Commonwealth of Puerto Rico
Department of the Treasury

PUBLICATION 02-01

FORM 499R-2/W-2PR (COPY A)
MAGNETIC MEDIA REPORTING REQUIREMENTS
FOR TAX YEAR 2002

Analysis and Programming Division
November, 2002
MMW2PR-1

FILING REMINDERS

✓ We only accept diskettes, CDs, tapes and cartridges.

✓ Do not create a file that contains any data recorded after the Code RF record.

✓ A Transmittal Form is required when submitting the magnetic media.

✓ Be sure to enter the correct tax year in the employer record.

✓ Below are the mailing addresses for the magnetic media:

Via U.S. Postal Service:

Department of the Treasury
Employer and Estimated Tax Payments
Application Section
Returns Processing Bureau
PO Box 9022501
San Juan, PR 00902-2501

Via carrier OTHER than the U.S. Postal Service:

Department of the Treasury
Returns Processing Bureau
Employer and Estimated Tax Payments
Application Section
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, PR 00902

GENERAL INFORMATION

Filing Requirements

What's in this booklet?

Instructions for filing Form 499R-2/W-2PR Copy A (W-2) information to the Department of the Treasury on magnetic media using the MMW2PR-1 format.

Who must use these instructions?

Employers with 15 or more W-2 forms to submit.

May I use these instructions if I have fewer than 15 W-2s?

Yes, and we encourage you to use these instructions.

What if I have 15 or more W-2s and I send you paper W-2s?

You may be penalized by the Department of the Treasury.

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

Your submission may be returned to you as unprocessable.

May I send a paper W-2 along with my magnetic media?

No, do not include any paper W-2 forms with any magnetic media.

How may I send you my W-2 information using the MMW2PR-1 format?

Use diskettes, CDs, tapes or cartridges (we prefer diskettes or cartridges). If you are going to submit a copy of this magnetic media to the SSA, remember that they do not accept CDs.

Is this the only alternative for filing the W-2s on magnetic media?

No, if you have less than 250 W-2 forms you can use a program developed by the Department of the Treasury.

To obtain this program you may access our web site: **www.hacienda.gobierno.pr**

If you do not have access to the Internet, the Department of the Treasury will provide you a CD with the corresponding program.

Filing Deadline

When is my file due to you?

January 31,2003.

What if I can not file by the deadline?

You may request a 30-day extension by the due date of the report. You must complete Form AS 2727 "Request for Extension of Time to File the Withholding Statement and Reconciliation Statement of Income Tax Withheld" and mail it to:

Department of the Treasury
Returns Processing Bureau
Employer and Estimated Tax Payments
Application Section
PO Box 9022501
San Juan, PR 00902-2501

This Form is available through our web site at the Internet and in the Forms and Publications Division. If you have any questions regarding the request for extension, call (787) 721-2020 extensions 2605 through 2608.

What if I file late?

You may be subject to the penalties imposed by Sections 6063, 6068 and 6071 of the Puerto Rico Internal Revenue Code of 1994, as amended.

Processing a File

Will you notify me when the file is processed?

Yes, you will receive a letter with the results.

Will you return the magnetic media to me if the file is processed?

No.

What if you can't process my file submitted on magnetic media?

We will return the magnetic media to you with an explanation of the problems that we found. You will have 30 days to correct and return the file to us without a penalty.

What should I do to correct my file?

- Follow the instructions in the notice you receive.

- Review and correct the information you sent us.

If I use a service bureau or a reporting representative to submit my file, am I responsible for the accuracy and timeliness of the file?

Yes.

Do I need to keep a copy of the W-2 information I send you?

Yes. The Department of the Treasury requires that you retain a copy of your W-2 Copy A data, or to be able to reconstruct the data, for at least 4 years after the due date of the report.

Correcting a Processed File

How can I correct a W-2 information that has already been processed?

You can submit corrections to W-2s processed information using magnetic media (MMW2PR-1) or using paper Form 499R-2c/W-2cPR. The resub-indicator in the RA records must be "1".

If you correct an employee record, put "1" in the amendment-indicator in the RS record. Send the MMW2PR-1 file with the corrections or amendments.

To add an employee record, send another MMW2PR-1 file.

To remove an employee record use Form 499R-2c/W-2cPR and send to:

Department of the Treasury
Returns Processing Bureau
Employer and Estimated Tax Payments
Application Section
PO Box 9022501
San Juan, PR 00902-2501

SPECIAL SITUATIONS

Agent Determination

How can I determine if I am an agent?

