IP 2012(23)

Important Information on Filing Annual Informational Returns

Electronic Filing Requirements

Employers who file 25 or more Forms W-2 are required to file electronically through the Department of Revenue Services (DRS) electronic **Taxpayer Service Center (TSC)**.

Penalties apply to returns not filed electronically if electronic filing is required.

Visit the **TSC** at **www.ct.gov/TSC** to electronically file, pay, and manage state tax responsibilities.

Issued: 12/17/12

State of Connecticut
Department of Revenue Services

Form W-2 Electronic Filing Requirements For Tax Year 2012

For employers filing annual informational returns electronically, the due date is March 31, 2013.

For employers not filing annual informational returns electronically, the due date is February 28, 2013.

Table of Contents

I.   General Instructions

This booklet contains specifications and instructions for filing Form W-2 information electronically with the Department of Revenue Service (DRS).

When to File

Informational returns filed electronically are due the last day of March. Informational returns filed by paper are due the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Electronic Filing Requirements

Employers filing 25 or more Forms W-2 reporting Connecticut wages, even if Connecticut income tax is not withheld, are required to file electronically with DRS. Employers who file 24 or fewer Forms W-2 are encouraged to file electronically. See *II. Electronic Filling Through the Taxpayer Service Center* on Page 4.

For W-2 reporting, DRS regards each Connecticut Tax Registration Number (CT Tax Registration Number) as a separate employer.

DRS requires one filing for each CT Tax Registration Number. Therefore, if your company has multiple locations or payroll systems using the same CT Tax Registration Number, you must combine the files to complete your electronic filing within the *TSC*. The *TSC* does not support duplicate filings with the same CT Tax Registration Number.

DRS has no application or authorization procedure and does not assign submitter control codes for W-2 electronic filing.

DRS W-2 electronic formats have fields for reporting annual wage and tax data. See *State Record* on Page 8.

Extension of Time to File

Complete and mail **Form CT-8809**, *Request for Extension of Time to File Informational Returns, t*o request an extension of time to file. If you are filing your CT-W3 informational returns electronically through the *TSC,* Form CT-8809 must be mailed on or before the last day of March. If you are not filing your informational returns electronically through the *TSC* Form CT-8809 must be mailed on or before the last day of February.

Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement only if the employer is unable to file electronically due to a documented hardship. To request a waiver complete and mail **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, to

DRS by January 15, 2013. Form CT-8508 cannot be filed electronically.

If a waiver is granted your informational returns must be submitted to DRS on CD. See **Form CT-6559**, *Submitter Report for Form W-2 CD Filing*.

CD Filing Requirements

Employers submitting their W-2 forms on CD, must submit them using Form CT-6559. For information on preparing CDs for submission, see Form CT-6559.

Penalties

The penalty for late filing is $50.

A penalty of $5 per form (up to a total of $2,000 per calendar year) is imposed on employers who fail to file federal Forms W-2 with DRS. This penalty is also imposed on employers required to file electronically if they file using any other media without first obtaining a waiver.

Record Keeping

Records pertaining to Connecticut informational returns must be retained for at least four years after the due date of the return.

Use of Paper Forms

Do not send paper Form W-2 Copy 1 forms to DRS if you submitted them to DRS electronically.

A penalty may apply if you file paper W-2 forms when you are required to file these forms electronically.

Corrected Returns

A **correction** is an informational return submitted by the transmitter to correct returns that were previously submitted and successfully processed by Connecticut DRS but contained erroneous information.

- While DRS encourages electronic filing of corrections, filers may file these corrections on paper even though the originals were filed electronically.
- For informational returns filed through the *TSC*, corrected filings can *only* be done using the Single Employer login, or as a Bulk Filer using the Single Client - Key and Send option.
- **DO NOT SEND THE ENTIRE ORIGINAL FILE AGAIN**. Send Only the corrected Forms W-2 that were erroneous.
- All correction file entries must be transmitted in a new file. Make sure that the corrected file has the re-sub indicator (Field Position 29 of the RA record).

Informational returns **omitted** from the original file must not be coded as corrections. Submit these returns under a separate RA record as original returns.

