



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

W-2 and WH-3 Filing Requirements Booklet
(Revised October 29, 2009)

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

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W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

WHAT'S NEW

Changes

- **Section 1.1 Filing Requirements:** The answer to the question, “*Do I have to send a paper W-3/W-2 in addition to my electronic file upload?*” has been modified.
- **Section 1.3 Processing a File:** A new question, “*What should I do if I find a mistake in a submission that I’ve already submitted to SSA?*” has been modified for submitters who discover an error in their wage file before it has been processed.
- **Section 1.4 Correcting a Processed File:** Additional information has been provided in the answer to the question “*How can I correct W-2 information that you have already processed?*”
- **Section 3.1 General:** Additional information has been provided in the answer to the question “*What do I name my file?*” to emphasize that wage files must be in text format.
- **Section 7.3 Data Requirements:** Additional information has been added to the answer to the question, “*What are the data requirements for uploaded files?*” to emphasize that submissions must be in text format.

Filing Reminders

- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RA through RF Records).
- RA Submitter Record Information: It is imperative that the submitter’s telephone number and E-mail address be entered in the appropriate positions. Failure to include correct and complete submitter contact information may, in some cases, make it necessary for IDR to reject your submission.
- If your organization files on behalf of multiple employers, include no more than 1 million RW Records or 50,000 RE Records per submission. Following these guidelines will help to ensure that your wage data is processed in a timely manner.
- Do not create a file that contains any data after the Final Record (RF Record). Your submission will not be processed if it contains data after the RF Record.
- Be sure to confirm that the tax year entered in the Employer Record (RE Record) is correct.

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ADMINISTRATIVE COMMENTS

NOTE: Indiana accepts the IRS 1220 format for W-2G's and 1099R's. The IRS 1220 booklet is available on our Web site located at www.in.gov/dor/3742.htm.

Indiana accepts W-2's, W-2G's and 1099R's on electronic media. Please submit these files on 3.5" diskette, CD or DVD. We also accept 3480 or 3490 cartridges (E).

NOTE: Tax filers may file W-2's electronically through **INTax** at www.intax.in.gov.

EXCEPTION: There is currently a size limitation for filing via INTax of 2 MB, or approximately 2,000 W-2's. Taxpayers or providers that filed previously via cartridge, mainly because of volumes cannot file W-2's through INTax.

NOTE: *The RS record must include the employer TID and location. The TID and location are located on the RS record at positions 331 and 341 respectively. Failure to include either of these numbers will cause the load to fail.*

Just a Reminder of Last Year's Changes

Tax Year 2008

- The RA Record has been changed to match the federal format. Fields starting at position 172 through the remainder of the file have been added.
- The RV Record (State Total), optional last year, is now required
- A new field, Software Vendor Code, has been added to the Code RA Record (positions 20-23). This field is a numeric four-position code that is assigned by the National Association of Computerized Tax Processors (NACTP) and is used to identify the vendor of the software that was used to generate EFW2 wage file.
- The Civil Status field has been removed in the Code RO Record (position 265) and has been replaced with a blank field.

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INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for State and County taxes withheld from Indiana residents.

Indiana follows the guidelines established by the Social Security Administration for filing W-2 information using the EFW2 format. **Only the RS and RV records are unique to Indiana.**

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of W-2 reports, please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to **IDORB2BSupport@dor.IN.gov**, or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204-2253

The Indiana Department of Revenue accepts reports on 3.5" disk, CD or DVD. The file may be 'zipped' for your convenience. We also accept 3480/3490E cartridges and they may be compressed. **Note - the Indiana Department of Revenue no longer accepts media filed on reel tapes.** If you currently file electronic media with the Federal Government, we ask you to file electronic media with the State. Indiana uses the same format for filing W-2 information as is used to file your Federal report, but uses the Indiana "RS" Record (State Information) rather than the generic RS record in the Federal format. **Revenue does not process test tapes.** We do not return electronic media or notify when tapes have been processed.

A copy of the WH-3 reconciliation report must accompany all electronic reporting in the same package with the W-2's.

February 28th or 29th of the current year is the filing deadline for the previous years reporting. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00

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A.M. to 4:30 P.M., Monday through Friday.

