

IP 2008(17)

**Important
Information
on Filing
Annual Wage
Informational
Returns**

Department of Revenue Services (DRS) requires that:

- Specifications for record layouts be followed.
- Employers who file 25 or more Forms W-2 reporting Connecticut wages paid to employees file electronically with DRS.



DRS electronic **Taxpayer Service Center (TSC)** allows taxpayers to electronically file, pay, and manage state tax responsibilities.

To make electronic transactions or administer your tax account online, visit the DRS website at **www.ct.gov/DRS** and select the **TSC** logo.

Connecticut tax information is also available on our website.

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State of Connecticut
Department of Revenue Services



Form W-2 Electronic Filing Requirements For Tax Year 2008

For employers filing annual informational returns electronically, the due date is March 31, 2009.

For employers not filing annual informational returns electronically, the due date is February 28, 2009.

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What's New

Filing Requirements

- Payers filing more than 25 **Forms W-2, Wage and Tax Statement**, must electronically file all the associated **Forms CT-W3, Connecticut Annual Reconciliation of Withholding**, through the **Taxpayer Service Center (TSC)**
- The filing process has been enhanced to provide a more streamlined transmission process by automatically populating Form CT-W3 with required values extracted from the successfully uploaded file. The filer must simply verify the figures and complete the quarterly breakout of the total Connecticut tax withheld to complete the filing process.

Electronic Filing Through the Taxpayer Service Center (TSC)

Connecticut taxpayers can upload withholding information through the Department of Revenue Services (DRS) electronic **Taxpayer Service Center (TSC)**. The **TSC** is an interactive tool that can be accessed through our website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS. Some features of the **TSC** include the ability to view current balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently-asked questions in addition to exchanging confidential information through a secure mailbox. For this publication, the following forms are eligible to be transmitted through the **TSC**:



- Federal Form W-2, Wage and Tax Statement; and
- Form CT-W3, Connecticut Annual Reconciliation of Withholding.

The **TSC** makes filing informational returns easier while ensuring the security of the data being transmitted. Taxpayers or preparers can use the **TSC** to key and send or upload forms using either of the following filing methods.

TSC Filing Options for Forms W-2 and CT-W3

Key and Send

The key and send method is recommended for taxpayers and preparers who submit 50 or fewer informational returns. This option allows you to enter several individual payees' information with a single login process. Once you have entered all the informational returns you will be directed to Form CT-W3. The **TSC** will populate the required information from the keyed data. You must verify all your figures and complete

the quarterly breakout of the total Connecticut tax withheld. **The informational returns entered will not be transmitted to DRS until a confirmation number has been issued for Form CT-W3 by the TSC.**

Dynamic Web Import (DWI)

DWI is a file import process that allows you to dynamically define and upload your informational returns. DRS' DWI tool does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS). Using the DWI tool you can prepare a file with your payee figures. Each field in the file will represent a line item from a return you are reporting. You can arrange the fields in any order by defining your own customized layout. If any informational return is uploaded with errors, DRS will provide listings and explanations of the failed records. Correct and resubmit the file. Once all informational returns are uploaded, you will be directed to Form CT-W3 where the **TSC** will have automatically filled in most of the information based on the successfully uploaded informational returns. You must verify all figures and complete the quarterly breakout of the total Connecticut tax withheld reported. You must complete Form CT-W3 at this time during the process. **The informational returns uploaded will not be transmitted to DRS until you receive a confirmation number for the associated Form CT-W3 from the TSC.**

Batch File Import/Upload utilizing DRS Standard File Layout

Batch File Import upload allows you to submit files using the standard file layout. On completion of the file upload, the **TSC** will generate a results file that will acknowledge the success or failure of your file. In the event an informational return is uploaded with errors, the results file will provide details of the failed records with explanations. See *Acknowledgment Results Layout Record* on Page 18. Correct and resubmit the entire file. **The informational returns uploaded will not be transmitted to DRS until you receive a confirmation number for the associated Form CT-W3 from the TSC.**

Once you have successfully uploaded all your returns, you must return to the withholding sub-menu. Select Form CT-W3, choose the period end, and proceed to Form CT-W3. You must verify your figures and complete the quarterly breakout of the total Connecticut tax withheld reported. **The informational returns entered will not be transmitted to DRS until a confirmation number has been issued for Form CT-W3 by the TSC.**

Third Party Bulk Filing

Tax preparers filing on behalf of multiple clients may register as a **Third Party Bulk Filer (TPBF)**. A registered TPBF has the ability to upload all their clients' informational returns at once, then complete the process by creating a dynamically defined file of Form CT-W3.

Copies of sample formats are available on the DRS website at www.ct.gov/electronicfileW2and1099.

