABLE


149-153  Zip Code Extension   5    CODE RE
                                    170-173              4
                                    ZIP CODE EXTENSION

                                    OR (IF FOREIGN ADDRESS)

                                    CODE RE
                                    202-216             15
                                    FOREIGN POSTAL CODE



154-158  Zip Code/Foreign     5    CODE RE
         Postal Code               165-169              5
                                    ZIP CODE

                                    OR  (IF FOREIGN ADDRESS)

                                    CODE RE
                                    202-216             15
```

Position	Field	Length	Equivalent To	Length
159	Name Code	1	NOT APPLICABLE	
160	Type of Employment	1	CODE RE 219 EMPLOYMENT CODE	1
161-162	Blocking Factor	2	NOT APPLICABLE	
163-166	Establishment Number OR Coverage Group/Payroll Record Unit (PRU) Number	4	(IF ESTABLISHMENT NUMBER) CODE RE 27-30 ESTABLISHMENT NUMBER OR (IF COVERAGE GROUP/PAYROLL RECORD UNIT (PRU) NUMBER) NOT APPLICABLE	4
167-254	Blank	88	NOT APPLICABLE	
255	Limitation of Liability	1	NOT APPLICABLE	
256	Foreign Address Indicator	1	NOT APPLICABLE	
257	Blank	1	NOT APPLICABLE	
258-266	Other EIN	9	CODE RE 31-39 OTHER EIN	9
267-275	Blank	9	NOT APPLICABLE	

Record Name: CODE W = Employee Wage Record
Length = 275

POSITION	FIELD	LENGTH	EQUIVALENT TO	LENGTH
1	Record Identifier	1	CODE RW OR RO 1-2 RECORD IDENTIFIER	2

2-10	Social Security Number (SSN)	9	CODE RW 3-11 SOCIAL SECURITY NUMBER (SSN)	9
11-37	Employee Name	27	CODE RW 12-26 EMPLOYEE FIRST NAME	15
			AND	
			CODE RW 27-41 EMPLOYEE MIDDLE NAME OR INITIAL	15
			AND	
			CODE RW 42-61 EMPLOYEE LAST NAME	20
			AND	
			CODE RW 62-65 SUFFIX	4
38-77	Street Address	40	CODE RW 66-87 LOCATION ADDRESS	22
			AND	
			CODE RW 88-109 DELIVERY ADDRESS	22
78-102	City	25	CODE RW 110-131 CITY	22
			OR (IF FOREIGN ADDRESS)	
			CODE RW 148-170 FOREIGN STATE/ PROVINCE	23
			AND	
			CODE RW 186-187 COUNTRY CODE	2
103-104	State	2	CODE RW 132-133 STATE ABBREVIATION	2

```
                                 OR  (IF FOREIGN ADDRESS)

                                 NOT APPLICABLE


105-112  Blank               8   NOT APPLICABLE


113-117  Zip Code Extension  5   CODE RW
                                 139-142                 4
                                 ZIP CODE EXTENSION

                                 OR (IF FOREIGN ADDRESS)

                                 CODE RW
                                 171-185                15
                                 FOREIGN POSTAL CODE


118-122  Zip Code/Foreign    5   CODE RW
         Postal Code             134-138                 5
                                 ZIP CODE

                                 OR  (IF FOREIGN ADDRESS)

                                 CODE RW
                                 171-185                15
                                 FOREIGN POSTAL CODE

123      Statutory Employee   1  CODE RW
         Code                    486                     1
                                 STATUTORY EMPLOYEE
                                 INDICATOR


124-130  Annual Social        7  CODE RW
         Security Wages          210-220                11
                                 SOCIAL SECURITY WAGES


131      Blank                1  NOT APPLICABLE


132-138  Annual Social        7  CODE RW
         Security Tips           254-264                11
                                 SOCIAL SECURITY TIPS


139      Blank                1  NOT APPLICABLE


140-148  Annual Wages, Tips & 9  CODE RW
         Other Compensation      188-198                11
                                 WAGES, TIPS AND
                                 OTHER COMPENSATION


149      Blank                1  NOT APPLICABLE
```

```
150-155   Social Security      6    CODE RW
          Employee Tax Withheld      221-231                 11
                                     SOCIAL SECURITY TAX
                                     WITHHELD


156-164   Federal Income Tax   9    CODE RW
          Withheld                  199-209                 11
                                     FEDERAL INCOME TAX
                                     WITHHELD


165       Blank                1    NOT APPLICABLE


166-172   Allocated Tips       7    CODE RO
                                     12-22                   11
                                     ALLOCATED TIPS


173       Blank                1    NOT APPLICABLE

174-182   Fringe Benefits      9    NOT APPLICABLE


183-191   Medicare Wages & Tips 9   CODE RW
                                     232-242                 11
                                     MEDICARE WAGES & TIPS


192-198   Medicare Tax Withheld 7   CODE RW
                                     243-253                 11
                                     MEDICARE TAX WITHHELD


199       Blank                1    NOT APPLICABLE


200-206   Military Employees   7    CODE RW
          Basic Quarters,           342-352                 11
          Subsistence                MILITARY EMPLOYEES
          and Combat Pay             BASIC QUARTERS,
                                     SUBSISTENCE AND
                                     COMBAT PAY


207-215   Non-qualified Plan   9    CODE RW
          Section 457               353-363                 11
          Distributions             NON-QUALIFIED PLAN
                                     SECTION 457
                                     DISTRIBUTIONS OR
                                     CONTRIBUTIONS


216       Blank                1    NOT APPLICABLE


217-225   Non-qualified Plan   9    CODE RW
          Not Section 457           375-385                 11
```

	Distributions		NON-QUALIFIED PLAN NOT SECTION 457 DISTRIBUTIONS OR CONTRIBUTIONS	
226	Blank	1	NOT APPLICABLE	
227-233	Dependent Care Benefits	7	CODE RW 276-286 DEPENDENT CARE BENEFITS	11
234-240	Control Number	7	NOT APPLICABLE	
241-247	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	7	CODE RW 408-418 EMPLOYER COST OF PREMIUMS FOR GROUP TERM LIFE INSURANCE OVER $50,000	11
248-254	Uncollected Employee Tax On Tips	7	CODE RO 23-33 UNCOLLECTED EMPLOYEE TAX ON TIPS	11
255-261	Advance Earned Income Credit	7	CODE RW 265-275 ADVANCE EARNED INCOME CREDIT	11
262	Blank	1	NOT APPLICABLE	
263	Pension Plan Indicator	1	CODE RW 488 RETIREMENT PLAN INDICATOR	1
264	Blank	1	NOT APPLICABLE	
265	Deferred Compensation Indicator	1	NOT APPLICABLE	
266	Blank	1	NOT APPLICABLE	

```
267-275  Deferred Compensation 9    NOT APPLICABLE
         Contributions


Record Name:  CODE I - Intermediate Total Record
Length = 275

POSITION FIELD              LENGTH   EQUIVALENT TO        LENGTH

1-275                                NOT APPLICABLE


Record Name:  CODE T - Total Record
Length = 275

POSITION FIELD              LENGTH   EQUIVALENT TO        LENGTH

1        Record Identifier    1      CODE RT OR RU
                                     1-2                      2
                                     RECORD IDENTIFIER


2-8      Number of Employees  7      CODE RT
                                     3-9                      7
                                     NUMBER OF RW RECORDS


9-21     Annual Social       13      CODE RT
         Security Wages              40-54                   15
                                     SOCIAL SECURITY WAGES



22       Blank                1      NOT APPLICABLE


23-34    Annual Social       12      CODE RT
         Security Tips               100-114                 15
                                     SOCIAL SECURITY TIPS


35-47    Annual Wages, Tips & 13     CODE RT
         Other Compensation          10-24                   15
                                     WAGES, TIPS AND
                                     OTHER COMPENSATION


48       Blank                1      NOT APPLICABLE


49-60    Social Security     12      CODE RT
         Employee Tax                55-69                   15
         Withheld                    SOCIAL SECURITY
                                     TAX WITHHELD


61       Blank                1      NOT APPLICABLE


62-73    Federal Income Tax  12      CODE RT
```

	Withheld		25-39 FEDERAL INCOME TAX WITHHELD	15
74-85	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	12	CODE RT 310-324 EMPLOYER COST OF PREMIUMS FOR GROUP TERM LIFE INSURANCE OVER $50,000	15
86-97	Uncollected Employee Tax On Tips	12	CODE RU 25-39 UNCOLLECTED EMPLOYEE TAX ON TIPS	15
98-109	Advance Earned Income Credit	12	CODE RT 115-129 ADVANCE EARNED INCOME CREDIT	15
110-121	Allocated Tips	12	CODE RU 10-24 ALLOCATED TIPS	15
122-133	Fringe Benefits	12	NOT APPLICABLE	
134	Blank	1	NOT APPLICABLE	
135-147	Deferred Compensation Contributions	13	NOT APPLICABLE	
148	Blank	1	NOT APPLICABLE	
149-160	Dependent Care Benefits	12	CODE RT 130-144 DEPENDENT CARE BENEFITS	15
161	Blank	1	NOT APPLICABLE	
162-174	Non-qualified Plan Section 457 Distributions	13	CODE RT 235-249 NON-QUALIFIED PLAN SECTION 457 DISTRIBUTIONS OR CONTRIBUTIONS	15
175	Blank	1	NOT APPLICABLE	

