



**State of Indiana, Department of Revenue**  
*Electronic Taxpayer Service Center*

W-2 and WH-3 Filing Requirements Booklet  
(Revised December 1, 2011)

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

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## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### WHAT'S NEW

#### Changes

- Effective July 1, 2010, any employer that files more than 25 withholding statements in a calendar year is required to file the annual WH-3 and their employees' W-2's electronically. This new law (IC 6-3-4-16.5) applies to withholding statements filed after December 31, 2010. The department does not consider filings on disk, CD, or DVD, accompanied by a paper WH-3 to be electronic. EFW2 files are considered electronic when uploaded using our INtax website or our Bulk FTP site. We will not accept 3480 or 3490 cartridges.

#### **IC 6-3-4-16.5**

##### **Electronic filing; withholding**

Sec. 16.5. (a) This section applies to:

- (1) Form W-2 federal income tax withholding statements; and
- (2) Form WH-3 annual withholding tax reports; filed with the department after December 31, 2010.

(b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25) Form W-2 federal income tax withholding statements with the department in a calendar year, all Form W-2 federal income tax withholding statements and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department.

*As added by P.L. 113-2010, SEC.57.*

#### **Filing Reminders**

- Make sure that your data file is in text format.
- Make sure each data file submitted is complete (RA through RF Records).
- 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.
- **EXCEPTION:** There is currently a size limitation for filing via INtax of 2 MB, or approximately 3,500 W-2's. Taxpayers exceeding 3,500 W-2's should file through our Bulk Upload process. Additional information may be obtained at [www.in.gov/dor/files/bulk-upload-guide.pdf](http://www.in.gov/dor/files/bulk-upload-guide.pdf).

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### ADMINISTRATIVE COMMENTS

**NOTE:** TAX FILERS MUST FILE ELECTRONICALLY THROUGH **INtax** at [www.intax.in.gov](http://www.intax.in.gov).

**EXCEPTION:** There is currently a size limitation for filing via INtax of 2 MB, or approximately 3,500 W-2's. Taxpayers exceeding 3,500 W-2's should file through our Bulk Upload process. Additional information may be obtained at [www.in.gov/dor/files/bulk-upload-guide.pdf](http://www.in.gov/dor/files/bulk-upload-guide.pdf).

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### 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 and leave a message (Voice Mail ONLY) and your call will be returned as soon as possible. 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  
P.O. Box 6108  
INDIANAPOLIS, IN 46206

February 28th or 29th of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business 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  
P.O. Box 6108  
Indianapolis, IN 46206

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

## 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 (Optional)
- 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 (Optional)
- 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.

**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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

- 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)

- 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.

**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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

- Must appear only once on each file.
- **Do NOT create a file that contains any data recorded after the RF Record.**

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.

**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	N/A for the State of Indiana. Use Blanks or Spaces.
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 <a href="http://www.nactp.org">www.nactp.org</a> . Otherwise, fill with blanks.
24 – 28	Blanks	5	Fill with blanks.
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 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.



## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

<b>RA Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
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 the 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	5	Fill with blanks.
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: 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.
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.).

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RA Position	Field Name	Length	Field Specifications
			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.
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: 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.
396-422	Contact Name	27	Enter the name of the person to be contacted 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. <b>Note: It is imperative that the submitter's telephone number be entered in the appropriate positions. Failure to include</b>

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RA Position	Field Name	Length	Field Specifications
			<i>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.
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.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. <b>For U.S. and U.S. territories only.</b>
499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: 1 (E-Mail/Internet) 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.
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: A (Accounting Firm) L (Self-Prepared) S (Service Bureau) P (Parent Company) O (Other) <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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### 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> <p>* ‘1’ = 2678 (Approved by IRS)</p> <p>* ‘2’ = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>* ‘3’ = 3504 Agent</p> <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 payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RE Position	Field Name	Length	Field Specifications
			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	Kind of Employer	1	Not required for Indiana
175 – 178	Blank	4	Fill with blanks.
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	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> <li>One of the 50 States of the U.S.A.</li> <li>District of Columbia</li> <li>Military Post Office (MPO)</li> <li>American Samoa</li> <li>Guam</li> <li>Northern Mariana Islands</li> <li>Puerto Rico</li> <li>Virgin Islands</li> </ul> <p>**Otherwise, enter the applicable Country Code.</p>

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RE Position	Field Name	Length	Field Specifications
219	Employment Code	1	<p><b>This is a required field.</b></p> <p>Enter the appropriate employment code:</p> <p>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</p>
220	Tax Jurisdiction Code	1	<p>If applicable, enter code:</p> <p>V = Virgin Islands            G = Guam            S = American Samoa            N = Northern Mariana Islands            P = Puerto Rico</p> <p>For Indiana, add a blank. Not Required.</p>
221	Third-Party Sick Pay Indicator	1	<p>Enter '1' for a sick pay indicator.            Otherwise, enter '0' (zero).</p>
222 – 512	Blank	291	Fill with blanks.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### 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. <b>If no SSN is available, enter zeros (0).</b> May not start with 666 or 9.
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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

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.
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. <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. <b>Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</b>



## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

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 2011). 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 2011. 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 2011.) 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. Valid for Tax Year 2011.
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. <b>Valid for tax years 1995 – 2001 only.</b>
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.
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 Compensation Plan	11	No negative amounts. Right justify and zero fill.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RW Position	Field Name	Length	Field Specifications
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.
463-473	Cost of Employer Sponsored Health Coverage	11	No negative amounts. Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Island Employees.</b>
474-485	Blank	12	Fill with blanks.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee.  Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank.
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.

