

## MAGNETIC MEDIA REPORTING FOR TAX YEAR 2009

### Dear Magnetic Filer:

The following specifications for filing Wage and Tax Information (W-2) for tax year 2009 via magnetic media will be in effect for filing in calendar year 2010.

Online filing of the Annual W-2 Reports for the State of Ohio is NOT available.

The State of Ohio Department of Taxation follows the **EFW2** record layouts as required by the Social Security Administration and accepts CD-ROM, 3490 or 3590 tape cartridge as described below. We no longer accept 3 ½" diskettes.

**You are no longer required to send us paper copies of federal form W-2, W-2G or 1099R.** You must continue to maintain these records for a period of four years from the due date. If the information is not submitted electronically, the Ohio Department of Taxation will request W-2s periodically when conducting compliance programs.

If you elect to send your state W-2 and 1099R information to us on magnetic media, you must comply with the specifications in this packet. With respect to employers, if you have 250 or more W-2 statements, you must use the EFW2 format. With respect to issuers of 250 or more 1099-R forms, you must file your information with us electronically in an approved electronic format. See IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically) for these requirements at [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf)

Please do not send us information for those Federal forms 1099 (such as 1099-MISC, 1099-B, 1099-DIV, etc.) for which Ohio income tax withholding is not required. With respect to reporting these income statements, the State of Ohio participates in the Combined Federal/State program and receives this information from the IRS. When filing this information with the Federal government, please use postal code 39 for the State of Ohio.

Due Date for your 2009 IT-3 is Monday, March 1, 2010.

Cordially,  
Ohio Department of Taxation  
Business Tax Division  
Employer Withholding Unit (614) 387-0232

**MAILING ADDRESSES**

Using the U.S. Post Office mail all Magnetic Wage and Tax Report to this address:

Ohio Department of Taxation  
PO Box 182667  
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office mail all Magnetic Wage and Tax Report to this address:

Ohio Department of Taxation  
4485 Northland Ridge Blvd.  
Columbus, OH 43229-6596

**INSTRUCTIONS FOR FILING ANNUAL EMPLOYER  
WAGE AND TAX REPORTS VIA:  
CD-ROM, 3490 or 3590 TAPE CARTRIDGE  
FOR TAX YEAR 2009**

**GENERAL REPORTING REQUIREMENTS**

The State of Ohio Department of Taxation follows the **EFW2** record specifications as required by the Social Security Administration and accepts CD-ROM, 3490 or 3590 tape cartridge as described below.

The Ohio Department of Taxation, the Ohio Department of Job & Family Services and the Social Security Administration are completely separate entities, with separate mailing addresses. The information in this booklet applies only to the Ohio Department of Taxation's requirements for filing Annual W2 Reports via magnetic media.

The data requirements and specifications in this booklet are for reporting W-2 information via CD-ROM, 3490 or 3590 tape cartridge as described below.

Your CD-ROM, 3490 or 3590 tape cartridge must be accompanied by a properly prepared Ohio IT-3 Tax Form. The IT-3 Tax Form is found on the State of Ohio's website [tax.ohio.gov](http://tax.ohio.gov). Select **Tax Forms** and under **Tax Type** select Employer Withholding Tax, click **Search** and scroll down to the IT- 3 Transmittal of Wage and Tax statement. Example of an IT-3 form see page 42 in this booklet. (Magnetic version of IT-3 is not acceptable).

Do not include the following items with your magnetic report:

- (1) Checks or other forms of payment
- (2) Your reconciliation forms IT-941 or IT-942.

Reports must contain W-2 information for each employee from whom you withheld Ohio State Individual Income Tax or Ohio School District Tax during the current year. Include both medicare qualified and non-medicare-qualified employees. Include employees who have not had Ohio Individual Income Tax or Ohio School District Taxes withheld from their wages, if they were Ohio residents or performed their duties in Ohio.

In order to reduce operating costs, the Ohio Department of Taxation will not provide notification when reports are processed nor will we return completed magnetic media.

## **RECORD DELIMITERS**

The additional requirements listed below apply if W-2 information is reported using a sequential file with record delimiters. Each record in the file must be followed by a record delimiter.