FILING REQUIREMENTS FOR ELECTRONIC MEDIA REPORTS:

If electronic media cannot be processed it will be returned to the submitter who will be given four-teen (14) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD, DVD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S

File Name: W2REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes

EXTERNAL LABEL FOR CARTRIDGES – 3480 or 3490 (E)

State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Record Length: 512
Block Size: 23040 (45 Logical records per block)

Note: Cartridges should be unlabeled.
Multiple-cartridge files are not accepted.

MAILING ADDRESS:

Completed packets containing the WH-3 Annual Reconciliation Form in duplicate and properly labeled electronic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing electronic media.)

INDIANA DEPARTMENT OF REVENUE
ATTN: ELECTRONIC FILING COORDINATOR
P.O. BOX 6108
INDIANAPOLIS, IN 46206-6108

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

FILING SPECIFICATIONS FOR W-2 REPORTS

What records are optional and which ones are required when filing W-2 electronic media?

- Code RA – Submitter Record (Required)
- Code RE – Employer Record (Required)
- Code RW – Employee Wage Record (Required)
- Code RO – Employee Wage Record (Optional)
- Code RS – State Record (Required for IN)
- Code RT – Total Record (Required)
- Code RU – Total Record (Optional)
- Code RV – State Total Record (Required)
- Code RF – Final Record (Required)

Electronic Media File Requirements:

Submitter Record (RA) - Identifies the organization submitting the file.

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

Employer Record (RE) - Identifies the employer whose employee wage and tax information is being reported.

- The first RE Record must follow the RA record.
- Following the last RW/RO/RS Record for the employer, create an RT/RU/RV Record and then create either the:
 - RE Record for the next employer in the submission; or
 - RF Record if this is the last report in the submission.
- When the same employer information applies to multiple RW/RO Records, group them together under a single RE Record. *Unnecessary RE Records can cause serious processing errors or delays.*
Note: Do not create an RE record for an employer that does not have at least one employee with monies to report.

Employee Wage Records (RW and RO)

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- Following each RE Record, include the RW Record(s) for that RE Record immediately followed by the optional RO Record(s). If an RO Record is reported for an employee, it must immediately follow that employee's RW Record.
- The RO Record is reported if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.
- Do NOT complete an RO Record if only blanks and zeros would be entered in positions 3 -512. Write RO Records only for those employees who have RO information to report.

State Record (RS) – The Indiana Supplemental record containing required State and County information for each Indiana employee.

- The RS Record should follow the related RW Record (or optional RO Record).
- If there are multiple State Records for an employee, include all of the State Wage Records for the employee immediately after the related RW or RO Record.
- Do NOT generate this record if only blanks would be entered after the record identifier.

Total Records (RT /RU/RV)

- The RT Record must be generated for each RE Record.
- The RU Record is required if an RO Record is prepared.
- If just one field applies; the entire record must be completed.
- Do NOT complete an RU Record if only zeros would be entered in positions 3 - 512.
- **The new RV State Total Record is a required record; SSA and IRS do not read or process this information. • Do NOT generate this record if only blanks would be entered after the record identifier. There must be a RV record generated for each RE record.**

Final Record (RF) - Indicates the end of the file. It must be the last data record on the file.

- 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 RF Record.**

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File Upload Checklist

General Information for EFW2

Follow the Indiana specifications for record layouts.

Payment (Calendar) Year

- Remember to change the calendar year in the code RE record each year the program is run. (The calendar year = the year on the employees' W-2 copies.)
- Include only one calendar year per file.

Proper Order of Records for Files with More Than One Employer (Service Providers Only)

- Make sure files containing information for more than one employer have an RV state total record between employers.
- Make sure employee code RS records follow each code RE record. Do not include any RE records (and do not write a code RV record) for an employer that has no employees (RS records) to report for the calendar year.

Money Amounts

- Do not include negative money amounts in money fields under any circumstances.
- Zero fill money fields which are not applicable to your company.
- Report money amounts in dollars and cents without including a decimal or dollar sign.
- Put money amounts in the exact field positions prescribed in the instructions, right justify, and zero fill them.
- Do not sign money fields.