Registering as a Third Party Bulk Filer

Log on to the DRS website at www.ct.gov/DRS, click on the *TSC* logo, and complete the following steps:

- Select the *Tax Preparer* button (blue);
- Select *Third Party Bulk Filing requires pre-registration*. Please click here to register;
- Select *Application to Become a Bulk Filer (Fillable Version)*; and

- Complete the registration application online, print, and fax to 860-297-4761.

Attention: Bulk Filing Coordinator.

Or print and **mail to:**

Department of Revenue Services
State of Connecticut
Electronic Commerce Unit
25 Sigourney Street St Ste 2
Hartford CT 06106

Once the application has been processed, a bulk filing identification number, password, and instructions will be sent to you by mail.

Additional Bulk Filing Information

Up-to-date information regarding system enhancements, answers to frequently asked questions, and additional bulk filing information is available on the DRS website at www.ct.gov/electronicfileW2and1099.

Questions & Answers

Q. Who is required to file electronically with DRS?

A. Employers who file 25 or more Forms W-2 reporting Connecticut wages paid to employees, must file electronically with DRS even if no Connecticut income tax was withheld. Employers who file 24 or fewer Forms W-2 are encouraged to file electronically. See *TSC Filing Options for Forms W-2 and CT-W3* on Page 3.

Q. Under what circumstances will DRS accept paper informational returns?

A. DRS will accept paper informational returns from employers who file 24 or fewer Forms W-2 reporting Connecticut wages paid to employees. However, employers are encouraged to file electronically using the *Key and Send* option or one of the other methods described on Page 3.

Q. Were there any technical changes in the specifications for 2008?

A. No.

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 on a previously-filed electronic media submission?

A. Any changes to electronically submitted files must be made using the paper method. Once Form CT-W3 has been successfully filed and a confirmation number has been issued, you will not have the option to access or correct the filed informational returns or Forms CT-W3. If any form was omitted, that form must be sent in on paper in addition to a corrected paper Form CT-W3.

Q. What paper forms should accompany the electronic filing?

A. None. There is no need to submit paper copies of any electronically filed forms.

Q. How does an employer request an extension of time to file informational returns?

- A. To request an extension, an employer must complete and submit the paper **Form CT-8809, Request for Extension of Time to File Informational Returns**, on or before the last day of March if filing electronically, or the last day of February if not filing electronically. DRS will only notify employers whose extension requests have been denied.

For 2008, Form CT-8809 cannot be filed electronically.

Q. How does an employer request a waiver from filing informational returns electronically?

- A. DRS may waive the electronic filing requirement if an employer can show hardship. To request a waiver an employer must complete and submit a paper **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, on or before January 15, 2009. DRS will only notify employers whose request for waiver has been denied.

Employers who have requested and received a waiver from filing electronically are required to submit files to DRS on CD using **Form CT-6559, Submitter Report for Form W-2 CD Filing, and if applicable, Form CT-6559A, Continuation Sheet for Form 6559 Submitter Report for Form W-2 CD Filing**.

Q. Will failure to file informational returns electronically result in the assessment of penalties?

- A. Yes. Employers required to file electronically 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 informational return that an employer fails to file with DRS by the last day of March if required to file electronically, or by the last day of February if submitting CD files. 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 W-2 forms.

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

- A. Electronic filing of informational returns through the *TSC* is a free, fast, easy, and secure way to conduct business with DRS. The connection created during your session with the *TSC* 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, Connecticut Annual Reconciliation of Withholding, get filed?

- A. For the individual taxpayer, once the Form W-2's are successfully uploaded, the *TSC* prepares Form CT-W3 for you. You must verify the figures and complete the quarterly breakout for the Connecticut tax withheld. If you file for multiple businesses, and are registered as a Third Party Bulk Filer, you will have the option to return to the Third Party Bulk Filer menu. Select the Form CT-W3 link from the file import section, then upload and complete the filing process. Visit the DRS website at www.ct.gov/electronicfileW2and1099 for more information on filing Form CT-W3.

Q. How does an employer report changes on a previously filed electronic submission?

- A. Any changes to files submitted electronically must be done using the paper method. Once Form CT-W3 has been successfully filed and a confirmation number has been issued, you will no longer have the option to return to file and correct informational returns and Form CT-W3. If a particular form is omitted, that form must be sent in on paper in addition to a corrected paper Form CT-W3.

Q. How do I report Third Party Sick Pay?

- A. For Connecticut purposes, you must file Third Party Sick Pay recap Forms W-2 and Form CT-W3 on paper and not electronically.

I. Connecticut Form W-2 Electronic Filing Requirements

This booklet contains specifications and instructions for reporting W-2 information to the Connecticut Department of Revenue Services (DRS) electronically.