The record delimiter must consist of two characters, the carriage return and line feed. The ASCII-1 hexadecimal value of the carriage return and line feed. The ASCII-1 hexadecimal value of the carriage return character is 0D (zero and the letter D); the ASCII-1 hexadecimal value of the line feed is 0A (zero and the letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

A record delimiter should appear immediately after the 512th character of each record, in what would be positions 513 and 514. Position 513 contains the carriage return character and position 514 contains the line feed character.

If W-2 information is reported using a random file, the record length must be exactly 512 bytes.

1. DO NOT PLACE A RECORD DELIMITER BEFORE THE FIRST RECORD OF THE FILE.

2. DO NOT PLACE MORE THAN ONE RECORD DELIMITER I.E., MORE THAN ONE CARRIAGE-RETURN/LINE-FEED COMBINATION, FOLLOWING A RECORD.

3. DO NOT PLACE A RECORD DELIMITER AFTER A FIELD WITHIN A RECORD.

If you use record delimiters using a random file, the record **MUST** be exactly 512 bytes.

## DATA REQUIREMENTS AND RECORD DESCRIPTIONS

Your W2REPORT file must contain the following record types, which are described in detail in subsequent pages:

**SUBMITTER RECORD:** **Required.**  
**CODE RA** **(CD-ROM/CARTRIDGE)**  
The CODE RA record **MUST** be the **FIRST** data record on each file and identifies the organization submitting the file.

**EMPLOYER RECORD:** **Required.**  
**CODE RE** **(CD-ROM/CARTRIDGE)**  
The CODE RE record **MUST** be the **SECOND** data record on each file and identifies an employer whose employee wage and tax information is being reported. **DO NOT** create a CODE RE record for an employer that does not have at least one employee (CODE RW record) with monies to report.

**EMPLOYEE WAGE RECORD:** **Required.**  
**CODE RW** **(CD-ROM/CARTRIDGE)**  
The CODE RW record is used to report income and tax data for an employee. The CODE RW records are grouped together following each CODE RE record. There are many other requirements and restrictions for these CODE RW records.

**EMPLOYEE WAGE RECORD:** **Optional.**  
**CODE RO** **(CD-ROM/CARTRIDGE)**  
The CODE RO record is used if one or more of the fields must be completed because the field(s) applies to an employee. Do not complete a CODE RO record if only blanks or zeros would be entered in positions 3 - 512.

**SUPPLEMENTAL RECORD:** **Required.**  
**CODE RS** **(CD-ROM/CARTRIDGE)**  
The CODE RS record is used for the State of OhioW-2 filing requirements.

**TOTAL RECORD:** **Required for each CODE E record.**  
**CODE RT** **(CD-ROM/CARTRIDGE)**  
The CODE RT record contains the totals for all CODE RW records reported since the last CODE RE record.

**TOTAL RECORD:** **Optional.**  
**CODE RU** **(CD-ROM/CARTRIDGE)**  
The CODE RU record is **OPTIONAL**, but is **REQUIRED** if a CODE RO record is prepared.

**STATE TOTAL RECORD:**

**Not required for unemployment use.**

**FINAL RECORD:  
CODE RF**

**Required last record on each file.  
(CD-ROM/CARTRIDGE)**

The CODE RF record indicates the end of file, MUST be the last record and there can only be one each file. The CODE RF record contains file totals for those six (6) money fields described in the specifications.

Transmitters of W-2 information for multiple employers can avoid creating a separate file for each employer by arranging the records as shown in the following example:

RA....DATA SERVICES	RT
RE....B. J.'S PIZZA	RU
RW	RE..RIDGELY ROCK AND GRAVEL
RO	RW
RS	RO
RW	RS
RO	RW
RS	RO
RW	RS
RO	RW
RS	RO
RT	RS
RU	RW
RE....COUNTY CONSTRUCTION CO	RO
RW	RS
RO	RT
RS	RU
RW	RF
RO	
RS	
RW	
RO	
RS	
RW	
RO	
RS	

## **SUBMITTING ANNUAL W-2 INFORMATION TO THE STATE OF OHIO**

All reports filed on CD-ROM, 3490 or 3590 tape cartridge must be formatted as follows:

