



## Form CT-6559 Instructions

Use **Form CT-6559, Submitter Report for Form W-2 Compact Disc (CD) Filing**, to identify the submitter of a CD file and to identify the employer(s) included on the CD files. Complete this form in blue or black ink only. The information on Form CT-6559 must agree with information on your CD. This form must accompany every CD file sent to the Department of Revenue Services (DRS). The submitter of the file must sign the declaration. For W-2 CD reporting, a file is a report that begins with a code RA submitter record and ends with a code RF submitter record.

**Block 3:** Enter the Connecticut Tax Registration Number assigned by DRS to the submitter, if applicable.

**Block 5:** Enter the nine-digit Federal Employer Identification Number (FEIN) assigned to the submitter by the IRS.

**Block 9:** Enter the total number of employers covered by this submittal. **Form CT-W3, Connecticut Annual Reconciliation of Withholding**, must be included for each employer.

**Block 10:** Enter the total number of employees (as entered on the code RF final record).

**Block 11:** Enter the inventory number for each CD in this file. The inventory number is any type of number assigned by the submitter to the CD for the submitter's own inventory control purposes. If this is a multi-volume file, list the numbers in order. If this block is not applicable, leave blank.

**Block 12:** Complete a block for each employer included in the CD file. If reporting data for more than four employers, use the additional Block 12 areas on **Form CT-6559A, Continuation Sheet for Form CT-6559 Submitter Report for Form W-2 Compact Disc (CD) Filing**.

**Declaration Requirements:** A submitter, service bureau, paying agent, or disbursing agent (*agent*) may sign Form CT-6559 on behalf of the payer (or other person required to file), if both conditions below are met:

1. The agent has the authority to sign the form under an agency agreement (oral, written, or implied) valid under Connecticut state law; **and**
2. The agent signs the form and adds the caption "For: (*name of the payer or other person required to file*)."

If an authorized agent signs the declaration on the employer's behalf, this does not relieve the employer of the responsibility for filing a correct, complete, and timely Form CT-6559, with attachments; and does not relieve the employer of any penalties for not complying with those requirements.

**Substitute Forms CT-6559 and CT-6559A:** DRS encourages the use of computer generated substitutes for Forms CT-6559 and CT-6559A. Include all information required on these submitter forms including the declaration, the submitter, and the employer information.

### CD Specifications for W-2 Reporting:

- ASCII character set;
- Format as Data CD; **and**
- 512 byte fixed length records.

Paper form box 16 should be reported in code RS Record location

276-286, and box 17 in code RS Record location 287-297.

**Packaging CDs for Mailing:** Send the CD file with an external label on each volume (multiple volumes allowed), Form CT-6559, Form CT-6559A (if applicable), and Form CT-W3 for each employer on the file; in a single box with proper packing to prevent damage.

It is not necessary to use an oversized box for a CD. Specially-sized boxes for CDs are available commercially. Do not use paper clips, rubber bands, or staples on CDs. Use disposable CD containers. DRS is unable to return special containers.

### Checklist for Mailing CD Files:

- Make sure the external label shows:
  - W-2;
  - Tax year;
  - Submitter's name and FEIN; **and**
  - Name and telephone number of the person to contact about this CD.
- Verify there is data on your CD.
- Make a backup of the CD for your files in case the package sent to DRS gets lost or damaged.
- Complete and attach Form CT-6559 for each CD file, or use a computer generated form with the same information. Form CT-6559 and Form CT-6559A include submitter and employer information. Sign and date the declaration. Keep copies of Form CT-6559 and Form CT-6559A (if applicable) for your records.
- Use packaging that will protect the media. Pack CDs in jewel cases.
- Place the following items inside each package:
  - The labeled CD;
  - A completed Form CT-6559 and Form CT-6559A (if applicable) or a computer generated facsimile; **and**
  - A completed Form CT-W3 for each employer reported on the CD file.

**Mailing Address:** Prepare Form CT-6559 for each separate CD file being submitted. Send the CD to DRS in the same package with Forms CT-6559, CT-6559A (if applicable), and CT-W3 to:

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

If a PO Box cannot be used, send to:

Department of Revenue Services  
Attn: Processing II, 15th Floor  
25 Sigourney St Ste 2  
Hartford CT 06106-5032

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

**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

## Form CT-6559 Instructions (continued)

### Instructions for Preparing an External CD Label:

Prepare a label similar to the one shown below to identify each CD being submitted to DRS. Include the following information on the external label:

1. **Type of Filing:** Indicate the type of filing as original or replacement.
2. **Calendar Year:** Include the calendar year for which the file is prepared. Only one year may be reported per file.
3. **Submitter Name:** Enter the name of the organization submitting this file. The entry should be the same organization recorded on the submitter record (RA record) of the file.
4. **FEIN:** Enter the nine-digit FEIN of the organization submitting the file. The FEIN on the label should be the same as the FEIN recorded on the submitter record (RA record) of the file.

5. **Number of Employers:** Enter the number of employers (RE records) on the file.

6. **Number of Employees:** Enter the number of employees (RS records) on the file.

7. **Vol. \_\_\_ of \_\_\_:** For a multiple volume file, enter the sequence of each and the total number of CDs for the file.  
Example: Volume 1 of a two volume file would be labeled Vol. 1 of 2; volume 2 would be labeled Vol. 2 of 2.

8. **Contact:** Enter the name and telephone number of the person to contact about this CD filing.

### Example:

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

### Glossary:

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

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

**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.

**Compress** - Reformat computer data in a storage or size-saving technique.

**DRS** - Connecticut Department of Revenue Services.

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

**Logical Record** - For the purpose of this form, the required or optional records defined in **IP 2008(17), Form W-2 Electronic Filing Requirements for Tax Year 2008, Section V.**

**Submitter** - Any person or organization submitting a CD or an electronic file to DRS.