An agent is an individual, corporation or partnership, resident or non-resident of Puerto Rico, who for remuneration prepares and files with the Department of the Treasury Form 499R-2/W-2PR on behalf of an employer.

If you have 250 or more W-2s and you are going to submit a copy of this magnetic media to the SSA, you must comply with the Agent Determination Rules contained in the Social Security Administration Magnetic Media Reporting and Electronic Filing for Tax Year 2002 Booklet.

Terminating a Business

What must I do if I terminate my business?

Enter a "1" in the "Terminating Business Indicator" field, location 26 in the RE record.

Deceased Worker

Do I have to report a deceased worker's wages?

Yes.

FILE DESCRIPTION

General

What name should I use for my file?

For a diskette or CD name the file "W2REPORT". For all other types of submissions we do not need a specific file name.

Remember that the SSA does not accept CDs.

What if my company has multiple locations or payroll systems using the same EIN?

If multiple payroll systems are used to create several files, you may submit more than one report with the same EIN.

File Requirements

Submitter Record: (RA) Required Record

- Must be the first data record on each file.

- Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

Employer Record: (RE) Required Record

- Generate a new record each time you change an employer.

Employee Wage Records: (RW and RO) Required Records

- Following each Code RE record include the Code RW record(s) for that Code RE record immediately followed by the RO record(s).

State Record: (RS) Required Record

- Should follow its related Code RO.

Total Records: (RT and RU) Required Records

- The Code RT record must be generated for each Code RE record.

- The Code RU record must be generated for each Code RO record.

Final Record: (RF) Required 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 for diskettes and CDs submitters.

- EBCDIC, ASCII-1 for tapes and cartridges submitters.

What is the length of each record?

- 512 bytes fixed.

Rules

What rules do you have for alpha/numeric fields?

- Left justified and fill-in 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: $5,500.99 = 00000550099).

- No signed amounts (high order signed or low order signed).

- Do not round to the nearest dollar.

- Right justified and zero fill to the left.

- Must contain zeros if not applicable.

What rules do you have for the submitter EIN?

- Enter the EIN used for registration.

- Only numeric characters.

- Omit hyphens, prefixes and suffixes.

- Should match the EIN on the external label.

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, Employee Last Name.

  - 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.

- May not be 111111111, 222222222 or 123456789.

- May not be blanks or zeros.

Purpose

What is the purpose of the RA, Submitter record?

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 RE, Employer record?

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

What is the purpose of the RW and RO, Employee Wage records?

Report income and tax data for employees.

What is the purpose of the RS, State record?

Report information regarding the state.

What is the purpose of the RT and RU, Total records?

Report the totals for all Code RW and RO records reported since the last Code RE record.

What is the purpose of the RF, Final record?

Indicates the end of the file.

Code RA - Submitter Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RA"**.
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Personal Identification Number (PIN)	17	Enter the PIN assigned by the SSA to the employee who is attesting to the accuracy of this file. Left justified and fill with blanks.
29	Resub Indicator	1	Enter "1" if this file is being resubmitted. Otherwise, enter "0".
30-35	Resub WFID	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID (Wage File Identifier) displayed on the notice sent to you by Department of the Treasury. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: "98" = In-house Program "99" = Off-the-Shelf Software
38-94	Company Name	57	Enter the name of the company. Left justified and fill with blanks.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box). Left justified and fill with blanks.
139-160	City	22	Enter the company's city. Left justified and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.

Location	Field	Length	Specifications
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	Fill with blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code (see Appendix C).
217-273	Submitter Name	57	Enter the name of the organization to receive notification of unprocessable data. Left justified and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justified and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justified and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's state. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.
342-346	Zip Code	5	Enter the submitter's zip code. For a foreign address, fill with blanks.
347-350	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	Fill with blanks.

Location	Field	Length	Specifications
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	Enter the applicable country code (see Appendix C).
396-422	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.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the area code). Left justified and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justified and fill with blanks.
443-445	Blank	3	Fill with blanks.
446-485	Contact E-Mail	40	If applicable, enter the contact's electronic mail / Internet address. Left justified and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks.
489-498	Contact Fax	10	Enter the contact's fax number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Enter "2" for U.S. Postal Service.