### **CD-ROM**

MEDIA:	ISO 9660 Industry Standard Format CDR
CD SIZE:	700 MEG or less
CHARACTER SET:	ASCII-1
RECORD LENGTH:	512 FIXED
BLOCK SIZE:	45 Logical records per block (Will accept blocking factor of 1 to 45 logical records)
INTERNAL LABEL:	None
EXTERNAL LABEL:	Enter the target agency. Enter the tape content and due date. Enter the submitter's name, address, city, state and zip. Enter Ohio Tax I.D. Number.
EXAMPLE:	Ohio Department of Taxation W2REPORT Due: 03/02/2009 Acme Discount Stores 999 Ohio Ave Anywhere, OH 49999 51-999999

**SUBMITTING ANNUAL W-2 INFORMATION TO THE STATE OF OHIO  
3490 or 3590 TAPE CARTRIDGE**

MEDIA: 3490 or 3590 CARTRIDGE - 18 TRACK  
DENSITY: 38,000 BPI  
CHARACTER SET: EBCDIC  
RECORD LENGTH: 512 FIXED  
BLOCK SIZE: 45 Logical records per block  
(Will accept blocking factor of 1 to 45 logical records)  
INTERNAL LABEL: Standard label preferred.  
VOL1, HDR1, HDR2, EOF or EOVS Tapemarks  
Separating labels from data  
EXTERNAL LABEL: Enter the target agency.  
Enter the tape content and due date.  
Enter the submitter's name, address, city, state  
and zip.  
Enter Ohio Tax I.D. Number.  
EXAMPLE: Ohio Department of Taxation  
W2REPORT Due: 03/02/2009  
Acme Discount Stores  
999 Ohio Ave  
Anywhere, OH 49999  
51-999999

EFW2 Record Specifications  
Record Name: **Code RA - Submitter Record (REQUIRED)**  
Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA"
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN number. This EIN should match the EIN on the file's external label. Enter only numeric characters. Omit hyphens, prefixes and suffixes.
12-19	Personal Identification Number (PIN)	8	Enter the eight-character PIN assigned to the employee who is attesting to the accuracy of this file. Left justify and fill with blanks. The State of Ohio does not assign User ID numbers.
20-23	Software Vendor Code	4	Enter four digit numeric code. Assigned by (NACTP).
24-28	Blank	5	Fill with blanks
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0" (zero).
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 sent to you by SSA. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: 98 (In-house Program) 99 (Off-the-shelf Software)
38-94	Company Name	57	Enter the company name. 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. Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.

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161-162	State Abbreviation	2	Enter the company's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 36 & 37)
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	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks.
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: <ul style="list-style-type: none"> <li>• One of the 50 states of 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. (Pages 38-41)</p>
217-273	Submitter Name	57	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks
274-295	Location Address	22	Enter the submitter's location address. (Attention, Suite, Room Number, etc...). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address. (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 36 & 37) For a foreign address, fill with blanks.

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342-346	Zip Code	5	Enter the submitter's Zip Code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	Enter the submitter's four-digit extension of the Zip Code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	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	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of 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. (Pages 38-41)</p>
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the 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	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter the contact's fax number (including area code). Otherwise, leave blanks. <b>For U.S. and U.S. Territories Only.</b>

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499	Preferred Method of Problem Notification Code	1	Enter one of the following codes: "1" (E-mail/Internet) "2" (U.S. Postal Service)
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: <ul style="list-style-type: none"><li>• A (Accounting Firm)</li><li>• L (Self-Prepared)</li><li>• S (Service Bureau)</li><li>• P (Parent Company)</li><li>• O (Other)</li></ul>
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RE - Submitter Record (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE"
3-6	Tax Year	4	This is a required field. Enter the tax year for this report.
7	Agent Indicator Code	1	If applicable, enter one of the following codes: <ul style="list-style-type: none"> <li>• "1" 2678 Agent (Approved by IRS)</li> <li>• "2" Common Pay Master</li> <li>• "3" 3504 Agent</li> </ul> <p>Otherwise, fill with a blank.</p>
8-16	Employer/Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the IRS form 941 submitted to the IRS. If you entered a code in the Agent Indicator Code field (position 7), enter your Agent EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Termination Business Indicator	1	If this is the last year that W-2s will be filed under this EIN, enter "1." Otherwise, enter a "0" (zero).
27-30	Establishment Number	4	For multiple RE records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Otherwise, fill with blanks.
31-39	Other EIN	9	For this tax year, if you submitted a form 941-943 to the IRS, or W-2 data to the SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN. Otherwise, fill with blanks. <b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM OR NORTHERN MARIANA ISLANDS EMPLOYEES.</b>
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.