```
176-188  Non-qualified Plan   13    CODE RT
         Not Section 457            265-279                    15
         Distributions             NON-QUALIFIED PLAN
                                    NOT SECTION 457
                                    DISTRIBUTIONS OR
                                    CONTRIBUTIONS


189      Blank                1     NOT APPLICABLE


190-202  Medicare Wages &     13    CODE RT
         Tips                       70-84                      15
                                    MEDICARE WAGES
                                    AND TIPS


203      Blank                1     NOT APPLICABLE


204-215  Medicare Tax         12    CODE RT
         Withheld                   85-99                      15
                                    MEDICARE TAX WITHHELD


216      Blank                1     NOT APPLICABLE


217-228  Income Tax Withheld  12    CODE RT
         by Third-Party Payer       325-339                    15
                                    INCOME TAX WITHHELD
                                    BY THIRD-PARTY PAYER


229      Blank                1     NOT APPLICABLE


230-241  Military Employees   12    CODE RT
         Basic Quarters,            220-234                    15
         Subsistence               MILITARY EMPLOYEES
         and Combat Pay             BASIC QUARTERS,
                                    SUBSISTENCE AND
                                    COMBAT PAY


242-275  Blank                34    NOT APPLICABLE



Record Name:  CODE F - Final Record
Length = 275

POSITION FIELD              LENGTH    EQUIVALENT TO      LENGTH

1        Record Identifier   1        CODE RF
                                      1-2                        2
                                      RECORD IDENTIFIER
```

```
2-8      Number of Employees   7    CODE RF
                                     8-16                        9
                                     NUMBER OF RW RECORDS


9        Blank                 1    NOT APPLICABLE


10-25    File Total: Annual   16    NOT APPLICABLE
         Social Security
         Wages


26       Blank                 1    NOT APPLICABLE


27-42    File Total: Annual   16    NOT APPLICABLE
         Social Security
         Tips


43       Blank                 1    NOT APPLICABLE


44-59    File Total: Annual   16    NOT APPLICABLE
         Wages, Tips & Other
         Compensation


60       Blank                 1    NOT APPLICABLE


61-76    File Total: Social   16    NOT APPLICABLE
         Security Employee
         Tax Withheld


77       Blank                 1    NOT APPLICABLE


78-93    File Total: Federal  16    NOT APPLICABLE
         Income Tax Withheld


94       Blank                 1    NOT APPLICABLE


95-110   File Total: Advance  16    NOT APPLICABLE
         Earned Income Credit


111-275  Blank               165    NOT APPLICABLE
```

APPENDIX C: ACCEPTABLE CHARACTER SETS

The following charts contain the character sets that we can either directly read or translate. The translations are shown character for character, i.e., unpacked. The charts do not show every character for each character set, just the most commonly used characters.

EBCDIC (For tape/cartridge or EDT only)		
EBCDIC Character	Hexadecimal Value	Decimal Value
+0	C0	192
A	C1	193
B	C2	194
C	C3	195
D	C4	196
E	C5	197
F	C6	198
G	C7	199
H	C8	200
I	C9	201
J	D1	209
K	D2	210
L	D3	211
M	D4	212
N	D5	213
O	D6	214
P	D7	215
Q	D8	216
R	D9	217
S	E2	226
T	E3	227
U	E4	228
V	E5	229
W	E6	230
X	E7	231
Y	E8	232
Z	E9	233
0	F0	240
1	F1	241
2	F2	242
3	F3	243
4	F4	244
5	F5	245
6	F6	246
7	F7	247
8	F8	248
9	F9	249
Blank	40	64
Hyphen	60	96
Apostrophe	7D	125

ASCII-1		
Decimal Value	EBCDIC Character	Hexadecimal Value
48	0	30
49	1	31
50	2	32
51	3	33
52	4	34
53	5	35
54	6	36
55	7	37
56	8	38
57	9	39
65	A	41
66	B	42
67	C	43
68	D	44
69	E	45
70	F	46
71	G	47
72	H	48
73	I	49
74	J	4A
75	K	4B
76	L	4C
77	M	4D
78	N	4E
79	O	4F
80	P	50
81	Q	51
82	R	52
83	S	53
84	T	54
85	U	55
86	V	56
87	W	57
88	X	58
89	Y	59
90	Z	5A
32	Blank	20
39	Apostrophe	27
45	Hyphen	2D

ASCII-2		
Decimal Value	EBCDIC Character	Hexadecimal Value
176	0	B0
177	1	B1
178	2	B2
179	3	B3
180	4	B4
181	5	B5
182	6	B6
183	7	B7
184	8	B8
185	9	B9
193	A	C1
194	B	C2
195	C	C3
196	D	C4
197	E	C5
198	F	C6
199	G	C7
200	H	C8
201	I	C9
202	J	CA
203	K	CB
204	L	CC
205	M	CD
206	N	CE
207	O	CF
208	P	D0
209	Q	D1
210	R	D2
211	S	D3
212	T	D4
213	U	D5
214	V	D6
215	W	D7
216	X	D8
217	Y	D9
218	Z	DA
160	Blank	A0
167	Apostrophe	A7
173	Hyphen	AD

```
FORM W-2                              EFW2 FILE

BOX                                   RECORD/FIELD/POSITION


a.    Control Number        Does not relate to an EFW2 field


b.    Employer             Code RE/Employer/Agent Employer
      identification       Identification Number (EIN)/8-16
      number


c.    Employer's name,     Code RE/Employer Name/40-96
      address and
      ZIP code             Code RE/Location Address/97-118

                           Code RE/Delivery Address/119-140

                           Code RE/City/141-162

                           Code RE/State Abbreviation/163-164

                           Code RE/Zip Code/165-169

                           Code RE/Zip Code Extension/170-173

                           Code RE/Foreign State/Province/
                           179-201

                           Code RE/Foreign Postal Code/202-216

                           Code RE/Country Code/217-218


d.    Employee's social    Code RW/Social Security Number
      security number      (SSN)/3-11


e.    Employee's first     Code RW/Employee First Name/12-26
      name and initial
                           Code RW/Employee Middle Name or
                           Initial/27-41

      Last name            Code RW/Employee Last Name/42-61

      Suff.                Code RW/Suffix/62-65


f.    Employee's address   Code RW/Location Address/66-87
      and ZIP code
                           Code RW/Delivery Address/88-109

                           Code RW/City/110-131

                           Code RW/State Abbreviation/132-133
```

Code RW/Zip Code/134-138

Code RW/Zip Code Extension/139-142

Code RW/Foreign State/Province/
148-170

Code RW/Foreign Postal Code/171-185

Code RW/Country Code/186-187

1.	Wages, tips, other compensation	Code RW/Wages, Tips and Other Compensation/188-198
2.	Federal income tax withheld	Code RW/Federal Income Tax Withheld/199-209
3.	Social security wages	Code RW/Social Security Wages/ 210-220
4.	Social security tax withheld	Code RW/Social Security Tax Withheld/221-231
5.	Medicare wages and tips	Code RW/Medicare Wages & Tips/ 232-242
6.	Medicare tax withheld	Code RW/Medicare Tax Withheld/ 243-253
7.	Social security tips	Code RW/Social Security Tips/254-264
8.	Allocated tips	Code RO/Allocated Tips/12-22
9.	Advance EIC payments	Code RW/Advance Earned Income Credit/265-275
10.	Dependent care benefits	Code RW/Dependent Care Benefits/ 276-286
11.	Nonqualified plans	Code RW/Non-qualified Plan Section 457 Distributions or Contributions/353-363
		Code RW/Non-qualified Plan Not Section 457 Distributions or Contributions/375-385

12.

Code A: Uncollected social security or RRTA tax on tips	Code RO/Uncollected Employee Tax on Tips/23-33
Code B: Uncollected Medicare tax on tips	Code RO/Uncollected Employee Tax on Tips/23-33
Code C: Cost of group-term life insurance over $50,000	Code RW/Employer Cost of Premiums for Group Term Life Insurance Over $50,000/408-418
Code D: Elective deferrals to a section 401(k) cash or deferred arrangement	Code RW/Deferred Compensation Contributions to Section 401(k)/287-297
Code E: Elective deferrals under a section 403(b) salary reduction agreement	Code RW/Deferred Compensation Contributions to Section 403(b)/298-308
Code F: Elective deferrals under a section 408(k)(6) salary reduction SEP	Code RW/Deferred Compensation Contributions to Section 408(k)(6)/309-319
Code G: Elective deferrals and employer contributions (including non-elective deferrals) to a section 457(b) deferred compensation plan	Code RW/Deferred Compensation Contributions to Section 457(b)/320-330
Code H: Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan	Code RW/Deferred Compensation Contributions to Section 501(c)(18)(D)/331-341
Code J: Nontaxable sick pay	Does not relate to an EFW2 field
Code K: 20% excise tax on excess golden parachute payments	Does not relate to an EFW2 field
Code L: Substantiated employee business expenses	Does not relate to an EFW2 field
Code M: Uncollected social security or RRTA tax on cost	Code RO/Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000/67-77

of group-term
life insurance
over $50,000 (for
former employees)

Code N: Uncollected Medicare tax on cost of group-term life insurance over $50,000 (for former employees)	Code RO/Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000/78-88
Code P: Excludable moving expense reimbursements paid directly to employee	Does not relate to an EFW2 field
Code Q: Nontaxable Combat Pay	Code RW/Nontaxable Combat Pay /386-396
Code R: Employer contributions to a medical savings account (MSA)	Code RO/Medical Savings Account /34-44
Code S: Employee salary reduction contributions under a section 408(p) SIMPLE	Code RO/Simple Retirement Account /45-55
Code T: Adoption benefits	Code RO/Qualified Adoption Expenses /56-66
Code V: Income from the exercise of non-statutory stock option(s)	Code RW/Income from the Exercise of Non-statutory Stock Options/419-429
Code W: Employer Contributions to a Health Savings Account	Code RW/Employer Contributions to a Health Savings Account/364-374
Code Y: Deferrals Under a section 409A non-qualified deferred compensation plan	Code RW/Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan/430-440
Code Z: Income under a section 409A non-qualified deferred compensation plan	Code RO/Income Under Section 409A on a Non-qualified Deferred Compensation Plan/89-99
Code AA: Designated Roth contributions to a section 401 (k) plan	Code RW/Designated Roth Contributions to a Section 401 (k) Plan/441-451