Code RA - Submitter Record

- Make sure the code RA record appears only once and is the first data record of a file. IDOR cannot accept more than one Code RA record on a file. A blank row before the RA record will cause the file to be rejected.
- Make sure the Federal Employer Identification Number (FEIN) field contains nine numeric characters (no hyphens or alphabetic characters). Enter the FEIN of the entity that submits the file to IDOR. The submitter may be, but need not be, one of the employers in the file.
- Verify that address data is current and in the exact locations specified.

Code RE - Employer Record

- Make sure the FEIN field identifying the employer contains nine numeric characters (no hyphens or alphabetic characters). Code RE record FEIN(s) may be the same as the submitter's FEIN in the code RA record if the submitter and the employer(s) are the same company.

Code RS - State Record

- Make sure the Social Security Number (SSN) field contains nine numeric characters (no hyphens). Do not enter an "8" or a "9" as the first digit of an SSN. If a SSN is not available, fill the field with zeros.
- The State Code (18 for Indiana) must be in both locations for the RS record to load. Please refer to the "Filing Requirements" book for locations.

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- Make sure the Taxpayer Identification Number (TID) and location (LOC) are located on every RS record as defined in the RS record layout. ***Omitting this TID and location will cause the entire employer submission to be rejected.***
- Do not leave the first name or last name blank. This will cause the entire employer submission to be rejected.
- Make sure all money amounts conform to the section above "Money Amounts".
- The State Taxes withheld must be less than the State Wages.
- The County Taxes withheld must be less than the County Wages.
- State Adv. EIC must be less than the sum of the state tax withheld and the county tax withheld.
- If county wages or county tax withheld has a number other than zero, a valid county code must be entered.
- Field Adv. EIC ID in position 355 should be "INADV" or blank. Anything else fails.

Code RV - Total Record

- Make sure every code RE record has a corresponding code RV record after all employees have been listed for the employer identified in the code RE record.
- Make sure the code RV record is the sum of the data reported in the code RS records occurring since the last code RE record. The code RV record must not contain amounts reported in previous code RV records. The RV record, in conjunction with the RE and RS records contains the numbers used to submit your WH-3 return.

Code RF - Final Record

- Make sure the code RF record is the last data record of a file. A code RF record must not appear between employers in files containing more than one code RE record. Any data after the RF record will be ignored.

If you have 500 or less employees, Please consider filing THRU INTAX (www.intax.in.gov)

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Because Indiana follows the same format and guidelines, the RA, the RE and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS and RV records are unique to Indiana.

Each record is 512 characters in length beginning in position 1 and ending in position 512. All files submitted on Diskettes, CD's or DVD's should have a CR/LF at the end of each record. That cannot be included in cartridge files as it would alter the record length.

The RA, RE and RF record specifications are provided in an abbreviated form only to illustrate the information used by the Indiana Department of Revenue. The records may be coded exactly as for the SSA.

CODE RA – TRANSMITTAL RECORD

RA Position	Field Name	Length	Field Specifications
1 – 2	Record Identifier	2	Constant “RA”
3 – 11	Submitter’s EIN	9	Enter the EIN. • Only numeric characters • Omit hyphens • Do NOT begin with 07, 08, 09, 17, 18, 19, 28, 29, 69, 70, 78, 79 or 89.
12 – 19	User Identification Number (USER ID)	8	Enter the 8 character USER ID.
20 – 23	Software Vendor Code	4	Enter the numeric 4-digit Software Vendor Code assigned by the Nat’l Assoc. of Computerized Tax Processors (NACTP). To request a Vendor Code, visit their website at www.nactp.org . Otherwise, fill with blanks.
24 – 28	Blanks	5	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	Enter “1” if this is being resubmitted. Otherwise, enter “0”.
30 – 35	Resub Wage File Identifier (WFID)	6	If you entered a “1” in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks.
36 – 37	Software Code	2	Enter 1 of the following codes to

