

**Government of Puerto Rico
Department of the Treasury**

PUBLICATION 10-01

**FORM 499R-2/W-2PR (COPY A)
COMPACT DISC (CD) REPORTING REQUIREMENTS
FOR TAX YEAR 2010**

**Analysis and Programming Division
November, 2010
MMW2PR-1**



WHAT'S NEW

Record Changes

- A new field, HIRE Exempt Wages and Tips, has been added to the RO Employee Record (positions 100-110) and RU Total Record (positions 130-144). This field does not apply to the Employment Code Household (H) and is valid for tax year 2010 only.

Other Changes

- The Social Security Wage Base for Tax Year 2010 is \$106,800.
- There are some editorial changes and corrections for clarification.
- The Department of the Treasury provides for the electronic transfer of this form through our site on the Internet **www.hacienda.gobierno.pr/patronos**. If you use this method, do not file through CD nor send paper forms.
- There are two options to file this form:
 - ✓ Electronic transfer
 - ✓ CD
- Forms filed on diskette will not be accepted nor processed. Therefore, if you file on diskette, the forms will be considered as not filed.
- Control Number – consists of 9 digits, where the first two digits to the left represent the last two digits of the tax year 2010. The remaining 7 digits start at 0000001 in ascending order.

FILING REMINDERS

- ✓ We only accept CDs. The record length for both type of submissions is 512 bytes. If the number of data records exceeds the capacity of a single CD, continue onto one or more CDs until the file is complete.
- ✓ Make sure each data file submitted is complete. CODE RA THROUGH CODE RF RECORDS AREA ALL REQUIRED. For an example of the file layout, see Appendix E (page 46).
- ✓ 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.
- ✓ Do not create a file that contains any data recorded after the Final Record (Code RF record).
- ✓ All Code RE records (Employer Record) included in a CD must be for the SAME TAX YEAR.
- ✓ Be sure to enter in the Code RA record (Submitter Record), locations 217 to 350, the submitter's name and address and in location 396-442, the name and phone number of the person to be contacted regarding any processing problems. For the SSA it is imperative that the submitter's e-mail address be entered in location 446-485.
- ✓ The CD must be accompanied with a COMPLETED TRANSMITTAL FORM as the one shown at the end of this Publication. The Submitter/Contact Person information MUST BE COMPLETED IN ALL ITS PARTS.
- ✓ AFFIX AN EXTERNAL LABEL TO THE CD as the one shown in page 15.
- ✓ If you file through CD DO NOT SEND PDF OR PAPER W-2 FORMS.

- ✓ **If you file through CD include only the W-2 Forms file.**
- ✓ **If you are going to submit a copy of this file to the SSA, you need to obtain a User ID from the SSA and enter it in the Code RA record (Submitter Record).**
- ✓ **If you have already filed a CD, DO NOT FILE ANOTHER UNLESS IT HAS BEEN CORRECTED (avoid duplication).**
- ✓ **Below are the mailing addresses for the CD:**

Via U.S. Postal Service:

**Department of the Treasury
P.O. Box 9022501
San Juan, P.R. 00902-2501**

Via ANOTHER carrier:

**Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, P.R. 00902**

- ✓ **You must request authorization from the Forms and Publications Division to reproduce substitute forms of the W-2, no later than November 15, 2010.**
- ✓ **Data filed on diskette will not be processed. Therefore, the forms will be considered as not filed with the Department.**

AVOID COMMON MISTAKES

Be sure to enter the Correct Tax Year in the Code RE record (Employer Record), location 3-6.

Make sure to enter in the Code RW record (Employee Wage Record), locations 12 to 142, the complete name and address of the employee.

The "Tax Jurisdiction Code" field, location 220, in the Code RE record (Employer Record) relates to the employee's location, it is not the employer's location. Puerto Rico employees have a Tax Jurisdiction Code of "P".

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.

Be sure to enter in the Code RS record (State Record), location 356-364, the control numbers assigned by the Department of the Treasury.

Be sure to use the control numbers assigned for tax year 2010 in order to avoid a Review Item Notification.

Remember that the tax withheld cannot be more than the wages informed on the W-2.

Remember that the contributions to CODA Plans cannot exceed \$9,000.

If Reimbursed Expenses are detailed on the W-2, wages must also be informed.

When filing the CD do not use encrypted file or a password protection, since it will not be processed.

Include in the CD the same type of form, that is, only W-2s. If Informative Returns are included on this CD, it will not be processed.