```
        Code BB:  Designated    Code RW/Designated Roth Contributions Under a
        Roth contributions      Section 403 (b) Salary Reduction Agreement/452-
        under a section 403      462
        (b) salary reduction
        agreement


13.     Statutory employee      Code RW/Statutory Employee
                                 Indicator/486

        Retirement Plan          Code RW/Retirement Plan
                                 Indicator/488

        Third-party sick pay     Code RW Third-Party Sick
                                 Pay Indicator/489


14.     Other                    Does not relate to an EFW2 field


15.     State                    Boxes 15 through 19 contain state
                                 and local wage data that are not
                                 required EFW2 fields.   Some of
16.     State wages,             this data may be used if you are
        tips, etc                creating an RS record for state
                                 filing.


17.     State income tax


18.     Local wages, tips, etc


19.     Local income tax


20.     Locality name            Does not relate to an EFW2 field


Telephone number                 Does not relate to an EFW2 field


E-mail address                   Does not relate to an EFW2 field


Fax number                       Does not relate to an EFW2 field
```

APPENDIX E: POSTAL ABBREVIATIONS AND NUMERIC CODES

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

* Use on Code RS State Records only.

TERRITORIES AND POSSESSIONS

```
American Samoa              AS
Guam                       GU
Northern Mariana Islands   MP
Puerto Rico                PR
Virgin Islands             VI
```

MILITARY POST OFFICES (Formerly APO and FPO)