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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 "FIPS 5-1" postal abbreviation. (Pages 36 & 37) For a foreign address, fill with blanks.
165-169	Zip Code	5	Enter the employer's Zip Code. If not applicable, fill with blanks.
170-173	Zip Code Extension	4	Enter the employer's four-digit extension of the Zip Code. If not applicable, fill with blanks.
174-178	Blank	5	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/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	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of 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. (Pages 38-41)</p>
219	Employment Code	1	Enter the appropriate code:

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			A = Agriculture	Form 943
			H = Household	Schedule H
			M = Military	Form 941
			Q = Medicare Qualified Government Employment	Form 941
			X = Railroad	CT-1
			F = Regular	Form 944
			R = Regular (All others)	Form 941
220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code:	
			V =	Virgin Islands
			G =	Guam
			S =	American Samoa
			N =	Northern Mariana Islands
			P =	Puerto Rico
221	Third-party Sick Pay Indicator	1	Enter "1" for a Sick Pay Indicator. Otherwise, enter "0" (zero).	
222-512	Blank	291	Fill with blanks. Reserved for SSA use.	

EFW2 Record Specifications

Record Name: **Code RW – Employee Wage Records (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	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. Omit hyphens, prefixes and suffixes. <b>If no SSN is available, enter zeroes (0).</b>
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. Otherwise, fill with blanks.
27-41	Employee Middle Name	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.
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. Example: SR, JR Left justify and 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.
132-133	State Abbreviation	2	Enter the employee's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 36 & 37) For a foreign address, fill with blanks.
134-138	Zip Code	5	Enter the employee's Zip Code. If not applicable, 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.

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143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of 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. (Pages 38-41)</p>
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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>			
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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>			
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210-220	Social Security Wages	11	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 tax year 2009). No negative amounts. Right justify and zero fill.
<b>Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).</b>			
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. This amount should not exceed \$6,621.60 for tax year 2009.

No negative amounts. Right justify and zero fill.

**Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).**

232-242 Medicare Wages & Tips 11 For tax year 1983 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips.

For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For years prior to tax year 1983 zero fill. No negative amounts. Right justify and zero fill.

**Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).**

243-253 Medicare Tax Withheld 11 For tax years 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For tax years prior to 1983, zero fill. No negative amounts. Right justify and zero fill.

**Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).**

254-264 Social Security Tips 11 The sum of this field and the Social Security Wages field should not exceed the annual maximum Social Security wage base for the tax year (\$106,800 for tax year 2009). No negative amounts. Right justify and zero fill.

**Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).**

265-275 Advance Earned Income Credit 11 No negative amounts. Right justify and zero fill.

**DOES NOT APPLY TO PUERTO RICO or AMERICAN SAMOA EMPLOYEES**

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276-286 Dependent Care Benefits 11 No negative amounts. Right justify and zero fill.

**DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES**

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287-297 Deferred Compensation Contributions to Section 401(k) 11 No negative amounts. Right justify and zero fill.

**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES**

**Valid for tax years 1995-2001 only**

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353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES**

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375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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386-396	Nontaxable Combat	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES**

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397-407	Blank	11	Fill with blanks. Reserved for SSA use.
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408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000.	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES**

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441-451	Designated Roth Contributions to a Section 401(k) Plan	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	11	No negative amounts. Right justify and zero fill.
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**DOES NOT APPLY TO PUERTO RICO EMPLOYEES**

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463-485	Blank	23	Fill with blanks. Reserved for SSA use.
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486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter a "0" (zero).
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487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a Retirement Plan. Otherwise, enter a "0" (zero).
489	Third-party Sick Pay Indicator	1	Enter "1" for a sick indicator. Otherwise, enter a "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

EFW2 Record Specifications

Record Name: **Code RO – Employee Wage Record (Optional)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RO" (alphabetic O)
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES</b>
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.  <b>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES</b>
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill.  <b>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</b>
56-66	Qualified Adoption Expenses	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>
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.

