Government of Puerto Rico
Department of the Treasury

PUBLICATION 17-05

FORM 499R-2c/W-2cPR
ELECTRONIC FILING REQUIREMENTS
FOR TAX YEAR 2017

Analysis and Programming Division
December 28, 2017
EFW2CPR

WHAT'S NEW

Modified Fields

1. Exempt Salaries Code (E1 Originally Reported Records (Box 16a) and E2 Correct Information Records (Box16b)) changed from positions 245-245 to positions 245-246.

2. Exempt Salaries Code (Box 16) changed from position 245-245 to positions 245-246.

3. Blank field changed from positions 246-247 to 247-247.

Other Changes

1. **New Exempt Salaries Code was added; G. Disaster Assistance Qualified Payment according to Administrative Determination No. 17-21.**

2. Exempt Salaries (Boxes 16 and 16A), paid for any of the following concepts indicated in Exempt Salaries Code (Boxes 16 and 16A) must be informed with the applicable code(s):

   A. Public employees' wages for overtime worked during emergency situations under Act 324-2004;

   B. Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code;

   C. Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code;

D. Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code;

E. Salary not over $40,000 per year under Section 1031.02(a)(36) of the Code (Employees between the ages of 16 and 26);

F. Vacation and sick leave liquidation payment to public employees under Act 211-2015; or

G. Disaster Assistance Qualified Payment according to Administrative Determination No. 17-21.

2. The Social Security Wage Base for Tax Year 2017 is $127,200.

3. The "Notification to Employers and Withholding Agents - Access Code and Control Numbers" is available on our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" or "Sistema de Formularios Electrónicos (E-forms)". This letter will no longer be sent by regular mail.

4. There are some editorial changes and corrections for clarification purposes.

5. Exempt Salaries Code must be reported as follows:

Reporting 1 Code:

- The Code with the correspondent amount must be reported in box 16.

- Box 16A must be left blank.

Reporting 2 Codes:

- One Code with the corresponding amount must be reported in box 16 and the other Code with the corresponding amount must be reported in box 16A (one Code with the corresponding amount in each box). Both Codes with the combined total amount cannot be reported together in any of boxes 16 or 16A.

Reporting 3 Codes:

- Box 16 must only include Code E or F with the correspondent amount. (Codes E and F cannot occur simultaneously).

- Box 16A must include the other two Codes (AB, AG or BG) with the correspondent combined total amount.

Reporting <u>4 Codes</u>:

- Box 16 must only include one of these combination of two Codes: EG or FG.

- Box 16A must only include this combination of two Codes: AB.

ELECTRONIC FILING

- The Department of the Treasury (Department) has established that the W-2cPR filing will only be accepted through electronic transfer at the Hacienda's website www.hacienda.pr.gov.

- The Department will not process diskettes, CD's or any other magnetic media of Form W-2cPR. Therefore, if you file such forms using magnetic media, they will be considered as not filed. Do not send PDF or paper forms.

FILING REMINDERS

✓ **The Department of the Treasury (Department) has established as a requirement, to include on every form a confirmation number provided by the system after the electronic submission which consists of six digits starting with one letter. This will guarantee that every printed form had already been filed effectively.**

Example of Confirmation:

Gobierno de Puerto Rico
Departamento de Hacienda

Confirmación de Transferencia Electrónica

Año Contributivo: 2017

Nombre:	DATA INC.
Número de Identificación Patronal:	123456789
Tipo de radicacion:	ORIGINAL

Identificación Patronal	Tipo de Formulario	Cantidad	Original	Enmendadas	Fecha y Hora de Radicación	Número de Confirmación	Estatus
123456789	W2C	200	200	0	1/14/2018 2:25:40PM	W762217	OK
	499 R-3	1	1	0	1/14/2018 2:25:40 PM	W762217	OK

✓ **The Department will not accept Form 499R-2c/W-2cPR printed without the confirmation number (handwritten or typed confirmation numbers on the forms will automatically invalid the forms).**