Make sure that the amount included in the "Total Wages, Commissions, Allowances and Tips subject to Puerto Rico Tax" field, location 319-329, in the Code RO record (Employee Wage Record) equals the sum of the amounts included in locations 275-285, 286-296, 297-307 and 308-318 of such Code.

Remember that all the money fields in the Code RT record (Total Record), Code RU record (Total Record) and Code RV record (State Total Record) must be equal to the sum of all the related money fields in the Code RW record (Employee Wage Record), Code RO record (Employee Wage Record) and Code RS record (State Record).

GENERAL INFORMATION

Filing Requirements

What's in this Publication?

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

Who must use these instructions?

Employers with 5 or more W-2 Forms to submit using private programs, that is, any program other than our Hacienda's web program. However, employers submitting 4 or less W-2 Forms are encouraged to use it.

What if I have 5 or more W-2s and I send you paper W-2s?

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.

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

No, **do NOT** include any paper forms (W-2 or 499 R-3) with any CD.

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

Use CDs. Remember that the Social Security Administration (SSA) **only accepts electronic transmissions** (i.e., Electronic File Upload or Electronic Data Transfer).

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

No. You may also file the W-2s accessing our website **www.hacienda.gobierno.pr/patronos** under "*Validation and Transmission of W2 and W2c Files*" according to the specifications provided in this Publication.

Also, if you have less than 250 W-2 Forms you can use the W-2 & Informative Returns Program available on the Department of the Treasury's website.

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 transfer (upload). You may access our website: www.hacienda.gobierno.pr/patronos under "*Validation and Transmission of W2 and W2c Files*".

In addition, you may use as guidance AccuWage, the test software provided by the SSA. To obtain it visit:

www.socialsecurity.gov/employer/accuwage/index.html

Will the AccuWage software identify all errors in the W-2 file?

This software identifies many, but not all, wage submission format errors. The likelihood that the SSA or the Department of the Treasury will reject the file, though not eliminated, is greatly reduced.

How can I obtain the 2010 layout of Form W-2?

You may contact the Forms and Publications Division at (787) 722-0216 or send an e-mail to Forms@hacienda.gobierno.pr

Filing Deadline

When is my file due to you?

January 31, 2011.

What if I cannot file by the deadline?

You may request a 30-day extension by the due date of the report using 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
P.O. Box 9022501
San Juan, P.R. 00902-2501**

This Form is available through our website at www.hacienda.gobierno.pr/planillas_y_formularios/formularios and in the Forms and Publications Division at Office No. 603, Sixth Floor of the Intendente Ramírez Building, located at No. 10 Paseo Covadonga in San Juan, Puerto Rico. If you have any questions regarding the request for extension, you may call (787) 722-0216.

What if I file late?

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

Obtaining the Access Code and Control Numbers

Do I need an Access Code and Control Numbers before I submit my file?

Yes. The Code RV record (State Total Record) must contain the Access Code and each Code RS record (State Record) must include a Control Number.

How do I get the Access Code and Control Numbers?

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

This Notification is also available on our website www.hacienda.gobierno.pr/patronos under "Access Code and Control Numbers Notification Search".

Can I request additional control numbers?

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

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

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

Where should I enter my Access Code?

In the "Access Code" field, location 13-17 in the State Total Record (Code RV record).

Where should I enter the Control Numbers?

In the "Control Number" field, location 356-364 in the State Record (Code RS record).

Processing a File

Will you notify me when the file is processed?

No.

Will you return the CD to me if the file is processed?

No.

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

We will send you a “Review Items – Withholding Statements Notification”, with an explanation of the errors or missing information that we found. You will have 30 calendar days from the date of the notification to correct and **submit a new file** to us without a penalty.

Remember that the new file must include all the data for all the W-2s for the tax period. Therefore, it must contain all the data included in the original file.

What should I do to correct my file?

Review and correct the information you sent us. For assistance call (787) 722-0216 or send an e-mail to w2info@hacienda.gobierno.pr

If, as an employer, 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 10 years after the due date of the report.**

Correcting a Processed File

How can I correct a W-2 information that has already been filed with the Department of the Treasury?

If you have filed the W-2s with the Department of the Treasury, either via CD or electronic transfer, and you have to make a correction or duplicate of the information submitted, you must complete and file Form 499R-2c/W-2cPR according to Publication 10-02 - "Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2010".

If you used the W-2 & Informative Returns Program developed by the Department of the Treasury to file this form, you must correct the W-2s through this Program.

If I filed the W-2s using CD and received a Review Item Notification, what is the process to correct this notification?