Location	Field	Length	Specifications
500	Prepares Code	1	Enter one of the following codes to indicate who prepared this file: "A" = Accounting Firm "L" = Self-Prepared "S" = Service Bureau "P" = Parent Company "O" = Other NOTE: If more than one code applies, use the one that best describes who prepared this file.
501-512	Blank	12	Fill with blanks.

Code RE - Employer Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RE"**.
3-6	Tax Year	4	Enter the tax year for this report. Enter numeric characters only.
7	Agent Indicator Code	1	Enter "1" for agent. Otherwise, fill with a blank.
8-16	Employer / Agent Employer Identification Number (EIN)	9	If you entered a code in the Agent Indicator Code Field, (position 7) enter your agent EIN. Otherwise, enter your EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent-Indicator Code field, (position 7) enter the Employer's EIN for which you are an agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	Enter "1" if you have terminated your business during this tax year. Otherwise, enter "0".
27-30	Establishment Number	4	If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Certain military employers must use this field. Otherwise, fill with blanks.
31-39	Other EIN	9	Fill with blanks.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justified and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.

Location	Field	Length	Specifications
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box). Left justified and fill with blanks.
141-162	City	22	Enter the employer's city. Left justified and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a postal abbreviation as shown in Appendix B. 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	Fill with blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justified and fill with blanks. Otherwise fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justified and fill with blanks. Otherwise fill with blanks.
217-218	Country Code	2	Enter the employer's applicable country code (see Appendix C).
219	Employment Code	1	Enter the appropriate code: "A" = Agriculture "H" = Household "M" = Military "X" = Railroad "Q" = Medicare Qualified Government Employment "R" = Regular (All others)
220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code: "N" = Northern Mariana Islands "S" = American Samoa "V" = Virgin Islands "P" = Puerto Rico "G" = Guam Otherwise, fill with blanks.

Location	Field	Length	Specifications
221	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0".
222-512	Blank	291	Fill with blanks.

Code RW - Employee Wage Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RW"**.
3-11	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.
12-26	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justified and fill with blanks.
27-41	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.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified and fill with blanks. Otherwise, fill with blanks.
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office Box). Left justified and fill with blanks.
110-131	City	22	Enter the employee's city. Left justified and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.
134-138	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.

Location	Field	Length	Specifications
139-142	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	Enter the applicable country code (see Appendix C).
188-209	Filler	22	Fill with zeros.
210-220	Social Security Wages	11	The sum of this field and the Social Security Tips field should not exceed the annual maximum social security wage base for the tax year ($84,900.00 for Tax Year 2002). No negative amounts. Right justified and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the amount in either the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should not exceed $5,263.80 for Tax Year 2002. No negative amounts. Right justified and zero fill.
232-242	Medicare Wages & Tips	11	This field must be greater than or equal to the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justified and zero fill.
243-253	Medicare Tax Withheld	11	No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages field should not exceed the annual maximum Social Security wage base for the tax year being reported ($84,900.00 for Tax Year 2002). No negative amounts. Right justified and zero fill.
265-418	Zeros	154	Fill with zeros.
419-429	Income from the Exercise of Non-Statutory Stock Options	11	No negative amounts. Right justified and zero fill.
430-485	Blank	56	Fill with blanks.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0".
487	Blank	1	Fill with a blank.
488	Retirement Plan Indicator	1	Enter "1", for a retirement plan. Otherwise, enter "0".
489	Third-Party Sick Pay Indicator	1	Enter "1", for a sick pay indicator. Otherwise, enter "0".
490-512	Blank	23	Fill with blanks.

Code RO - Employee Wage Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RO"** (Alphabetic O).
3-11	Blank	9	Fill with blanks.
12-22	Zero	11	Fill with zeros.
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security Tax and the uncollected Medicare Tax in this field. No negative amounts. Right justified and zero fill.
34-66	Zero	33	Fill with zeros.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justified and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justified and zero fill.
89-264	Blank	176	Fill with blanks.

265	Civil Status	1	Enter:
			  "S" = Single
			  "M" = Married
			If not applicable, fill with blanks.

266-274	Spouse's Social Security Number (SSN)	9	Enter the spouse's social security number as shown on the original / replacement SSN card issued by SSA.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justified and zero fill.
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justified and zero fill.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justified and zero fill.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justified and zero fill.
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justified and zero fill.
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justified and zero fill.
352-512	Zero	161	Fill with zeros.