Electronic Filing Reporting Requirements

Employers filing 25 or more Forms W-2 reporting Connecticut wages, even if no Connecticut income tax is withheld, are required to file electronically with DRS. Employers who file 24 or fewer Forms W-2 are encouraged to file electronically. See *TSC Filing Options for Forms W-2 and CT-W3* on Page 3.

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 the *TSC*. The *TSC* does not support duplicate filings with the same CT Tax Registration Number.

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 8.

Filing Deadline

Informational return files are due the last day of March if filing electronically. For employers not filing electronically, informational returns are due the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Extension of Time to File

DRS may grant an employer an extension of time to file informational returns upon request by the employer. To request an extension, the employer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, to DRS on or before the last day of March if filing electronically, or the last day of February if not filing electronically.

For 2008, Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement if an employer can show hardship. To request a waiver, the employer must complete and submit a paper **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, to DRS on or before January 15, 2009. If you elect to opt out of the electronic filing requirement and DRS receives your Form CT-8508, you are required to submit informational returns on CD.

For 2008, Form CT-8508 cannot be filed electronically.

CD Filing Requirements

Employers submitting 25 or more W-2 forms who have requested a waiver from filing electronically, and employers filing less than 25 W-2 forms, are required to submit files to DRS on CD. For information on preparing CDs for submission see the *CD Requirements/Specification* section on **Form CT-6559**, *Submitter Report for Form W-2 CD Filing*.

Penalties for Late Filing

The penalty for late filing is \$50. Additionally, a penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on employers who fail to provide copies of federal Form W-2 to DRS. Any employer required to file federal Form W-2 electronically with DRS is subject to penalties if the payer files using paper forms without obtaining a waiver.

Processing Information and Employer Retention Responsibilities

DRS requires employers to keep a copy of their W-2 data, or be able to reconstruct the data for at least four years after the due date.

Test Files

The *TSC* offers the ability to test your file layout and confirm your transmission capability by using the *Demo* mode feature.

In the *TSC*, choose Demo mode from the *Main Menu*. Once in Demo mode, the *TSC* mimics the live application, but does not submit your data to DRS. The Demo mode, allows you to validate the quality of your data and file layouts by replicating the upload of your actual files.

Demo mode provides a results file layout, similar to the live mode. Demo mode activity is **not** an official filing, and the system does not store or send any portion of this file to DRS. The results file only confirms the accepted and rejected records within the informational returns. See *Acknowledgement Results Layout Record* on Page 18.

Use of Agent

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

Use of Paper Forms

Do not send paper Form W-2 Copy 1 forms to DRS if you submitted them to DRS electronically.

A penalty may apply if you file paper W-2 forms when you are required to file these forms electronically.

II. Data Record Descriptions

General Information

Use the information provided below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings electronically. See *IV. Examples of Proper Record Sequence for Electronically Filing W-2 Informational Return*, on Page 10.

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. Please substitute ñ with plain “n.” DRS computers consider the tilde to be a special character and convert 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 punctuations 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

III. 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.
- Data must be entered in each record in the exact positions shown in *V. Specifications for W-2* on Page 11.
- The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF). 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, CTTAX2008).
- 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 = 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 *IV. Examples of Proper Record Sequence for Electronically Filing W-2 Information Returns* on Page 10.
- 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 an 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.

IV. Examples of Proper Record Sequence for Electronically Filing 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:

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

V. 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 media.

See *IV. Examples of Proper Record Sequence for Electronically Filing W-2 Informational Returns* on Page 10.

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 fields:

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See Social Security Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2008, Appendix G.)

In the *Batch Manager Tool*, 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 (but 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	Not required.
20-23	Software Vendor Code	4	Not required.
24-28	Blank	5	Enter blanks.
29	Resub Indicator	1	Not required.
30-35	Resub WFID	6	Not required.
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 11.
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.

Code RA - Submitter Record (continued)

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
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.
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 11.
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	If applicable, enter the contact's electronic mail or Internet address. Left justify and fill with blanks. Otherwise, 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	Not required.
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 2008
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	Blank	5	Enter 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 11.
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Not required.
221	Third Party Sick Pay Indicator	1	Not required.
222-512	Blank	291	Enter blanks.

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. Otherwise, fill with blanks. Not required 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. Otherwise, fill with blanks. Not required if foreign country code is entered
193-194	Country Code	2	Enter the applicable country code. See <i>Foreign Addresses</i> on Page 11.

Code RS - State Record (continued)**-Fixed Length of 512 Positions-**

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 Number	20	Enter Connecticut Tax Registration Number assigned by 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

Length = 512

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.

