

**Commonwealth of Puerto Rico  
Department of the Treasury**

**PUBLICATION 09-04**

**FORM 499R-2c/W-2cPR  
ELECTRONIC FILING REQUIREMENTS  
FOR TAX YEAR 2009**

**Analysis and Programming Division  
December, 2009  
EFW2CPR**



## **FILING REMINDERS**

- ✓ **Make sure each data file submitted is complete. CODE SU THROUGH CODE RF RECORDS ARE ALL REQUIRED. For an example of the file layout, see Appendix E (page 38).**
- ✓ **We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.**
- ✓ **All records included in the Electronic Filing must be for the SAME TAX YEAR.**
- ✓ **We are only accepting one employer per file EFW2C.TXT**

## **AVOID COMMON MISTAKES**

**Be sure to enter the Tax Year being Corrected in the Code SU record (Submitter Record), location 3-6.**

**Remember to enter in the Code E0 record (Employee Wage Record), location 320-327, the Control Number assigned by the Department of the Treasury for the W-2c. This number is not the same as the Control Number of the W-2 that is being corrected.**

**Be sure to enter in the Code E0 record (Employee Wage Record), location 328-335, the Original Control Number assigned by the Department of the Treasury for the W-2 that is being corrected.**

**All money fields must be numeric. No decimal punctuation or high and low order signs are allowed in these fields. Remember that Money Fields Must Contain Zeros If No Other Amount Is Applicable.**

# GENERAL INFORMATION

## **Filing Requirements**

This Publication contains the procedure established by the Department of the Treasury for filing Form 499R-2c/W-2cPR. It must be done through electronic filing using the EFW2CPR format.

The Department of the Treasury has established that every 499R-2c/W-2cPR must be filed electronically beginning on January 1, 2010, therefore, paper filing will not be accepted.

## **What's in this Publication?**

Instructions for filing **Form 499R-2c/W-2cPR (W-2c)** information to the Department of the Treasury via electronic filing using the **EFW2CPR** format.

## **Who must use these instructions?**

Employers who have filed a W-2 Form and have to correct or make a duplicate of the same, if they have to submit 5 or more W-2c Forms. Nevertheless, employers with 4 or less W-2c Forms can use this instructions.

## **What if I have 5 or more Forms W-2c and I send you paper W-2c Forms?**

You will be penalized by the Department of the Treasury.

## **What if I do not follow the instructions in this booklet?**

You will be notified that your submission was unprocessable and you will be subject to penalties.

## **Do I have to file a paper W-2c / 499 R-3 in addition to my electronic filing?**

No, **do NOT** send any paper forms.

## **How may I send you my W-2c information using the EFW2CPR format?**

If you have 5 or more Forms W-2c **you are required to use electronic file transmissions** (i.e., Electronic File Upload). Employers submitting 4 or less Forms W-2c are encouraged to use it, but also have the option to file paper Form W-2c.

### **Is this the only alternative for the electronic filing of the Forms W-2c?**

No, **if you have less than 250 W-2c Forms** you can use the W-2 & Informative Returns Program developed by the Department of the Treasury. In this case, it is a requirement that the **W-2 being corrected have been originally prepared and filed using the Program.**

### **Do you have test software that I can use to verify the accuracy of my file?**

Yes, we have a test software that can be use to verify the accuracy of the file. This software will validate your file at the time of the electronic submission (upload).

You may access our website: **[www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)** under "Employers and Withholding Agents"

### **What is Electronic File Upload?**

Electronic File Upload allows you to transmit an electronic file containing an EFW2CPR formatted wage report to the Department of the Treasury over the Internet.

### **Who can use Electronic File Upload?**

Anyone with access to the Internet.

### **Is there a charge to use Electronic File Upload?**

No, except for charges from your Internet provider.

### **How do I connect to Electronic File Upload?**

Access our website: **[www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)** under "Employers and Withholding Agents"  
Select "Validation and Transmission of W2 and W2c Files"

### **Do I have to register to use Electronic File Upload?**

No, but you will be required to enter an Access Code assigned by the Department of the Treasury and the employer identification number.

### **How do I get the Access Code?**

You will receive a Notification to Employers and Withholding Agents, Access Code and Control Numbers from the Department of the Treasury with your Access Code.

**What should I do if I do not receive the Notification containing the Access Code?**

You must send an e-mail to [w2info@hacienda.gobierno.pr](mailto:w2info@hacienda.gobierno.pr), a fax to (787) 977-3806 or (787) 977-1338, or call (787) 722-0216, Monday through Friday from 8:00 a.m. to 4:30 p.m.

# FILE DESCRIPTION

## General

**What name should I use for my file?**

Name the file "EFW2C.TXT".

**What records are optional in an EFW2CPR file and which ones are required?**

### **ALL THE FOLLOWING RECORDS ARE REQUIRED:**

|         |                                      |          |
|---------|--------------------------------------|----------|
| Code SU | Submitter Record                     | Required |
| Code PA | Employer Record                      | Required |
| Code E0 | Employee Wage Record                 | Required |
| Code E1 | Originally Reported Record           | Required |
| Code E2 | Correct Information Record           | Required |
| Code E3 | Difference between E1 and E2 Records | Required |
| Code RF | Final Record                         | Required |

**Where can I find examples of the file layouts?**

See Appendix E, page 38.