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78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000.	11	No negative amounts. Right justify and zero fill.
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89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
<b>DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES</b>			
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100-274	Blank	175	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
319-329	Total Wages, commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. <b>For Puerto Rico employees only.</b>
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill.
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands	11	No negative amounts. Right justify and zero fill.

Income Tax Withheld

385-512	Blank	128	Fill with blanks. Reserved for SSA use.
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EFW2 Record Specifications

Record Name: **Code RS - State Record (Withheld School District Information REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter the state for the organization name. Use a standard "FIPS 5-1" postal abbreviation. (Pages 36 & 37) For a foreign address, fill with blanks.
5-9	Blank	5	Fill with blanks
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. Omit hyphens, prefixes and suffixes. <b>If no SSN is available, enter zeroes (0).</b>
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. Otherwise, fill with blanks.
34-48	Employee Middle Name	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. 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 (Street or Post Office box). 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 employee's state. Use a standard "FIPS 5-1" postal abbreviation. (Pages 36 & 37) For a foreign address, fill with

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			blanks.
141-145	Zip Code	5	Enter the employee's Zip Code. If not applicable, fill with blanks.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of 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. (Pages 38-41)</p>

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**LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING (NOT REQUIRED)**

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195-196	Blank	2	Fill with blanks.
197-202	Reporting Period	6	Enter the last month and four digit year for the calendar quarter for which this report applies. eg. "032009" for January-March of 2009
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.

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225-226	Number of Weeks Worked	2	Enter the number of weeks worked.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312009"
235-242	Date of Separation	8	Enter the month, day and four digit year, e.g., "01312009"
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

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**LOCATIONS 248 TO 307 APPLY TO WAGES EARNED IN OHIO**

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248-267	State Employer Account Number	20	Required field. Numeric characters only. Omit hyphens. Left justify and fill with blanks.
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal numeric code. (Pages 37 & 37) Ohio = "39"
276-286	Ohio Taxable Wages	11	Right justify and zero fill.
287-297	Ohio Income Tax Withheld	11	Right justify and zero fill.
298-307	Wages, Tips and Other Compensation	10	Enter employee's total annual Wages, Tips and Other Compensation

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**LOCATIONS 308 TO 337 APPLY TO SCHOOL DISTRICT INCOME TAX**

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308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-330: C = City Income Tax (not required) D = County Income (not required) E = School District Income Tax Withheld (required) F = Other Income Tax (not required)
309-319	Local Taxable Wages	11	Right justify and zero fill. (Per School District if code "E" in column 308)
320-330	Local Income Tax Withheld	11	Right justify and zero fill. (Per School District if code "E" in column 308)
331-337	School District Number	7	Enter FOUR digit School District number. Right justify and fill with blanks. Listing of School District numbers can be found at

			tax.ohio.gov in the IT-1040 booklet or SD-100 booklet.
338-412	Blank	75	Fill with blanks.
413-487	Blank	75	Fill with blanks.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

If an employee lived in more than one school district you will need to use more than one "S" record to report all of the School District information. If this occurs, the first "S" record must contain the employee's Individual Income Tax withholding information and the information for the first School District.

On subsequent "S" records, enter zero in the following positions.

276-286	Ohio Taxable Wages	11	Zero fill
287-297	Ohio Income Tax Withheld	11	Zero fill
298-307	Gross Total Wages, Tips and Other Compensation	10	Zero fill

EFW2 Record Specifications

Record Name: **Code RT – Total Record (REQUIRED)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT"
3-9	Number of RW Records	7	Enter the total number of RW records 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	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 (MGQE) 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 (MGQE) or X (Railroad).</b>
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 (MGQE) 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.
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 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 Employees 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.

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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). Right justify and zero fill.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.
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 Third-party Payer	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 Nonstatutory Stock Options	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
370-384	Designated Roth Contributions to a Section 401(k) Plan	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
385-399	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
400-512	Blank	113	Fill with blanks. Reserved for SSA use.

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EFW2 Record Specifications  
Record Name: **Code RU – Total Record (Optional)**  
Length=512

LOCATION	FIELD	LENGTH	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	Allocation 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	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over \$50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance over \$50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
130-354	Blank	225	Fill with blanks. Reserved for SSA use.