Code RS - State Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RS"**.
3-4	State Code	2	Enter the appropriate postal numeric code (see Appendix B).
5-9	Taxing Entity Code	5	Defined by state/local agency.
10-18	Employee's Social Security Number	9	Enter the employee's social security number as shown on the original / replacement SSN card issued by SSA.
19-33	Employee's First Name	15	Enter the employee's first name as shown on the social security card. Left justified and fill with blanks.
34-48	Employee's 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.
49-68	Employee's Last Name	20	Enter the employee's last name as shown on the social security card. Left justified and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR. Left justified 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 justified and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justified and fill with blanks.
117-138	City	22	Enter the employee's city. Left justified and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.

Location	Field	Length	Specifications
141-145	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justified and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justified and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	Enter the employee's applicable country code (see Appendix C).
195-196	Optional Code	2	Defined by state/local agency.
197-202	Reporting Period	6	Enter the last month and four digit year for the calendar quarter for which this report applies; e.g., "032002" for January-March of 2002.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justified and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justified and zero fill.
225-226	Number of Weeks Worked	2	Defined by state/local agency.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312002".
235-242	Date of Separation	8	Enter the month, day and four digit year, e.g., "01312002".
243-247	Blank	5	Fill with blanks.

Location	Field	Length	Specifications
248-267	State Employer Account Number	20	
268-273	Blank	6	Fill with blanks.
274-275	State Code	2	Enter the appropriate postal numeric code (see Appendix B).
276-286	State Taxable Wages	11	Right justified and zero fill.
287-297	State Income Tax Withheld	11	Right justified and zero fill.
298-307	Other State Data	10	Defined by state/data agency.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-319 and 320-330: "C" = City Income Tax "D" = County Income Tax "E" = School District Income Tax "F" = Other Income Tax
309-319	Local Taxable Wages	11	To be defined by state/local agency.
320-330	Local Income Tax Withheld	11	To be defined by state/local agency.
331-337	State Control Number	7	Optional.
338-347	Employer Phone Number	10	Enter the employer phone number, e.g., "7879999999".
348-355	Operations Closing Date	8	Enter the month, day and four digit year, e.g., "01312002"
356-364	Serial Number	9	Enter the serial number of Form 499R-2/W-2PR. Right justified and zero fill.
365-375	Cost of Pension Annuity	11	No negative amount. Right justified and zero fill.
376-386	Contributions to Qualified Plans	11	No negative amount. Right justified and zero fill.
387-397	Cost Reimbursements	11	No negative amount. Right justified and zero fill.
398	Amendment Indicator	1	Enter "1" for employee amendments.

Location	Field	Length	Specifications
399-403	Access Code	5	Enter the Access Code assigned by the Department of the Treasury to the employer.
404-412	Supplemental Data 1	9	To be define by user.
413-487	Supplemental Data 2	75	To be define by user.
488-512	Blank	25	Fill with blanks.

Code RT - Total Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RT"**.
3-9	Number of RW Records	7	Enter the total number of RW records reported since the last employer Record (Code RE). Right justified and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
25-29	Federal Income Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill
40-54	Social Security Wages	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill. The amount in this field must be greater than, or equal to, the sum in the fields for social security wages and social security tips.
85-99	Medicare Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
100-114	Social Security Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.

Location	Field	Length	Specifications
115-129	Advance Earned Income Credit	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
220-234	Blank	15	Fill with blanks.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
250-264	Blank	15	Fill with blanks.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.

Location	Field	Length	Specifications
280-309	Blank	30	Fill with blanks.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
325-339	Income Tax Withheld by Third Party Payer	15	Enter the total Federal Income Tax Withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justified and zero fill.
340-354	Income from the Exercise of Non-Statutory Stock Options	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justified and zero fill.
355-467	Blank	113	Fill with blanks.
468-482	Cost of Pension or Annuity	15	Enter the total for all state records (Code RS) reported since the last employer record (Code RE).
483-497	Contributions to Qualified Plans	15	Enter the total for all state records (Code RS) reported since the last employer record (Code RE).
498-512	Cost Reimbursements	15	Enter the total for all state records (Code RS) reported since the last employer record (Code RE).

Code RU - Total Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RU"**.
3-9	Number of RO Records	7	Enter the total number of RO records reported since the last employer record (Code RE). Right justified and zero fill.
10-24	Allocated Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
40-54	Medical Savings Account	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
55-69	Simple Retirement	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
115-354	Blank	240	Fill with blanks.