Example of Electronic Filing Confirmation Number Box on Form 499R-2c/W-2cPR:

Formulario 499R-2c/W-2cPR
Form
Rev. 07.17

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
Departamento de Hacienda - Department of the Treasury

CORRECCIÓN AL COMPROBANTE DE RETENCIÓN
CORRECTED WITHHOLDING STATEMENT

| AÑO A CORREGIRSE Year Being Corrected **2017** | 1a. FECHA DE NACIMIENTO Date of Birth — Día / Mes / Año — Day / Month / Year | 1b. FECHA CESE DE OPERACIONES Cease of Operations Date — Día / Mes / Año — Day / Month / Year | 2a. NÚM. SEGURO SOCIAL EMPLEADO Employee's Social Security No. | 2b. NÚM. DE IDENTIFICACIÓN PATRONAL Employer Identification No. (EIN) |

3a. NOMBRE - First Name   APELLIDO(S) - Last Name(s)

3c. NOMBRE Y DIRECCIÓN POSTAL DEL PATRONO Employer's Name and Mailing Address

3b. DIRECCIÓN POSTAL DEL EMPLEADO - Employee's Mailing Address

3d. NÚMERO DE TELÉFONO - Telephone Number

COMPLETE LÍNEA 4a o 4b SOLAMENTE SI LA INFORMACIÓN ORIGINAL ESTABA INCORRECTA. ANOTE NÚMERO Y NOMBRE INCORRECTOS. Complete line 4a or 4b only if the original information reported was incorrect. Enter the incorrect Social Security number and name.

4a. NÚM. SEGURO SOCIAL (INCORRECTO) Incorrect Social Security No.

4b. NOMBRE DEL EMPLEADO (INCORRECTO) - Employee's Incorrect Name
Nombre - First Name   Apellido(s) - Last Name(s)

Línea - Line	a) Según se informó Originalmente / As Originally Reported	b) Información Correcta / Correct Information	c) Aumento (Reducción) (Diferencia entre a y b) / Increase (Decrease) (Difference between a and b)
5. COSTO DE CUBIERTA DE SALUD AUSPICIADA POR EL PATRONO / Cost of Employer-Sponsored Health Coverage			
6. DONATIVOS / Charitable Contributions			
7. SUELDOS / Wages			
8. COMISIONES / Commissions			
9. CONCESIONES / Allowances			
10. PROPINAS / Tips			
11. TOTAL = 7 + 8 + 9 + 10			
12. GASTOS REEMBOLSADOS Y BENEFICIOS MARGINALES / Reimbursed Expenses and Fringe Benefits			
13. CONTRIBUCIÓN RETENIDA / Tax Withheld			
14. FONDO DE RETIRO GUBERNAMENTAL / Governmental Retirement Fund			
15. APORTACIONES A PLANES CUALIFICADOS / Contributions to CODA PLANS			
16. SALARIOS EXENTOS / Exempt Salaries	CÓDIGO/Code	CÓDIGO/Code	
16A. SALARIOS EXENTOS / Exempt Salaries	CÓDIGO/Code	CÓDIGO/Code	
16B. APORTACIONES AL PROGRAMA AHORRA Y DUPLICA TU DINERO / Contributions to the Save and Double your Money Program			
17. TOTAL SUELDOS SEGURO SOCIAL / Social Security Wages			
18. SEGURO SOCIAL RETENIDO / Social Security Tax Withheld			
19. TOTAL SUELDOS Y PROPINAS MEDICARE / Medicare Wages and Tips			
20. CONTRIBUCIÓN MEDICARE RETENIDA / Medicare Tax Withheld			
21. PROPINAS SEGURO SOCIAL / Social Security Tips			
22. SEGURO SOCIAL NO RETENIDO EN PROPINAS / Uncollected Social Security Tax on Tips			
23. CONTRIBUCIÓN MEDICARE NO RETENIDA EN PROPINAS / Uncollected Medicare Tax on Tips			

(Cambios - Changes)

RAZONES PARA EL CAMBIO:
Reasons for the change:

FIRMA DEL PATRONO O SU REPRESENTANTE AUTORIZADO
Employer's or Duly Authorized Agent's Signature

TÍTULO - Title

FECHA - Date

NÚM. CONFIRMACIÓN DE RADICACIÓN ELECTRÓNICA
Electronic Filing Confirmation No.