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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.
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.
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.
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.
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.
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.
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.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
475-489	Virgin Islands, 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.
490-512	Blank	23	Fill with blanks.

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EFW2 Record Specifications

Record Name: **Code RV – State Total Record for unemployment (Not Required)**

Length=512

<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
1-2	Record Identifier	2	Constant "RV"
3-512	Supplemental Data	510	Data

EFW2 Record Specifications

Record Name: **Code RF – Final Record (Required)**

Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF"
3-7	Blank	5	Fill with blanks. Reserved for SSA use.
8-16	Number of RW Records	9	Enter the total number of Code RW records reported on the entire file. Right justify and zero fill.
17-512	Blank	496	Fill with blanks. Reserved for SSA use.

**FEDERAL INFORMATION PROCESSING STANDARD  
(FIPS 5-1) POSTAL ABBREVIATIONS AND NUMERIC CODES**

<b><u>STATE</u></b>	<b><u>ABBREVIATION</u></b>	<b><u>NUMERIC CODE***</u></b>
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	CA	06
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NV	32
New Hampshire	NH	33
New Jersey	NJ	34
New Mexico	NM	35
New York	NY	36
North Carolina	NC	37
Ohio	OH	39
Oklahoma	OK	40
Oregon	OR	41
Pennsylvania	PA	42
Rhode Island	RI	44
South Carolina	SC	45

South Dakota	SD	46
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55
Wyoming	WY	56

\*\*\*Use on Code RS State Records only.

### **TERRITORIES AND POSSESSIONS**

American Samoa	AS
Guam	GU
Northern Mariana Islands	MP
Puerto Rico	PR
Virgin Islands	VI

### **MILITARY POST OFFICES (Formerly APO and FPO)**

Alaska and the Pacific	AP
Canada, Europe, Africa and Middle East	AE
Central and South America	AA

### COUNTRY CODES

<u>COUNTRY</u>	<u>CODE</u>		
		Cameroon	CM
Afghanistan	AF	Canada	CA
Akrotiri Sovereign Base Area	AX	Cape Verde	CV
Albania	AL	Cayman Islands	CJ
Algeria	AG	Central African Republic	CT
Andorra	AN	Chad	CD
Angola	AO	Chile	CI
Anguilla	AV	China, People's Republic of	CH
Antarctica	AY	Christmas Island (Indian Ocean)	KT
Antigua and Barbuda	AC		
Argentina	AR	Clipperton Island	IP
Armenia	AM	Cocos (Keeling) Islands	CK
Aruba	AA	Colombia	CO
Ashmore and Cartier Islands	AT	Comoros	CN
Australia	AS	Congo (Democratic Republic of)	CG
Austria	AU		
Azerbaijan	AJ	Congo (Republic of)	CF
Bahamas, The	BF	Cook Islands	CW
Bahrain	BA	Coral Sea Islands Territory	CR
Baker Island	FQ	Costa Rica	CS
Bangladesh	BG	Cote d'Ivoire (Ivory Coast)	IV
Barbados	BB	Croatia	HR
Bassas da India	BS	Cuba	CU
Belarus	BO	Cyprus	CY
Belgium	BE	Czech Republic	EZ
Belize	BH	Denmark	DA
Benin	BN	Dhekelia Sovereign Base Area	DX
Bermuda	BD		
Bhutan	BT	Djibouti	DJ
Bolivia	BL	Dominica	DO
Bosnia-Herzegovina	BK	Dominican Republic	DR
Botswana	BC	East Timor	TT
Bouvet Island	BV	Ecuador	EC
Brazil	BR	Egypt	EG
British Indian Ocean Territory	IO	El Salvador	ES
Brunei	BX	England	UK
Bulgaria	BU	Equatorial Guinea	EK
Burkina Faso	UV	Eritrea	ER
Burma	BM	Estonia	EN
Burundi	BY	Ethiopia	ET
Cambodia	CB	Europa Island	EU