```
Alaska and the Pacific     AP

Canada, Europe, Africa
and the Middle East        AE

Central and South America  AA
```

APPENDIX F: COUNTRY CODES

Country	Code
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	PO
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassasda India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Birkina Faso	UV
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	SP
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China, Peoples Republic of	CH
Christmas Island (Indian Ocean)	KT
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO

Comoros	CN
Congo (Democratic Republic of)	CG
Congo (Republic of)	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Corsica	VP
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 (Isles Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA
Gaza Strip	GZ
Germany	GM
Georgia	GG
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
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juande Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KP
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
Marshall Islands	RM
Martinique	MB
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Micronesia, Federated States of	FM
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG

Montenegro	YO
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
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Ireland	UK
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Pakistan	PK
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
Rhodesia	RH
Romania	RO
Russia	RS
Rwanda	RW
St Barthelemy	TB
St Kitts and Nevis	SC
St Helena	SH
St Lucia	ST
St Martin	RN
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Scotland	UK
Senegal	SG
Serbia	RI
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	TT
Tromelin Island	TE
Trust Territory of the Pacific Islands	PS
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	TC
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wales	UK
Wake Island	WQ
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Yemen	YM
Zaire	CG
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

MUNICIPALITIES	ALPHA CODE
ABERDEEN VILLAGE INCOME TAX	ABERD
ADA VILLAGE INCOME TAX	ADAVI
ADDYSTON VILLAGE INCOME TAX	ADDYS
ADELPHI VILLAGE INCOME TAX	ADELP
AKRON CITY INCOME TAX	AKRON
ALGER VILLAGE INCOME TAX	ALGER
ALLIANCE CITY INCOME TAX	ALLIA
ALVORDTON VILLAGE INCOME TAX	ALVOR
AMANDA VILLAGE INCOME TAX	AMAND
AMBERLEY VILLAGE INCOME TAX	AMBER
AMELIA VILLAGE INCOME TAX	AMELI
AMHERST CITY INCOME TAX	AMHER
AMSTERDAM VILLAGE INCOME TAX	AMSTR
ANDOVER CITY INCOME TAX	ANDOV
ANNA VILLAGE INCOME TAX	ANNAV
ANSONIA VILLAGE INCOME TAX	ANSON
ANTWERP CITY INCOME TAX	ANTWE
APPLE CREEK VILLAGE INCOME TAX	APPLE
ARCANUM VILLAGE INCOME TAX	ARCAN
ARCHBOLD VILLAGE INCOME TAX	ARCHB
ARLINGTON HEIGHTS VILLAGE INCOME TAX	ARLIH
ARLINGTON VILLAGE INCOME TAX	ARLIV
ASHLAND CITY INCOME TAX	ASHLA
ASHLEY VILLAGE INCOME TAX	ASHLY
ASHTABULA CITY INCOME TAX	ASHTA
ASHTABULA TOWNSHIP JEDD	ASHTW
ASHVILLE VILLAGE INCOME TAX	ASHVI
ATHENS CITY INCOME TAX	ATHEN
AURORA CITY INCOME TAX	AUROR
AUSTIN CENTER JEDD	AUSCE
AVON CITY INCOME TAX	AVONC
AVON LAKE CITY INCOME TAX	AVONL
BAINBRIDGE-SOLON JEDD	BAISO
BALTIC VILLAGE INCOME TAX	BALTC
BALTIMORE VILLAGE INCOME TAX	BALTM
BARBERTON CITY INCOME TAX	BARBE
BARNESVILLE VILLAGE INCOME TAX	BARNE
BATAVIA VILLAGE INCOME TAX	BATAV
BATH-AKRON-FAIRLAWN JEDD INCOME TAX	BAFJI
BAY VILLAGE CITY INCOME TAX	BAYVI

BEACH CITY VILLAGE INCOME TAX	BEACH
BEACHWOOD CITY INCOME TAX	BEACW
BEACHWOOD EAST JEDD INCOME TAX	BEACE
BEACHWOOD WEST JEDD INCOME TAX	BEAWW
BEAVERDAM VILLAGE INCOME TAX	BEAVV
BEDFORD CITY INCOME TAX	BEDFO
BEDFORD HEIGHTS CITY INCOME TAX	BEHTS
BELLAIRE CITY INCOME TAX	BELLA
BELLE CENTER VILLAGE INCOME TAX	BELLE
BELLEFONTAINE CITY INCOME TAX	BELLF
BELLEVUE CITY INCOME TAX	BELLC
BELLVILLE VILLAGE INCOME TAX	BELLV
BELPRE CITY INCOME TAX	BELPR
BENTLEYVILLE VILLAGE INCOME TAX	BENTL
BEREA CITY INCOME TAX	BEREA
BERKSHIRE TOWNSHIP JEDD	BERTW
BETHEL VILLAGE INCOME TAX	BETHL
BETTSVILLE VILLAGE INCOME TAX	BETTS
BEVERLY VILLAGE INCOME TAX	BEVER
BEXLEY CITY INCOME TAX	BEXLE
BLENDON TOWNSHIP JEDZ	BLNDN
BLOOMDALE VILLAGE INCOME TAX	BLOOM
BLOOMINGDALE VILLAGE INCOME TAX	BLOVI
BLUE ASH CITY INCOME TAX	BLUEA
BLUFFTON VILLAGE INCOME TAX	BLUFF
BOLIVAR VILLAGE INCOME TAX	BOLIV
BOSTON HEIGHTS VILLAGE INCOME TAX	BOSTO
BOSTON TOWNSHIP / PENINSULA JEDD	BOSTW
BOTKINS VILLAGE INCOME TAX	BOTKI
BOWERSTON VILLAGE INCOME TAX	BOWER
BOWLING GREEN CITY INCOME TAX	BOWLI
BRADFORD VILLAGE INCOME TAX	BRADF
BRADNER VILLAGE INCOME TAX	BRADN
BRADY LAKE VILLAGE INCOME TAX	BRADY
BRATENAHL VILLAGE INCOME TAX	BRATE
BRECKSVILLE CITY INCOME TAX	BRECK
BREMEN VILLAGE INCOME TAX	BREME
BREWSTER VILLAGE INCOME TAX	BREWS
BRICE VILLAGE INCOME TAX	BRICE
BRIMFIELD-KENT JEDD	BRMKE
BRIMFIELD-TALLMADGE JEDD	BRMTA
BROADVIEW HEIGHTS CITY INCOME TAX	BROAD
BROOK PARK CITY INCOME TAX	BROOP
BROOKLYN CITY INCOME TAX	BROOL

BROOKLYN HEIGHTS VILLAGE INCOME TAX	BROOH
BROOKVILLE VILLAGE INCOME TAX	BROOK
BRUNSWICK CITY INCOME TAX	BRUNS
BRYAN CITY INCOME TAX	BRYAN
BUCKLAND VILLAGE INCOME TAX	BUCKL
BUCYRUS CITY INCOME TAX	BUCYR
BURTON VILLAGE INCOME TAX	BURTO
BUTLER TOWNSHIP JEDD	BTWJD
BUTLER TOWNSHIP JEDZ	BTWJZ
BUTLER VILLAGE INCOME TAX	BUTLE
BYESVILLE VILLAGE INCOME TAX	BYESV
CADIZ VILLAGE INCOME TAX	CADIZ
CAIRO VILLAGE INCOME TAX	CAIRO
CAMBRIDGE CITY INCOME TAX	CAMBR
CAMDEN VILLAGE INCOME TAX	CAMDE
CAMPBELL CITY INCOME TAX	CAMPB
CANAL FULTON VILLAGE INCOME TAX	CANAL
CANAL WINCHESTER VILLAGE INCOME TAX	CANAW
CANFIELD CITY INCOME TAX	CANFI
CANT CITY INCOME TAX	CANTC
CARDINGTON VILLAGE INCOME TAX	CARDI
CAREY VILLAGE INCOME TAX	CAREY
CARLISLE VILLAGE INCOME TAX	CARLI
CARROLL VILLAGE INCOME TAX	CARRV
CARROLLTON VILLAGE INCOME TAX	CARRO
CATAWBA VILLAGE INCOME TAX	CATAW
CECIL VILLAGE INCOME TAX	CECIL
CEDARVILLE VILLAGE INCOME TAX	CEDAR
CELINA CITY INCOME TAX	CELIN
CENTERBURG VILLAGE INCOME TAX	CENTB
CENTERVILLE CITY INCOME TAX	CENTV
CHAGRIN FALLS VILLAGE INCOME TAX	CHAGR
CHARDON VILLAGE INCOME TAX	CHARD
CHEVIOT CITY INCOME TAX	CHEVI
CHILLICOTHE CITY INCOME TAX	CHILL
CINCINNATI CITY INCOME TAX	CINCI
CIRCLEVILLE CITY INCOME TAX	CIRCL
CLARKSVILLE VILLAGE INCOME TAX	CLARK
CLAY CENTER VILLAGE INCOME TAX	CLAYC
CLAYTON CITY INCOME TAX	CLAYT
CLAYTON TOWNSHIP JEDD	CLATW
CLEVELAND CITY INCOME TAX	CLEVC
CLEVELAND HEIGHTS CITY INCOME TAX	CLEVH
CLEVELAND-HIGHLAND HILLS	CLEHH

CLEVELAND-HIGHLAND HILLS JEDD	CLHHJ