Location	Field	Length	Specifications
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, or Guam, or American Samoa, or Northern Mariana Islands Income Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
475-489	Virgin Islands, or Guam, or American Samoa, or Northern Mariana Islands Income Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justified and zero fill.
490-512	Blank	23	Fill with blanks.

Code RF - Final Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"RF"**.
3-7	Blank	5	Fill with blanks.
8-16	Number of RW Records	9	Enter the total number of Code RW records reported on the entire file. Right justified and zero fill.
17-512	Blank	496	Fill with blanks.

MAGNETIC MEDIA FILING

<u>Media Requirements</u>

What are the media requirements for diskettes?

- MS-DOS compatible "double density", 3.5, 1.44 megabytes diskettes.

- If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk.

- Virus scan the diskette before submission.

What are the media requirements for tapes/cartridges?

- 3480/3490 cartridges.

- Magnetic reels 9 track.

- If a tape was previously used, degauss, erase and reformat the tape before using it.

- Recording densities for tape reels: 1600 or 6250 BPI.

- No labels.

- Never begin a magnetic tape with a tapemark.

- Block size must be 512.

What are the data requirements for diskettes/CDs?

- Data must be recorded in ASCII-1 format.

- The file name W2REPORT must be in the root directory. Example: a:\w2report

- Do not add an extension (".dat" ".bak").

- Do not include more than one W2REPORT file per diskette.

- Do not include any other files on the diskette.

- We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record.

- If the number of data records exceeds the capacity of a single diskette, the data must be continued onto one or more subsequent diskettes, i.e., volumes.

  - Begin volume 1 with a Code RA record.

  - Each volume after volume 1 should begin with the record that follows the last record on the preceding volume. For example, if volume 1 ends with a Code RE record, volume 2 begins with the related Code RW record(s).

- Indicate the proper sequence (e.g., Vol 2 of 3) on the external label.

What are the data requirements for tapes/cartridges?

- Data in the unpacked mode.

- We prefer data recorded in EBCDIC, but will accept ASCII.

May I compress the file I send you on diskette?

- Yes. You can use PKZIP or WINZIP.

May I compress the file I send you on magnetic tape or cartridge?

- No.

Do you accept test files?

- No.

Addressing/Packaging

How do I label the magnetic media?

- Affix an external label like the one shown.

- Label fill-ins must agree with the Code RA (**submitter**) record data.

- INV# - The inventory number is any type of identification assigned by you for your inventory control purposes. If this block is not applicable, leave blank.

Project Name	:	**Department of the Treasury MMW2PR-1**
Tax Year	:	**2002**
EIN	:	
Company Name	:	
Contact Name	:	
Telephone Number	:	
Total Records	:	
Magnetic Media Sequence	:	**_____ of _____**
Format (EBCDIC or ASCII)	:	
Inv#	:	

- If you are going to submit a copy of this magnetic media to the SSA, you must affix an external label like the following:

SSA AWR MMREF-1
EIN: _____
NAME: _____
CITY: _____ ST: _____
ZIP CODE: _____ PHONE NO: _____
INV# _____
VOL. _____ OF _____

Do I have to include a Transmittal Form with the magnetic media?

Yes, for the Department of the Treasury you must always use a Transmittal Form similar to the one shown at the end of this Publication.

If the copy of the magnetic media you are going to submit to the SSA is a tape or cartridge, you have to include IRS Form 6559 (Transmitter Report and Summary of Magnetic Media). If you are going to submit a diskette there is no need to include Form 6559. For additional information, refer to the Social Security Administration Magnetic Media Reporting and Electronic Filing for Tax Year 2002 Booklet.

How should I package my diskette or CD?

- Do not use paper clips, rubber bands or staples on diskettes.

- Insert each diskette in its own protective sleeve before packaging.

- Send the diskette in a container to prevent damage in transit.

- Use disposable containers. Special mailers for diskettes are available commercially.

- We do not return special containers.

How should I package my tape or cartridge?

- Send the tape or cartridge in a box with proper packing to prevent damage in transit.

- It is not necessary to use an oversized box, specially-sized boxes are available commercially.

- Use disposable tape containers.

- We do not return special containers.

Where do I send the magnetic media?