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Falkland Islands (Islas Malvinas)	FK	Japan	JA
Faroe Islands	FO	Jarvia Island	DQ
Fiji	FJ	Jersey	JE
Finland	FI	Johnston Atoll	JQ
France	FR	Jordan	JO
French Guiana	FG	Juan de Nova Island	JU
French Polynesia	FP	Kazakhstan	KZ
French Southern and Antarctic Lands	FS	Kenya	KE
Gabon	GB	Kingman Reef	KQ
Gambia, The	GA	Kiribati	KP
Gaza Strip	GZ	Korea, Democratic People's Republic of (North)	KN
Georgia	Gg	Korea, Republic of (South)	KS
Germany	GM	Kuwait	KU
Ghana	GH	Kyrgyzstan	KG
Gibraltar	GI	Laos	LA
Glorioso Island	GO	Latvia	LG
Greece	GR	Lebanon	LE
Greenland	GL	Lesotho	LT
Grenada	GJ	Liberia	LI
Guadeloupe	GP	Libya	LY
Guatemala	GT	Liechtenstein	LS
Guernsey	GK	Lithuania	LH
Guinea	GV	Macua	MC
Guinea-Bissau	PU	Macedonia	MK
Guyana	GY	Madagascar	MA
Haiti	HA	Malawi	MI
Heard Island and McDonald Island	HM	Malaysia	MY
Honduras	HO	Maldives	MV
Hong Kong	HK	Mali	ML
Howland Island	HQ	Malta	MT
Hungary	HU	Man, Isle of	IM
Iceland	IC	Marshall Islands	RM
India	IN	Martinique	MB
Indonesia	ID	Mauritania	MR
Iran	IR	Mauritius	MP
Iraq	IZ	Mayoette	MF
Ireland	EL	Mexico	MX
Israel	IS	Micronesia, Federated States of	FM
Italy	IT	Midway Islands	MQ
Jamaica	JM	Moldova	MD
Jan Mayan	JN	Monaco	MN
		Mongolia	MG

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

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United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands (British)	VI
Wake Island	WQ
Wales	UK
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI
Other Countries	OC

Ohio Form IT 3  
Transmittal of Wage  
and Tax Statements



Instructions for IT 3

1. When to File – Ohio forms IT 3 and IT 2, combined W-2 or 1099-R must be filed no later than March 1, 2010 or no later than 60 days after discontinuation of business.
2. Employers are no longer required to send us paper copies of IT 2, or federal forms W-2 or 1099R; however, you are required to maintain these records for a period of four years from the due date. If the information is not submitted electronically, the Ohio Department of Taxation may request W-2s periodically when conducting compliance programs.

If you elect to send your state W-2 and 1099R information to us on magnetic media, you must comply using an approved electronic format. Employers with 250 or more W-2 Copy A forms and issuers of 250 or more 1099R forms must file them electronically. Employers must use the EFW2 format. Electronic format information is available on the department's Web site at [tax.ohio.gov](http://tax.ohio.gov). Issuers of 1099-R forms must file your information with us electronically in an approved electronic format. See IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically) for these requirements at [www.irs.gov/pub/irs-pdf/p1220.pdf](http://www.irs.gov/pub/irs-pdf/p1220.pdf).

The Ohio Department of Taxation currently accepts CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 1/2" diskettes. A fully completed Ohio form IT 3 **must** accompany all electronic media.

3. Mailing of Ohio form IT 3 with CD-ROM, 3490 or 3590 tape cartridges:

Using the U.S. Post Office:  
Ohio Department of Taxation  
P.O. Box 182887  
Columbus, OH 43218-2887

Using a carrier other than the U.S. Post Office:  
4485 Northland Ridge Blvd.  
Columbus, OH 43229-8586

✂ please cut here

Transmittal of Wage and Tax Statements			OHIO IT 3 Rev. 10/09
<input type="checkbox"/>	Ohio Withholding Acct. No.	Tax Year	Federal Employer ID No.
Do NOT fold form.	Name	1. Number of tax statements (IT 2, Combined W-2 or 1099-R)	
	Address	\$	
	City, state, ZIP code	2. Total Ohio employee compensation	
	<input type="checkbox"/> Check here if magnetic tape is enclosed. Due on or before:	3. Total Ohio income tax liability	
I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report.		4. Total Ohio school district tax liability	
Signature of responsible party		Social Security number	
Title		Date	

DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182887, COLUMBUS, OH 43218-2887.