After successful upload of the corrected Forms W-2, you will be taken to Form CT-W3, *Connecticut Annual Reconciliation of Withholding,* as it was **originally** submitted. Make necessary corrections to the Form CT-W3. Review, verify and submit, then receive a new confirmation number.

Filing methods:

1. Single employer login filing through the *TSC* (*see page 4*).
2. Filing through the *TSC* as a Third Party Bulk Filer (TPBF) using Single Client - Key and Send option (*see page 5*).

Note: For Third Party Bulk Filer (TPBF) login, using the File Import option will result in rejection codes for duplicate filings.

Supplemental Returns

Supplemental Returns are processed the same as the original filing, but the transmitter must indicate that these informational returns were not remitted in a prior file. After successful upload of any additional Forms W-2 you will be brought to Form CT-W3 where the TSC has populated many of the fields based on the information you submitted. You will then verify the Form CT-W3 information and complete the quarterly breakout, then submit the return; you will receive a new confirmation number.

- Supplemental returns are informational returns omitted from the original file and must not be coded as corrections.
- Supplemental filings through the *TSC,* can only be done using the Single Employer login or as a Bulk Filer using the Single Client - Key and Send option.
- After indicating that these are supplemental Forms W-2 not previously submitted, you will be able to repeat the file process.

Filing methods:

1. Single employer login filing through the *TSC* (*see page 4*).

Third Party Sick Pay

DRS will accept Third Party Sick Pay **(TPSP)** by including it in box 16 of the Form W-2 as long as you correctly report it as compensation in position(s) State Taxable Wages (276-286) and State Income Tax Withheld (287-297) on the Form W-2s (RS Record). Employers must be registered with the DRS to electronically submit these forms.

Note: Form CT-W3 counts the number of Form W-2s uploaded and correctly sums the total state wages and state withholding.

II. Electronic Filing Through the Taxpayer Service Center

The **Taxpayer Service Center (TSC)** allows informational return filers to electronically file their **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding* and associated federal Forms W-2, Wage and Tax Statement.

The *TSC* is a free, fast, easy, and secure way to conduct business with DRS.

To file your informational returns using the *TSC*:

- Go to **www.ct.gov/TSC**;
- Log into your account; **and**
- Choose one of the filing options below.

Single Employer Filing Through the *TSC*

When Filing your Form CT-W3, you must first submit the associated W-2 forms. There are three methods to submit your W-2s. The three methods are Key and Send, Dynamic Web Import (DWI), and Standardized File Layout (EFW2) format. To select one of these methods, first follow the steps below from the *TSC* main menu:

1. Select *Withholding Wage*.
2. Select *Forms W-2, Wage and Tax Statement.*
3. Choose your reporting period.
4. Choose your filing method.

Key and Send

The key and send option allows you to enter up to 100 Forms W-2.

To use the key and send option:

1. Under *Choose Your Filing Method*, select *KEY and SEND- key-in manually online*.
2. Once all Forms W-2 are entered, select *next*. You will be brought to Form CT-W3 where the *TSC* has populated many of the fields based on the information you entered.
3. Verify the Form CT-W3 information and complete the quarterly breakout.

Your Forms W-2 are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-W3.

Dynamic Web Import

Dynamic Web Import (DWI) is a file import process that allows you to define and upload your informational returns. This process accepts text files that are either fixed length or delimited files. This process does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS). (Refer to the *Batch File Upload Using DRS Standard File Layout* method for support of the standard EFW2 file format.) Each field in the file represents an item from the

return you are reporting. You can arrange the fields in any order by defining your own customized layout. Go to **www.ct.gov/electronicfileW2and1099** to view sample layout.

To use the DWI option:

- Under *Filing Method*, select *Dynamic Web Import (DWI)* and select *next*; **and**
- Define your file layout and select *next*.

If any errors are found during the upload process, DRS will identify and explain each individual error. You must correct all errors on your file and then upload the file again.

Once all Forms W-2 are successfully uploaded, you will be brought to Form CT-W3 where the *TSC* has populated many of the fields based on the information you uploaded.