## 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.
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.
100-110	HIRE Exempt Wages and Tips	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to employment type Household (H).</b>

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RO Position	Field Name	Length	Field Specifications
			<b>Valid for tax year 2010 only.</b>
111-121	Designated Roth Contributions Under a Governmental Section 457 (b) Plan	11	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
122-274	Blank	153	Fill with blanks.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill.
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.
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.

## 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”. Only “RS18” records will be read by Indiana. All other “RS” records will be ignored.
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 Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.).  Left justify and fill with blanks.
95 – 116	Delivery Address	22	Enter the employee’s delivery address.  Left justify and fill with blanks.
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.
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

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RS Position	Field	Length	Field Specifications
			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.
193-194	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the employee’s applicable Country Code (see Appendix G).</p>
195-196	Optional Code	2	<p>Defined by State/local agency.</p> <p><b>Applies to unemployment reporting.</b></p>
197-202	Reporting Period	6	<p>Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., “032011” for January through March of 2011.</p> <p><b>Applies to unemployment reporting.</b></p>
203-213	State Quarterly Unemployment Insurance Total Wages	11	<p>Right justify and zero fill.</p> <p><b>Applies to unemployment reporting.</b></p>
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	<p>Right justify and zero fill.</p> <p><b>Applies to unemployment reporting.</b></p>
225-226	Number of Weeks Worked	2	<p>Defined by State/local agency.</p> <p><b>Applies to unemployment reporting.</b></p>



## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

<b>RS Position</b>	<b>Field</b>	<b>Length</b>	<b>Field Specifications</b>
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312011."  <b>Applies to unemployment reporting.</b>
235-242	Date of Separation	8	Enter the month, day, and four-digit year; e.g., "01312011."  <b>Applies to unemployment reporting.</b>
243-247	Blank	5	Fill with blanks.
248-267	State Employer Account Number	20	<b>Applies to unemployment reporting.</b>
268-273	Blank	6	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.
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	<b>Employer TID</b>	10	<b>Employer Taxpayer ID (TID). Does not include the 3 digit location.</b>
341-343	<b>Employer TID Location</b>	3	<b>Enter 3-digit Employer TID location.</b>
344-512	Blank	168	Fill with blanks.

### 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 1<sup>st</sup> to calculate county tax rates. 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. <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b>
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. <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b>

## 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. <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>
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. <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).</b>
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. <b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).</b>
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	Cost of Employer-Sponsored Health	15	Enter the total for all Employee Records (RW) reported since the last Employer Record (RE).

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

	Coverage		Right justify and zero fill. <b>Does not apply to Puerto Rico or Northern Mariana Islands Employees.</b>
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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.

## 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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RU Position	Field Name	Length	Field Specifications
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.
130-144	HIRE Exempt Wages and Tips	15	Enter the total for all Employee Records (RO) reported since the last Employer Record (RE).  Right justify and zero fill.  <b>Does not apply to employment type Household (H). Valid for tax year 2010 only.</b>
145-159	Designated Roth Contributions Under a Governmental Section 457 (b) Plan	15	No negative amounts.  Right justify and zero fill.  <b>Does not apply to Puerto Rico or Northern Mariana Islands employees.</b>
160-354	Blank	195	Fill with blanks.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right 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.

## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

RU Position	Field Name	Length	Field Specifications
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.

## 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 – 512	Blank	469	Fill with blanks.



## W-2 ELECTRONIC MEDIA FILING REQUIREMENTS

### CODE RF – FINAL RECORD

<b>RF Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
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

01 ADAMS	32 HENDRICKS	63 PIKE
02 ALLEN	33 HENRY	64 PORTER
03 BARTHOLOMEW	34 HOWARD	65 POSEY
04 BENTON	35 HUNTINGTON	66 PULASKI
05 BLACKFORD	36 JACKSON	67 PUTNAM
06 BOONE	37 JASPER	68 RANDOLPH
07 BROWN	38 JAY	69 RIPLEY
08 CARROLL	39 JEFFERSON	70 RUSH
09 CASS	40 JENNINGS	71 ST. JOSEPH
10 C LARK	41 JOHNSON	72 SCOTT
11 CLAY	42 KNOX	73 SHELBY
12 CLINTON	43 KOSCIUSKO	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

	<b>ABBR.</b>	<b>NUM.</b>		<b>ABBR.</b>	<b>NUM.</b>
		<b>CODE</b>			<b>CODE</b>
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

### APPENDIX G-COUNTRY CODES

#### 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**