

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

Publication 20-05

Reference Guide

Errors in the W-2c Corrected Withholding Statement Year 2020

**Analysis and Programming Division
Rev. November 11, 2020**



Introduction

This guide contains a reference table with the description of possible errors that may occur during the filing process of the Corrected Withholding Statement file (Form 499R-2c/W-2cPR), based on Publication 20-02, “Developer Guide Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2020”.

The purpose of this document is to:

1. Give developers the necessary information to configure these error conditions in their system and determine if the file contains an error before submitting it;
2. Streamline and facilitate the filing process;
3. Create a reference table that contains the following information:
 - i. error code;
 - ii. error description;
 - iii. record type; and
 - iv. the position of the field in error within the record.

Filing Types

The text files that include the Corrected Withholding Statements (“W-2C”), can be filed *only* through the Internal Revenue Integrated System (“SURI”, for its Spanish acronym). It will receive the error responses that the file contains. If it has any error, it will be rejected.

If the system identifies that the text file has validation errors, the following information will be displayed:

Errores en el anejo Filtro

| Código de error | Mensaje de error | Número de línea | Posición |
|-----------------|---|-----------------|----------|
| CONTN3 | El Número Control debe ser numérico. | 11 | 356-364 |
| EXCO11 | El código de exención A o B para salarios exentos es inválido. Los únicos valores aceptados en este campo | 14 | 243-244 |
| CONTN2 | Tiene que proveer un número de control único. | 14 | 356-364 |
| CONTN2 | Tiene que proveer un número de control único. | 17 | 356-364 |

4 Filas

The system will show: i) the error code, ii) error message, iii) line number in the file, and iv) the position of the field in the record where the error was identified.

Error Reference Table (Forms 499R-2c/W-2cPR)

This table describes the possible error codes that may occur during the file validation. For each error code there is a description, a record type, and the position of the error.

Note: This error reference table may be subject to change. We encourage you to continually access our website, www.hacienda.pr.gov under the section “Patronos y Agentes Retenedores” and click the link “Publicaciones Patronos y Agentes Retenedores” to verify if there is an updated version.

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CE0 | SSN2 | Invalid SSN | 3 | 11 |
| W2CE0 | SSN2 | Invalid SSN | 82 | 90 |
| W2CE0 | FNREQ | First name is required for individual ID types. | 91 | 105 |
| W2CE0 | LNREQ | Last name is required. | 121 | 140 |
| W2CE0 | STRREQ | Address street is required. | 161 | 200 |
| W2CE0 | STRLEN | Address street must be at least 4 characters long. | 161 | 200 |
| W2CE0 | STRLEN | Address street must be at least 4 characters long. | 201 | 240 |
| W2CE0 | INVCIT | City name is invalid. Value must contain alphanumeric characters only, no special characters. | 241 | 260 |
| W2CE0 | CITLEN | Address city must be at least 2 characters long. | 241 | 260 |
| W2CE0 | CITREQ | Address city is required. | 241 | 260 |
| W2CE0 | STAREQ | Address state is required. | 261 | 262 |
| W2CE0 | ZIPLN | Address zip code length is invalid. Must be 5 digits long. | 263 | 267 |
| W2CE0 | ZIPREQ | Address zip is required. | 263 | 267 |
| W2CE0 | ZEXLEN | Address zip code extension length is invalid. If provided it must be 4 digits long. | 268 | 271 |
| W2CE0 | RSNREQ | Change reason is required for amended documents. | 280 | 319 |
| W2CE0 | CONTN1 | The Control Number is required. Make sure the field is not blank. | 320 | 328 |
| W2CE0 | CONTN2 | You must provide a unique control number. Control numbers must have 9 digits and be unique for the employer, form type, and fiscal year. | 320 | 328 |
| W2CE0 | CONTN3 | The control number must be numeric. | 320 | 328 |
| W2CE0 | CONTN4 | The control number must be 9 digits in length. | 320 | 328 |

¹ For a detailed description of the field in error, refer to Publication 20-02 “Developer Guide Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2020”