## **File Requirements**

### **Submitter Record: (Code SU record)**

- Must be the first data record on each file.
- Make the address entries specific enough to ensure proper delivery of any communications necessary.

### **Employer Record: (Code PA record)**

- Only one Code PA record (Employer Record) per file is accepted.

### **Employee Wage Records: (Code E0, E1, E2 and E3 records)**

- Must include a Code E0 record, a Code E1 record, a Code E2 record and a Code E3 record for each employee.

### **Final Record: (Code RF record)**

- Must be the last record on the file.
- Must appear only once on each file.
- Do not create a file that contains any data recorded after the Code RF record.

# RECORDS SPECIFICATIONS

## General

**What character sets may I use?**

- ASCII-1.

**What is the length of each record?**

- 512 bytes fixed.

**What case letters must I use?**

- Use alphabetic upper-case letters (without accentuation) for all fields other than the "Contact E-Mail/Internet" field in the Code SU record (Submitter Record).
- For the "Contact E-Mail/Internet" field in the Code SU record (Submitter Record), location 236-275, use upper and lower case letters as needed to show the exact electronic mail address.

## Rules

### **What rules do you have for alpha/numeric fields?**

- Left justified and fill with blanks.
- Where the "Field" shows "Blank", all positions **must be blank, not zeros**.

### **What rules do you have for money fields?**

- Numeric only.
- No punctuation.
- Last two positions are for cents (example: \$59.60 = 00000005960).
- **DO NOT** round to the nearest dollar (example: \$5,500.99 = 00000550099).
- Right justified and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.
- No signed amounts (high order signed or low order signed). The only exception is on Code E3 Record. For example: If the difference between A and B is a positive number \$135.63 the correct entry is +00000013563. If the difference is negative number -\$135.63 the correct entry is -00000013563.

### **What rules do you have for the Submitter EIN?**

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.

### **What rules do you have for the Employer EIN?**

- Only numeric characters.
- Omit hyphens, prefixes and suffixes.

### **What rules do you have for the format of the employee name?**

- Must be the same name shown on the individual's social security card.
- Must be submitted in the individual name fields:
  - Employee First Name
  - Employee Middle Name or Initial (if shown on Social Security card)
  - Employee Last Name
  - Suffix (if shown on Social Security card)
- **DO NOT** include any titles.

### **What rules do you have for the SSN?**

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens, prefixes and suffixes.
- **DO NOT** enter fictitious SSN (for example, 111111111, 222222222, 333333333 or 123456789).
- May not be blanks or zeros.

### **What rules do you have for the address fields?**

- Must conform to U.S. Postal Service rules since address fields are used by the Department of the Treasury to prepare mail correspondence, if necessary. For more information:
  - view the U.S. Postal Service website at:  
**[www.usps.com/businessmail101/addressing/deliveryAddress.htm](http://www.usps.com/businessmail101/addressing/deliveryAddress.htm)**; or
  - call the U.S Postal Service at (1) (800) 275-8777.
- For State, use only the two-letter abbreviations in Appendix B.

## **Purpose**

### **What is the purpose of the Code SU, Submitter Record?**

It identifies the organization submitting the file and the organization to be contacted by the Department of the Treasury. Describes the file.

### **What is the purpose of the Code PA, Employer Record?**

It identifies the employer whose employee wage and tax information is being reported.

### **What is the purpose of the Code E0, Employee Wage Record?**

Report income and tax data for employees to the Department of the Treasury.

### **What is the purpose of the Code E1, Originally Reported Record?**

Report the income and tax data originally submitted to the Department of the Treasury.

### **What is the purpose of the Code E2, Correct Information Record?**

Report the corrected income and tax data to the Department of the Treasury.

### **What is the purpose of the Code E3, Difference between E1 and E2 Records?**

Reports the difference between Code E1 and E2 Records. The number may be positive or negative depending on the correction made.

### **What is the purpose of the Code RF, Final Record?**

It indicates the total number of Code E0 records reported on the file and the end of the file.

## **ASSISTANCE**

### **Programming Questions**

If you have questions related to the magnetic media programming, please call the Programming Division of the Department of the Treasury at (787) 721-2020 extension 2066 or 3221.

### **Reporting Questions**

If you have questions related to the magnetic media reporting, please send us an e-mail to [\*\*w2info@hacienda.gobierno.pr\*\*](mailto:w2info@hacienda.gobierno.pr)

### **Tax Related Questions**

If you have questions regarding the rules of withholding tax on wages provided by the Puerto Rico Internal Revenue Code of 1994, as amended, you should contact the **General Consulting Section** at (787) 722-0216, Monday through Friday from 8:00 a.m. to 4:30 p.m.