NÚM. CONTROL - Control No.

NÚM. CONTROL DEL COMPROBANTE ORIGINAL
Control No. of original withholding statement

ANTES DE COMPLETAR ESTE FORMULARIO, VÉANSE INSTRUCCIONES.
BEFORE FILING THIS FORM, SEE INSTRUCTIONS.

Envíe a la Administración de Seguro Social y electrónicamente al Departamento de Hacienda. Entregue dos copias al empleado. Conserve copia para sus records. - Send to the Social Security Administration and electronically to the Department of the Treasury. Submit two copies to employee. Keep a copy for your records.

✓ **The same design of printed Form 499R-2c/W-2cPR will be used for all purposes: to deliver a copy to the Social Security Administration, to deliver two copies to the employee and to keep a copy for your records. That is, there are no longer an Original and Copies A, B, C and D.** Remember, the Department of the Treasury only accepts electronic filing.

✓ **It is important to upload the data file in order to obtain the confirmation number to be assigned and printed on the form. Any error occurred during the validation process must be corrected to complete the data filing in order to obtain the confirmation number.**

✓ **In order to file a W-2cPR, a W-2PR must have been filed. Otherwise, it will be rejected.**

✓ **The Department is not responsible for the method or program used to file the forms (programs of any service provider).**

✓ **Make sure each data file submitted is complete. CODE SU THROUGH CODE RF RECORDS ARE ALL REQUIRED.**

✓ **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 550.**

✓ **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 only accept electronic transferred files.**

✓ **The Department will not process diskettes, CD's or any other magnetic media of Form W-2cPR. Therefore, if you file such forms using magnetic media, they will be considered as not filed. Do not send PDF or paper forms.**

✓ **Authorization from the Forms and Publications Division to prepare substitute forms of W-2cPR must be requested.**

✓ Column "a) As Originally Reported" is required to be filled with all the same information as reported on the W-2PR. **Column "b) Correct Information"** is required to be completed for every Block where an amount is reported in column a. That is, complete all the Blocks that will be corrected as well as those Blocks that will not show changes. The Blocks that will not show changes must indicate the same amount of column a. Column "c) Increase (Decrease)" must be completed **only** for those Blocks that will be corrected, and it may show negative amounts.

Example:

Formulario 499R-2c/W-2cPR			
Form			
Rev. 07.17			

Gobierno de Puerto Rico - Governmental of Puerto Rico
Departamento de Hacienda - Department of the Treasury

CORRECCIÓN AL COMPROBANTE DE RETENCIÓN
CORRECTED WITHHOLDING STATEMENT

AÑO A CORREGIRSE Year Being Corrected	1a. FECHA DE NACIMIENTO Date of Birth	1b. FECHA CESE DE OPERACIONES Cease of Operations Date	2a. NÚM. SEGURO SOCIAL EMPLEADO Employee's Social Security No.	2b. NÚM. DE IDENTIFICACIÓN PATRONAL Employer Identification No. (EIN)
2017	Día Mes Año Day Month Year	Día Mes Año Day Month Year		

3a. NOMBRE - First Name   APELLIDO(S) - Surname(s)

3c. NOMBRE Y DIRECCIÓN POSTAL DEL PATRONO
Employer's Name and Mailing Address

3b. DIRECCIÓN POSTAL DEL EMPLEADO - Employee's Mailing Address

3d. NÚMERO DE TELÉFONO - Telephone Number

COMPLETE LÍNEA 4a o 4b SOLAMENTE SI LA INFORMACIÓN ORIGINAL ESTABA INCORRECTA. ANOTE NÚMERO Y NOMBRE INCORRECTOS. Complete line 4a or 4b only if the original information reported was incorrect. Enter the incorrect Social Security number and name.