If you received this notification you must review the errors indicated and correct the same according to the instructions provided in this Publication, and submit a new file including the data provided in the original file. Remember, if you file through CD do not send PDF or paper W-2 forms.

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 are going to submit a copy of this CD to the SSA, **you must comply with the Agent Determination Rules contained in the Social Security Administration Specifications for Filing Forms W-2 Electronically (EFW2) for Tax Year 2010 Publication.**

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 Employer Record (Code 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 CD name the file "W2REPORT". Do not add an extension (for example, ".txt").

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 Employer identification Number (EIN). In this case, make sure to enter in Code RE record (Employer Record) an "Establishment Number", location 27-30, for each file.

What records are optional in an MMW2PR-1 file and which ones are required?

ALL THE FOLLOWING RECORDS ARE REQUIRED:

Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Required
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Required
Code RV	State Total Record	Required
Code RF	Final Record	Required

Where can I find examples of the file layouts?

See Appendix E, page 46.

File Requirements

Submitter Record: (Code RA 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 RE record)

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

Employee Wage Records: (Code RW, RO and RS records)

- Must include a Code RW record, a Code RO record and a Code RS record for each employee after each Code RE record.

Total Records: (Code RT, RU and RV records)

- Code's RT, RU and RV records must be generated for each Code RE record.

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 for CDs submitters.

What is the length of each record?

- 512 bytes fixed.

What is the recommended maximum number of records for an MMW2PR-1?

- 500,000 records.

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 RA record (Submitter Record).
- For the "Contact E-Mail/Internet" field in the Code RA record (Submitter Record), location 446-485, 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.
- No signed amounts (high order signed or low order signed).
- 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.

What rules do you have for the Submitter EIN?

- Should **match the EIN on the external label**.
- 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 SSA and the Department of the Treasury to prepare mail correspondence, if necessary. For more information:
 - see U.S Postal Service Publication 28;
 - view the U.S. Postal Service website at: 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. The SSA uses the United States Postal Service (USPS) abbreviations for States, U.S. territories and possessions and military post offices.

Purpose

What is the purpose of the Code RA, 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 RE, Employer Record?

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

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

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

What is the purpose of the Code RS, State Record?

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

What is the purpose of the Code RT, RU and RV Total Records?

Each report the totals for all Code RW, RO and RS records reported since the last Code RE record.

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

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

COMPACT DISC (CD) FILING

Data Requirements

What are the data requirements for CDs?

- Data must be recorded in American Standard Code for Information Interchange-1 (ASCII-1) format.
- The file name **W2REPORT.TXT** must be in the root directory. **Example: a:\w2report.txt**
- Scan the file for viruses before submitting it.
- **DO NOT** include more than one W2REPORT.TXT file per CD.
- **DO NOT** include any other files on the CD.
- 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.

What should I do if the number of data records exceeds the capacity of a single CD?

- If the number of data records exceeds the capacity of a single CD, the data must be continued onto one or more subsequent CDs, 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.

Do you accept test files?

- No.

Addressing/Packaging

How do I label the CD?

- Affix an external label like the one shown below:

**Department of the Treasury MMW2PR-1
Tax Year 2010**

EIN: _____

Name: _____

Tel: _____

CD Sequence: ____ of ____

- **Be sure to include only the W-2s and prepare one label per employer.**

Label fill-ins must agree with the Code RA record (Submitter Record) data:

- EIN: Enter the Submitter's EIN.
- Name: Enter the Submitter's name.
- Tel: Enter the Submitter's phone number.

Do I have to include a Transmittal Form with the CD?

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.

How should I package my CD?

- Do **NOT** use paper clips, rubber bands or staples on CDs.
- Insert each CD in its own protective sleeve before packaging.
- Send the CD in a container to prevent damage in transit.
- Use disposable containers. Special mailers for CDs are available commercially.
- We do not return special containers.

Where do I send the CD?

Via U.S. Postal Service:

Department of the Treasury
P.O. Box 9022501
San Juan, P.R. 00902-2501

Via ANOTHER carrier:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, P.R. 00902

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the CD programming and reporting, please send us an e-mail to **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 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.
12-19	User Identification (User ID)	8	Enter the eight-digit User ID assigned by the SSA to the employee who is attesting to the accuracy of this file. Left justified and fill with blanks.
20-23	Software Vendor Code	4	Enter the numeric four-digit Software Vendor Identification code assigned by the National Association of Computerized Tax Processors (NACTP). To request a Vendor Identification Code, visit their website at www.nactp.org Otherwise, fill with blanks. Not required by the Department of the Treasury.
24-28	Blank	5	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

Location	Field	Length	Specifications
38-94	Company Name	57	Enter the name of the company. Left justified and fill with blanks.
95-116	Location Address (Address Line 1)	22	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
117-138	Delivery Address (Address Line 2)	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 or commonwealth/territory. Use a postal abbreviation as shown in Appendix B. For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's zip code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the zip code. If not applicable, fill with blanks.
172-176	Blank	5	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 (Address Line 1)	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.