# RECORDS SPECIFICATIONS

## Code SU - Submitter Record

| Location | Field  | Length | Specifications  |
|----------|--|--------|---|
| 1-2      | Record Identifier                                | 2      | Constant "SU".  |
| 3-6      | Tax Year Being Corrected                         | 4      | Enter the tax year for this report. Enter numeric characters only.  |
| 7-15     | Submitter's Employer Identification Number (EIN) | 9      | Enter the submitter's EIN.  |
| 16-72    | Company Name                                     | 57     | Enter the name of the company. Left justified and fill with blanks.   |
| 73-112   | Postal Address Line 1                            | 40     | Enter the company's postal address (Street or Post Office Box) Left justified and fill with blanks.   |
| 113-152  | Postal Address Line 2                            | 40     | Enter the company's postal address (Street or Post Office Box). Left justified and fill with blanks.  |
| 153-172  | City   | 20     | Enter the company's city. Left justified and fill with blanks.  |
| 173-174  | State Abbreviation                               | 2      | Enter the company's state or commonwealth/territory. Use a state abbreviation as shown in Appendix B. For a foreign address, fill with blanks.  |
| 175-179  | Zip Code   | 5      | Enter the company's zip code. For a foreign address, fill with blanks.  |
| 180-183  | Zip Code Extension                               | 4      | Enter the company's four-digit extension of the zip code. If not applicable, fill with blanks.  |
| 184-210  | Contact Name                                     | 27     | Enter the name of the person to be contacted by Department of the Treasury concerning processing problems. Left justified and fill with blanks. |

| Location | Field                   | Length | Specifications   |
|----------|-------------------------|--------|--|
| 211-220  | Contact Phone Number    | 10     | Enter the contact's telephone number (including the area code). Left justified and fill with blanks.<br><b>NOTE: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for the Department of the Treasury to reject your submission.</b> |
| 221-225  | Contact Phone Extension | 5      | Enter the contact's telephone extension. Left justified and fill with blanks.  |
| 226-235  | Contact Fax             | 10     | Enter the contact's fax number (including area code). Otherwise, fill with blanks.   |
| 236-275  | Contact E-Mail/Internet | 40     | If applicable, enter the contact's electronic mail / Internet address. This field may be upper and lower case letter. Left justified and fill with blanks. Otherwise, fill with blanks.  |
| 276-277  | Software Code           | 2      | Enter one of the following codes to indicate the software used to create your file:<br>"98" = In-house Program<br>"99" = Off-the-Shelf Software  |
| 278-285  | DateStamp               | 8      | MMDDYYYY - For The Department of the Treasury use only. Fill with blanks.  |
| 286-293  | TimeStamp               | 8      | HH.MM.SS - For The Department of the Treasury use only. Fill with blanks.  |
| 294-512  | Blank                   | 219    | Fill with blanks.  |

## Code PA - Employer Record

| Location | Field                                | Length | Specifications   |
|----------|--------------------------------------|--------|--|
| 1-2      | Record Identifier                    | 2      | Constant "PA".   |
| 3-11     | Employer Identification Number (EIN) | 9      | Enter the employer identification number.  |
| 12-68    | Employer / Business Name             | 57     | Enter the name associated with the EIN entered in location 3-11. Left justified and fill with blanks.  |
| 69-108   | Postal Address Line 1                | 40     | Enter the employer's postal address (Street or Post Office Box). Left justified and fill with blanks.  |
| 109-148  | Postal Address Line 2                | 40     | Enter the employer's postal address (Street or Post Office Box). Left justified and fill with blanks.  |
| 149-168  | City                                 | 20     | Enter the employer's city. Left justified and fill with blanks.  |
| 169-170  | State Abbreviation                   | 2      | Enter the employer's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.   |
| 171-175  | Zip Code                             | 5      | Enter the employer's zip code. For a foreign address, fill with blanks.  |
| 176-179  | Zip Code Extension                   | 4      | Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.  |
| 180-189  | Telephone Number                     | 10     | Enter the contact's telephone number (including the area code). Left justified and fill with blanks.<br><b>NOTE: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for the Department of the Treasury to reject your submission.</b> |

| Location | Field                         | Length | Specifications  |
|----------|-------------------------------|--------|---|
| 190-197  | Date Operations Began         | 8      | Enter the date your business started operations, enter the month, day and 4 digit year, e.g., "06151998" (MMDDYYYY). Right justified and zero fill.                                     |
| 198-205  | Cease of Operations Date      | 8      | If you have terminated your business during this tax year, enter the month, day and 4 digit year, e.g., "06252008" (MMDDYYYY). Right justified and zero fill.                           |
| 206-245  | Location Address Line 1       | 40     | Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.   |
| 246-285  | Location Address Line 2       | 40     | Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.   |
| 286-305  | City                          | 20     | Enter the employer's city. Left justified and fill with blanks.   |
| 306-307  | State Abbreviation            | 2      | Enter the employer's state or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.  |
| 308-312  | Zip Code                      | 5      | Enter the employer's zip code. For a foreign address, fill with blanks.   |
| 313-316  | Zip Code Extension            | 4      | Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.   |
| 317-356  | Contact E-Mail/Internet       | 40     | If applicable, enter the contact's electronic mail / Internet address. This field may be upper and lower case letter. Left justified and fill with blanks. Otherwise, fill with blanks. |
| 357-357  | Amended Form 499 R3 Indicator | 1      | Indicate if the Reconciliation Statement of Income Tax Withheld (Form 499 R-3) is being amended. <b>Enter: Y = Yes / N = No</b>   |
| 358-370  | Wages                         | 13     | Enter the amount shown on <b>box 1 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.                               |