Verify the Form CT-W3 information and complete the quarterly breakout.

Your Forms W-2 are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-W3.

Batch File Upload Using DRS Standard File Layout

This option allows you to upload a file that is formatted with the Standard (EFW2) File Format.

1. Select the *Standardized File Format* option.
2. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.
3. Select *Upload*.
4. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. From the main menu select the appropriate Form CT-W3, choose the period end, and proceed to Form CT-W3. Verify the Form CT-W3 information then complete the quarterly breakout.

Your Forms W-2 are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-W3.

Electronic Filing Through the *TSC* as a Third Party Bulk Filer

Third Party Bulk Filers (TPBF) are tax preparers who prepare returns for multiple employers, or for multiple locations for the same employer. A registered TPBF can "key-in" information for one employer at a time or upload a file for multiple taxpayers with a single login. (See *Registering as a Third Party Bulk Filer* on Page 6.)

Bulk Filer Forms W-2 *TSC* Filing Options

File Import - Batch File Upload Using DRS Standard File Layout (EFW2)

File import allows you to upload a file that is formatted with the standard (EFW2) file format. This option allows you to batch upload a single file that contains one or more payers of Forms W-2.

To upload your Forms W-2 using the *DRS Standard File Layout*:

1. From the *TSC* bulk filer's main menu select *File for your Clients*.
2. Under the *File Import* section select the wage tax forms you are filing from the drop down box.
3. Select *File Online*.
4. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.
5. Select *Upload*.
6. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

After a successful upload, you will need to complete Form CT-W3 for each employer. See *Bulk Filer Form CT-W3 TSC Filing Options*.

Key and Send - Single Client Filing

Enter your clients Forms W-2 and Form CT-W3 information one client at a time. Within this option you will select your method to upload Forms W-2 and then select Form CT-W3 to complete the filing process.

To use the *Key and Send - Single Client Filing* option:

1. From the *TSC* main menu select *File for your Clients* from under *Third Party Bulk Filing*.
2. Under the *Key and Send - Single Client Filing* section, enter your client's Connecticut Tax Registration Number (CTREG) and select *Wage Payroll* from the tax type drop down box, then select *File Online*.
3. From the *Withholding* menu, select the appropriate Form CT-W3, choose the period end, and select *next*.
4. Choose one of the following filing methods:
   - *KEY AND SEND – "key-in" manually online*;
   - *DYNAMIC WEB IMPORT (DWI) - user created text file*; **or**
   - *STANDARDIZED FILE FORMAT - DRS Standard File Layout (EFW2)*.

Completing these steps allows you to file as a single employer. See *Single Employer Filing Through the TSC* on Page 4 to complete the filing of Form CT-W3 and receive a Form CT-W3 confirmation number. Your Forms W-2 are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-W3.

Bulk Filer Form CT-W3 *TSC* Filing Options

After a successful upload, you will need to complete Form CT-W3 for each employer. You may choose *File Import* or *Key and Send-Single Client Filing*.

File Import

The *File Import* option uses the dynamic web import process where you can customize your file layout. Visit **www.ct.gov/electronicfileW2and1099** for additional information.

To begin, prepare either a fixed length or delimited text file with Form CT-W3 information for all employers per form type.

Return to the *Third Party Bulk Filer* main menu and choose *Wage Withholding Annual Summary (CT-W3)* from the drop down list in the *File Import* section. The file type and file layout must match the information you are uploading.

You will receive a confirmation number for each successfully filed Form CT-W3.

Key and Send - Single Client Filing

To file Form CT-W3 using the *Key and Send - Single Client Filing* option:

1. Return to the *Third Party Bulk Filer* main menu;
2. Enter the clients Connecticut Tax Registration Number (CTREG).
3. Select *Withholding-Payroll* from the tax type drop down list.
4. Select *File Online*.
5. Select the *Annual Reconcilliation Form CT-W3 and Forms W-2*.
6. Choose the period end and proceed to Form CT-W3.
7. Verify the Form CT-W3 information; **and**
8. Complete the quarterly breakout.

Your Forms CT-W3 and W-2 are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-W3.