CLEVELAND-WARRENSVILLE HEIGHTS JEDD	CLWHJ
CLINTON GRANDVIEW HEIGHTS JEDZ	CLGHT
CLINTON VILLAGE INCOME TAX	CLINT
CLYDE CITY INCOME TAX	CLYDE
COAL GROVE VILLAGE INCOME TAX	COALG
COLDWATER VILLAGE INCOME TAX	COLDW
COLUMBIA TOWNSHIP JEDZ (1.00%)	CLTWP
COLUMBIA TOWNSHIP JEDZ (1.75%)	COLTJ
COLUMBIANA VILLAGE INCOME TAX	COLUV
COLUMBUS CITY INCOME TAX DIVISION	COLUC
COLUMBUS GROVE VILLAGE INCOME TAX	COLUG
COMMERCIAL POINT VILLAGE INCOME TAX	COMPT
CONESVILLE VILLAGE INCOME TAX	CONES
CONNEAUT CITY INCOME TAX	CONNE
CONTINENTAL VILLAGE INCOME TAX	CONTI
CONVOY VILLAGE INCOME TAX	CONVO
COPLEY-AKRON JEDD	COPLE
CORWIN VILLAGE INCOME TAX	CORWI
COSHOCTON CITY INCOME TAX	COSHO
COVENTRY-AKRON JEDD	COVEN
COVINGTON VILLAGE INCOME TAX	COVIN
CRAIG BEACH VILLAGE INCOME TAX	CRAIG
CRESTLINE VILLAGE INCOME TAX	CREST
CRESTON VILLAGE INCOME TAX	CRESV
CRIDERSVILLE CITY INCOME TAX	CRIDE
CROOKSVILLE VILLAGE INCOME TAX	CROOK
CUYAHOGA FALLS CITY INCOME TAX	CUYAF
CUYAHOGA HEIGHTS VILLAGE INCOME TAX	CUYAV
CYGNET VILLAGE INCOME TAX	CYGNE
DALTON VILLAGE INCOME TAX	DALTO
DANVILLE VILLAGE INCOME TAX	DANVI
DARBYVILLE VILLAGE INCOME TAX	DARBY
DAYTON CITY DIVISION OF TAXATION	DAYTO
DEER PARK CITY INCOME TAX	DEERP
DEFIANCE CITY INCOME TAX	DEFIA
DEGRAFF VILLAGE DEPT OF TAXATION	DEGRA
DELAWARE CITY INCOME TAX	DELAW
DELPHOS CITY INCOME TAX	DELPH
DELTA VILLAGE INCOME TAX	DELTA
DENNISON VILLAGE INCOME TAX	DENNI
DESHLER VILLAGE INCOME TAX	DESHI
DOVER CITY INCOME TAX	DOVER
DOYLESTOWN VILLAGE INCOME TAX	DOYLE

DRESDEN VILLAGE INCOME TAX	DRESD
DUBLIN CITY INCOME TAX	DUBLI
DUNKIRK VILLAGE INCOME TAX	DUNKI
EAST CANTON VILLAGE INCOME TAX	ECANT
EAST CLEVELAND CITY INCOME TAX	ECLEV
EAST LIVERPOOL CITY INCOME TAX	ELIVE
EAST PALESTINE CITY INCOME TAX	EPALE
EASTLAKE CITY INCOME TAX	EASTL
EATON CITY INCOME TAX	EATON
EATON JEDD	EATJD
EDGERTON VILLAGE INCOME TAX	EDGER
EDISON VILLAGE INCOME TAX	EDISO
EDON VILLAGE INCOME TAX	EDONV
ELIDA VILLAGE INCOME TAX	ELIDA
ELMORE VILLAGE INCOME TAX	ELMOR
ELMWOOD PLACE VILLAGE INCOME TAX	ELMWO
ELYRIA JEDD	ELYJD
ELYRIA CITY INCOME TAX	ELYRI
EMERALD PARK INCOME TAX	EMEPK
EMPIRE VILLAGE INCOME TAX	EMPRV
ENGLEWOOD CITY INCOME TAX	ENGLE
ETNA JEDZ1 – NORTH	ETJZN
ETNA JEDZ2 – SOUTH	ETJZS
EUCLID CITY TAX	EUCLI
EVENDALE VILLAGE INCOME TAX	EVEND
FAIRBORN CITY INCOME TAX	FAIRB
FAIRFAX VILLAGE INCOME TAX	FAIRF
FAIRFIELD CITY INCOME TAX	FAIRC
FAIRLAWN CITY INCOME TAX	FAIRL
FAIRPORT HARBOR VILLAGE INCOME TAX	FAIRH
FAIRVIEW PARK CITY INCOME TAX	FAIRP
FARMERSVILLE VILLAGE INCOME TAX	FARME
FAYETTE VILLAGE INCOME TAX	FAYET
FELICITY VILLAGE INCOME TAX	FELIC
FINDLAY CITY INCOME TAX	FINDL
FOREST PARK CITY INCOME TAX	FOREP
FOREST VILLAGE INCOME TAX	FOREV
FORT JENNINGS CITY INCOME TAX	FORTJ
FORT LORAMIE VILLAGE INCOME TAX	FORTL
FORT RECOVERY VILLAGE INCOME TAX	FORTR
FOSTORIA CITY INCOME TAX	FOSTO
FRANKLIN CITY INCOME TAX	FRANK
FRAZEYSBURG VILLAGE INCOME TAX	FRAZE
FREDERICKTOWN VILLAGE INCOME TAX	FREDE

FREMONT CITY INCOME TAX	FREMO
GAHANNA CITY TAX	GAHAN
GALENA VILLAGE INCOME TAX	GALEN
GALION CITY INCOME TAX	GALIO
GALLIPOLIS CITY INCOME TAX	GALLI
GAMBIER VILLAGE INCOME TAX	GAMBI
GARFIELD HEIGHTS CITY INCOME TAX	GARFI
GARRETTSVILLE VILLAGE INCOME TAX	GARRE
GATES MILLS VILLAGE INCOME TAX	GATES
GATEWAY JEDD	GATJE
GENEVA CITY INCOME TAX	GENEC
GENEVA-ON-THE-LAKE VILLAGE INCOME TAX	GENEO
GENOA VILLAGE INCOME TAX	GENOA
GEORGETOWN VILLAGE TAX	GEORG
GERMANTOWN VILLAGE INCOME TAX	GERMA
GIBSONBURG VILLAGE INCOME TAX	GIBSO
GIRARD CITY INCOME TAX	GIRAR
GLANDORF VILLAGE INCOME TAX	GLAND
GLENWILLOW VILLAGE INCOME TAX	GLENW
GNADENHUTTEN VILLAGE INCOME TAX	GNADE
GOLF MANOR VILLAGE INCOME TAX	GOLFM
GRAFTON VILLAGE INCOME TAX	GRAFT
GRAND RAPIDS VILLAGE INCOME TAX	GRAND
GRAND RIVER VILLAGE INCOME TAX	GRANR
GRANDVIEW HEIGHTS CITY INCOME TAX	GRANV
GRANVILLE VILLAGE INCOME TAX	GRAVV
GRATIS VILLAGE INCOME TAX	GRATI
GREEN CITY INCOME TAX	GREEN
GREEN SPRINGS VILLAGE INCOME TAX	GREES
GREENFIELD CITY INCOME TAX	GREEF
GREENHILLS VILLAGE INCOME TAX	GREEH
GREENVILLE CITY INCOME TAX	GREEC
GREENWICH VILLAGE INCOME TAX	GREEW
GROVE CITY INCOME TAX	GROVE
GROVEPORT VILLAGE INCOME TAX	GROVP
HAMILTON CITY INCOME TAX	HAMIL
HAMILTON/FAIRFIELD TOWNSHIP JEDD I	HMFF1
HAMILTON/FAIRFIELD TOWNSHIP JEDD II	HMFF2
HAMLER VILLAGE INCOME TAX	HAMLE
HARRISBURG VILLAGE INCOME TAX	HARRI
HARRISON CITY INCOME TAX	HARRS
HARRISON TOWNSHIP JEDD	HATWJ
HARROD VILLAGE INCOME TAX	HARRO
HARTVILLE VILLAGE INCOME TAX	HARTV

HASKINS VILLAGE INCOME TAX	HASKI
HEATH CITY INCOME TAX	HEATH
HEBRON VILLAGE INCOME TAX	HEBRO
HICKSVILLE VILLAGE INCOME TAX	HICKS
HIGHLAND HEIGHTS CITY INCOME TAX	HIGHL
HIGHLAND HILLS JEDZ	HIGHJ
HIGHLAND HILLS VILLAGE INCOME TAX	HIGHA
HIGHLAND HILLS-CLEVELAND JEDD	HICJE
HILLIARD CITY INCOME TAX	HILLI
HILLSBORO CITY INCOME TAX	HILLS
HIRAM VILLAGE INCOME TAX	HIRAM
HOLGATE VILLAGE INCOME TAX	HOLGA
HOLLAND SPRINGFIELD TWP JEDZ	HOLSJ
HOLLAND VILLAGE INCOME TAX	HOLLA
HOPEDALE VILLAGE INCOME TAX	HOPED
HUBBARD CITY INCOME TAX	HUBBA
HUBER HEIGHTS CITY INCOME TAX	HHCIT
HUDSON CITY INCOME TAX	HUDSC
HUNTING VALLEY VILLAGE INCOME TAX	HUNTI
HUNTSVILLE VILLAGE INCOME TAX	HUNTS
HURON CITY INCOME TAX	HURON
INDEPENDENCE CITY INCOME TAX	INDEP
INDIAN HILL VILLAGE INCOME TAX	INDIA
IRONTON CITY INCOME TAX	IRONT
IX CENTER	IXCEN
JACKSON CENTER VILLAGE INCOME TAX	JACKS
JAMESTOWN VILLAGE INCOME TAX	JAMES
JEDD-BUTLER TOWNSHIP/DAYTON	JEDBT
JEDD-KENT/FRANKLIN	JEDKF
JEDD-MIAMI TOWNSHIP/DAYTON	JEDMD
JEFFERSON VILLAGE INCOME TAX	JEFFE
JEFFERSONVILLE VILLAGE INCOME TAX	JEFFR
JERRY CITY INCOME TAX	JERRY
JEWETT VILLAGE INCOME TAX	JEWET
JOHNSTOWN VILLAGE INCOME TAX	JOHNS
JOINT ECONOMIC DEVELOPMENT ZONE	JOINT
KALIDA VILLAGE INCOME TAX	KALID
KENT CITY INCOME TAX	KENTC
KENTON CITY INCOME TAX	KENTO
KETTERING CITY INCOME TAX	KETTE
KILLBUCK VILLAGE INCOME TAX	KILLB
KIRBY VILLAGE INCOME TAX	KIRBY
KIRTLAND CITY INCOME TAX	KIRTL
LAGRANGE VILLAGE INCOME TAX	LAGRA

LAKELINE VILLAGE INCOME TAX	LAKEL
LAKEMORE VILLAGE INCOME TAX	LAKEM
LAKEVIEW VILLAGE INCOME TAX	LAKEV
LAKEWOOD CITY INCOME TAX	LAKEW
LANCASTER CITY INCOME TAX	LANCA
LEBANON CITY INCOME TAX	LEBAN
LEESBURG INCOME TAX BUREAU	LEESB
LEETONIA VILLAGE INCOME TAX	LEETO
LEIPSIC VILLAGE INCOME TAX	LEIPS
LEWISBURG VILLAGE INCOME TAX	LEWIS
LEXINGTON VILLAGE INCOME TAX	LEXIN
LIBERTY CENTER JEDD	LIBCT
LIBERTY CENTER VILLAGE INCOME TAX	LIBER
LIBERTY TOWNSHIP JEDD I	LIBJD
LIMA CITY INCOME TAX	LIMAC
LINCOLN HEIGHTS VILLAGE INCOME TAX	LINCO
LINNDALE VILLAGE INCOME TAX	LINND
LISBON VILLAGE INCOME TAX	LISBO