| <b>Location</b> | <b>Field</b>                                  | <b>Length</b> | <b>Specifications</b>  |
|-----------------|---|---------------|--|
| 371-383         | Commissions                                   | 13            | Enter the amount shown on <b>box 2 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 384-396         | Allowances                                    | 13            | Enter the amount shown on <b>box 3 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 397-409         | Tips  | 13            | Enter the amount shown on <b>box 4 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 410-422         | Total   | 13            | Enter the amount shown on <b>box 5 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 423-435         | Reimbursed Expenses                           | 13            | Enter the amount shown on <b>box 6 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 436-448         | Tax Withheld                                  | 13            | Enter the amount shown on <b>box 7 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 449-461         | Retirement Fund                               | 13            | Enter the amount shown on <b>box 8 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 462-474         | Contributions to Qualified Plans (CODA PLANS) | 13            | Enter the amount shown on <b>box 9 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 475-487         | Salaries under Act No. 324 of 2004            | 13            | Enter the amount shown on <b>box 10 of Amended Form 499 R-3</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |
| 488-500         | Cost of Pension or Annuity                    | 13            | Enter the grand total for the employer. No negative amounts. The last two positions are decimals. Right justified and zero fill.                           |

| Location | Field                    | Length | Specifications   |
|----------|--------------------------|--------|--|
| 501-509  | Total W-2 Forms Included | 9      | Enter the total number of Forms <b>499R-2c/W-2cPR</b> included with the Amended 499 R-3. No negative amounts. Right justified and zero fill. |
| 510-512  | Blank                    | 3      | Fill with blanks.  |

## Code E0 - Employee Wage Record

| Location | Field                                     | Length | Specifications  |
|----------|---|--------|---|
| 1-2      | Record Identifier                         | 2      | Constant "E0".  |
| 3-11     | Incorrect Social Security Number (SSN)    | 9      | Applicable only if original information was reported incorrectly. Left justified and fill with blanks.  |
| 12-26    | Incorrect Employee First Name             | 15     | Applicable only if original information was reported incorrectly. Left justified and fill with blanks.  |
| 27-41    | Incorrect Employee Middle Name or Initial | 15     | Applicable only if original information was reported incorrectly. Left justified and fill with blanks.  |
| 42-61    | Incorrect Employee Last Name              | 20     | Applicable only if original information was reported incorrectly. Left justified and fill with blanks.  |
| 62-81    | Incorrect Employee Second Last Name       | 20     | Applicable only if original information was reported incorrectly. Left justified and fill with blanks.  |
| 82-90    | Social Security Number (SSN)              | 9      | Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.  |
| 91-105   | Employee First Name                       | 15     | Enter the employee's first name as shown on the social security card. Left justified and fill with blanks.  |
| 106-120  | Employee Middle Name or Initial           | 15     | If applicable, enter the employee's middle name or initial as shown on the social security card. Left justified and fill with blanks. Otherwise fill with blanks. |
| 121-140  | Employee Last Name                        | 20     | Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.   |
| 141-160  | Employee Second Last Name                 | 20     | Enter the employee's second last name as shown on the social security card. Left justified and fill with blanks.  |

| Location | Field  | Length | Specifications  |
|----------|--|--------|---|
| 161-200  | Postal Address Line 1                            | 40     | Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.   |
| 201-240  | Postal Address Line 2                            | 40     | Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.   |
| 241-260  | City   | 20     | Enter the employee's city. Left justified and fill with blanks.   |
| 261-262  | State Abbreviation                               | 2      | Enter the employee's state. Use an abbreviation as shown in Appendix B. For a foreign address, fill with blanks.  |
| 263-267  | Zip Code   | 5      | Enter the employee's zip code. For a foreign address, fill with blanks.   |
| 268-271  | Zip Code Extension                               | 4      | Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.   |
| 272-279  | Date on which you started to receive the Pension | 8      | Enter the month, day and 4 digit year, e.g., "01312005" (MMDDYYYY). Right justified and zero fill.  |
| 280-319  | Reason for the Change                            | 40     | Enter the reason why the W-2 has been corrected. Left justified and fill with blanks.   |
| 320-327  | Control Number                                   | 8      | Enter the Control Number assigned by the Department of the Treasury for Form 499R-2c/W-2cPR. <b>This Control Number is not the same as the Control Number of the Form 499R-2/W-2PR that is being corrected.</b> Right justified and zero fill. Include only 8 numeric digits. |
| 328-335  | Control Number of Original Withholding Statement | 8      | Enter the Original Control Number assigned by the Department of the Treasury for Form 499R-2/W-2PR. Right justified and zero fill. Include only 8 numeric digits.   |
| 336-336  | Flag Record Removal                              | 1      | In the event a record was submitted by mistake: X = Removal. Otherwise, left justified and fill with blanks.  |
| 337-512  | Blank  | 176    | Fill with blanks.   |



## Code E1 - Originally Reported Record

| Location | Field  | Length | Specifications   |
|----------|--|--------|--|
| 1-2      | Record Identifier  | 2      | Constant "E1".   |
| 3-13     | Cost of Pension or Annuity   | 11     | Enter the amount shown on <b>box 6a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill. The box " <b>Date on which you started to receive the Pension</b> " of Form 499R-2/W-2PR must be completed. |
| 14-24    | Wages Subject to Puerto Rico Tax   | 11     | Enter the amount shown on <b>box 7a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 25-35    | Commissions Subject to Puerto Rico Tax                                   | 11     | Enter the amount shown on <b>box 8a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 36-46    | Allowances Subject to Puerto Rico Tax                                    | 11     | Enter the amount shown on <b>box 9a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 47-57    | Tips Subject to Puerto Rico Tax  | 11     | Enter the amount shown on <b>box 10a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.   |
| 58-68    | Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax | 11     | Enter the amount shown on <b>box 11a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.   |
| 69-79    | Reimbursed Expenses  | 11     | Enter the amount shown on <b>box 12a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill.  |
| 80-90    | Puerto Rico Tax Withheld   | 11     | Enter the amount shown on <b>box 13a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.   |