Location	Field	Length	Specifications
296-317	Delivery Address (Address Line 2)	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 or commonwealth/territory. 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.
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. 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 SSA to reject your submission.

Location	Field	Length	Specifications
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/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.
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.
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. See page 9.
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 this is the last year that W-2s will be filed under this EIN. Otherwise, enter "0" (zero).
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 (Address Line 1)	22	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
119-140	Delivery Address (Address Line 2)	22	Enter the employer's delivery address (Street or Post Office Box). Left justified and fill with blanks.

Location	Field	Length	Specifications
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	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> • One of the 50 States of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands <p>Otherwise, enter the employer's applicable country code (see Appendix C).</p>

Location	Field	Length	Specifications
219	Employment Code	1	Enter the appropriate code: "A" = Agriculture Form 943 "H" = Household Schedule H "M" = Military Form 941 "X" = Railroad CT-1 "F" = Regular Form 944 "R" = Regular (All others) Form 941 "Q" = Medicare Qualified Government Employment Form 941
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.
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 (Address Line 1)	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
88-109	Delivery Address (Address Line 2)	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	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the USA • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employer's applicable country code (see Appendix C).
188-209	Zero	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 (\$106,800 for Tax Year 2010). 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 Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should NOT EXCEED \$6,621.60 for Tax Year 2010 . No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
232-242	Medicare Wages & Tips	11	The amount in this field must be equal or exceed 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.
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 (\$106,800 for Tax Year 2010) . No negative amounts. Right justified and zero fill.
265-396	Zero	132	Fill with zeros.
397-407	Blank	11	Fill with blanks.
408-462	Zero	55	Fill with zeros.
463-485	Blank	23	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 (amount shown on box 22 of Form 499R-2/W-2PR) and the Uncollected Medicare Tax (amount shown on box 23 of Form 499R-2/W-2PR) in this field. No negative amounts. Right justified and zero fill.
34-99	Zero	66	Fill with zeros.
100-110	HIRE Exempt Wages and Tips	11	Enter the amount shown on box 24 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill. Does not apply to employment type Household (H). Valid for tax year 2010 only.
111-274	Blank	164	Fill with blanks.
275-285	Wages Subject to Puerto Rico Tax	11	Enter the amount shown on box 7 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
286-296	Commissions Subject to Puerto Rico Tax	11	Enter the amount shown on box 8 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
297-307	Allowances Subject to Puerto Rico Tax	11	Enter the amount shown on box 9 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
308-318	Tips Subject to Puerto Rico Tax	11	Enter the amount shown on box 10 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
319-329	Total Wages, Commissions, Allowances and Tips Subject to Puerto Rico Tax	11	Enter the amount shown on box 11 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.

Location	Field	Length	Specifications
330-340	Puerto Rico Tax Withheld	11	Enter the amount shown on box 13 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
341-351	Retirement Fund Annual Contributions	11	Enter the amount shown on box 14 of Form 499R-2/W-2PR. No negative amounts. Right justified and zero fill.
352-362	Blank	11	Fill with blanks.
363-384	Zero	22	Fill with zeros.
385-512	Blank	128	Fill with blanks.

Code RS - State Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant " RS ".
3-4	State Code	2	Fill with zeros.
5-9	Taxing Entity Code	5	Fill with zeros.
10-18	Employee 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 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 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 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 (Address Line 1)	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justified and fill with blanks.
95-116	Delivery Address (Address Line 2)	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 or commonwealth/territory. 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 4 digit extension of the zip code. If not applicable, fill with blanks.
150-194	Blank	45	Fill with blanks.
195-242	Zero	48	Fill with zeros.
243-273	Blank	31	Fill with blanks.
274-307	Zero	34	Fill with zeros.
308	Blank	1	Fill with a blank.
309-330	Zero	22	Fill with zeros.
331-347	Blank	17	Fill with blanks.
348-355	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., "01312008". Right justified and zero fill.
356-364	Control Number	9	Enter the Control Number assigned by the Department of the Treasury for Form 499R-2/W-2PR. Right justified and zero fill.
365-375	Cost of Pension or Annuity	11	Enter the amount shown on box 6 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
376-386	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown on box 15 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
387-397	Reimbursed Expenses	11	Enter the amount shown on box 12 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
398-403	Blank	6	Fill with blanks.

