

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

PUBLICATION 10-02

**FORM 499R-2c/W-2cPR
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2010**

**Analysis and Programming Division
November, 2010
EFW2CPR**



WHAT'S NEW

- The Department of the Treasury (Department) has established that the W-2c filing will only be accepted through electronic transfer at the Hacienda's website www.hacienda.gobierno.pr/patronos.
- The Department will not process magnetic media (diskette or CD) of Form W-2c. Therefore, if you file such forms using magnetic media, they will be considered as not filed.
- If you filed the W-2 Forms using magnetic media (CD) and you are required to file a W-2c, you must file this form through our website www.hacienda.gobierno.pr/patronos using Payments Online.
- If you filed the W-2 Forms through our website and you are required to file a W-2c, you must file this form through our website www.hacienda.gobierno.pr/patronos using Payments Online.

FILING REMINDERS

- ✓ **Make sure each data file submitted is complete. CODE SU THROUGH CODE RF RECORDS ARE ALL REQUIRED. For an example of the file layout, see Appendix E (page 38).**
- ✓ **We require that each record have a record delimiters (CR - Carriage Return followed by LF - Line Feed) at end of the record and placed immediately following character position 512.**
- ✓ **All records included in the Electronic Filing must be for the SAME TAX YEAR.**
- ✓ **We are only accepting one employer per file EFW2C.TXT**
- ✓ **We are only accepting electronic transferred files. DO NOT SEND PDF OR W-2c FORMS.**
- ✓ **You must request authorization from the Forms and Publications Division to reproduce substitute forms of W-2c.**
- ✓ **Data filed through magnetic media will not be processed. Therefore, the forms will be considered as not filed with the Department.**

AVOID COMMON MISTAKES

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

Remember to enter in the Code E0 record (Employee Wage Record), location 320-328, the Control Number assigned by the Department of the Treasury for the W-2c. This number is not the same as the Control Number of the W-2 that is being corrected.

Be sure to enter in the Code E0 record (Employee Wage Record), location 329-337, the Original Control Number assigned by the Department of the Treasury for the W-2 that is being corrected.

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

GENERAL INFORMATION

Filing Requirements

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

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

What's in this Publication?

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

Who must use these instructions?

Employers who have filed a W-2 Form with a private program and have to correct or make a duplicate of the same.

What if I send you paper W-2c Forms?

You will be penalized by the Department of the Treasury.

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

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

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

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

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

If the program used to submit the W-2 does not have the option to do the W-2c, you must prepare your own program using this Publication or any other private program that has this option. Only those that have used our Internet Program to file the W-2 have the option to file the W-2c.

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

Yes. When using any private program, use electronic file transmission (i.e. Electronic File Upload) and the **EFW2CPR** format. We have a test software that can be used to verify the accuracy of the file. This software will validate your file at the time of the electronic submission (upload). You may access our website: www.hacienda.gobierno.pr under "Employers and Withholding Agents".

What is Electronic File Upload?

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

Who can use Electronic File Upload?

Anyone with access to the Internet.

Is there a charge to use Electronic File Upload?

No, except for charges from your Internet provider.

How do I connect to Electronic File Upload?

Access our website: www.hacienda.gobierno.pr
under "Employers and Withholding Agents"
Select "Validation and Transmission of W2 and W2c Files"

Do I have to register to use Electronic File Upload?

Yes, you will be required to enter an Access Code assigned by the Department of the Treasury and the employer identification number.

How do I get the Access Code?

You will receive a Notification to Employers and Withholding Agents, Access Code and Control Numbers from the Department of the Treasury with your Access Code. This Notification is also available on our website www.hacienda.gobierno.pr/patronos, under "Access Code and Control Numbers Notification Search".

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

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

FILE DESCRIPTION

General

What name should I use for my file?

Name the file "EFW2C.TXT".

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

ALL THE FOLLOWING RECORDS ARE REQUIRED:

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

Where can I find examples of the file layouts?

See Appendix E, page 38.

File Requirements

Submitter Record: (Code SU record)

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

Employer Record: (Code PA record)

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

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

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

Final Record: (Code RF record)

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

RECORDS SPECIFICATIONS

General

What character sets may I use?

- ASCII-1.

What is the length of each record?

- 512 bytes fixed.

What case letters must I use?

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

Rules

What rules do you have for alpha/numeric fields?

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

What rules do you have for money fields?

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

What rules do you have for the Submitter EIN?

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

What rules do you have for the Employer EIN?

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

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

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

What rules do you have for the SSN?

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

What rules do you have for the address fields?

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

Purpose

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ASSISTANCE

Programming and Reporting Questions

If you have questions related to the electronic transfer 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 SU - Submitter Record

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

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

Code PA - Employer Record

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

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

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

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

Code E0 - Employee Wage Record

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

Location	Field	Length	Specifications
161-200	Postal Address Line 1	40	Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.
201-240	Postal Address Line 2	40	Enter the employee's postal address (Number, Street or Post Office Box). Left justified and fill with blanks.
241-260	City	20	Enter the employee's city. Left justified and fill with blanks.
261-262	State Abbreviation	2	Enter the employee's state. Use an abbreviation as shown in Appendix B. For a foreign address, fill with blanks.
263-267	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
268-271	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
272-279	Date on which you started to receive the Pension	8	Enter the month, day and 4 digit year, e.g., "01312005" (MMDDYYYY). Right justified and zero fill.
280-319	Reason for the Change	40	Enter the reason why the W-2 has been corrected. Left justified and fill with blanks.
320-328	Control Number	9	Enter the Control Number assigned by the Department of the Treasury for Form 499R-2c/W-2cPR. This Control Number is not the same as the Control Number of the Form 499R-2/W-2PR that is being corrected. Right justified and zero fill. Include only 9 numeric digits.
329-337	Control Number of Original Withholding Statement	9	Enter the Original Control Number assigned by the Department of the Treasury for Form 499R-2/W-2PR. Right justified and zero fill. Include only 8 numeric digits.
338-338	Flag Record Removal	1	In the event a record was submitted by mistake: X = Removal. Otherwise, left justified and fill with blanks.
339-512	Blank	174	Fill with blanks.