Registering as a Third Party Bulk Filer

To register as a third party bulk filer:

- Go to **www.ct.gov*/TSC***;
- Select *Tax Preparer*;
- Scroll down, select *Third Party Bulk Filing requires pre-registration. Please click here to register*;
- Select *Application to Become a Bulk Filer (Fillable Version)*; **and**
- Complete and print form.

You may fax your completed application to **860-297-4761** (Attention: Bulk File Coordinator) or mail to:

> Department of Revenue Services
> State of Connecticut
> Electronic Commerce Unit
> 25 Sigourney Street Ste 2
> Hartford CT 06106

Once your application has been processed, a bulk filing identification number, password, and instructions are mailed to you.

Visit **www.ct.gov/electronicfileW2and1099** for detailed bulk filing information.

Test Files

The *TSC* offers the ability to test your file layout and confirm your transmission capability by using demo mode.

In the *TSC*, choose *start demo* from the main menu. *TSC* demo mode mimics the live application but does not submit your data to DRS. Demo mode allows you to validate the quality of your data and file layouts by replicating the upload of your actual files.

Demo mode provides a results file layout similar to the live mode. Demo mode activity is **not** an official filing and the system does not store or send any portion of this file to DRS. The results file only confirms the accepted and rejected records within the informational returns. See *Acknowledgement Results Layout Record* on Page 18.

Use of Agent

Employers using a service to electronically file or transmit information are responsible for the accuracy and timeliness of their informational returns. If a transmitter fails to meet the electronic filing requirements, the employer is liable for any penalties imposed by DRS.

III. Questions & Answers

Q. Were there any technical changes in the specifications for 2012?

A. Yes. DRS now requires a contact email address in the Submitter Record and asks that the space be zero-filled. Also, DRS now accepts Third Party Sick Pay (TPSP) information. See the question below.

Q. Are DRS electronic filing specifications the same as the Social Security Administration specifications?

A. No. DRS does not require the filing of RW, RO, RU, and RV records, but does require the filing of RS records. Some modifications have been made to the RS, RT, and RF record formats in order to report state information.

Q. How will records not required by DRS be treated?

A. Information records not required by DRS will be ignored. For example, if employers include the RW, RO, RU, and RV records with their Connecticut filing, DRS will ignore them when processing the data.

Q. How does an employer report changes to an electronically filed submission?

A. DRS now accepts amended and supplemental filings filed electronically through the *TSC*. Amended and supplemental filings can *only* be done using the Single Employer login or as a bulk filer using the Single Client - Key and Send option. Using the File Import option will result in rejection codes for duplicate filings. See page 3 for additional information on supplemental or amended return filings.

Q. What paper forms should accompany the electronic filing?

A. None. There is no need to submit paper copies of any electronically filed forms.

Q. Will failure to file informational returns electronically result in the assessment of penalties?

A. Yes. Employers required to file electronically will be treated as having failed to file if they file paper forms instead of filing electronically, unless DRS has granted a waiver. A penalty of $5 is imposed for each informational return an employer fails to file electronically with DRS. The total penalty imposed will not exceed $2,000 for any calendar year.

Q. May employers submit lists containing W-2 information?

A. No. DRS does not allow alternative forms to be filed in lieu of Forms W-2.

Q. How can a filer submit data when there is a requirement for the data to be protected?

A. The *TSC* encrypts all information sent from the filer until the information is delivered to DRS, thus keeping data secure while in transport.

Q. How does Form CT-W3 get filed?

A. **Employers:** *TSC* will automatically populate Form CT-W3 for you once the W-2 forms have been successfully uploaded. You must verify all the figures and complete the quarterly breakouts.

Third Party Bulk Filers: After uploading all your W-2 forms, you must return to the withholding main menu to upload Form CT-W3. Select the *Form CT-W3* link from the menu options then upload and complete the filing process. If filing for multiple businesses, you will have the option to return to the *Third Party Bulk Filer* menu.

Visit **www.ct.gov/electronicfileW2and1099** for instructions.