| Location | Field   | Length | Specifications  |
|----------|---|--------|---|
| 91-101   | Retirement Fund Annual Contributions          | 11     | Enter the amount shown on <b>box 14a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported <b>NO</b> Contributions to Qualified Plans (CODA PLANS) should be reported.   |
| 102-112  | Contributions to Qualified Plans (CODA PLANS) | 11     | Enter the amount shown on <b>box 15a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported <b>NO</b> Retirement Fund Annual Contributions should be reported.  |
| 113-123  | Salaries under Act No. 324 of 2004            | 11     | Enter the amount shown on <b>box 16a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill.   |
| 124-134  | Social Security Wages                         | 11     | Enter the amount shown on <b>box 17a of Form 499R-2c/W-2cPR</b> . The sum of this field and the Social Security Tips field should <b>NOT EXCEED</b> the annual maximum Social Security Wage base for the tax year ( <b>\$106,800 for Tax Year 2009</b> ). No negative amounts. Right justified and zero fill.   |
| 135-145  | Social Security Tax Withheld                  | 11     | Enter the amount shown on <b>box 18a of Form 499R-2c/W-2cPR</b> . If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should <b>NOT EXCEED \$6,621.60 for Tax Year 2009</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |

| <b>Location</b> | <b>Field</b>                            | <b>Length</b> | <b>Specifications</b>   |
|-----------------|---|---------------|---|
| 146-156         | Medicare Wages & Tips                   | 11            | Enter the amount shown on <b>box 19a of Form 499R-2c/W-2cPR</b> . The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 157-167         | Medicare Tax Withheld                   | 11            | Enter the amount shown on <b>box 20a of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 168-178         | Social Security Tips                    | 11            | Enter the amount shown on <b>box 21a of Form 499R-2c/W-2cPR</b> . The sum of this field and the Social Security Wages field should <b>NOT EXCEED</b> the annual maximum Social Security Wage base for the tax year ( <b>\$106,800 for Tax Year 2009</b> ). No negative amounts. The last two positions are decimals. Right justified and zero fill. |
| 179-189         | Uncollected Social Security Tax on Tips | 11            | Enter the amount shown on <b>box 22a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill. Right justified and zero fill.  |
| 190-200         | Uncollected Medicare Tax on Tips        | 11            | Enter the amount shown on <b>box 23a of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill. Right justified and zero fill.  |
| 201-512         | Blank                                   | 312           | Fill with blanks.   |

## Code E2 - Correct Information Record

| Location | Field  | Length | Specifications   |
|----------|--|--------|--|
| 1-2      | Record Identifier  | 2      | Constant "E2".   |
| 3-13     | Cost of Pension or Annuity   | 11     | Enter the amount shown on <b>box 6b of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill.   |
| 14-24    | Wages Subject to Puerto Rico Tax   | 11     | Enter the amount shown on <b>box 7b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 25-35    | Commissions Subject to Puerto Rico Tax                                   | 11     | Enter the amount shown on <b>box 8b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 36-46    | Allowances Subject to Puerto Rico Tax                                    | 11     | Enter the amount shown on <b>box 9b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 47-57    | Tips Subject to Puerto Rico Tax  | 11     | Enter the amount shown on <b>box 10b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |
| 58-68    | Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax | 11     | Enter the amount shown on <b>box 11b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |
| 69-79    | Reimbursed Expenses  | 11     | Enter the amount shown on <b>box 12b of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill.  |
| 80-90    | Puerto Rico Tax Withheld   | 11     | Enter the amount shown on <b>box 13b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |

| Location | Field   | Length | Specifications  |
|----------|---|--------|---|
| 91-101   | Retirement Fund Annual Contributions          | 11     | Enter the amount shown on <b>box 14b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported <b>NO</b> Contributions to Qualified Plans (CODA PLANS) should be reported.   |
| 102-112  | Contributions to Qualified Plans (CODA PLANS) | 11     | Enter the amount shown on <b>box 15b of Form 499R-2c/W-2cPR</b> . No negative amount. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported <b>NO</b> Retirement Fund Annual Contributions should be reported.  |
| 113-123  | Salaries under Act No. 324 of 2004            | 11     | Enter the amount shown on <b>box 16b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 124-134  | Social Security Wages                         | 11     | Enter the amount shown on <b>box 17b of Form 499R-2c/W-2cPR</b> . The sum of this field and the Social Security Tips field should <b>NOT EXCEED</b> the annual maximum Social Security Wage base for the tax year ( <b>\$106,800 for Tax Year 2009</b> ). No negative amounts. Right justified and zero fill.   |
| 135-145  | Social Security Tax Withheld                  | 11     | Enter the amount shown on <b>box 18b of Form 499R-2c/W-2cPR</b> . If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should <b>NOT EXCEED \$6,621.60 for Tax Year 2009</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill. |