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RA Position	Field Name	Length	Field Specifications
			indicated the software used to create your file: '98' (In-House Program), '99' (Off-the-Shelf Software)
38 – 94	Company Name	57	Enter name of the company name. Left justify and fill with blanks.
95 – 116	Location Address	22	Enter the company's location address (Include Attention, Suite, Room Number, etc.) Left justify and fill with blanks.
117 – 138	Delivery Address	22	Enter the company's delivery address. Left justify and fill with blanks
139 -160	City	22	Enter the company's city. Left justify and fill with blanks.
161 – 162	State Abbreviation	2	Enter the company's State Postal Abbreviation.
163 – 167	ZIP Code	5	Enter Company's Zip Code. For a foreign address, blank fill.
168 – 171	ZIP Code Extension	4	Enter the company's 4-digit Zip Code extension or fill with blanks.
172-176	Blank	6	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	If one of the following applies, fill with blanks: <input type="checkbox"/> One of the 50 States of the U.S.A. <input type="checkbox"/> District of Columbia <input type="checkbox"/> Military Post Office (MPO)

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RA Position	Field Name	Length	Field Specifications
			<input type="checkbox"/> American Samoa <input type="checkbox"/> Guam <input type="checkbox"/> Northern Mariana Islands <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Virgin Islands **Otherwise, enter the applicable Country Code.
217-273	Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room, Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's State or commonwealth/territory. For a foreign address, fill with blanks.
342-346	ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: <input type="checkbox"/> One of the 50 States of the U.S.A. <input type="checkbox"/> District of Columbia <input type="checkbox"/> Military Post Office (MPO) <input type="checkbox"/> American Samoa

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RA Position	Field Name	Length	Field Specifications
			<input type="checkbox"/> Guam <input type="checkbox"/> Northern Mariana Islands <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Virgin Islands **Otherwise, enter the applicable Country Code.
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks. <i>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 Indiana to reject your submission.</i>
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. For U.S. and U.S. territories only.
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: <input type="checkbox"/> 1 (E-Mail/Internet) <input type="checkbox"/> 2 (U.S. Postal Service) If you entered a "1", be sure that you entered a valid e-mail address in the Contact E-mail/Internet field (positions 446-485). If you entered a "2", be sure that you entered a complete mailing address in the RA Record address fields.

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RA Position	Field Name	Length	Field Specifications
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: <input type="checkbox"/> A (Accounting Firm) <input type="checkbox"/> L (Self-Prepared) <input type="checkbox"/> S (Service Bureau) <input type="checkbox"/> P (Parent Company) <input type="checkbox"/> O (Other) <i>Note: If more than one code applies, use the one that best describes who prepared this file.</i>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

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CODE RE – EMPLOYER RECORD

RE Position	Field Name	Length	Field Specifications
1 – 2	Record Identifier	2	Constant “RE”
3 – 6	Tax Year	4	Tax Year of Report
7	Agent Indicator Code	1	<p>If applicable, enter one of the following codes:</p> <ul style="list-style-type: none"> * ‘1’ = 2678 (Approved by IRS) * ‘2’ = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) * ‘3’ = 3504 Agent <p>Otherwise, fill with a blank.</p>
8 - 16	Employer/Agent Identification Number (EIN)	9	If you enter a code in the Agent Indicator field (position 7), enter your Employer EIN. Otherwise fill with blanks.
17 – 25	Agent for EIN	9	If you entered ‘1’ in Agent Indicator Code (position 7), enter the Employer’s EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	If this is the last tax year that W-2’s will be filed under this EIN, enter ‘1’. Otherwise enter ‘0’ (zero).
27 – 30	Establishment Number	4	For multiple RE Records with the same EIN, you may use this field to assign a unique identifier for each RE Record (i.e., store for factory locations or types of payroll). Enter combination of blanks, number or letters. Otherwise, fill with blanks.
31 - 39	Other EIN	9	For this tax year, if submitted tax

