



IP 2021(13)

Form W-2 Electronic Filing Requirements for Tax Year 2020

Important Information on Filing Form W-2

Electronic Filing Requirements

Most Forms W-2 are required to be filed electronically through the Department of Revenue Services' (DRS) **myconneCT** at portal.ct.gov/DRS-myconneCT.

Visit **myconneCT** to electronically file, pay, and manage state tax responsibilities.



The due date for filing all Forms W-2 is January 31, 2021.

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I. General Instructions

This booklet contains specifications and instructions for filing Form W-2 information electronically with the Department of Revenue Service (DRS).

When to File

The due date for submitting 2020 Forms W-2 to DRS is January 31, 2021.

File **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, with every state copy of federal Form W-2, Wage and Tax Statement, reporting Connecticut wages paid, by January 31.

If the due date falls on a Saturday, Sunday, or legal holiday, the form(s) will be considered timely if filed by the next business day.

Electronic Filing Requirements

If you file 25 or more Forms W-2 reporting Connecticut wages paid you are required to file electronically unless you have been granted a waiver from this requirement. See *Waiver From Filing Electronically*, below. If you file 24 or fewer Forms W-2 reporting Connecticut wages paid you are encouraged to file electronically but may file paper forms without requesting a waiver. See *II. Electronic Filing Through myconneCT* on Page 4.

For W-2 reporting, DRS regards each Connecticut Tax Registration Number (CT Tax Registration Number) as a separate employer.

DRS requires one filing for each CT Tax Registration Number. Therefore, if your company has multiple locations or payroll systems using the same CT Tax Registration Number, you must combine the files to complete your electronic filing within **myconneCT**.

DRS has no application or authorization procedure and does not assign submitter control codes for W-2 electronic filing.

DRS W-2 electronic formats have fields for reporting annual wage and tax data. See *State Record*, on Page 7.

Extension of Time to File

To request an extension of time to file you must complete **Form CT-8809**, *Request for Extension of Time to File Information Returns*, and mail it to DRS on or before January 31, 2021.

Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement only if you are unable to file electronically due to a

documented hardship. To request a waiver complete **Form CT-8508**, *Request for Waiver From Filing Information Returns Electronically*, and mail it to DRS on or before January 1, 2021.

Form CT-8508 cannot be filed electronically.

If a waiver is granted, your information returns must be submitted to DRS on CD. The due date is January 31, 2021. See **Form CT-6559**, *Submitter Report for Form W-2 Compact Disc (CD) Filing*.

Penalties

The penalty for late filing is \$50.

A penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on employers who fail to file federal Forms W-2 with DRS. This penalty is also imposed on employers who are required to file electronically if they file using any other media without first obtaining a waiver.

Record Keeping

Records pertaining to Connecticut information returns must be retained for at least four years after the due date of the return.

Corrected Returns

A **correction** is supplying W-2 information submitted by the transmitter to correct a W-2 that was previously submitted and successfully processed by Connecticut DRS, but contained erroneous information.

- For Forms W-2 filed through **myconneCT**, corrected filings can **only** be done using the Standard login or Bulk Filer login.
- **DO NOT SEND THE ENTIRE ORIGINAL FILE AGAIN.** Send **Only** the corrected Forms W-2 that were erroneous.
- All correction file entries must be transmitted in a new file. Make sure that the corrected file has the re-sub indicator (Field Position 29 of the RA record).

Forms W-2 **omitted** from the original file **must not** be coded as corrections. Submit these W-2s under a separate RA record as original returns. See *Supplemental Returns*, on Page 4.

After successful upload of the corrected Forms W-2, you will be taken to **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, as it was **originally** submitted. Make necessary corrections to the Form CT-W3. Review, verify, and submit, then receive a new confirmation number.

Filing methods:

1. Standard employer login filing through **myconneCT** (see Page 4).
2. Filing through **myconneCT** as a Third Party Bulk Filer (TPBF) (see Page 5).

Supplemental Returns

Supplemental Returns are processed the same as the original filing, but the transmitter must indicate that these Forms W-2 were not remitted in a prior file. After successful upload of any additional Forms W-2 you will be brought to Form CT-W3 where **myconneCT** has populated many of the fields based on the information you submitted. You will then verify the Form CT-W3 information and complete the quarterly breakout, then submit the return; you will receive a new confirmation number.