Code E1 - Originally Reported Record

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

Location	Field	Length	Specifications
91-101	Retirement Fund Annual Contributions	11	Enter the amount shown on box 14a of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported NO Contributions to Qualified Plans (CODA PLANS) should be reported.
102-112	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown on box 15a of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported NO Retirement Fund Annual Contributions should be reported.
113-123	Salaries under Act No. 324 of 2004	11	Enter the amount shown on box 16a of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill.
124-134	Social Security Wages	11	Enter the amount shown on box 17a of Form 499R-2c/W-2cPR . 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.
135-145	Social Security Tax Withheld	11	Enter the amount shown on box 18a of Form 499R-2c/W-2cPR . If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should NOT EXCEED \$6,621.60 for Tax Year 2010 . No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
146-156	Medicare Wages & Tips	11	Enter the amount shown on box 19a of Form 499R-2c/W-2cPR . The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.
157-167	Medicare Tax Withheld	11	Enter the amount shown on box 20a of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill.
168-178	Social Security Tips	11	Enter the amount shown on box 21a of Form 499R-2c/W-2cPR . 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. The last two positions are decimals. Right justified and zero fill.
179-189	Uncollected Social Security Tax on Tips	11	Enter the amount shown on box 22a of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill.
190-200	Uncollected Medicare Tax on Tips	11	Enter the amount shown on box 23a of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill.
201-211	Wages and Tips under HIRE Act of 2010	11	Enter the amount shown on box 24a of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill. Does not apply to employment type Household (H). Valid for tax year 2010 only.
212-512	Blank	301	Fill with blanks.

Code E2 - Correct Information Record

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

Location	Field	Length	Specifications
91-101	Retirement Fund Annual Contributions	11	Enter the amount shown on box 14b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill. If there is a Retirement Fund Annual Contribution reported NO Contributions to Qualified Plans (CODA PLANS) should be reported.
102-112	Contributions to Qualified Plans (CODA PLANS)	11	Enter the amount shown on box 15b of Form 499R-2c/W-2cPR . No negative amount. The last two positions are decimals. Right justified and zero fill. If there is a Contribution to a Qualified Plan (CODA PLAN) reported NO Retirement Fund Annual Contributions should be reported.
113-123	Salaries under Act No. 324 of 2004	11	Enter the amount shown on box 16b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill.
124-134	Social Security Wages	11	Enter the amount shown on box 17b of Form 499R-2c/W-2cPR . 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.
135-145	Social Security Tax Withheld	11	Enter the amount shown on box 18b of Form 499R-2c/W-2cPR . If the amount in this field is greater than zero, the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should NOT EXCEED \$6,621.60 for Tax Year 2010 . No negative amounts. The last two positions are decimals. Right justified and zero fill.

Location	Field	Length	Specifications
146-156	Medicare Wages & Tips	11	Enter the amount shown on box 19b of Form 499R-2c/W-2cPR . The amount in this field must be equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. The last two positions are decimals. Right justified and zero fill.
157-167	Medicare Tax Withheld	11	Enter the amount shown on box 20b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill.
168-178	Social Security Tips	11	Enter the amount shown on box 21b of Form 499R-2c/W-2cPR . 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 2009). No negative amounts. The last two positions are decimals. Right justified and zero fill.
179-189	Uncollected Social Security Tax on Tips	11	Enter the amount shown on box 22b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill.
190-200	Uncollected Medicare Tax on Tips	11	Enter the amount shown on box 23b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill.
201-211	Wages and Tips under HIRE Act of 2010	11	Enter the amount shown on box 24b of Form 499R-2c/W-2cPR . No negative amounts. The last two positions are decimals. Right justified and zero fill. Does not apply to employment type Household (H). Valid for tax year 2010 only.
212-512	Blank	301	Fill with blanks.

Code E3 - Difference between E1 and E2 Records

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

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

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

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

Location	Field	Length	Specifications
195-206	Uncollected Social Security Tax on Tips	12	Enter the amount shown on box 22c of Form 499R-2c/W-2cPR . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
207-218	Uncollected Medicare Tax on Tips	12	Enter the amount shown on box 23c of Form 499R-2c/W-2cPR . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
219-230	Wages and Tips under HIRE Act of 2010	12	Enter the amount shown on box 24c of Form 499R-2c/W-2cPR . The first character must be + or - . For example: If the difference between A and B is a positive number \$135.63 this is the correct entry +00000013563. If the difference is negative number -\$135.63 this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill. Does not apply to employment type Household (H). Valid for tax year 2010 only.
231-512	Blank	282	Fill with blanks.

Code RF - Final Record

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

APPENDIX A: EXAMPLE OF RECORD SEQUENCE

Example 1: Submitter with 1 Employer

SU	Submitter	
PA	Employer	
E0	Employee	#1
E1	Employee	#1
E2	Employee	#1
E3	Employee	#1
RF	Final Record	

APPENDIX B: POSTAL ABBREVIATIONS AND NUMERIC CODES

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

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

APPENDIX C: COUNTRY CODES

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

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

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

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

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

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

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.

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

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

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

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

IRS - Internal Revenue Service.

SSA - Social Security Administration.

SSN - Social Security Number.

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