4a. NÚM. SEGURO SOCIAL (INCORRECTO) Incorrect Social Security No.

4b. NOMBRE DEL EMPLEADO (INCORRECTO) - Employee's Incorrect Name
Nombre - First Name   Apellido(s) - Surname(s)

Línea - Line	a) Según se Informó Originalmente As Originally Reported	b) Información Correcta Correct Information	c) Aumento (Reducción) Diferencia entre a y b) Increase (Decrease) (Difference between a and b)	
5. COSTO DE CUBIERTA DE SALUD AUSPICIADA POR EL PATRONO Cost of Employer - Sponsored Health Coverage				
6. DONATIVOS Charitable Contributions				
7. SUELDOS Wages	10,000.00	8,000.00	2,000.00	(Amount Correction)
8. COMISIONES Commissions	0	10,000.00	10,000.00	(Amount Correction)
9. CONCESIONES Allowances	10,000.00	10,000.00	0	(When No Correction Needed)
10. PROPINAS Tips				
11. TOTAL = 7 + 8 + 9 + 10				
12. GASTOS REEMBOLSADOS Y BENEFICIOS MARGINALES Reimbursed Expenses and Fringe Benefits				
13. CONTRIBUCIÓN RETENIDA Tax Withheld				
14. FONDO DE RETIRO GUBERNAMENTAL Governmental Retirement Fund				
15. APORTACIONES A PLANES CUALIFICADOS Contributions to CODA PLANS				

AVOID COMMON MISTAKES

Do not print the form before the electronic submission. You must complete the electronic transfer first in order to print the form with the confirmation number assigned by the system after the filing.

The printed form must include the confirmation number.

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 <u>Control Number</u> assigned by the Department of the Treasury for the W-2c. This number <u>is not</u> 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 <u>Original Control Number</u> 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, 2007, 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 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 <u>NOT</u>** send any paper forms.

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

Options available for filing W-2c's:

- Those employers that have used the 2017 W-2 & Informative Returns Online Program, developed by the Department of the Treasury to file less than 250 W-2's, have the option to also file the W-2c's using the same program. This program assigns the control numbers automatically to all forms after the electronic filing.
- If the W-2's were filed using a program via electronic transfer, the W-2c's must be filed according to the requirements of this Publication. Control numbers for W-2c's must be requested.
- An application developed by the Department of the Treasury is available directly from our website in the "Hacienda Virtual" section, under "Patronos" / "Sistema de Formularios Electrónicos (E-forms)" / "Nueva Solicitud" / "Seleccionar el Año Contributivo" / "Seleccionar el Formulario que Desea Completar". Said W-2cPR Filing application can be used to file this form from 2014 to 2017 by every employer who had already filed W-2's (regardless of the program used to file). This option requires to complete each form separately and assigns the control numbers for W-2c's automatically.

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.pr.gov**. Under "Hacienda Virtual" access "Colecturía Virtual" and 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, for the registration in the "Colecturía Virtual" portal.

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.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" for "Validation and Transmission of W2 and W2c Files".

What should I do if the error message appears during filing?

Review and correct the error using the information provided in "PUBLICACION 17-08: MANUAL DE REFERENCIA CONDICIONES DE ERROR", available in our website www.hacienda.pr.gov, under "Hacienda Virtual" / "Colecturía Virtual" and under "Patronos y Agentes Retenedores" / "Publicaciones Patronos y Agentes Retenedores".

How do I get the Access Code?

The "Notification to Employers and Withholding Agents - Access Code and Control Numbers" is available on our website www.hacienda.pr.gov. Under "Hacienda Virtual" access "Colecturía Virtual" or "Sistema de Formularios Electrónicos (E-forms)". This letter it will no longer be sent by regular mail.