- Supplemental returns are Forms W-2 omitted from the original file and must not be coded as corrections.
- Filing supplemental W-2s through **myconneCT**, can only be done using the Standard login or Bulk Filer login.

- After indicating that these are supplemental Forms W-2 not previously submitted, you will be able to repeat the file process.

Filing methods:

1. Standard employer login filing through **myconneCT** (see Page 4).
2. Filing through **myconneCT** as a Third Party Bulk Filer (TPBF) (see Page 5).

Third Party Sick Pay

DRS will accept Third Party Sick Pay (TPSP) by including it in box 16 of the Form W-2 as long as you correctly report it as compensation in position(s) State Taxable Wages (276-286) and State Income Tax Withheld (287-297) on the Forms W-2 (RS Record). Employers must be registered with the DRS to electronically submit these forms.

Form CT-W3 counts the number of Forms W-2 uploaded and correctly sums the total state wages and state withholding.

II. Electronic Filing Through myconneCT

You can electronically file your **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*, and associated federal Forms W-2, Wage and Tax Statement, using **myconneCT**.

DRS **myconneCT** is a free, fast, easy, and secure way to conduct business with DRS.

To file your W-2 information and Form CT-W3 using **myconneCT**:

- Go to portal.ct.gov/DRS-myconneCT;
- Log into your account; **and**
- Choose one of the filing options below.

Standard Employer Filing Through myconneCT

There are three different options to submit your W-2s:

1. Key and Send (manually entered)
2. EFW2 Standardized file format as defined in this publication.
3. Pre-defined Comma Separated Value (CSV) file layout.

To begin your W-2 filing, choose the option that best applies to you and follow the steps below:

Option 1

Key and Send (manually entered)

1. Login to **myconneCT**.
2. Select *View/File Returns* and *View Period Details*.
3. Select *W-2/CT-W3 Annual Reconciliation of Withholding, File Now* hyperlink.
4. Choose the *Key and Send* option and select *next*.
5. Enter all required information, then click *Add*.
6. Once all Forms W-2 are entered, select *next*. You will be brought to Form CT-W3 where **myconneCT** has populated many of the fields based on the information you entered.
7. Verify the Form CT-W3 information and complete the quarterly breakout and receive a confirmation number.

Your Forms W-2 are **not** successfully transmitted until **myconneCT** issues a confirmation number for Form CT-W3.

Option 2

EFW2 Standardized File Format (as defined in this publication)

This option allows you to upload a file that is formatted with the standard (EFW2) file format.

1. Login to **myconneCT**.
2. Select *View/File Returns* and *View Period Details*.
3. Select *W-2/CT-W3 Annual Reconciliation of Withholding, File Now* hyperlink .
4. Choose the *Bulk file* option. Then select the *Standardized File Layout* and upload your file.

Once uploaded the file will be reviewed for errors in real time. If the file is accepted you will receive a confirmation number for your records. If the file fails, you will receive a list of the failed records with an explanation. Simply correct the file and resubmit. There is no limit on the number of upload attempts.

Your Forms W-2 are **not** successfully transmitted until **myconneCT** issues a confirmation number for Form CT-W3.

Visit www.ct.gov/electronicfileW2and1099 to view sample layout.

Option 3

Pre-defined Comma Separated Value (CSV) File Layout

Submit a file upload using a pre-defined Comma Separated Value (CSV) file format.

1. Login to **myconneCT**.
2. Select *View/File Returns* and *View Period Details*.
3. Select *W-2/CT-W3 Annual Reconciliation of Withholding, File Now* hyperlink.
4. Choose the *Bulk file* option. Then select the *CSV File format*.
5. Prepare an excel spreadsheet with your client's figures:
 - a. Each column should represent a line item from the return you are reporting.
 - b. Each row should represent a return.

Arrange the columns in the correct order and verify the layout matches the pre-defined Comma Separated Value before uploading the file through **myconneCT**.

Once uploaded the file will be reviewed for errors in real time. If the file is accepted you will receive a confirmation number for your records. If the file fails, you will receive a list of the failed records with an explanation. Simply correct the file and resubmit. There is no limit on the number of upload attempts.