Via U.S. Postal Service send to:

Department of the Treasury
Returns Processing Bureau
Employer and Estimated Tax Payments
Application Section
PO Box 9022501
San Juan, PR 00902-2501

Via carrier OTHER than the U.S. Postal Service:

Department of the Treasury
Returns Processing Bureau
Employer and Estimated Tax Payments
Application Section
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, PR 00902

If you are going to submit a copy of this magnetic media to the SSA, you should mail it to:

Via U.S. Postal Service:

<u>Tapes and Cartridges</u>	<u>Diskettes</u>
Social Security Administration	Social Security Administration
AWR Magnetic Media Processing	AWR Magnetic Media Processing
5-F-17, NB, Metro West	5-F-17, NB, Metro West
P.O. Box 33009	P.O. Box 33014
Baltimore, MD 21290-3009	Baltimore, MD 21290-3014

Via carrier OTHER than the U.S. Postal Service:

<u>Tapes and Cartridges</u>	<u>Diskettes</u>
Social Security Administration	Social Security Administration
AWR Magnetic Media Processing	AWR Magnetic Media Processing
5-F-17, NB, Metro West	5-F-17, NB, Metro West
300 N. Greene Street	300 N. Greene Street
Baltimore, MD 21290	Baltimore, MD 21290

For additional information, refer to the Social Security Administration Magnetic Media Reporting and Electronic Filing for Tax Year 2002 Booklet.

REGISTRATION INFORMATION

Obtaining an Access Code

Do I need an Access Code before I submit my file?

Yes.

How do I get an Access Code?

You will receive a letter from the Department of the Treasury with the Access Code.

What should I do if I do not receive the letter?

You must call (787) 721-2020 extensions 2605 through 2608, Monday through Friday from 8:00 a.m. to 4:30 p.m.

Where should I enter my Access Code?

Enter your Access Code in the State Record.

Obtaining a PIN

Do I need a Personal Identification Number (PIN) before I submit my file to the SSA?

If you have 250 or more W-2s and you are going to submit a copy of this file to the SSA, you need to obtain a PIN from the SSA.

How do I get a PIN from the SSA?

- Monday through Friday from 6:00 a.m. to 1:00 a.m. (Eastern Time);
  Saturday from 6:00 a.m. to 11:00 p.m. (Eastern Time);
  Sunday from 8:00 a.m. to 8:00 p.m. (Eastern Time);

  Access the Internet at **www.ssa.gov/employer**
  Select Business Services Online
  Select Register; or

- Call (1) (800) 772-6270, Monday through Friday from 7:00 a.m. to 7:00 p.m. (Eastern Time).

What information do I have to provide to get a PIN?

- The EIN of the company you work for. If you are a third-party submitter, you need the EIN of your own company, not the EIN of the company for which the wage report is being submitted. If you are self-employed, you do not need to provide an EIN.

- Your Social Security Number.

- Your name as shown on your Social Security Card (first name, middle initial or name and last name).

- Date of birth.

- Your telephone number (optional), and E-mail address and/or (optional) fax number to contact you.

- Your mailing address.

- Company name.

- Company phone number.

- Company address.

How the SSA approves my request?

SSA will match your name, date of birth and SSN against their records and verify that you work for the company that will submit the file. If the information is verified, SSA will issue a PIN immediately and mail you a password that you should receive within 10-14 days. Your employer will be notified of your registration.

Who should I call if I have problems with registration?

Call (1) (800) 772-6270, Monday through Friday from 7:00 a.m. to 7:00 p.m. (Eastern Time).

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the magnetic media reporting, you should contact the **Analysis and Programming Division** at (787) 721-2020 extensions 3797 through 3799, Monday through Friday from 8:00 a.m. to 4:30 p.m.

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) 721-2020 extension 3611 or toll free (1) (800) 981-9236, Monday through Friday from 8:00 a.m. to 4:30 p.m.

APPENDIX A: EXAMPLES OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

RA	Submitter	
RE	Employer	
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer
RU	Total Record-	Employer
RF	Final Record	

Example 2: Submitter with 3 Employers

RA	Submitter	
RE	Employer	#1
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #1
RU	Total Record-	Employer #1
RE	Employer	#2
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #2
RU	Total Record-	Employer #2
RE	Employer	#3
RW	Employee	#1
RO	Employee	#1
RS	Employee	#1
RW	Employee	#2
RO	Employee	#2
RS	Employee	#2
RT	Total Record-	Employer #3
RU	Total Record-	Employer #3
RF	Final Record	

APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

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

State	Abbreviation	Numeric Code*
South Dakota	SD	46
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55
Wyoming	WY	56

*Use on Code RS State Records only.