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RE Position	Field Name	Length	Field Specifications
			payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA and used an EIN different from the EIN in position 8-16, enter the other EIN. Otherwise, fill with blanks.
40 – 96	Employer’s Name	57	Enter the Employer’s name associated with the EIN entered in positions 8-16. Left justify and fill with blanks.
97 – 118	Location Address	22	Enter the employer’s location address (Attention, Suite, Room No., etc.). Left justify and fill with blanks.
119 – 140	Delivery Address	22	Enter the employer’s delivery address (Street or Post Office Box). Left justify and fill with blanks.
141 -162	City	22	Enter the employer’s city. Left justify and fill with blanks.
163 – 164	State Abbreviation	2	Enter the employer’s State. Use Postal Abbreviation.
165 – 169	ZIP Code	5	Enter the employer’s ZIP Code. For a foreign address, fill with blanks.
170 – 173	ZIP Code Extension	4	Enter the employer’s four-digit extension of the ZIP code. If not applicable, fill with blanks.
174 – 178	Blank	5	Fill with blanks. Reserved for SSA use.
179 – 201	Foreign State/Province	23	If applicable, enter the company’s foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202 – 216	Foreign Postal Code	15	If applicable, enter the company’s foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217 – 218	Country Code	2	If one of the following applies, fill with blanks: <input type="checkbox"/> One of the 50 States of the U.S.A.

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RE Position	Field Name	Length	Field Specifications
			<input type="checkbox"/> District of Columbia <input type="checkbox"/> Military Post Office (MPO) <input type="checkbox"/> American Samoa <input type="checkbox"/> Guam <input type="checkbox"/> Northern Mariana Islands <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Virgin Islands **Otherwise, enter the applicable Country Code.
219	Employment Code	1	This is a required field. Enter the appropriate employment code: A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 F = Regular Form 944 R = Regular (all others) Form 941
220	Tax Jurisdiction Code	1	If applicable, enter code: <input type="checkbox"/> V = Virgin Islands <input type="checkbox"/> G = Guam <input type="checkbox"/> S = American Samoa <input type="checkbox"/> N = Northern Mariana Islands <input type="checkbox"/> P = Puerto Rico Otherwise, fill with blanks.
221	Third-Party Sick Pay Indicator	1	Enter '1' for a sick pay indicator. Otherwise, enter '0' (zero).
222 – 512	Blank	291	Fill with blanks. Reserved for SSA use.

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CODE RW – EMPLOYEE WAGE RECORD

RW Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Enter only numeric characters. • Omit hyphens. If no SSN is available, enter zeros (0).
12-26	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
27-41	Employee Middle Name or Initial	15	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.

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RW Position	Field Name	Length	Field Specifications
132-133	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix F. For a foreign address, fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.

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RW Position	Field Name	Length	Field Specifications
210-220	Social Security Wages	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad). If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Tips field should not exceed the annual maximum Social Security Wage base for the tax year (\$106,800 for year 2009). Otherwise, report zeros. No negative amounts. Right justify and zero fill.
221-231	Social Security Tax Withheld	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad). If the Employment Code is not Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero. This amount should not exceed \$6,621.60 for tax year 2009. No negative amounts. Right justify and zero fill.
232-242	Medicare Wages and Tips	11	For years prior to tax year 1983, zero fill for all Employment Codes. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad). If the Employment Code is H (Household) and the tax year is 1995 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. • For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. No negative amounts. Right justify and zero fill.
243-253	Medicare Tax Withheld	11	For tax years prior to 1983, zero fill for all Employment Codes. Reported in position 219 of the preceding RE Employer Record is X (Railroad). For tax years 1991 – 1993, do not exceed the annual maximum Medicare wage base for the tax year, if the Employment Code is not X (Railroad). No negative amounts. Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RW Position	Field Name	Length	Field Specifications
254-264	Social Security Tips	11	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad). The sum of this field and Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year (\$106,800 for tax year 2009.) If Employment Code is H (Household) and the tax year is 1995 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros. No negative amounts. Right justify and zero fill.
265-275	Advance Earned Income Credit	11	No negative amounts. Right justify and zero fill.
276-286	Dependent Care Benefits	11	No negative amounts. Right justify and zero fill.
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill.
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill.
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill.
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RW Position	Field Name	Length	Field Specifications
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill.
342-352	Military Employee Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill. Valid for tax years 1995 – 2001 only.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill.
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill.
397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill.
430-440	Deferrals Under a Section 409A Non-qualified Deferred	11	No negative amounts. Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RW Position	Field Name	Length	Field Specifications
	Compensation Plan		
441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amounts. Right justify and zero fill.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amounts. Right justify and zero fill.
463-485	Blank	23	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blanks	23	Fill with blanks. Reserved for SSA use.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