Q. How do I report Third Party Sick Pay?

A. DRS will accept TPSP by including it in box 16 of the Form W-2 as long as you correctly report it as compensation in position(s) State Taxable Wages (276-286) and State Income Tax Withheld (287-297) on the Form W-2s (RS Record). Employers must be registered with DRS to electronically submit these forms.

Note: Form CT-W3 counts the number of Form W-2s uploaded and correctly sums the total state wages and state withholding.

IV. Data Record Descriptions

General Information

Use the information below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings. See *VI. Examples of Proper Record Sequence for W-2 Electronic Filing* on Page 10.

Submitter Record

Code RA

The code RA record identifies the organization submitting the file.

The code RA record must be the first data record on each file.

Employer Record

Code RE

The code RE record identifies an employer whose employee wage and tax information is being reported. Generate a new code RE record each time it is necessary to change the information in any field on this record.

Do not create a code RE record for an employer that does not have at least one employee (code RS record) with Connecticut wages to report.

If a submission containing multiple employer filings (more than one code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to DRS.

State Record

Code RS

The fields within this record must contain Connecticut sourced income only.

The code RS record must be used to report Connecticut W-2 information.

Do not indicate deceased employees in the name field.

Punctuation may be used when appropriate. Do not include titles in the name. Enter titles in the *Title Field*. A hyphen is entered as a character. Do not use the tilde (~) over the "n" in Spanish names. Please substitute ñ with plain "n." DRS computers consider the tilde to be a special character and converts it to an ampersand which prevents the posting of Social Security wages to the worker's record.

Money Amounts

All money amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar

Example: $5,500.99 = 000000550099

Do not use punctuation in any money field.

Negative money amounts are **not** allowed.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

Total Record

Code RT

The code RT record contains the totals for all code RS records reported since the last code RE record.

A code RT record must be generated for each code RE record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

Final Record

Code RF

The code RF record indicates the end of the file and must be the last record on each file. The code RF record must appear only once on each file. DRS does not process any data recorded after the code RF record.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

V.   Programmer's Checklist

General Information

❒ Follow the Connecticut specifications for record layouts.

Technical Requirements

❒ Data must be saved using the ASCII character set.

❒ Each record in the file must be 512 characters in length followed by a carriage return/line feed.

❒ Data must be entered in each record in the exact positions shown in *VII. Specifications for W-2* on Page 11.

❒ The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF). Do not place:

- A record delimiter before the first record of the file;

- More than one record delimiter, for example, more than one carriage-return or line feed combination, following a record; **or**

- Record delimiters after a field within a record.

❒ DRS recommends that the file name be CTTAX followed by the 4-digit calendar year of the data you are uploading (for example, CTTAX2012).

❒ File name should end with a file extension name of .txt or .dat

Payment (Calendar) Year

❒ Remember to change the calendar year in the code RE record each year the program is run. The calendar year equal 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

❒ Files containing information for more than one employer must have an RT record(s) between employers.

❒ Employee code RS records must follow each code RE record. Delete any code RE record (and do not write a code RT record) for an employer that has no employees 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

❒ The code RA record must appear only once and be the first data record of a file. DRS cannot accept more than one code RA record on a file. See *VI. Examples of Proper Record Sequence W-2 Electronic Filing* on Page 10.

❒ The Federal Employer Identification Number (FEIN) field must contain nine numeric characters (no hyphens or alphabetic characters). Enter the FEIN of the entity that submits the file to DRS. 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.

❒ Check that submitter information agrees with information in the code RA submitter record.

Code RE - Employer Record

❒ The FEIN field identifying the employer must contain 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

❒ The Social Security Number (SSN) field must contain nine numeric characters (no hyphens). If a SSN is not available, fill the field with all zeros

❒ Use the fields as defined in the layout for the name format.

Code RT - Total Record

❒ Every code RE record must have a corresponding code RT record after all employees have been listed for the employer identified in the code RE record.

❒ The code RT record must be the sum of the data reported in the code RS records occurring since the last code RE record. The code RT record must not contain amounts reported in previous code RT records.

Code RF - Final Record

❒ The code RF record must be 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.