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CE0 | CONTN6 | You cannot sure the interval (900000000-999999999); it is reserved for control numbers automatically assigned in SURI. | 320 | 328 |
| W2CE0 | DUPRE2 | You are submitting a duplicate W2C record. You cannot submit two W2Cs for the same W2 in the same file. | 329 | 337 |
| W2CE0 | OCNNF | A record with a control number that matches the original control number provided does not exist. | 329 | 337 |
| W2CE0 | OCNREQ | Original Control Number required. This must be different from the Control Number for amended documents. Verify that the Control Number is indicated for the original document that is being amended. | 329 | 337 |
| W2CE0 | DELIND | Delete record indicator value is invalid. The only value accepted in this field is "X" if the record is to be deleted, otherwise the field should be blank. | 338 | 338 |
| W2CE0 | DOB1 | The date of birth is required if exempt salaries code 'E' is reported. | 339 | 346 |
| W2CE0 | DOB3 | An employee cannot be over 26 years old for the tax year if exempt salaries code 'E' is reported. | 339 | 346 |
| W2CE0 | INVDA5 | Invalid Birth Date. Birth date must be greater than 1/1/1900 and cannot be after the end of the filing tax year. | 339 | 346 |
| W2CE0 | INVDAT | Date field is invalid. | 339 | 346 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 347 | 347 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 348 | 348 |
| W2CE0 | FLAG03 | Invalid Flag | 349 | 349 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 349 | 349 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 390 | 390 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 391 | 391 |
| W2CE0 | FLAG03 | Invalid Flag | 392 | 392 |
| W2CE0 | FLAG01 | Report only one type of remuneration payments to the employee. | 392 | 392 |
| W2CE0 | STAFDU | Address foreign state and state not permitted at the same time. | 393 | 415 |
| W2CE0 | STAFRQ | Address foreign state is required. | 393 | 415 |
| W2CE0 | ZIPFDU | Address foreign zip code and zip code not permitted at the same time. | 416 | 430 |
| W2CE0 | ZIPFRQ | Address foreign zip code is required. | 416 | 430 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 14 | 24 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 14 | 24 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 25 | 35 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 25 | 35 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 36 | 46 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 36 | 46 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 47 | 57 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 47 | 57 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 58 | 68 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 58 | 68 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 69 | 79 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 69 | 79 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 80 | 90 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 80 | 90 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 91 | 101 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 91 | 101 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 102 | 112 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 102 | 112 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 113 | 123 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 113 | 123 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 124 | 134 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 124 | 134 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 135 | 145 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 135 | 145 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 146 | 156 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 146 | 156 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 157 | 167 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 157 | 167 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 168 | 178 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 168 | 178 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 179 | 189 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 179 | 189 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 190 | 200 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 190 | 200 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 212 | 222 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 212 | 222 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 223 | 233 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 223 | 233 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 234 | 244 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 234 | 244 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 245 | 247 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 248 | 258 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 248 | 258 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 259 | 260 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 261 | 271 |
| W2CE1 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 261 | 271 |
| W2CE1 | ORGVAL | The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2. | 272 | 273 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 14 | 24 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 14 | 24 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 25 | 35 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 25 | 35 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 36 | 46 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 36 | 46 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 47 | 57 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 47 | 57 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 58 | 68 |
| W2CE2 | INC1 | Total income must match the sum of wages, commissions, allowances, and tips reported. | 58 | 68 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 69 | 79 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 69 | 79 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 80 | 90 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CE2 | WITH14 | The total tax withheld cannot exceed the total sum of exempt income and wages for the employee. Verify the amount of tax withheld is not greater than the total sum of exempt wages, commissions, allowances, tips, and salaries for the employee. | 80 | 90 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 80 | 90 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 91 | 101 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas | 91 | 101 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 102 | 112 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 102 | 112 |
| W2CE2 | CODA4 | CODA contributions and government retirement fund contributions cannot both be greater than 0. | 102 | 112 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 113 | 123 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 113 | 123 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 124 | 134 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 124 | 134 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 135 | 145 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 135 | 145 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 146 | 156 |
| W2CE2 | MED2 | The Medicare income (Medicare wages and tips) cannot be less than the total social security wages and tips. | 146 | 156 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 146 | 156 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 157 | 167 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 157 | 167 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 168 | 178 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 168 | 178 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 179 | 189 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 179 | 189 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 190 | 200 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 190 | 200 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 212 | 222 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 212 | 222 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 223 | 233 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 223 | 233 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 234 | 244 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 234 | 244 |
| W2CE2 | EXCOD4 | The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank. | 245 | 246 |
| W2CE2 | EXCODU | Exempt Code Duplicate | 245 | 246 |
| W2CE2 | EXCO13 | Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J". | 245 | 246 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 248 | 258 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 248 | 258 |
| W2CE2 | EXCODU | Exempt Code Duplicate | 259 | 260 |
| W2CE2 | EXCOD4 | The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank. | 259 | 260 |
| W2CE2 | EXCO13 | Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J". | 259 | 260 |
| W2CE2 | DLREC2 | All wage values must be 0 for records that are flagged for removal. | 261 | 271 |
| W2CE2 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 261 | 271 |
| W2CE2 | EXCO13 | Exemption code is invalid. The only values accepted in this field are "A", "B", "C", "D", "E", "F", "G", "H", "I" or "J". | 272 | 273 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE2 | EXCO11 | The exemption code for exempt wages is invalid for this taxable year. | 272 | 273 |
| W2CE2 | EXCOD4 | The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank. | 272 | 273 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 15 | 26 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 15 | 26 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 27 | 38 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 27 | 38 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 39 | 50 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 39 | 50 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 51 | 62 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 51 | 62 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 63 | 74 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 63 | 74 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 75 | 86 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 75 | 86 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 87 | 98 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 87 | 98 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 99 | 110 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 99 | 110 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 111 | 122 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 111 | 122 |



| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 123 | 134 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 123 | 134 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 135 | 146 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 135 | 146 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 147 | 158 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 147 | 158 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 159 | 170 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 159 | 170 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 171 | 182 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 171 | 182 |



| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 183 | 194 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 183 | 194 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 195 | 206 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 195 | 206 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 207 | 218 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 207 | 218 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 231 | 242 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 231 | 242 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 243 | 254 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 243 | 254 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 255 | 266 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 255 | 266 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 267 | 278 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 267 | 278 |
| W2CE3 | DIFF1 | The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-). | 279 | 290 |
| W2CE3 | INVNUM | Field must be numeric with no signs, decimals, or commas. | 279 | 290 |
| W2CPA | EIN1 | EIN is required. | 3 | 11 |
| W2CPA | EIN2 | Invalid EIN | 3 | 11 |
| W2CPA | FILTY2 | An original W2 submission must be received before a W2C submission can be filed. | 3 | 11 |
| W2CPA | ID3 | The Identification Number in the 'PA' record must match the Identification Number in SURI for the taxpayer and account. | 3 | 11 |
| W2CPA | NAMREQ | Name is required. | 12 | 68 |
| W2CPA | STRLEN | Address street must be at least 4 characters long. | 69 | 108 |
| W2CPA | STRREQ | Address street is required. | 69 | 108 |
| W2CPA | STRLEN | Address street must be at least 4 characters long. | 109 | 148 |
| W2CPA | INVCIT | City name is invalid. Value must contain alphanumeric characters only, no special characters. | 149 | 168 |
| W2CPA | CITLEN | Address city must be at least 2 characters long. | 149 | 168 |
| W2CPA | CITREQ | Address city is required. | 149 | 168 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|---|---------------|-------------|
| W2CPA | STAREQ | Address state is required. | 169 | 170 |
| W2CPA | ZIPLN | Address zip code length is invalid. Must be 5 digits long. | 171 | 175 |
| W2CPA | ZIPREQ | Address zip is required. | 171 | 175 |
| W2CPA | ZEXLEN | Address zip code extension length is invalid. If provided it must be 4 digits long. | 176 | 179 |
| W2CPA | PHOINV | Invalid phone number combination. | 180 | 189 |
| W2CPA | PHOLEN | Phone Numbers must have at least 10 characters and they should include the area code. | 180 | 189 |
| W2CPA | PHONUM | Phone number must be numerical only. | 180 | 189 |
| W2CPA | PHOREQ | Phone number is required. | 180 | 189 |
| W2CPA | BEGDAT | Date Operations Began value is invalid. Value must be a valid date greater than Jan 1, 1900 and not in the future. Expected date format is MMDDYYYY. | 190 | 197 |
| W2CPA | INVDAT | Date field is invalid. | 198 | 205 |
| W2CPA | INVDA4 | The cease date must be within the tax year (January 1st to December 31st of the tax year). | 198 | 205 |
| W2CPA | STRREQ | Address street is required. | 206 | 245 |
| W2CPA | STRLEN | Address street must be at least 4 characters long. | 206 | 245 |
| W2CPA | STRLEN | Address street must be at least 4 characters long. | 246 | 285 |