What should I do if I can't get the Notification or I'm a new employer?

This Notification can be requested by e-mail at **w2info@hacienda.pr.gov**, by fax to (787) 522-5055, or call (787) 622-0123, option 4, 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

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 for electronic filing submitters.

- ! % ' ( ) * + , - . / 0 1 2 3 4 5 6 7 8 9 : ; < = > ?
  A B C D E F G H I J K L M N O P Q R S T U V W X Y Z _
  a b c d e f g h i j k l m n o p q r s t u v w x y z

What is the length of each record?

- 550 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.

- For E-mail purposes, only the following characters will be allowed:

  AaBbCcDdEeFfGgHhIiJjKkLlMmNnOoPpQqRrSsTtUuVvWwXxYyZz
  @.-#$%'*+-/=?^`{|}~1234567890".

<u>Rules</u>

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.

- Do <u>not</u> begin with 00, 07, 08, 09, 17, 18, 19, 28, 29, 49, 69, 70, 78, 79 or 89.

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.

- May <u>not</u> begin with 666 or 9.

- Do not enter SSN with all digits repeated (for example, 111-11-1111).

- Do not enter SSN 123-45-6789 or 987-65-4321.

- 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:
    http://pe.usps.gov/text/pub28/welcome.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?

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

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

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

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

Reports 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.pr.gov.**

Tax Related Questions

If you have questions regarding the rules of withholding tax on wages provided by the Puerto Rico Internal Revenue Code of 2011, as amended, you should contact the **General Consulting Section** at (787) 622-0123, option 4, 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	Enter the contact's electronic mail / Internet address. This field may be upper and lower case letter. Left justified and 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.
294-550	Blank	257	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 and Fringe Benefits	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	Governmental 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	Exempt Salaries	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	Zeros	13	Fill with zeros.

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.
510-522	Contributions to the Save and Double your Money Program	13	Enter the amount shown on **box 11 of Amended Form 499 R-3**. No negative amounts. The last two positions are decimals. Right justified and zero fill.
523-526	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.
527-550	Blank	24	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	Blank	8	Fill with blanks.
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 9 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.
339-346	Date of Birth	8	Enter the Date of Birth shown on box 1a of Form W-2CPR. Format YYYYMMDD.

Location	Field	Length	Specifications
347-550	Blank	204	Fill with blanks.

Code E1 - Originally Reported Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E1"**.
3-13	Zero	11	Fill with zeros.
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 and Fringe Benefits	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	Governmental Retirement Fund	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. This amount should **NOT EXCEED $24,000.00 for Tax Year 2017.** 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	Exempt Salaries	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 **($127,200.00 for Tax Year 2017)**. 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 $7,886.40 for Tax Year 2017**. 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 **($127,200.00 for Tax Year 2017)**. 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	Zero	11	Fill with zeros.
212-222	Cost of employer-sponsored health coverage	11	Enter the amount shown on **box 5a of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
223-233	Charitable Contributions	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.

Location	Field	Length	Specifications
234-244	Contributions to the Save and Double your Money Program	11	Enter the amount shown on **box 16Ba of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
245-246	Exempt Salaries Code	2	Enter the code shown on box 16a of Form 499R-2c/W-2cPR; A, B, C, D, E, F or G. **For combined Codes, only EG or FG to inform 4 Codes.** If not applicable, fill with blanks.
247-247	Blank	1	Fill with blanks.
248-258	Exempt Salaries A	11	Enter the amount shown on **box 16Aa of Form 499R-2c/W-2cPR**. No negative amount. The last two positions are decimals. Right justified and zero fill.
259-260	Exempt Salaries Code A	2	Enter the code shown on box 16Aa of Form 499R-2c/W-2cPR; A, B, C, D or G. For combined Codes, only AB, AG or BG. If not applicable fill with blanks.
261-550	Blank	290	Fill with blanks.