VI. Examples of Proper Record Sequence for W-2 Electronic Filing

Example 1:

Employer filing own W-2s for 38 employees:

  RA...EMPLOYER 1
  RE...EMPLOYER 1
  RS
  } 38 Code RS records
  RS
  RT
  RF

Example 2:

Submitter with 3 employers:

  RA...SUBMITTER 1
  RE...EMPLOYER A
  RS
  } 25 Code RS records
  RS
  RT
  RE...EMPLOYER B
  RS
  } 41 Code RS records
  RS
  RT
  RE...EMPLOYER C
  RS
  } 52 Code RS records
  RS
  RT
  RF

VII. Specifications for W-2

Data Records - General Requirements

All data records must be a fixed length of 512 bytes. Deviations from the prescribed record formats will prevent proper processing of your file by DRS. A properly composed W-2 file is comprised of the following records:

- Code RA — Submitter Record
- Code RE — Employer Record
- Code RS — State Record
- Code RT — Total Record
- Code RF — Final Record

The first two positions of each record must be one of the alphabetic codes above.

Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your media.

See *VI. Examples of Proper Record Sequence for W-2 Electronic Filing* on Page 10.

Address Fields

Address data in: Street address, City, State, ZIP code, and ZIP code extension fields, must comply with U.S. Postal Service (USPS) addressing rules.

State Abbreviations

Use only the USPS two letter state abbreviations. Do not use numerics or other abbreviations.

Foreign Addresses

Outside the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or military post offices, use the following fields:

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See *Social Security Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2012*, Appendix G.)

In the *Batch Manager Tool,* if the upload contains a foreign country code, then the city, state, and ZIP code fields are not required. If the foreign country code is blank, then the city, state, and ZIP code fields are required.

Money Fields

Money amounts must be:

- The annual figure for the payment year shown in the code RE record;
- All numerics (no dollar sign);
- Dollars and cents (without a decimal point);
- Not be rounded to fill dollar amounts;
- A positive, unsigned figure (a negative amount is an impossible result in any field);
- Right justified; **and**
- Zero filled (for example, lead zeros, or all zeros if the amount equals zero).

Code RA - Submitter Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RA.
3-11	Submitter's Federal Employer Identification Number (FEIN)	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-19	User Identification (User ID)	8	Not required.
20-23	Software Vendor Code	4	Not required.
24-28	Blank	5	Enter blanks.
29	Resub Indicator	1	Enter "1" if a file is being resubmitted. Otherwise, enter blanks.
30-35	Resub WFID	6	If you entered "1" in the Resub Indicator field (location 29), enter the word "AMEND". Otherwise, enter blanks.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive EFW2 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (attention, suite, room number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (street or post office box). 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. Use a standard postal abbreviation. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
172-176	Blank	5	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or 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	Enter the applicable country code. See *Foreign Addresses* on Page 11.
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or post office box). Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation for a foreign address and fill with blanks.

Code RA - Submitter Record (continued)

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	Submitter 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	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code. See *Foreign Addresses* on Page 11.
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact Email	40	Required. Enter the contact's electronic mail or Internet address. Left justify and fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	**For U.S. and U.S. Territories only:** If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Enter blanks.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Code RE - Employer Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant **RE**.
3-6	Tax Year	4	**Required.** Enter **2012**
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (EIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (attention, suite, room number, 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 a standard postal abbreviation. For a foreign address, fill with blanks.
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	Kind of Employer	5	Not Required.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code. See *Foreign Addresses* on Page 11.
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Not required.
221	Third Party Sick Pay Indicator	1	Not required.
222-512	Blank	291	Enter blanks.

Code RS - State Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant **RS**
3-4	State Code	2	Enter **09** - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original or replacement social security card issued by the Social Security Administration. If no SSN is available, fill the field with zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix (SR, JR). Left justify and fill with blanks. Otherwise, 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. Not required if foreign country code is entered.
95-116	Delivery Address	22	Enter employee's street address. Left justify and fill with blanks. Not required if foreign country code is entered.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks. Not required if foreign country code is entered.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks. Not required if foreign country code is entered.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks. Not required if foreign country code is entered.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks. Not required if foreign country code is entered.
150-154	Blank	5	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state or province. Left justify and fill with blanks. Required only if foreign country code is entered.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Required only if foreign country code is entered
193-194	Country Code	2	Enter the applicable country code. See *Foreign Addresses* on Page 11.