Acknowledgement Results Layout Record

When using this bulk filing method and utilizing the standard EFW2 file upload, DRS will provide an acknowledgement file as detailed below. If an individual W-2 record fails, it will not be accepted. In order for the Form CT-W3 to be accepted by DRS, all values must equal the accepted number of W-2's submitted.

More key information.

1. Successful files will be 4 rows of data that should include a 'RA', 'RE', 'RT', and a 'RF' record.
2. Failed records will display in the appropriate 'RS' record.
3. Failed files will display in the appropriate 'RT' or 'RF' record.
4. Error messages will be in easy to understand text.

Helpful Hints:

For optimum processing, DRS recommends that only files with less than 100 records should be transmitted Monday through Friday between 8:00 a.m. and 5:00 p.m. Uploading files with more than 100 records is recommended Monday through Friday after 5:00 p.m. or on weekends.

You may experience delays on days that returns are due.

Item Number	Field Name	Starting Position	End Position	Byte Count	Paper Format / Special Instructions
Submitter Record. This record would appear once per submitter.					
1	Record Identifier	1	2	2	Value = RA. This is the submitter record.
2	Submitter ID	3	15	13	The same ID entered on the TSC Welcome page.
3	Blank	16	512	497	Blanks. No information provided.
Employer Record. This record would appear for each employer in this file. May be many employers per submitter.					
1	Record Identifier	1	2	2	Value = RE. This is the header record for this employer.
2	Tax Year	3	6	4	The tax year of the uploaded data.
3	Employer CT Reg. Number	7	19	13	The Conn. Tax Registration Number of this employer.
4	Employer's Identification Number (FEIN)	20	28	9	The FEIN of the Payer.
5	Blank	29	512	498	Blanks. No information provided.
State Record. This record would appear for each failed employee. May be many failed employees for a single employer.					
1	Record Identifier	1	2	2	Value = RS. This is the employee record.
2	Line Number	3	9	7	Line Number within the MMREF file that contains the error.
3	Social Security Number	10	18	9	The employee Social Security Number (SSN) of the failed record.
4	Employee Reason for Failure	19	512	494	Reason the employee record failed.
Total Employee Record. This record would appear once for each employer.					
1	Record Identifier	1	2	2	Value = RT. This is the end record for this employer.
2	State Taxable Wages	3	17	15	Total of all wages reported on accepted Form W-2's (Form CT-W3, Line 2).
3	State Income Withheld	18	32	15	Total of all CT income tax withheld on accepted Form W-2's (Form CT-W3, Line 1).
4	Number of Successful Employees	33	39	7	The total number of successful W-2's submitted by employer (Form CT-W3, Line 3).
5	Number of Failed Employees	40	46	7	The total number of failed W-2's attempted to be submitted by this employer.
6	Employer Reason for Failure	47	512	466	Reason the employer record failed.
Total Submitter Record. This record would appear once per submitter.					
1	Record Identifier	1	2	2	Value = RF. This is the record identifier
2	State Taxable Wages	3	17	15	Total of all wages reported for the submitter.
3	State Income Withheld	18	32	15	Total of all CT income tax withheld for submitter.
4	Number of Successful Employees	33	39	7	The total number of successful W-2's entered by this submitter.
5	Number of Failed Employees	40	46	7	The total number of failed W-2's attempted to be entered by this submitter.
6	Submitter Reason for Failure	47	512	496	Reason the submitter file failed.

Effect on Other Documents: This Informational Publication supersedes **IP 2007(20)**, *Form W-2 Electronic Filing Requirements for Tax Year 2007*.

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.

Appendix A: 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.

TSC (Taxpayer Service Center) - Interactive tool accessed through the DRS website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS.

Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center (TSC)**. Also visit the **TSC** to pay amounts due and review or modify your Connecticut tax account information online.

For more information about the **TSC**, visit the DRS website at www.ct.gov/DRS or see **TSC** on Page 3 of this book.



	Tax Information	Forms and Publications
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative.	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport
10 Middle St.
203-336-7890

Norwich
2 Cliff St.
860-425-4123

Hamden
3074 Whitney Ave.
Building #2
203-287-8243

Waterbury
55 West Main St.
Suite 100
203-805-6789

Hartford
25 Sigourney St.
860-297-5962

All calls are answered at our Customer Service Center in Hartford, not at the local office. Call CONN-TAX (see Page 2) for directions to DRS offices. If you require special accommodations, please advise the DRS representative.

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040.

To order **federal tax forms**, call 1-800-829-3676.

Statewide Services

Visit the ConneCT website at www.ct.gov for information on statewide services and programs.

Department of Revenue Services
25 Sigourney St Ste 2
Hartford CT 06106-5032