LITHOPOLIS VILLAGE INCOME TAX	LITHO
LOCKBOURNE VILLAGE INCOME TAX	LOCKB
LOCKLAND VILLAGE INCOME TAX	LOCKL
LOGAN CITY INCOME TAX	LOGAN
LONDON CITY INCOME TAX	LONDO
LORAIN CITY INCOME TAX	LORAI
LORDSTOWN VILLAGE INCOME TAX	LORDS
LOUDONVILLE VILLAGE INCOME TAX	LOUDO
LOUISVILLE CITY INCOME TAX	LOUIS
LOVELAND CITY INCOME TAX	LOVEL
LOWELLVILLE VILLAGE INCOME TAX	LOWEL
LUCKEY VILLAGE INCOME TAX	LUCKY
LYNDHURST CITY INCOME TAX	LYNDH
MACEDONIA CITY INCOME TAX	MACED
MACEDONIA NORTHFIELD CENTER TOWNSHIP JEDD	MACJD
MADEIRA CITY INCOME TAX	MADEI
MADISON VILLAGE INCOME TAX	MADIS
MAINEVILLE VILLAGE INCOME TAX	MAINE
MALINTA VILLAGE INCOME TAX	MALIN
MALTA VILLAGE INCOME TAX	MALTA
MALVERN VILLAGE INCOME TAX	MALVE
MANCHESTER VILLAGE INCOME TAX	MANCH
MANSFIELD CITY INCOME TAX	MANSF
MANTUA VILLAGE INCOME TAX	MANTU
MAPLE HEIGHTS CITY INCOME TAX	MAPLE
MARBLE CLIFF VILLAGE INCOME TAX	MARBL

MARBLEHEAD CITY INCOME TAX	MARBH
MARIEMONT VILLAGE INCOME TAX	MARIE
MARIETTA CITY INCOME TAX	MARIT
MARION CITY INCOME TAX	MARRI
MARSHALLVILLE VILLAGE INCOME TAX	MARSH
MARTINS FERRY CITY INCOME TAX	MARTI
MARYSVILLE CITY INCOME TAX	MARYS
MASON CITY INCOME TAX	MASON
MASSILLON CITY INCOME TAX	MASSI
MAUMEE CITY INCOME TAX	MAUME
MAYFIELD HEIGHTS CITY INCOME TAX	MAYFI
MAYFIELD VILLAGE INCOME TAX	MAYFV
MC CLURE VILLAGE INCOME TAX	MCCLU
MC COMB VILLAGE INCOME TAX	MCCOM
MC CONNELSVILLE VILLAGE INCOME TAX	MCCON
MC DONALD VILLAGE INCOME TAX	MCDON
MC GUFFEY VILLAGE INCOME TAX	MCGUF
MECHANICSBURG VILLAGE INCOME TAX	MECHA
MEDINA CITY INCOME TAX	MEDIN
MEDINA MONTVILLE JEDD	MEDJD
MELROSE VILLAGE INCOME TAX	MELRO
MENTOR CITY INCOME TAX	MENTO
MENTOR-ON-THE-LAKE CITY INCOME TAX	MENOO
METAMORA VILLAGE INCOME TAX	METAM
MIAMI TOWNSHIP DAYTON MALL JEDD	DMAJD
MIAMISBURG CITY INCOME TAX	MIAMI
MIDDLE POINT VILLAGE INCOME TAX	MIDDL
MIDDLEBURG HEIGHTS CITY INCOME TAX	MIDDH
MIDDLEFIELD VILLAGE INCOME TAX	MIDDV
MIDDLEPORT VILLAGE INCOME TAX	MIDPV
MIDDLETOWN CITY INCOME TAX	MIDCT
MIDVALE VILLAGE INCOME TAX	MIDVI
MIFFLIN VILLAGE INCOME TAX	MIFFL
MILAN VILLAGE INCOME TAX	MILAN
MILFORD CENTER VILLAGE INCOME TAX	MILCE
MILFORD CITY INCOME TAX	MILCI
MILFORD CITY JEDD	MLJD1
MILFORD CITY JEDD II	MLJD2
MILFORD CITY JEDD III	MLJD3
MILFORD CITY JEDD IV	MLJD4
MILLBURY VILLAGE INCOME TAX	MILLB
MILLER CITY INCOME TAX	MICTY
MILLERSBURG VILLAGE INCOME TAX	MILLE
MILLERSPORT VILLAGE INCOME TAX	MILSP

MINERAL CITY VILLAGE INCOME TAX	MINER
MINERVA PARK VILLAGE INCOME TAX	MINPK
MINERVA VILLAGE INCOME TAX	MINVA
MINGO JUNCTION VILLAGE INCOME TAX	MINGO
MINSTER VILLAGE INCOME TAX	MINST
MOGADORE VILLAGE INCOME TAX	MOGAD
MONCLOVA-MAUMEE-TOLEDO JEDZ	MONJZ
MONROE CITY INCOME TAX	MONRO
MONROEVILLE VILLAGE INCOME TAX	MONRV
MONTGOMERY CITY INCOME TAX	MONTG
MONTPELIER VILLAGE INCOME TAX	MONTP
MORAINE CITY INCOME TAX	MORAI
MORELAND HILLS VILLAGE INCOME TAX	MOREL
MORRAL VILLAGE INCOME TAX	MORRA
MORROW VILLAGE INCOME TAX	MORRO
MOUNT CORY VILLAGE INCOME TAX	MTCOR
MOUNT EATON VILLAGE INCOME TAX	MOUNT
MOUNT GILEAD VILLAGE INCOME TAX	MOUNG
MOUNT HEALTHY CITY INCOME TAX	MOUNH
MOUNT ORAB VILLAGE INCOME TAX	MOUNO
MOUNT STERLING VILLAGE INCOME TAX	MOUST
MOUNT VERNON CITY INCOME TAX	MOVCI
MOUNT VICTORY VILLAGE INCOME TAX	MTVIC
MUNROE FALLS CITY INCOME TAX	MUNRO
NAPOLEON CITY INCOME TAX	NAPOL
NAVARRE VILLAGE INCOME TAX	NAVAR
NELSONVILLE CITY INCOME TAX	NELSO
NEW ALBANY VILLAGE INCOME TAX	NAVIT
NEW BAVARIA VILLAGE INCOME TAX	NBAVR
NEW BLOOMINGTON CITY INCOME TAX	NBLOO
NEW BOSTON VILLAGE INCOME TAX	NBOST
NEW BREMEN VILLAGE INCOME TAX	NBREM
NEW CARLISLE CITY INCOME TAX	NCARL
NEW CONCORD VILLAGE INCOME TAX	NCVIT
NEW FRANKLIN VILLAGE INCOME TAX	NFRNK
NEW KNOXVILLE VILLAGE INCOME TAX	NKNOX
NEW LEBANON VILLAGE INCOME TAX	NLEBA
NEW LEXINGTON CITY INCOME TAX	NLCIT
NEW LONDON VILLAGE INCOME TAX	NLOVT
NEW MADISON VILLAGE INCOME TAX	NMADI
NEW MIAMI VILLAGE INCOME TAX	NMVIT
NEW PARIS VILLAGE INCOME TAX	NPARI
NEW PHILADELPHIA CITY INCOME TAX	NPCIT
NEW RICHMOND VILLAGE INCOME TAX	NRICH

NEW RIEGEL VILLAGE INCOME TAX	NRIEG
NEW WASHINGTON VILLAGE INCOME TAX	NWVIT
NEW WATERFORD VILLAGE INCOME TAX	NWATE
NEWARK CITY INCOME TAX	NECIT
NEWBURGH HEIGHTS VILLAGE INCOME TAX	NHVIT
NEWCOMERSTOWN VILLAGE INCOME TAX	NEVIT
NEWTON FALLS CITY INCOME TAX	NFCIT
NEWTOWN VILLAGE INCOME TAX	NEWTV
NEY VILLAGE INCOME TAX	NEYVL
NILES CITY INCOME TAX	NILES
NORTH BALTIMORE HENRY JEDD	NBAJD
NORTH BALTIMORE VILLAGE INCOME TAX	NBALT
NORTH CANTON CITY INCOME TAX	NCANT
NORTH COLLEGE HILL CITY INCOME TAX	NCHCI
NORTH KINGSVILLE VILLAGE INCOME TAX	NKING
NORTH LEWISBURG VILLAGE INCOME TAX	NLEWI
NORTH OLMSTEAD CITY INCOME TAX	NOCIT
NORTH PERRY VILLAGE INCOME TAX	NPVIT
NORTH PICKAWAY COUNTY JEDD	NPCJD
NORTH RANDALL VILLAGE INCOME TAX	NRAND
NORTH RIDGEVILLE CITY INCOME TAX	NRCIT
NORTH ROBINSON CITY INCOME TAX	NROBN
NORTH ROYALTON CITY INCOME TAX	NROYL
NORTH STAR VILLAGE INCOME TAX	NSTAR
NORTHFIELD VILLAGE INCOME TAX	NFLDV
NORTHWOOD CITY INCOME TAX	NWCIT
NORTON CITY INCOME TAX	NORTC
NORWALK CITY INCOME TAX	NORWA
NORWOOD CITY INCOME TAX	NORWC
NOT OHIO CITIES	NOOHC
OAK HARBOR VILLAGE INCOME TAX	OHCVI
OAK HILL VILLAGE INCOME TAX	OAKHI
OAKWOOD CITY INCOME TAX	OACIT
OAKWOOD VILLAGE INCOME TAX	OAKVI
OAKWOOD VILLAGE INCOME TAX (PAULDING)	OAKWP
OBERLIN CITY INCOME TAX	OBERC
OBETZ VILLAGE INCOME TAX	OBETV
OCTA VILLAGE INCOME TAX	OCTAV
OHIO CITY VILLAGE INCOME TAX	OHCIV
OLMSTED FALLS CITY INCOME TAX	OLMST
ONTARIO VILLAGE INCOME TAX	ONTAR
ORANGE CHAGRIN HIGHLAND JEDD	ORGAN
ORANGE VILLAGE INCOME TAX	ORGAV
OREGON CITY INCOME TAX	OREGO

ORRVILLE CITY INCOME TAX	ORRVI
ORWELL VILLAGE INCOME TAX	ORWEL
OSGOOD VILLAGE INCOME TAX	OSGOO
OTTAWA HILLS VILLAGE INCOME TAX	OTTAW
OTTAWA VILLAGE INCOME TAX	OTTAV
OTTOVILLE VILLAGE INCOME TAX	OTTOV
OWENSVILLE VILLAGE INCOME TAX	OWENS
OXFORD CITY INCOME TAX	OXFOR
PAINESVILLE CITY INCOME TAX	PAINE
PAINESVILLE CONCORD JEDD	PAINJ
PANDORA VILLAGE INCOME TAX	PANDV
PARMA CITY INCOME TAX	PARMA
PARMA HEIGHTS CITY INCOME TAX	PARMH
PATASKALA CITY INCOME TAX	PATAS
PATASKALA JEDD	PATJD
PATTERSON VILLAGE INCOME TAX	PATTE
PAULDING CITY INCOME TAX	PAULD
PEMBERVILLE VILLAGE INCOME TAX	PEMBE
PENINSULA VILLAGE INCOME TAX	PENIN
PEPPER PIKE CITY INCOME TAX	PEPPE
PERRY JEDD	PERJE
PERRY VILLAGE INCOME TAX	PERRY
PERRYSBURG CITY INCOME TAX	PERRB
PERRYSBURG/TOLEDO JEDZ	PERRT
PERRYSVILLE VILLAGE INCOME TAX	PERRV
PHILLIPSBURG VILLAGE INCOME TAX	PHILL
PICKERINGTON CITY INCOME TAX	PICKE
PIKETON CITY INCOME TAX	PIKET
PIONEER VILLAGE INCOME TAX	PIONE