CODE RO – EMPLOYEE WAGE RECORD

RO Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Constant "RO" (alphabetic O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill.
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill.
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill.
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill.
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	11	No negative amounts. Right justify and zero fill.
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
100-274	Blank	175	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RO Position	Field Name	Length	Field Specifications
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
319-329	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill.
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill.
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
385-512	Blank	128	Fill with blanks. Reserved for SSA use

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

CODE RS – STATE RECORD

RS Position	Field	Length	Field Specifications
1 – 2	Record Identifier	2	Constant “RS”.
3 – 4	State Code	2	Constant “18”.
5 – 9	Blank	5	Fill with blanks.
10 – 18	Social Security Number	9	Enter the employee’s SSN. If no SSN is available, enter zeros.
19 – 33	Employee First Name	15	Enter the employee’s first name. Left justify and fill with blanks
34 – 48	Employee Middle Name	15	Enter the employee’s middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks.
49 – 68	Employee Last Name	20	Enter the employee’s last name. Left justify and fill with blanks
69 – 72	Suffix	4	If applicable, enter the employee’s alphabetic suffix. Example: Sr., Jr. Left justify and fill with blanks
73 – 94	Location Street Address	22	Enter employee’s street address. Left justify and fill with blanks.
95 – 116	Location Street Address - 2	22	Continuation of previous line. Enter the employee’s location address (Suite, Apartment Number, etc.). Leave blank if none.
117 – 138	City	22	Enter the employee’s city. Left justify and fill with blanks.
139 – 140	State Abbreviation	2	Enter the employee’s state. Use Postal Abbreviation. If foreign, fill with blanks.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RS Position	Field	Length	Field Specifications
141 – 145	Zip Code	5	Enter the employee’s zip code. For a foreign address, blank fill.
146 – 149	Zip Code Extension	4	Enter the employee’s four – digit extension of the Zip Code. If not applicable, fill with blanks.
150 – 154	Blank	5	Fill with blanks
155 – 177	Foreign Country/ Province	23	If applicable, enter the employee’s foreign country/province.
178 – 192	Foreign Postal Code	15	If applicable, enter the employee’s foreign postal code. Left justify and fill with blanks.
193 – 203	Box 9 - Advanced Fed EIC	11	Right justify and zero fill or leave blank.
204 – 273	Blank	70	Fill with blanks.
274 – 275	State Code	2	Constant “18”.
276 – 286	State Taxable Wages	11	Right justify and zero fill.
287 – 297	State Tax Withheld	11	Right justify and zero fill.
298 – 306	Blank	9	Fill with blanks. Reserved for IDOR use.
307 – 308	County Code	2	Enter the appropriate county code from Appendix A.
309 – 319	County Taxable Wages	11	Right justify and zero fill.
320 – 330	County Tax Withheld	11	Right justify and zero fill.
331 – 340	Employer TID	10	Employer Taxpayer ID (TID). Does not include the 3 digit location
341 – 343	Employer TID Location	3	Enter 3-digit Employer TID location.
344 – 354	Box 19b – State Adv. EIC	11	Right justify and zero fill or leave blank.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RS Position	Field	Length	Field Specifications
355 – 359	Box 20b – Adv. EIC ID	5	Enter “INADV”,if applicable, otherwise leave blank.
360 – 512	Blank	153	Fill with blanks. Reserved for IDOR use.

MULTIPLE RS RECORDS

Some employees may have earnings that are too large to be stored in one RS record. In that case two RS records should be created for that employee dividing the State income and withholding between two records. The second record should follow the first record immediately.