Code RS - State Record (continued)

Location	Field	Length	Description & Remarks
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account	20	Enter Connecticut Tax Registration Number assigned by Number DRS. Left justify and fill unused positions with blanks. Do not enter hyphens.
268-273	Blank	6	Not required.
274-275	State Code	2	Enter **09**. Must match state positions identified in positions 3 and 4.
276-286	State Taxable Wages	11	**Required.** Right justify and zero fill.
287-297	State Income Tax Withheld	11	**Required.** Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

Code RT - Total Record

–Fixed Length of 512 Positions–

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant **RT**.
3-9	Number of Employees	7	Enter the total number of RS records reported since the last code RE record. Right justify and zero fill.
10-24	State Taxable Wages	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
25-39	State Income Tax Withheld	15	Enter the total for all code RS records reported since the last code RE record. Right justify and zero fill.
40-512	Blank	473	Enter blanks.

Code RF - Final Record

–Fixed Length of 512 Positions–

The code RF record **must** be the last data record, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant **RF**.
3-11	Number of Employees	9	Enter the total number of code RS records recorded on the entire file.
12-27	State Taxable Wages	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
28-43	State Income Tax Withheld	16	Enter the grand total of all code RS records on this file. Right justify and zero fill.
44-512	Blank	469	Enter blanks.

VIII. Acknowledgement Results Layout Record

When using this bulk filing method and utilizing the standard EFW2 file upload, DRS will provide an acknowledgement file as detailed below. If an individual W-2 record fails, it will not be accepted. In order for the Form CT-W3 to be accepted by DRS, all values must equal the accepted number of W-2s submitted.

More key information:
1. Successful files will be four rows of data that should include an 'RA,' 'RE,' 'RT,' and an 'RF' record.
2. Failed records will display in the appropriate 'RS' record.

3. Failed files will display in the appropriate 'RT' or 'RF' record.
4. Error messages will be in easy to understand text.

Helpful Hints:
For optimum processing, DRS recommends that only files with less than 1000 records should be transmitted Monday through Friday between 8:00 a.m. and 5:00 p.m. Uploading files with more than 1000 records is recommended Monday through Friday after 5:00 p.m. or on weekends. You may experience delays on days that returns are due.

Item Number	Field Name	Starting Position	End Position	Byte Count	Paper Format / Special Instructions
Submitter Record. This record appears once per					
1	Record Identifier	1	2	2	Value = RA. This is the submitter record.
2	Submitter ID	3	15	13	The same ID entered on the *TSC* Welcome page.
3	Blank	16	512	497	Blanks. No information provided.
Employer Record. This record appears for each employer in this file. May be many employers per submitter.					
1	Record Identifier	1	2	2	Value = RE. This is the header record for this employer.
2	Tax Year	3	6	4	The tax year of the uploaded data.
3	Employer CT Reg. Number	7	19	13	The Conn. Tax Registration Number of this employer.
4	Employer's Identification Number (FEIN)	20	28	9	The FEIN of the Payer.
5	Blank	29	512	484	Blanks. No information provided.
State Record. This record appears for each failed employee. May be many failed employees for a single employer.					
1	Record Identifier	1	2	2	Value = RS. This is the employee record.
2	Line Number	3	9	7	Line Number within the EFW2 file that contains the error.
3	Social Security Number	10	18	9	The employee Social Security Number (SSN) of the failed record.
4	Employee Reason for Failure	19	512	494	Reason the employee record failed.
Total Employee Record. This record appears once for each employer.					
1	Record Identifier	1	2	2	Value = RT. This is the end record for this employer.
2	State Taxable Wages	3	17	15	Total of all wages reported on accepted Form W-2s (Form CT-W3, Line 2).
3	State Income Withheld	18	32	15	Total of all CT income tax withheld on accepted Form W-2s (Form CT-W3, Line 1).
4	Number of Successful Employees	33	39	7	The total number of successful W-2s submitted by employer (Form CT-W3, Line 3).
5	Number of Failed Employees	40	46	7	The total number of failed W-2s for this employer.
6	Blank	47	512	466	Blanks. No information provided.
Total Submitter Record. This record appears once per submitter.					
1	Record Identifier	1	2	2	Value = RF. This is the record identifier
2	State Taxable Wages	3	17	15	Total of all wages reported for the submitter.
3	State Income Withheld	18	32	15	Total of all CT income tax withheld for submitter.
4	Number of Successful Employees	33	39	7	The total number of successful W-2s entered by this submitter.
5	Number of Failed Employees	40	46	7	The total number of failed W-2s for this submitter.
6	Blank	47	512	466	Blanks. No information provided.