Territories and Possessions	Abbreviation
Northern Mariana Islands	MP
American Samoa	AS
Virgin Islands	VI
Puerto Rico	PR
Guam	GU

Military Post Offices (Formerly APO and FPO)	Abbreviation
Canada, Europe, Africa and the Middle East	AE
Central and South America	AA
Alaska and the Pacific	AP
Contingency Operations	AC

APPENDIX C: COUNTRY CODES

Country	Code
Afghanistan	AF
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	PO
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
Birkina Faso	UV
Bolivia	BL
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei	BX
Bulgaria	BU
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	SP

Country	Code
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chand	CD
Chile	CI
China, Peoples Republic of	CH
Christmas Island (Indian Ocean)	KT
Christman Island (Pacific Ocean)	KR
Clipperton Island	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN
Congo	CF
Cook Islands	CW
Coral Sea Islands Territory	CR
Corsica	VP
Costa Rica	CS
Cote d Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands (Isles Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern and Antarctic Lands	FS
Gabon	GB
Gambia, The	GA

Country	Code
Gaza Strip	GZ
Germany	GM
Georgia	GG
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
Iraq-Saudi Arabia Neutral Zone	IY
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayan	JN
Japan	JA
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KP
Korea, Democratic Peoples Republic of (North)	KN
Korea, Republic of (South)	KS

Country	Code
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
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
Mongolia	MG
Montenegro	YO
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
Niger	NG

Country	Code
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Ireland	UK
Northern Mariana Islands	CQ
Norway	NO
Oman	MU
Palistan	PK
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
St Pierre and Miquelon	SB
St Vincent and the Grenadines	VC
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	SR
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

Country	Code
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
Tongo	TO
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TT
Tromelin	TE
Trust Territory of the Pacific Islands	PS
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	YV
Uganda	UG
Ukraine	UP
United Arab Emirates	TC
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Yemen	YM
Zaire	CG
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

If one of the following applies fill with blanks:

- One of the 50 states of the U.S.A.

- District of Columbia

- Military Post Office (MPO)

- Northern Mariana Islands

- American Samoa

- Virgin Islands

- Puerto Rico

- Guam

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: EBCDIC, ASCII.

EBCDIC (Extended Binary Coded Decimal Interchange Code) - One of the acceptable character sets used for electronic processing of data.

EIN - Employer Identification Number.

ESTABLISHMENT NUMBER - A four-position identifier which further distinguishes the employer reported in a Code RE record determined by the employer. It may be used to designate various store or factory locations or types of payroll when a file contains multiple Code RE records with the same EIN.

FILE - Each file must begin with a Code RA 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.

MMW2PR-1 - Specifications for Magnetic Media Reporting of Annual W-2 Information.

SSA - Social Security Administration.

SSN - Social Security Number.

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

FORM 499R-2/W-2PR Magnetic Media Transmittal Form
For Tax Year 2002

Project: 499R-2/W-2PR Form | **Due by: 01 - 31 - 2003**

Mail the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
EMPLOYERS AND ESTIMATED TAX
PAYMENTS APPLICATION SECTION
PO BOX 9022501
SAN JUAN PR 00902-2501

OR

Bring the Magnetic Media and this Form to:

DEPARTMENT OF THE TREASURY
RETURNS PROCESSING BUREAU
EMPLOYERS AND ESTIMATED TAX
PAYMENTS APPLICATION SECTION
INTENDENTE RAMIREZ BUILDING
10 PASEO COVADONGA
SAN JUAN, PUERTO RICO 00902

From: (Authorized Official to whom all inquiries may be directed)

Company EIN: _____

Company Name: _____
_____

Address: _____
_____
_____
_____

Contact Person: _____

Phone: _____

Signature: _____

Date: _____

___ **Original File**   ___ **Corrected File**

The following are enclosed:

_____ Reels
_____ Cartridges
_____ Diskettes
_____ CDs
(Number of Magnetic Media)

Media Number	Sequence	Number of Records
_____	_1_ of ___	_____
_____	___ of ___	_____
_____	___ of ___	_____
_____	___ of ___	_____

Official Use Only

Received by:_____   Date: _____/_____/_____
                                                    MM   DD   YY

Quantity received:

_____ Reels
_____ Cartridges
_____ Diskettes
_____ CDs

Date referred to Control Production Area   Date: _____/_____/_____
                                                    MM   DD   YY

TABLE OF CONTENTS