| <b>Location</b> | <b>Field</b>                            | <b>Length</b> | <b>Specifications</b>   |
|-----------------|---|---------------|---|
| 146-156         | Medicare Wages & Tips                   | 11            | Enter the amount shown on <b>box 19b of Form 499R-2c/W-2cPR</b> . The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 157-167         | Medicare Tax Withheld                   | 11            | Enter the amount shown on <b>box 20b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 168-178         | Social Security Tips                    | 11            | Enter the amount shown on <b>box 21b of Form 499R-2c/W-2cPR</b> . The sum of this field and the Social Security Wages field should <b>NOT EXCEED</b> the annual maximum Social Security Wage base for the tax year ( <b>\$106,800 for Tax Year 2009</b> ). No negative amounts. The last two positions are decimals. Right justified and zero fill. |
| 179-189         | Uncollected Social Security Tax on Tips | 11            | Enter the amount shown on <b>box 22b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 190-200         | Uncollected Medicare Tax on Tips        | 11            | Enter the amount shown on <b>box 23b of Form 499R-2c/W-2cPR</b> . No negative amounts. The last two positions are decimals. Right justified and zero fill.  |
| 201-512         | Blank                                   | 312           | Fill with blanks.   |

## Code E3 - Difference between E1 and E2 Records

| Location | Field                                  | Length | Specifications  |
|----------|--|--------|---|
| 1-2      | Record Identifier                      | 2      | Constant "E3".  |
| 3-14     | Cost of Pension or Annuity             | 12     | Enter the amount shown on <b>box 6c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 15-26    | Wages Subject to Puerto Rico Tax       | 12     | Enter the amount shown on <b>box 7c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 27-38    | Commissions Subject to Puerto Rico Tax | 12     | Enter the amount shown on <b>box 8c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 39-50    | Allowances Subject to Puerto Rico Tax  | 12     | Enter the amount shown on <b>box 9c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |

| Location | Field  | Length | Specifications   |
|----------|--|--------|--|
| 51-62    | Tips Subject to Puerto Rico Tax  | 12     | Enter the amount shown on <b>box 10c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 63-74    | Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax | 12     | Enter the amount shown on <b>box 11c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 75-86    | Reimbursed Expenses  | 12     | Enter the amount shown on <b>box 12c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 87-98    | Puerto Rico Tax Withheld   | 12     | Enter the amount shown on <b>box 13c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |

| Location | Field   | Length | Specifications  |
|----------|---|--------|---|
| 99-110   | Retirement Fund Annual Contributions          | 12     | Enter the amount shown on <b>box 14c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported <b>NO</b> Contributions to Qualified Plans (CODA PLANS) should be reported. |
| 111-122  | Contributions to Qualified Plans (CODA PLANS) | 12     | Enter the amount shown on <b>box 15c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported <b>NO</b> Retirement Fund Annual Contributions should be reported. |
| 123-134  | Salaries under Act No. 324 of 2004            | 12     | Enter the amount shown on <b>box 16c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.  |
| 135-146  | Social Security Wages                         | 12     | Enter the amount shown on <b>box 17c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.  |

| Location | Field                        | Length | Specifications   |
|----------|------------------------------|--------|--|
| 147-158  | Social Security Tax Withheld | 12     | Enter the amount shown on <b>box 18c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 159-170  | Medicare Wages & Tips        | 12     | Enter the amount shown on <b>box 19c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 171-182  | Medicare Tax Withheld        | 12     | Enter the amount shown on <b>box 20c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 183-194  | Social Security Tips         | 12     | Enter the amount shown on <b>box 21c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |

| <b>Location</b> | <b>Field</b>                            | <b>Length</b> | <b>Specifications</b>  |
|-----------------|---|---------------|--|
| 195-206         | Uncollected Social Security Tax on Tips | 12            | Enter the amount shown on <b>box 22c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 207-218         | Uncollected Medicare Tax on Tips        | 12            | Enter the amount shown on <b>box 23c of Form 499R-2c/W-2cPR</b> . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. |
| 219-512         | Blank                                   | 294           | Fill with blanks.  |

## Code RF - Final Record

| <b>Location</b> | <b>Field</b>         | <b>Length</b> | <b>Specifications</b>   |
|-----------------|----------------------|---------------|---|
| 1-2             | Record Identifier    | 2             | Constant " <b>RF</b> ".   |
| 3-11            | Number of E0 Records | 9             | Enter the total number of Code E0 records reported on the entire file. Right justified and zero fill. |
| 12-512          | Blank                | 501           | Fill with blanks.   |

## APPENDIX A: EXAMPLE OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

| <b>SU</b> | <b>Submitter</b> |    |
|-----------|------------------|----|
| PA        | Employer         |    |
| E0        | Employee         | #1 |
| E1        | Employee         | #1 |
| E2        | Employee         | #1 |
| E3        | Employee         | #1 |
| RF        | Final Record     |    |

## APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

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

| Territories and Possessions | Abbreviation | Military Post Offices (Formerly APO and FPO) | Abbreviation |
|-----------------------------|--------------|--|--------------|
| American Samoa              | AS           | Alaska and the Pacific                       | AP           |
| Guam                        | GU           | Canada, Europe, Africa and Middle East       | AE           |
| Northern Mariana Islands    | MP           | Central and South America                    | AA           |
| Puerto Rico                 | PR           |  |              |
| Virgin Island               | VI           |  |              |