Code E2 - Correct Information Record

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E2"**.
3-13	Zero	11	Fill with zeros.
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 and Fringe Benefits	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	Governmental Retirement Fund	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 amounts. This amount should **NOT EXCEED $24,000.00 for Tax Year 2017.** The last two positions are decimals. Right justified and zero fill.
113-123	Exempt Salaries	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. If there is a Contribution to a Qualified Plan (CODA PLAN) reported **NO** Retirement Fund Annual Contributions should be reported.
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 **($127,200.00 for Tax Year 2017)**. 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 $7,886.40 for Tax Year 2017**. 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 **($127,200.00 for Tax Year 2017)**. 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	Zero	11	Fill with zeros.
212-222	Cost of employer-sponsored health coverage	11	Enter the amount shown on **box 5b of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
223-233	Charitable Contributions	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.

Location	Field	Length	Specifications
234-244	Contributions to the Save and Double your Money Program	11	Enter the amount shown on **box 16Bb of Form 499R-2c/W-2cPR.** No negative amount. The last two positions are decimals. Right justified and zero fill.
245-246	Exempt Salaries Code	2	Enter the code shown on box 16b of Form 499R-2c/W-2cPR; A, B, C, D, E, F or G. **For combined Codes, only EG or FG to inform 4 Codes.** If not applicable fill with blanks.
247-247	Blank	1	Fill with blanks.
248-258	Exempt Salaries A	11	Enter the amount shown on box 16Ab of Form 499R-2c/W-2cPR. No negative amount. The last two positions are decimals. Right justified and zero fill.
259-260	Exempt Salaries Code A	2	Enter the code shown on box 16Ab of Form 499R-2c/W-2cPR; A, B, C, D or G. For combined codes, only AB, AG or BG. If not applicable fill with blanks.
261-550	Blank	272	Fill with blanks.

Code E3 - Difference between E1 and E2 Records

Location	Field	Length	Specifications
1-2	Record Identifier	2	Constant **"E3"**.
3-14	Zero	12	Fill with zeros.
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.
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.

Location	Field	Length	Specifications
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 and Fringe Benefits	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.
99-110	Governmental Retirement Fund	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.

Location	Field	Length	Specifications
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	Exempt Salaries	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.
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.

Location	Field	Length	Specifications
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.
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.

Location	Field	Length	Specifications
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	Zero	12	Fill with zeros.
231-242	Cost of employer-sponsored health coverage	12	Enter the amount shown on **box 5c 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 a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
243-254	Charitable Contributions	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 a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
255-266	Contributions to the Save and Double your Money Program	12	Enter the amount shown on **box 16Bc 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 a 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
267-278	Exempt Salaries A	12	Enter the amount shown on **box 16Ac 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 a negative number -$135.63, this is the correct entry -00000013563. The last two positions are decimals. Right justified and zero fill.
279-550	Blank	272	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.
12-550	Blank	539	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
Curacao	UC
Cyprus	CY
Czech Republic	EZ
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
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	Country	Code
Finland	FI	Jersey	JE
France	FR	Johnston Atoll	JQ
French Guiana	FG	Jordan	JO
French Polynesia	FP	Juan de Nova Island	JU
French Southern and Antarctic Lands	FS	Kazakhstan	KZ
Gabon	GB	Kenya	KE
Gambia, The	GA	Kingman Reef	KQ
Gaza Strip	GZ	Kiribati	KR
Georgia	GG	Korea, Democratic People's Republic of (North)	KN
Germany	GM	Korea, Republic of (South)	KS
Ghana	GH	Kosovo	KV
Gibraltar	GI	Kuwait	KU
Glorioso Islands	GO	Kyrgyzstan	KG
Greece	GR	Laos	LA
Greenland	GL	Latvia	LG
Grenada	GJ	Lebanon	LE
Guadeloupe	GP	Lesotho	LT
Guatemala	GT	Liberia	LI
Guernsey	GK	Libya	LY
Guinea	GV	Leichtenstein	LS
Guinea-Bissau	PU	Lithuania	LH
Guyana	GY	Luxembourg	LU
Haiti	HA	Macau	MC
Heard Island and McDonald Island	HM	Macedonia	MK
Honduras	HO	Madagascar	MA
Hong Kong	HK	Malawi	MI
Howland Island	HQ	Malaysia	MY
Hungary	HU	Maldives	MV
Iceland	IC	Mali	ML
India	IN	Malta	MT
Indonesia	ID	Man, Isle of	IM
Iran	IR	Marshall Islands	RM
Iraq	IZ	Martinique	MB
Ireland	EI	Mauritania	MR
Israel	IS	Mauritius	MP
Italy	IT	Mayotte	MF
Jamaica	JM	Mexico	MX
Jan Mayan	JN	Micronesia, Federated States of	FM
Japan	JA	Midway Islands	MQ
Jarvis Island	DQ	Moldova	MD