PIQUA CITY INCOME TAX	PIQUA
PLAIN CITY VILLAGE INCOME TAX	PLAIN
PLEASANT HILL VILLAGE INCOME TAX	PLEHL
PLEASANTVILLE VILLAGE INCOME TAX	PLEVI
PLYMOUTH VILLAGE INCOME TAX	PLYMO
POLK VILLAGE INCOME TAX	POLKV
POMEROY VILLAGE INCOME TAX	POMER
PORT CLINTON CITY INCOME TAX	PORTC
PORT WASHINGTON VILLAGE INCOME TAX	PORTW
PORTAGE VILLAGE INCOME TAX	PORTA
PORTSMOUTH CITY INCOME TAX	PORTS
POWELL VILLAGE INCOME TAX	POWEL
POWHATAN POINT VILLAGE INCOME TAX	POWHA
PRAIRIE OBETZ JEDZ	PROJZ
PRAIRIE-TOWNSHIP JEDD	PRTJD

QUINCY VILLAGE INCOME TAX	QUINC
RAVENNA CITY INCOME TAX	RAVEN
READING CITY INCOME TAX	READI
REMINDERVILLE TWINSBURG TOWNSHIP JEDD	REMJD
REMINDERVILLE VILLAGE INCOME TAX	REMIN
REYNOLDSBURG CITY E-ZONE	REYEZ
REYNOLDSBURG CITY INCOME TAX	REYNO
RICHFIELD VILLAGE INCOME TAX	RICHF
RICHMOND HEIGHTS CITY INCOME TAX	RICHM
RICHWOOD VILLAGE INCOME TAX	RICHW
RIDGEWAY CITY INCOME TAX	RIDGW
RIO GRANDE VILLAGE INCOME TAX	RIOGV
RIPLEY VILLAGE INCOME TAX	RIPLE
RITTMAN CITY INCOME TAX	RITTM
RIVERSIDE MUNICIPAL INCOME TAX	RIVER
ROCK CREEK VILLAGE INCOME TAX	ROCKC
ROCKFORD VILLAGE INCOME TAX	ROCKV
ROCKY RIVER CITY INCOME TAX	ROCKY
ROSEVILLE VILLAGE INCOME TAX	ROSEV
ROSSFORD CITY INCOME TAX	ROSSF
ROSSFORD/TOLEDO JEDZ	ROSST
ROSWELL VILLAGE INCOME TAX	ROSWE
RUSH TOWNSHIP UHRICHSVILLE JEDD	RUHJD
RUSHSYLVANIA VILLAGE INCOME TAX	RUSHS
RUSSELLS POINT CITY INCOME TAX	RUSPT
RUSSIA VILLAGE INCOME TAX	RUSSI
SABINA CITY INCOME TAX	SABIN
SAINT BERNARD CITY INCOME TAX	STBER
SAINT CLAIRSVILLE CITY INCOME TAX	STCLR
SAINT HENRY VILLAGE INCOME TAX	STHEN
SAINT MARYS CITY INCOME TAX	STMAR
SAINT PARIS VILLAGE INCOME TAX	STPAR
SALEM CITY INCOME TAX	SALEM
SALINEVILLE VILLAGE INCOME TAX	SALIN
SANDUSKY CITY INCOME TAX	SANDU
SARDINIA VILLAGE INCOME TAX	SARDI
SAYBROOK TOWNSHIP JEDD	SAYJD
SCIO VILLAGE INCOME TAX	SCIOV
SCIOTO TOWNSHIP JEDD	SCIJD
SEBRING VILLAGE INCOME TAX	SEBRI
SEVEN HILLS CITY INCOME TAX	SEVEN
SEVILLE VILLAGE INCOME TAX	SEVIL
SHAKER HEIGHTS CITY INCOME TAX	SHAKE
SHAKER SQUARE PROJECT	SHSQP

SHARONVILLE CITY INCOME TAX	SHARO
SHAWNEE HILLS VILLAGE INCOME TAX	SHAWN
SHEFFIELD LAKE CITY INCOME TAX	SHEFF
SHEFFIELD VILLAGE INCOME TAX	SHEFV
SHELBY CITY INCOME TAX	SHELB
SHERRODSVILLE VILLAGE INCOME TAX	SHERR
SHERWOOD VILLAGE INCOME TAX	SHERW
SHREVE VILLAGE INCOME TAX	SHREV
SIDNEY CITY INCOME TAX	SIDNE
SILVER LAKE VILLAGE INCOME TAX	SLVIT
SILVERTON CITY INCOME TAX	SILVE
SMITHVILLE VILLAGE INCOME TAX	SMITH
SOLON CITY INCOME TAX	SOLON
SOUTH AMHERST VILLAGE INCOME TAX	SAMHE
SOUTH BLOOMFIELD VILLAGE INCOME TAX	SBLOO
SOUTH CHARLESTON VILLAGE INCOME TAX	SCHAR
SOUTH EUCLID CITY INCOME TAX	SEUCL
SOUTH LEBANON VILLAGE INCOME TAX	SLEBA
SOUTH RUSSELL VILLAGE INCOME TAX	SRUSS
SOUTH SOLON VILLAGE INCOME TAX	SSOLO
SOUTH ZANESVILLE VILLAGE INCOME TAX	SZANE
SPENCERVILLE VILLAGE INCOME TAX	SPENC
SPRINGBORO CITY INCOME TAX	SPRIN
SPRINGDALE CITY INCOME TAX	SPRID
SPRINGFIELD AKRON JEDD	SPRIG
SPRINGFIELD BECKLEY MUNI AIRPARK JEDD	SPRIF
SPRINGFIELD CITY INCOME TAX	SPRIC
SPRINGFIELD TOWNSHIP JEDZ	SPTJD
STEUBENVILLE CITY INCOME TAX	STEUD
STONE CREEK VILLAGE INCOME TAX	STONE
STOW CITY INCOME TAX	STOWC
STRASBURG VILLAGE INCOME TAX	STRAS
STRATTON VILLAGE INCOME TAX	STRAT
STREETSBORO CITY INCOME TAX	STREE
STRONGSVILLE CITY INCOME TAX	STRON
STRUTHERS CITY INCOME TAX	STRUT
STRYKER VILLAGE INCOME TAX	STRYK
SUGAR GROVE VILLAGE INCOME TAX	SUGAR
SUGARCREEK VILLAGE INCOME TAX	SUGAC
SUNBURY VILLAGE INCOME TAX	SUNBU
SWANTON VILLAGE INCOME TAX	SWANT
SYCAMORE TOWNSHIP CENTRAL JEDZ	SYCJZ
SYCAMORE TOWNSHIP EAST JEDZ	SYEJZ
SYCAMORE TOWNSHIP NORTHWEST JEDZ	SYNJZ

SYCAMORE TOWNSHIP SOUTHWEST JEDZ	SYSJZ
SYCAMORE VILLAGE INCOME TAX	SYCAM
SYLVANIA CITY INCOME TAX	SYLVA
TALLMADGE CITY INCOME TAX	TALLM
THURSTON VILLAGE INCOME TAX	THURS
TIFFIN CITY INCOME TAX	TIFFI
TIMBERLAKE VILLAGE INCOME TAX	TIMBE
TIPP CITY INCOME TAX	TIPPC
TIRO VILLAGE INCOME TAX	TIROV
TOLEDO CITY INCOME TAX	TOLED
TONTOGANY VILLAGE INCOME TAX	TONTO
TORONTO CITY INCOME TAX	TORON
TREMONT CITY VILLAGE INCOME TAX	TREMN
TRENTON CITY INCOME TAX	TRENT
TRIMBLE VILLAGE INCOME TAX	TRIMB
TROTWOOD CITY INCOME TAX	TROTW
TROY CITY INCOME TAX	TROYC
TUSCARAWAS VILLAGE INCOME TAX	TUSCA
TWINSBURG CITY INCOME TAX	TWINS
UHRICHSVILLE CITY INCOME TAX	UHRIC
UNION CITY INCOME TAX	UNICI
UNION CITY VILLAGE INCOME TAX	UNION
UNIVERSITY HEIGHTS CITY INCOME TAX	UNIVE
UPPER ARLINGTON CITY INCOME TAX	UPPER
UPPER SANDUSKY CITY INCOME TAX	UPPES
URBANA CITY INCOME TAX	URBAN
URBANCREST VILLAGE INCOME TAX	URBAV
UTICA VILLAGE INCOME TAX	UTICA
VALLEY HI VILLAGE INCOME TAX	VALLE
VALLEY VIEW VILLAGE INCOME TAX (CUYAHOGA)	VALLV
VALLEYVIEW VILLAGE INCOME TAX (FRANKLIN)	VALEY
VAN WERT CITY INCOME TAX	VANWE
VANDALIA CITY INCOME TAX	VANDA
VANLUE VILLAGE INCOME TAX	VANLU
VERMILION CITY INCOME TAX	VERMI
VERSAILLES VILLAGE INCOME TAX	VERSA
WADSWORTH CITY INCOME TAX	WADSW
WAKEMAN VILLAGE INCOME TAX	WAKEM
WALBRIDGE VILLAGE INCOME TAX	WALBR
WALTON HILLS VILLAGE INCOME TAX	WALTO
WALTON HILLS-SAGAMORE HILLS TOWNSHIP JEDD	WALJD
WAPAKONETA CITY INCOME TAX	WAPAK
WARREN CITY INCOME TAX	WARRE
WARRENSVILLE HEIGHTS CITY INCOME TAX	WARRH

WARRENSVILLE HEIGHTS-CLEVELAND JEDD	WRHCJ
WARRENSVILLE HEIGHTS JEDZ	WRHJZ
WASHINGTON COURT HOUSE CITY INCOME TAX	WASHI
WATERVILLE VILLAGE INCOME TAX	WATER
WAUSEON CITY INCOME TAX	WAUSE
WAVERLY CITY INCOME TAX	WAVER
WAYNESBURG VILLAGE INCOME TAX	WAYNB
WAYNESFIELD VILLAGE INCOME TAX	WAYNF
WAYNESVILLE VILLAGE INCOME TAX	WAYNV
WELLINGTON VILLAGE INCOME TAX	WELLI
WELLSTON CITY INCOME TAX	WELST
WELLSVILLE VILLAGE INCOME TAX	WELLS
WEST ALEXANDRIA VILLAGE INCOME TAX	WALEX
WEST CARROLLTON CITY INCOME TAX	WCARR
WEST CHESTER JEDD 1	WCJD1
WEST ELKTON VILLAGE INCOME TAX	WELKT
WEST JEFFERSON VILLAGE INCOME TAX	WJEFF
WEST LAFAYETTE VILLAGE INCOME TAX	WLAFA
WEST LIBERTY VILLAGE INCOME TAX	WLIBE
WEST MANSFIELD CITY INCOME TAX	WMANS
WEST MILTON VILLAGE INCOME TAX	WMILT
WEST SALEM VILLAGE INCOME TAX	WSALE
WEST UNION CITY INCOME TAX	WUNIO
WEST UNITY VILLAGE INCOME TAX	WUNIT
WESTERVILLE CITY INCOME TAX	WESCI
WESTFIELD CENTER VILLAGE INCOME TAX	WESCV
WESTLAKE CITY INCOME TAX	WELCT
WESTON VILLAGE INCOME TAX	WEVIT
WHITEHALL CITY INCOME TAX	WHCIT
WHITEHOUSE VILLAGE INCOME TAX	WHVIT
WICKLIFFE CITY INCOME TAX	WICKL
WILLARD CITY INCOME TAX	WILLA
WILLIAMSBURG VILLAGE INCOME TAX	WILLV
WILLOUGHBY CITY INCOME TAX	WILLO
WILLOUGHBY HILLS CITY INCOME TAX	WHILL
WILLOWICK CITY INCOME TAX	WWICK
WILLSHIRE VILLAGE INCOME TAX	WILLS
WILMINGTON CITY INCOME TAX	WILTA
