VII. Examples of Proper Record Sequence for Magnetic Media W-2 Information Returns

Example 1:

Employer filing own W-2s for 38 employees:

    RA . EMPLOYER 1
    RE . EMPLOYER 1
    RS
     } 38 Code RS records
    RS
    RT
    RF

Example 2:

Submitter with 3 employers:

    RASUBMITTER 1
    REEMPLOYER A
    RS
     } 25 Code RS records
    RS
    RT
    RE .. EMPLOYER B
    RS
     } 41 Code RS records
    RS
    RT
    RE .. EMPLOYER C
    RS
     } 52 Code RS records
    RS
    RT
    RF