Effect on Other Documents

This Informational Publication supersedes **IP 2011(25)**, *Form W-2 Electronic Filing Requirements for Tax Year 2011.*

Effect of This Document

An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

IX.   Glossary

ASCII (American Standard Code Information Interchange) - One of the acceptable character sets used for electronic processing of data.

Block - A number of logical records grouped and written together as a single unit on a CD.

Byte - A computer unit of measure. One byte contains eight bits and can store one character.

Character - A letter, number, or punctuation symbol.

Character Set - A group of unique electronic definitions for all letters, numbers, and punctuation symbols.

Compress - Reformat computer data in a storage or size-saving technique.

DRS - Connecticut Department of Revenue Services.

FEIN (Federal Employer Identification Number) - A nine-digit number assigned by the Internal Revenue Services (IRS) to an organization for federal tax reporting purposes.

Logical Record - For the purpose of this booklet, any of the required or optional records defined in Section V.

Submitter - Any person or organization submitting an electronic or CD file to DRS.

Taxpayer Service Center (**TSC**) *-* Interactive tool accessed through the DRS website at **www.ct.gov/DRS** for a free, fast, easy, and secure way to conduct business with DRS.

Third Party Bulk Filing (TPBF) - Tax preparers who prepare returns for multiple employers, or for multiple locations for the same employer.

Third Party Sick Pay (TPSP) - For purposes of this publication, DRS uses the term Third Party Sick Pay the same way it is used by the IRS in Publication 15-A.

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

File and pay Connecticut taxes electronically and help reduce the cost of paper returns. Visit **www.ct.gov/TSC** to create an account and eliminate the paper clutter in your life.

Connecticut tax filers can file most tax returns, extensions, and estimates using the **Taxpayer Service Center** (*TSC*) at **www.ct.gov/TSC** for free.

Faster Money With Direct Deposit

Choose to have your Connecticut tax refund deposited into your bank account using direct deposit! **A direct deposit refund when filing through *TSC* is the fastest way to get your tax refund into your account!**

	Tax Information	Forms and Publications	
Internet	The *TSC* includes a comprehensive *FAQ* database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.	Connecticut forms and publications may be viewed, downloaded, or printed by visiting **www.ct.gov/DRS** the DRS website.	**Internet**
Phone	For telephone assistance, call our Taxpayer Services Division at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).	**800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**; or **860-297-4753** (from anywhere).	**Phone**
E-Mail	Send routine tax questions to **drs@po.state.ct.us** (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the **Secure Mailbox** feature by logging into the DRS electronic *TSC*.	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to **ctforms.drs@po.state.ct.us**	**E-Mail**

	Walk-In	
Walk-In	Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.) Directions to DRS offices are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.	**Walk-In**

Bridgeport	**Hartford**	**Norwich**	**Waterbury**
10 Middle St	25 Sigourney St	401 West Thames St Building #700	55 West Main St Suite 100

All calls are answered at our Customer Service Center in Hartford, not at the field offices.

Federal Tax Information	Statewide Services
For questions about **federal taxes**, visit **www.irs.gov** or call the Internal Revenue Service (IRS) at 800-829-1040. To order **federal tax forms**, call 800-829-3676.	Visit the *ConneCT* website at **www.ct.gov** for information on statewide services and programs.