| W2CPA | INVCIT | City name is invalid. Value must contain alphanumeric characters only, no special characters. | 286 | 305 |
| W2CPA | CITREQ | Address city is required. | 286 | 305 |
| W2CPA | CITLEN | Address city must be at least 2 characters long. | 286 | 305 |
| W2CPA | STAREQ | Address state is required. | 306 | 307 |
| W2CPA | ZIPLN | Address zip code length is invalid. Must be 5 digits long. | 308 | 312 |
| W2CPA | ZIPREQ | Address zip is required. | 308 | 312 |
| W2CPA | ZEXLEN | Address zip code extension length is invalid. If provided it must be 4 digits long. | 313 | 316 |
| W2CPA | EMLINV | Contact e-mail address is invalid. | 317 | 356 |
| W2CPA | EMLREQ | Contact e-mail address is required. | 317 | 356 |
| W2CPA | AMIND1 | The value for the amended reconciliation (Form 499 R-3) indicator is invalid. The only values that may be entered are "Y" for yes and "N" for no. | 357 | 357 |
| W2CPA | AMIND2 | You must enter a value for the amended reconciliation (Form 499 R-3) indicator. Use "Y" if the reconciliation was amended or "N" if the reconciliation did not change with the corrections. | 357 | 357 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 358 | 370 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 358 | 370 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 371 | 383 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 371 | 383 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 384 | 396 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 384 | 396 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 397 | 409 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 397 | 409 |
| W2CPA | INC1 | Total income must match the sum of wages, commissions, allowances, and tips reported. | 410 | 422 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 410 | 422 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 423 | 435 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 423 | 435 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 436 | 448 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 436 | 448 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 449 | 461 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 449 | 461 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 462 | 474 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 462 | 474 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 475 | 487 |
| W2CPA | E0REC1 | The W2 count in the employer record (PA) must match the number of W2 forms submitted. | 501 | 509 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 501 | 509 |
| W2CPA | INVNUM | Field must be numeric with no signs, decimals, or commas. | 510 | 522 |
| W2CPA | AMNVAL | The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record. | 510 | 522 |
| W2CPA | ESTNUM | The establishment number in the Employer Record (PA or RE) does not match the agency ID in SURI for this account. | 523 | 526 |
| W2CPA | NAMREQ | Name is required. | 527 | 550 |
| W2CRF | INVNUM | Field must be numeric with no signs, decimals, or commas. | 3 | 11 |
| W2CRF | E0REC2 | The E0 Record Amount field in the final record (RF) must match the amount of W2C Forms included in the request. | 3 | 11 |
| W2CSU | INVTXY | Tax year is invalid or does not belong to the selected period. | 3 | 6 |

| RECORD | CODE | DESCRIPTION ¹ | POSITION FROM | POSITION TO |
|--------|--------|--|---------------|-------------|
| W2CSU | ID7 | The filer's ID does not match the ID in SURI or there is no active Employer-Representative relationship. Access the SURI homepage (https://suri.hacienda.pr.gov) and select the "Wages Withholding" account. Under the "I Want To" section, select "More options" and then, under the "Services" section, select "Add Power of Attorney". | 7 | 15 |
| W2CSU | EMLREQ | Contact e-mail address is required. | 236 | 275 |
| W2CSU | INVDAT | Date field is invalid. | 278 | 285 |