Your Forms W-2 are **not** successfully transmitted until **myconneCT** issues a confirmation number for Form CT-W3.

Visit www.ct.gov/electronicfileW2and1099 to view sample layout.

Electronic Filing Through myconneCT as a Third Party Bulk Filer

Third Party Bulk Filers (TPBF) are tax preparers who prepare returns for multiple employers, or for multiple locations for the same employer.

Bulk Filer Forms W-2 **myconneCT** Filing Options:

1. **Single Client W-2 Upload**
2. **Multi Client W-2 Upload**

Option 1

Single Client W-2 Upload

1. Login to **myconneCT**.
2. Click on the *More...* tab.
3. Locate the Bulk filing group and select the *View Bulkfiler Menu* hyperlink.
4. Locate the *file payroll withholding forms* hyperlink.
5. Choose your upload selection *Single Client Upload*.
6. Click the *Choose file* button to attach the file from your computer and click *next* to upload.

Once all Forms W-2 are successfully uploaded you will be brought to Form CT-W3 where **myconneCT** has populated many of the fields based on the information you uploaded.

Option 2

Multi Client W-2 Upload

1. Login to **myconneCT**.
2. Click on the *More...* tab.
3. Locate the Bulk filing group and select the *View Bulkfiler Menu* hyperlink.
4. Locate the *file payroll withholding forms* hyperlink.
5. Choose your upload selection *Multi Client Upload* (Step 1).
6. Click the *Choose file* button to attach the file from your computer and click *next* to upload.

Once all Forms W-2 are successfully uploaded (Step 1) you will then need to upload the Form CT-W3 (Step 2) to complete the CT-W3/W-2 upload process.

Visit www.ct.gov/electronicfileW2and1099 for detailed bulk filing information.

Use of Agent

Employers using a service to electronically file or transmit information are responsible for the accuracy and timeliness of their Forms W-2. If a transmitter fails to meet the electronic filing requirements, the employer is liable for any penalties imposed by DRS.

III. Questions & Answers

Q. Were there any technical changes in the specifications for 2020?

- A. Yes. The Dynamic Web Import (DWI) is no longer supported. The DWI is now replaced with the CSV pre-defined layout.

Q. Are DRS electronic filing specifications the same as the Social Security Administration specifications?

- A. No. DRS does not require the filing of RW, RO, RU, and RV records, but does require the filing of RS records. Some modifications have been made to the RS, RT, and RF record formats in order to report state information.

Q. How will records not required by DRS be treated?

- A. Information records not required by DRS will be ignored. For example, if employers include the RW, RO, RU, and RV records with their Connecticut filing, DRS will ignore them when processing the data.

Q. How does an employer report changes to an electronically filed submission?

- A. DRS accepts corrected and supplemental filings filed electronically through **myconneCT**.

Q. What paper forms should accompany the electronic filing?

- A. None. Employers should not submit paper copies of any electronically filed forms.

Q. Will failure to file Forms W-2 electronically result in the assessment of penalties?

- A. Yes. DRS requires employers filing 25 or more Forms W-2 to file electronically and will be treated as having failed to file if they file paper forms instead of filing electronically, unless DRS has granted a waiver. A penalty of \$5 is imposed for each Form W-2 an employer fails to file electronically. The total penalty imposed will not exceed \$2,000 for any calendar year.

Q. May employers submit lists containing W-2 information?

- A. No. DRS does not allow alternative forms to be filed in lieu of Forms W-2.

Q. How can a filer submit data when there is a requirement for the data to be protected?

- A. Electronic filing of information returns through **myconneCT** is a free, fast, easy, and secure way to conduct business with DRS. The connection created during a filer's session with **myconneCT** encrypts all information sent from the filer until the information is delivered to DRS, thus keeping data secure while in transport.

Q. How does Form CT-W3 get filed?

- A. **Standard Login:** Form CT-W3 will be automatically populated for you by **myconneCT** once Forms W-2 have been successfully uploaded. You must verify all the figures and complete the quarterly breakouts.

Third Party Bulk Filers: Once all Forms W-2 are successfully uploaded (Step 1) you will then need to upload the Form CT-W3 (Step 2) to complete the CT-W3/W-2 upload process.

Visit www.ct.gov/electronicfileW2and1099 for instructions.