## APPENDIX C: COUNTRY CODES

| Country                        | Code |
|--------------------------------|------|
| Afghanistan                    | AF   |
| Akrotiri Sovereign Base Area   | AX   |
| Albania                        | AL   |
| Algeria                        | AG   |
| Andorra                        | AN   |
| Angola                         | AO   |
| Anguilla                       | AV   |
| Antigua and Barbuda            | AC   |
| Argentina                      | AR   |
| Armenia                        | AM   |
| Aruba                          | AA   |
| Ashmore and Cartier Islands    | AT   |
| Australia                      | AS   |
| Austria                        | AU   |
| Azerbaijan                     | AJ   |
| Bahamas, The                   | BF   |
| Bahrain                        | BA   |
| Baker Island                   | FQ   |
| Bangladesh                     | BG   |
| Barbados                       | BB   |
| Bassas da India                | BS   |
| Belarus                        | BO   |
| Belgium                        | BE   |
| Belize                         | BH   |
| Benin                          | BN   |
| Bermuda                        | BD   |
| Bhutan                         | BT   |
| Bolivia                        | BL   |
| Bosnia-Herzegovina             | BK   |
| Botswana                       | BC   |
| Bouvet Island                  | BV   |
| Brazil                         | BR   |
| British Indian Ocean Territory | IO   |
| Brunei                         | BX   |
| Bulgaria                       | BU   |
| Burkina Faso                   | UV   |
| Burma                          | BM   |
| Burundi                        | BY   |
| Cambodia                       | CB   |
| Cameroon                       | CM   |

| Country                           | Code |
|-----------------------------------|------|
| Canada                            | CA   |
| Cape Verde                        | CV   |
| Cayman Islands                    | CJ   |
| Central African Republic          | CT   |
| Chad                              | CD   |
| Chile                             | CI   |
| China, People's Republic of       | CH   |
| Christmas Island (Indian Ocean)   | KT   |
| Clipperton Island                 | IP   |
| Cocos (Keeling) Islands           | CK   |
| Colombia                          | CO   |
| Comoros                           | CN   |
| Congo (Democratic Republic of)    | CF   |
| Congo (Republic of )              | CF   |
| Cook Islands                      | CW   |
| Coral Sea Islands Territory       | CR   |
| Costa Rica                        | CS   |
| Cote d'Ivoire (Ivory Coast)       | IV   |
| Croatia                           | HR   |
| Cuba                              | CU   |
| Cyprus                            | CY   |
| Czech Republic                    | EZ   |
| Denmark                           | DA   |
| Dhekelia Sovereign Base Area      | DX   |
| Djibouti                          | DJ   |
| Dominica                          | DO   |
| Dominican Republic                | DR   |
| East Timor                        | TT   |
| Ecuador                           | EC   |
| Egypt                             | EG   |
| El Salvador                       | ES   |
| England                           | UK   |
| Equatorial Guinea                 | EK   |
| Eritrea                           | ER   |
| Estonia                           | EN   |
| Ethiopia                          | ET   |
| Europa Island                     | EU   |
| Falkland Islands (Islas Malvinas) | FK   |
| Faroe Islands                     | FO   |
| Fiji                              | FJ   |

| Country                             | Code |
|-------------------------------------|------|
| Finland                             | FI   |
| France                              | FR   |
| French Guiana                       | FG   |
| French Polynesia                    | FP   |
| French Southern and Antarctic Lands | FS   |
| Gabon                               | GB   |
| Gambia, The                         | GA   |
| Gaza Strip                          | GZ   |
| Georgia                             | GG   |
| Germany                             | GM   |
| Ghana                               | GH   |
| Gibraltar                           | GI   |
| Glorioso Islands                    | GO   |
| Greece                              | GR   |
| Greenland                           | GL   |
| Grenada                             | GJ   |
| Guadeloupe                          | GP   |
| Guatemala                           | GT   |
| Guernsey                            | GK   |
| Guinea                              | GV   |
| Guinea-Bissau                       | PU   |
| Guyana                              | GY   |
| Haiti                               | HA   |
| Heard Island and McDonald Island    | HM   |
| Honduras                            | HO   |
| Hong Kong                           | HK   |
| Howland Island                      | HQ   |
| Hungary                             | HU   |
| Iceland                             | IC   |
| India                               | IN   |
| Indonesia                           | ID   |
| Iran                                | IR   |
| Iraq                                | IZ   |
| Ireland                             | EI   |
| Israel                              | IS   |
| Italy                               | IT   |
| Jamaica                             | JM   |
| Jan Mayan                           | JN   |
| Japan                               | JA   |
| Jarvis Island                       | DQ   |

| Country  | Code |
|--|------|
| Jersey   | JE   |
| Johnston Atoll                                 | JQ   |
| Jordan   | JO   |
| Juan de Nova Island                            | JU   |
| Kazakhstan                                     | KZ   |
| Kenya  | KE   |
| Kingman Reef                                   | KQ   |
| Kiribati                                       | KR   |
| Korea, Democratic People's Republic of (North) | KN   |
| Korea, Republic of (South)                     | KS   |
| Kuwait   | KU   |
| Kyrgyzstan                                     | KG   |
| Laos   | LA   |
| Latvia   | LG   |
| Lebanon  | LE   |
| Lesotho  | LT   |
| Liberia  | LI   |
| Libya  | LY   |
| Leichtenstein                                  | LS   |
| Lithuania                                      | LH   |
| Luxembourg                                     | LU   |
| Macau  | MC   |
| Macedonia                                      | MK   |
| Madagascar                                     | MA   |
| Malawi   | MI   |
| Malaysia                                       | MY   |
| Maldives                                       | MV   |
| Mali   | ML   |
| Malta  | MT   |
| Man, Isle of                                   | IM   |
| Marshall Islands                               | RM   |
| Martinique                                     | MB   |
| Mauritania                                     | MR   |
| Mauritius                                      | MP   |
| Mayotte  | MF   |
| Mexico   | MX   |
| Micronesia, Federated States of                | FM   |
| Midway Islands                                 | MQ   |
| Moldova  | MD   |
| Monaco   | MN   |