WILMOT VILLAGE INCOME TAX	WMOTV
WINDHAM VILLAGE INCOME TAX	WHAMV
WINTERSVILLE VILLAGE INCOME TAX	WINVI
WOODLAWN VILLAGE INCOME TAX	WAGET
WOODMERE VILLAGE INCOME TAX	WMERE
WOODSFIELD VILLAGE INCOME TAX	WVILL

WOODSTOCK VILLAGE INCOME TAX	WOODS
WOOSTER CITY INCOME TAX	WOOST
WORTHINGTON CITY INCOME TAX	WTHIN
WYOMING CITY INCOME TAX	WYMIG
XENIA CITY INCOME TAX	XENIA
YELLOW SPRINGS VILLAGE INCOME TAX	YELLO
YOUNGSTOWN CITY INCOME TAX	YOUNG
YOUNGSTOWN GIRARD JEDZ	YNGJZ
ZANESFIELD CITY INCOME TAX	ZANEF
ZANESVILLE CITY INCOME TAX	ZANEV

- Use on Code RS State Records only.

APPENDIX H: GLOSSARY

ACCUWAGE – an online file utility that you can use to verify that your file complies with the EFW2 format for this tax year.

AGENT - An agent defined in this publication is either a Form 2678 Procedure agent approved by IRS, or is a Common Paymaster(A corporation that pays an employee who works for two or more related corporations at the same time).

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

BLOCK - PHYSICAL RECORD.

BLOCK DESCRIPTOR WORD (BDW) - A control field used in electronic data processing to identify the length of a physical record on a magnetic tape. The BDW usually precedes the physical record.

BPI - Bytes per inch. Same as characters per inch.

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

CHARACTER - A letter, number or punctuation symbol.

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

COD – City of Dayton

COMMON PAYMASTER - A corporation that pays an employee who works for two or more related corporations at the same time.

CONTROL WORD - One or more bytes/characters used in electronic data processing for internal processing instructions.

DECIMAL VALUE - A character's equivalent in a numbering system using base 10.

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

EDT - An Electronic Data Transfer system that connects SSA's National computer Center with various states, Federal agencies and SSA sites via a dedicated telecommunication line.

EFW2 - Specifications for Filing Forms W2 Electronically.

EFW2C – Specifications for Filing Forms W2-C Electronically.

EET – Earnings Employment Type (also known as Employment Code).

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

ESLO (Employer Services Liaison Officer) – SSA's wage reporting specialists located in regional offices across the country to assist with a variety of wage reporting issues.

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.

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

FORM W-2 (Wage and Tax Statement) - An IRS form sent to SSA, used to report wage and tax data for employees.

FORM W-2AS (Wage and Tax Statement) -An IRS form sent to SSA, used to report wage and tax data for employees in American Samoa.

FORM W-2c (Corrected Wage and Tax Statement) - An IRS form sent to SSA, used to correct W-2 Copy A information.

FORM W-2CM (Wage and Tax Statement) - An IRS form sent to SSA, used to report wage and tax data for employees in Northern
Mariana Islands.

FORM W-2GU (Wage and Tax Statement) - An IRS form sent to SSA, used to report wage and tax data for employees in Guam.

FORM W-2VI (Wage and Tax Statement) -An IRS form sent to SSA, used to report wage and tax data for employees in the Virgin Islands.

FORM W-3 (Transmittal of Income and Tax Statements) - An IRS form sent to SSA with forms W-2.

FORM W-3c (Transmittal of Corrected Wage and Tax Statements) – An IRS form sent to SSA with forms W-2c.

FORM W-3PR (Transmittal of Withholding Statements) - An IRS form sent to SSA with forms 499R-2/W-2PR. (FOR EMPLOYEES IN PUERTO RICO)

FORM W-3cPR (Transmittal of Corrected Income and Tax Statements) - An IRS transmittal form sent to SSA with forms 499R-2c/W-2cPR to SSA. (FOR EMPLOYEES IN PUERTO RICO)

FORM W-3SS (Transmittal of Wage and Tax Statements) - An IRS transmittal form sent to SSA with forms W-2GU, W-2AS, W-2VI and W-2CM.

HEXADECIMAL - A numbering system using base 16 rather than base 10.

IRS - Internal Revenue Service.

LOGICAL RECORD - For the purpose of this booklet, any of the required or optional records defined in Section IV.

MMREF - Magnetic Media Reporting and Electronic Filing

MMREF-2 - Specifications for Magnetic Media Reporting and Electronic Filing of W-2c Information.

MQGE - Medicare Qualified Government Employment. This applies to Federal, State and local employees who have wages that are subject to ONLY the health insurance tax but not Social Security.

PHYSICAL RECORD - A number of logical records grouped and written together as a single unit on a magnetic tape or EDT for reporting W-2 Copy A data to SSA.

PIN (Personal Identification Number) – The equivalent of one's electronic signature to access BSO Internet services.

RECORD DESCRIPTOR WORD (RDW) - A control field used in electronic processing to identify the length of a logical record. The RDW usually precedes the logical record.

RECORDING CODE - Same as CHARACTER SET.

REPORTING REPRESENTATIVE - An individual or organization authorized to submit wage and tax reports for one or more employers.

RETIREMENT PLAN INDICATOR - An indicator used whenever an employee has participated in an employer maintained retirement plan or a collectively bargained plan. This indicator is not applicable for nonqualified plan or section 457 plan contributions.

RRB – Railroad Retirement Board

SSA - Social Security Administration

SSN – Social Security Number. A nine-digit number assigned by SSA.

STATE EMPLOYER ACCOUNT NUMBER - An employer identification number assigned by a state to an employer for the purpose of filing wage and tax reports to state or local government taxing agencies. This number is applicable only on the STATE RECORD CODE RS. This number corresponds to, but is not the same as, the Federal Employer Identification Number.

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.

SUBMITTER - Person, organization, or reporting representative submitting a file to SSA.

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

TOTAL LOCAL ENTITY TAXABLE WAGE - The total amount of all salaries, wages, bonuses, incentive payments, fees, commissions, contributions to retirements plans and deferral and annuity plans or other forms of compensations paid to an employee during the reporting period (except section 125 plans).

TOTAL LOCAL ENTITY INCOME TAX WITHHELD - The total tax withheld for all local taxing entities.