Q. How do I report Third Party Sick Pay?

- A. DRS will accept TPSP by including it in box 16 of the Form W-2 as long as you correctly report it as compensation in position(s) State Taxable Wages (276-286) and State Income Tax Withheld (287-297) on the Forms W-2 (RS Record). Employers must be registered with DRS to electronically submit these forms.

Form CT-W3 counts the number of Forms W-2 uploaded and correctly sums the total state wages and state withholding.

IV. Data Record Descriptions

General Information

Use the information below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings. See *VI. Examples of Proper Record Sequence for W-2 Electronic Filing*, on Page 9.

Submitter Record

Code RA

The code RA record identifies the organization submitting the file.

The code RA record must be the first data record on each file.

Employer Record

Code RE

The code RE record identifies an employer whose employee wage and tax information is being reported. Generate a new code RE record each time it is necessary to change the information in any field on this record.

Do not create a code RE record for an employer that does not have at least one employee (code RS record) with Connecticut wages to report.

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

State Record

Code RS

The fields within this record must contain Connecticut sourced income only.

The code RS record must be used to report Connecticut W-2 information.

Do not indicate deceased employees in the name field.

Punctuation may be used when appropriate. Do not include titles in the name. Enter titles in the *Title Field*. A hyphen is entered as a character. Do not use the tilde (~) over the “n” in Spanish names. Substitute ñ with plain “n.” DRS computers consider the tilde to be a special character and converts it to an ampersand which prevents the posting of Social Security wages to the worker’s record.

Money Amounts

All money amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar

Example: \$5,500.99 = 000000550099

Do not use punctuation in any money field.

Negative money amounts are **not** allowed.

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

Total Record

Code RT

The code RT record contains the totals for all code RS records reported since the last code RE record.

A code RT record must be generated for each code RE record.

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

Final Record

Code RF

The code RF record indicates the end of the file and must be the last record on each file. The code RF record must appear only once on each file. DRS does not process any data recorded after the code RF record.

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

V. Programmer's Checklist

General Information

- Follow the Connecticut specifications for record layouts.

Technical Requirements

- Data must be saved using the ASCII character set.
- Each record in the file must be 512 characters in length followed by a carriage return/line feed (CR/LF).
- Data must be entered in each record in the exact positions shown in *VII. Specifications for W-2*, on Page 10.
- The record delimiter must consist of two characters and those two characters must be carriage return and line feed. Do not place:
 - A record delimiter before the first record of the file;
 - More than one record delimiter, for example, more than one carriage-return or line feed combination, following a record; **or**
 - Record delimiters after a field within a record.
- DRS recommends that the file name be CTTAX followed by the 4-digit calendar year of the data you are uploading (for example, CTTAX2020).
- File name should end with a file extension name of .txt or .dat

Payment (Calendar) Year

- Remember to change the calendar year in the code RE record each year the program is run. The calendar year equals the year on the employees' W-2 copies.
- Include only one calendar year per file.

Proper Order of Records for Files With More Than One Employer

- Files containing information for more than one employer must have an RT record(s) between employers.
- Employee code RS records must follow each code RE record. Delete any code RE record (and do not write a code RT record) for an employer that has no employees to report for the calendar year.

Money Amounts

- Do not include negative money amounts in money fields under any circumstances.
- Zero fill money fields which are not applicable to your company.
- Report money amounts in dollars and cents without including a decimal or dollar sign.
- Put money amounts in the exact field positions

prescribed in the instructions, right justify, and zero fill them.

- Do not sign money fields.

Code RA - Submitter Record

- The code RA record must appear only once and be the first data record of a file. DRS cannot accept more than one code RA record on a file. See *VI. Examples of Proper Record Sequence W-2 Electronic Filing*, on Page 9.
- The Federal Employer Identification Number (FEIN) field must contain nine numeric characters (no hyphens or alphabetic characters). Enter the FEIN of the entity that submits the file to DRS. The submitter may be, but need not be, one of the employers in the file.
- Verify that address data is current and in the exact locations specified.
- Check that submitter information agrees with information in the code RA submitter record.

Code RE - Employer Record

- The FEIN field identifying the employer must contain nine numeric characters (no hyphens or alphabetic characters). Code RE record FEIN(s) may be the same as the submitter's FEIN in the code RA record if the submitter and the employer(s) are the same company.