Only one RS record for county tax withheld is required. Indiana Tax returns use the county of residence or work as of January 1st to calculate county tax rates, and the total income and taxes withheld should be entered in the first RS record.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

CODE RT – TOTAL RECORD

RT Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RT Position	Field Name	Length	Field Specifications
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips. Do NOT use this field to report data prior to tax year 1983. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill. Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).
115-129	Advance Earned Income Credit	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RT Position	Field Name	Length	Field Specifications
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
220-234	Military Employee Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
235-249	Non-qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill.
265-279	Non-qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RT Position	Field Name	Length	Field Specifications
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

CODE RU – TOTAL RECORD

RU Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Constant "RU".
3-9	Number of RO Records	7	Enter the total number of RO Records reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over \$50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RU Position	Field Name	Length	Field Specifications
130-354	Blank	225	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Puerto Rico employees only.
460-474	Total Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
475-489	V.I, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill. For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

CODE RV – STATE TOTAL RECORD

RV Position	Field Name	Length	Field Specifications
1-2	Record Identifier	2	Constant "RV".
3 – 4	State Code	2	Constant "18".
5 - 17	Total of RS Record	13	Enter the total of the State Record (Code RS) records for this employer ('RE').
18 – 30	Total State Tax Withheld	13	Enter the total for the State Record (Code RS) State Tax Withheld for this employer (Code RE).. Right justify and zero fill.
31 – 43	Total County Tax Withheld	13	Enter the total for the State Record (Code RS) County Tax Withheld for this employer (Code RE). Right justify and zero fill.
44 – 56	Box 19b – State Adv. EIC	13	Enter the total for the State Record (Code RS) State Adv EIC for this employer (Code RE). Right justify and zero fill or leave blank.
57 - 512	Blank	456	Fill with blanks.

CODE RF – FINAL RECORD

RF Position	Field Name	Length	Field Specifications
1 – 2	Record Identifier	2	Constant "RF".
3 – 7	Blank	5	Fill with blanks.
8 – 16	Number of RW Records	9	Enter the number of RW Records reported in file. Right justify and zero fill.
17 – 512	Blank	496	Fill with blanks

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

APPENDIX A – Indiana County Codes

1 ADAMS	32 HENDRICKS	63 PIKE
2 ALLEN	33 HENRY	64 PORTER
3 BARTHOLOMEW	34 HOWARD	65 POSEY
4 BENTON	35 HUNTINGTON	66 PULASKI
5 BLACKFORD	36 JACKSON	67 PUTNAM
6 BOONE	37 JASPER	68 RANDOLPH
7 BROWN	38 JAY	69 RIPLEY
8 CARROLL	39 JEFFERSON	70 RUSH
9 CASS	40 JENNINGS	71 ST. JOSEPH
10 CLARK	41 JOHNSON	72 SCOTT
11 CLAY	42 KNOX	73 SHELBY
12 CLINTON	43 KOSCIUSCO	74 SPENCER
13 CRAWFORD	44 LAGRANGE	75 STARKE
14 DAVIESS	45 LAKE	76 STEUBEN
15 DEARBORN	46 LAPORTE	77 SULLIVAN
16 DECATUR	47 LAWRENCE	78 SWITZERLAND
17 DEKALB	48 MADISON	79 TIPPECANOE
18 DELAWARE	49 MARION	80 TIPTON
19 DUBOIS	50 MARSHALL	81 UNION
20 ELKHART	51 MARTIN	82 VANDERBURGH
21 FAYETTE	52 MIAMI	83 VERMILLION
22 FLOYD	53 MONROE	84 VIGO
23 FOUNTAIN	54 MONTGOMERY	85 WABASH
24 FRANKLIN	55 MORGAN	86 WARREN
25 FULTON	56 NEWTON	87 WARRICK
26 GIBSON	57 NOBLE	88 WASHINGTON
27 GRANT	58 OHIO	89 WAYNE
28 GREENE	59 ORANGE	90 WELLS
29 HAMILTON	60 OWEN	91 WHITE
30 HANCOCK	61 PARKE	92 WHITLEY
31 HARRISON	62 PERRY	

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

APPENDIX B - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM.		ABBR.	NUM.
		CODE			CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
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			

W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

NEW COUNTRY CODE

AX – AKROTIRI SOVEREIGN BASE AREA
DX – DHEKELIA SOVEREIGN BASE AREA