Location	Field	Length	Specifications
404-414	Uncollected Social Security Tax on Tips	11	Enter the amount shown on box 22 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
415-425	Uncollected Medicare Tax on Tips	11	Enter the amount shown on box 23 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
426-430	Specialist's Register Number	5	If you are a Returns, Declarations or Refund Claims Specialist, enter the Register Number assigned by the Tax Practitioner and Education Division of the Department of the Treasury. Right justified and zero fill.
431-441	Salaries under Act No. 324 of 2004	11	Enter the amount shown on box 16 of Form 499R-2/W-2PR. No negative amount. Right justified and zero fill.
442-449	Date on which you started to receive the Pension	8	Enter the month, day and 4 digit year, e.g., "01312008". Right justified and zero fill.
450-487	Supplemental Data 2	38	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.
10-39	Zero	30	Fill with zeros.
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 equal or exceed 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.
115-294	Zero	180	Fill with zeros.
295-309	Blank	15	Fill with blanks.
310-399	Zero	90	Fill with zeros.
400-512	Blank	113	Fill with blanks.

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	Zero	15	Fill with zeros.
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.
40-129	Zero	90	Fill with zeros.
130-144	HIRE Exempt Wages and Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justified and zero fill. Does not apply to employment type Household (H). Valid for tax year 2010 only.
145-354	Blank	210	Fill with blanks.
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.

Location	Field	Length	Specifications
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.
460-489	Zero	30	Fill with zeros.
490-512	Blank	23	Fill with blanks.

Code RV - State Total Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant "RV".
3-12	Employer Phone Number	10	Enter the employer phone number, e.g., "7879999999". Otherwise, fill with zeros.
13-17	Access Code	5	Enter the Access Code assigned by the Department of the Treasury to the employer. Left justified and fill with blanks.
18-32	Cost of Pension or Annuity	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
33-47	Reimbursed Expenses	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
48-62	Contributions to Qualified Plans (CODA PLANS)	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
63-77	Salaries under Act No. 324 of 2004	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
78-92	Uncollected Social Security Tax on Tips	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
93-107	Uncollected Medicare Tax on Tips	15	Enter the total for all State Records (Code RS) reported since the last Employer Record (Code RE). Right justified and zero fill.
108-512	Blank	405	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.

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
RV	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
RV	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
RV	Total Record-	Employer #2
RE	Employer	#3
RW	Employee	#1

RA	Submitter	
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
RV	Total Record-	Employer #3
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			

***Use on Code RS State Wage Record only**

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

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

Country	Code
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.

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 CD Reporting of Annual Puerto Rico 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.

STATUTORY EMPLOYEE INDICATOR - An indicator used whenever an employee's remuneration is subject to Social Security and Medicare withholding but not to Federal income tax withholding.

THIRD-PARTY SICK PAY INDICATOR - An indicator used whenever a third-party sick pay payers files a W-2 for an insured's employee or an employer reporting sick pay payments made by a third party.

**CD Transmittal Form
For Tax Year 2010
(Use only for one employer)**

499R-2/W-2PR FORMS

Mail the CD and this Form to:

Department of the Treasury
P.O. Box 9022501
San Juan, Puerto Rico 00902-2501

or

Bring the CD and this Form to:

Department of the Treasury
Mail Section, Office S-14
Intendente Ramírez Building
10 Paseo Covadonga
San Juan, Puerto Rico 00902

**SUBMITTER INFORMATION
(same as in Code RA record)**

EIN: _____

Name: _____

Phone: _____

Address: _____

Date Submitted: _____

Any inquiries may be directed to:

Submitter/Contact Person: _____

Submitter/Contact Phone: _____

**Indicate the EIN and Name of the Employer included in the CD
(if more than two attach a schedule):**

EIN

Name

___ **Original File**

___ **Corrected File**

The following are enclosed:

Indicate if the file(s) in the CD(s) is(are) compressed: ___

_____ CDs
(Number of CDs)

CD Number

Sequence
1 of ____
of ____

Number of Records

Official Use Only

Received by: _____

Date: ____/____/____
MM DD YY

Quantity received:

_____ CDs

Date referred to Production Control Section

Date: ____/____/____
MM DD YY