| Country              | Code |
|----------------------|------|
| Mongolia             | MG   |
| Montenegro           | MJ   |
| Montserrat           | MH   |
| Morocco              | MO   |
| Mozambique           | MZ   |
| Nambia               | WA   |
| Nauru                | NR   |
| Navassa Island       | BQ   |
| Nepal                | NP   |
| Netherlands          | NL   |
| Netherlands Antilles | NT   |
| New Caledonia        | NC   |
| New Zealand          | NZ   |
| Nicaragua            | NU   |
| Níger                | NG   |
| Nigeria              | NI   |
| Niue                 | NE   |
| No Man's Land        | NM   |
| Norfolk Island       | NF   |
| Northern Ireland     | UK   |
| Norway               | NO   |
| Oman                 | MU   |
| Pakistan             | PK   |
| Palau                | PS   |
| Palmyra Atoll        | LQ   |
| Panama               | PM   |
| Papua New Guinea     | PP   |
| Paracel Islands      | PF   |
| Paraguay             | PA   |
| Peru                 | PE   |
| Philippines          | RP   |
| Pitcairn Island      | PC   |
| Poland               | PL   |
| Portugal             | PO   |
| Qatar                | QA   |
| Reunion              | RE   |
| Romania              | RO   |
| Russia               | RS   |
| Rwanda               | RW   |
| St Kitts and Nevis   | SC   |
| St Helena            | SH   |
| St Lucia             | ST   |

| Country                                      | Code |
|--|------|
| St Pierre and Miquelon                       | SB   |
| St Vincent and the Grenadines                | VC   |
| Samoa  | WS   |
| San Marino                                   | SM   |
| Sao Tome and Principe                        | TP   |
| Saudi Arabia                                 | SA   |
| Scotland                                     | UK   |
| Senegal                                      | SG   |
| Serbia                                       | RB   |
| Seychelles                                   | SE   |
| Sierra Leone                                 | SL   |
| Singapore                                    | SN   |
| Slovakia                                     | LO   |
| Slovenia                                     | SI   |
| Solomon Islands                              | BP   |
| Somalia                                      | SO   |
| South Africa                                 | SF   |
| South Georgia and the South Sandwich Islands | SX   |
| Spain  | SP   |
| Spratly Islands                              | PG   |
| Sri Lanka                                    | CE   |
| Sudan  | SU   |
| Suriname                                     | NS   |
| Svalbard                                     | SV   |
| Swaziland                                    | WZ   |
| Sweden                                       | SW   |
| Switzerland                                  | SZ   |
| Syria  | SY   |
| Taiwan                                       | TW   |
| Tajikistan                                   | TI   |
| Tanzania, United Republic of                 | TZ   |
| Thailand                                     | TH   |
| Togo   | TO   |
| Tokelau                                      | TL   |
| Tonga  | TN   |
| Trinidad and Tobago                          | TD   |
| Tromelin Island                              | TE   |
| Tunisia                                      | TS   |
| Turkey                                       | TU   |
| Turkmenistan                                 | TX   |
| Turks and Caicos Islands                     | TK   |
| Tuvalu                                       | TV   |

| <b>Country</b>       | <b>Code</b> |
|----------------------|-------------|
| Uganda               | UG          |
| Ukraine              | UP          |
| United Arab Emirates | AE          |
| United Kingdom       | UK          |
| Uruguay              | UY          |
| Uzbekistán           | UZ          |
| Vanuatu              | NH          |
| Vatican City         | VT          |
| Venezuela            | VE          |
| Vietnam              | VM          |

| <b>Country</b>           | <b>Code</b> |
|--------------------------|-------------|
| Virgin Islands (British) | VI          |
| Wake Island              | WQ          |
| Wales                    | UK          |
| Wallis and Futuna        | WF          |
| West Bank                | WE          |
| Western Sahara           | WI          |
| Yemen                    | YM          |
| Zambia                   | ZA          |
| Zimbabwe                 | ZI          |
| Other Countries          | OC          |

## APPENDIX D: GLOSSARY

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

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

**CHARACTER** - A letter, number or punctuation symbol.

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

**EIN** - Employer Identification Number.

**EFW2CPR** - Specifications for Electronic Filing of Puerto Rico W-2c Information.

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

**FORM 499R-2/W-2PR** - Withholding Statement.

**FORM 499R-2c/W-2cPR** - Corrected Withholding Statement.

**IRS** - Internal Revenue Service.

**SSA** - Social Security Administration.

**SSN** - Social Security Number.

**SUBMITTER** - Person, organization, or reporting representative submitting a file to the Department of the Treasury.