Code RS - State Record

- The Social Security Number (SSN) field must contain nine numeric characters (no hyphens). If a SSN is not available, fill the field with all zeros
- Use the fields as defined in the layout for the name format.

Code RT - Total Record

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

Code RF - Final Record

- The code RF record must be the last data record of a file. A code RF record must not appear between employers in files containing more than one code RE record.

VI. Examples of Proper Record Sequence for W-2 Electronic Filing

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:

RA...SUBMITTER 1
RE...EMPLOYER 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

VII. Specifications for W-2

Data Records - General Requirements

All data records must be a fixed length of 512 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 file is comprised of the following records:

- Code RA — Submitter Record
- Code RE — Employer Record
- Code RS — State Record
- Code RT — Total Record
- Code RF — Final Record

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

Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your file.

See *VI. Examples of Proper Record Sequence for W-2 Electronic Filing*, on Page 9.

Address Fields

Address data in: Street address, City, State, ZIP code, and ZIP code extension fields, must comply with U.S. Postal Service (USPS) addressing rules.

State Abbreviations

Use only the USPS two letter state abbreviations. Do not use numerics or other abbreviations.

Foreign Addresses

Outside the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or military post offices, use the following fields:

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See *Social Security Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2020*, Appendix G.)

In the *Standardized File Layout*, if the upload contains a foreign country code, then the city, state, and ZIP code fields are not required. If the foreign country code is blank, then the city, state, and ZIP code fields are required.

Money Fields

Money amounts must be:

- The annual figure for the payment year shown in the code RE record;
- All numerics (no dollar sign);
- Dollars and cents (without a decimal point);
- Not be rounded to fill dollar amounts;
- A positive, unsigned figure (a negative amount is an impossible result in any field);
- Right justified; **and**
- Zero filled (for example, lead zeros, or all zeros if the amount equals zero).

Code RA - Submitter Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RA .
3-11	Submitter's Federal Employer Identification Number (FEIN)	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-19	User Identification (User ID)	8	Enter the User Identification (User ID).
20-23	Software Vendor Code	4	Not required.
24-28	Blank	5	Enter blanks.
29	Resub Indicator	1	Enter "1" if a file is being resubmitted. Otherwise, enter blanks.
30-35	Resub WFID	6	If you entered "1" in the Resub Indicator field (location 29), enter the word "AMEND". Otherwise, enter blanks.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive EFW2 annual filing instructions. 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. Use a standard postal abbreviation. 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	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
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	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 10.
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or post office box). Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation for a foreign address and fill with blanks.

Code RA - Submitter Record (continued)

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	Submitter 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	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 10.
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact Email	40	Required. Enter the contact's electronic mail or Internet address. Left justify and fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	For U.S. and U.S. Territories only: If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Enter blanks.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Code RE - Employer Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RE .
3-6	Tax Year	4	Required. Enter 2020
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (EIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
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. Use a standard postal abbreviation. For a foreign address, fill with blanks.
165-169	ZIP Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174-178	Kind of Employer	5	Enter the Kind of Employer as entered on the file submitted to the SSA. Left justify and fill with blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or 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	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 10.
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Enter the Tax Jurisdiction Code.
221	Third Party Sick Pay Indicator	1	Enter "1" for sick pay indicator. Otherwise, enter "0" (zero). Not required.

Code RE - Employer Record (continued)**-Fixed Length of 512 Positions-**

Location	Field	Length	Description & Remarks
222-248	Employer Contact Name	27	Enter the name of the employer's contact. Left justify and fill with blanks. Not required.
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 in with blanks. Not required.
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 in with blanks. Not required.
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. Not required. 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. Not required.
319-512	Blank	194	Fill with blanks. Reserved for SSA use.

Code RS - State Record**-Fixed Length of 512 Positions-**

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter 09 - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original or replacement social security card issued by the Social Security Administration. If no SSN is available, fill the field with 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. Otherwise, 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 (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. Not required if foreign country code is entered.
95-116	Delivery Address	22	Enter employee's street address. Left justify and fill with blanks. Not required if foreign country code is entered.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks. Not required if foreign country code is entered.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks. Not required if foreign country code is entered.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks. Not required if foreign country code is entered.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks. Not required if foreign country code is entered.
150-154	Blank	5	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state or province. Left justify and fill with blanks. Required only if foreign country code is entered.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Required only if foreign country code is entered.
193-194	Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> , on Page 10.