Country	Code	Country	Code
Monaco	MN	St Lucia	ST
Mongolia	MG	St Martin	RN
Montenegro	MJ	St Pierre and Miquelon	SB
Montserrat	MH	St Vincent and the Grenadines	VC
Morocco	MO	Samoa	WS
Mozambique	MZ	San Marino	SM
Nambia	WA	Sao Tome and Principe	TP
Nauru	NR	Saudi Arabia	SA
Navassa Island	BQ	Scotland	UK
Nepal	NP	Senegal	SG
Netherlands	NL	Serbia	RB
New Caledonia	NC	Seychelles	SE
New Zealand	NZ	Sierra Leone	SL
Nicaragua	NU	Singapore	SN
Níger	NG	Sint Maarten	NN
Nigeria	NI	Slovakia	LO
Niue	NE	Slovenia	SI
No Man's Land	NM	Solomon Islands	BP
Norfolk Island	NF	Somalia	SO
Northern Ireland	UK	South Africa	SF
Norway	NO	South Georgia and the South Sandwich Islands	SX
Oman	MU	South Sudan	OD
Pakistan	PK	Spain	SP
Palau	PS	Spratly Islands	PG
Palmyra Atoll	LQ	Sri Lanka	CE
Panama	PM	Sudan	SU
Papua New Guinea	PP	Suriname	NS
Paracel Islands	PF	Svalbard	SV
Paraguay	PA	Swaziland	WZ
Peru	PE	Sweden	SW
Philippines	RP	Switzerland	SZ
Pitcairn Island	PC	Syria	SY
Poland	PL	Taiwan	TW
Portugal	PO	Tajikistan	TI
Qatar	QA	Tanzania, United Republic of	TZ
Reunion	RE	Thailand	TH
Romania	RO	Timor-Leste	TT
Russia	RS	Togo	TO
Rwanda	RW	Tokelau	TL
St Barthelemy	TB	Tonga	TN
St Helena	SH	Trinidad and Tobago	TD
St Kitts and Nevis	SC	Tromelin Island	TE

Country	Code
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistán	UZ
Vanuatu	NH
Vatican City	VT

Country	Code
Venezuela	VE
Vietnam	VM
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.

EXEMPT SALARIES CODES – A. Public employees' wages for overtime worked during emergency situations under Act 324-2004; **B.** Income from overtime worked by a Puerto Rico Police member under Section 1031.02(a)(34) of the Code; **C.** Stipends received by certain physicians during the internship period under Section 1031.02(a)(9) of the Code; **D.** Compensation paid to an eligible researcher or scientist for services rendered under Section 1031.02(a)(26) of the Code; **E.** Salary not over $40,000 per year under Section 1031.02(a)(36) of the Code (Employees between the ages of 16 and 26); **F.** Vacation and sick leave liquidation payment to public employees under Act 211-2015; or **G**. Disaster Assistance Qualified Payment according to Administrative Determination No. 17-21.

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.