Code RS - State Record (continued)

Location	Field	Length	Description & Remarks
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account	20	Enter Connecticut Tax Registration Number assigned by Number DRS. Left justify and fill unused positions with blanks. Do not enter hyphens.
268-273	Blank	6	Not required.
274-275	State Code	2	Enter 09 . Must match state positions identified in positions 3 and 4.
276-286	State Taxable Wages	11	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Required. Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

Code RT - Total Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RT .
3-9	Number of Employees	7	Enter the total number of RS records reported since the last code RE record. Right justify and zero fill.
10-24	State Taxable Wages	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
25-39	State Income Tax Withheld	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
40-512	Blank	473	Enter blanks.

Code RF - Final Record

–Fixed Length of 512 Positions–

The code RF record **must** be the last data record, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RF .
3-11	Number of Employees	9	Enter the total number of code RS records recorded on the entire file.
12-27	State Taxable Wages	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
28-43	State Income Tax Withheld	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
44-512	Blank	469	Enter blanks.

Effect on Other Documents: This Informational Publication supersedes **IP 2019(13)**, *Form W-2 Electronic Filing Requirements for Tax Year 2019*.

Effect of This Document: An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

E-Services Update

DRS **myconneCT** will replace the **Taxpayer Service Center (TSC)** as part of a multi-year, multi-phase project. Each year, additional tax types will be transitioned out of the **TSC** and



into **myconneCT**. Using **myconneCT**, taxpayers will be able to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information as to the progress of this project and the transition schedule for specific taxes, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.

VIII. 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 booklet, any of the required or optional records defined in Section V.

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

myconneCT - Interactive tool accessed through the DRS website at **portal.ct.gov/DRS-myconneCT** for a free, fast, easy, and secure way to conduct business with DRS.




Third Party Bulk Filing (TPBF) - Tax preparers who prepare returns for multiple employers, or for multiple locations for the same employer.

Third Party Sick Pay (TPSP) - For purposes of this publication, DRS uses the term Third Party Sick Pay the same way it is used by the IRS in Publication 15-A.

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An easy, state-of-the-art,
 and mobile-friendly
 tax filing system called **myconnect**.

Tax Information		Forms and Publications	
Internet	Find important information for Individual and Business filers, and all of the latest DRS news including new legislation, policies and press releases on the DRS website at portal.ct.gov/DRS	 DRS Website	View, download, and print all Connecticut forms and publications by visiting the DRS website at portal.ct.gov/DRS
Email	Send routine tax questions to drs@po.state.ct.us	 DRS Email	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us
Telephone	Call the DRS to speak directly with an agent about the filing of a return or account-related matters, at 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).	 860-297-5962	For forms and publications, call 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).
Telephone	TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.		

DRS To Centralize Taxpayer Service Functions New

In light of the recent health challenges that the COVID-19 pandemic has imposed upon us all, DRS is centralizing its services to provide remote assistance, where taxpayers can schedule an appointment to receive DRS tax assistance from the comfort of their own homes, from a trained DRS professional during normal business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m. Taxpayers should be prepared with the pertinent tax information before contacting DRS to ensure an efficient and effective customer service outcome.

The following is a list of transactions for which DRS recommends that taxpayers schedule an appointment to seek remote assistance:

- IFTA Registrations
- Audit determination meetings
- Bond matters
- Tax hearings/appeal matters

To schedule an appointment, contact the DRS **Taxpayer Service Center** at **860-297-5770**. As a reminder, most taxpayer transactions are easily conducted through the DRS website at portal.ct.gov/DRS:

- File returns
- Check the status of a refund
- Research the DRS tax library
- Request a copy of previously filed tax information
- Make payments
- Register a business
- Request a letter of good standing
- Submit a general tax question through the DRS email portal available 24 hours a day, 7 days a week

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040. To order **federal tax forms**, call 800-829-3676.



Statewide Services

Visit the *Official State of Connecticut Website* at portal.ct.gov for information on statewide services and programs.

