MAGNETIC MEDIA REPORTING

Dear Magnetic Filer:

The W-2 specifications for tax year 2012, for forms that are filed in calendar year 2013, are contained in this document.

The Ohio Department of Taxation follows the EFW2 layout required by the Social Security Administration for forms W-2 and the specifications outlined in IRS Publication 1220 for forms 1099-R.

Employers that issue 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using the approved format. Employers that issue less than 250 W-2 forms and issuers of less than 250 1099-R forms are no longer required to send paper copies of these forms to us, but you are encouraged to send this information to us on magnetic media.

Online filing is NOT available for forms W-2 or 1099-R. The Ohio Department of Taxation accepts this data on the following media types: CD-ROM, 3490 or 3590 tape cartridges. We no longer accept 3 ½" diskettes. A fully completed Ohio form IT 3 must accompany all magnetic media, and must be filed no later than the last day of February.

You are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four (4) years from the due date of Ohio form IT 3. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2 or 1099-R information periodically when conducting compliance programs.

Please do not send us information for 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.

Please be sure to file your Ohio form IT 3 by Thursday, February 28, 2013.

Cordially,

Ohio Department of Taxation
Business Tax Division
Employer Withholding Unit (888) 405-4039

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 2011

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. 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: **Required last record on each file.**
CODE RF **(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
RE….B. J.'S PIZZA
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE….COUNTY CONSTRUCTION CO
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RE..RIDGELY ROCK AND GRAVEL
RW
RO
RS
RW
RO
RS
RW
RO
RS
RW
RO
RS
RT
RU
RF
```

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: 02/28/2013 Acme Discount Stores 999 Ohio Ave Anywhere, OH 49999 51-999999 Contact Person/Phone: Mary Smith 614-555-5555

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 EOV 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: 02/28/2013 Acme Discount Stores 999 Ohio Ave Anywhere, OH 49999 51-999999 Contact Person/Phone: Mary Smith 614-555-5555

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.

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: • One of the 50 states of U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code. (Pages 38-41)
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.

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: • One of the 50 states of U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code. (Pages 38-41)
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 lover 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. **For U.S. and U.S. Territories Only.**

499	Blank	1	Fill with blanks. Reserved for SSA use.
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other)
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: • "1" 2678 Agent (Approved by IRS) • "2" Common Pay Master • "3" 3504 Agent Otherwise, fill with a blank.
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 Indictor 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. **DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM OR NORTHERN MARIANA ISLANDS EMPLOYEES.**
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 "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	Kind of Employer	1	This is a required field. Enter the appropriate kind of employer: F = Federal Government S = State Government T = Tax Exempt Employer Y = State and Local Tax Exempt Employer N = None Apply
175-178	Blank	4	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: • One of the 50 states of U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country

			Code. (Pages 38-41)
219	Employment Code	1	Enter the appropriate code: A = Agriculture — Form 943 H = Household — Schedule H M = Military — Form 941 Q = Medicare Qualified Government Employment — Form 941 X = Railroad — CT-1 F = Regular — Form 944 R = Regular (All others) — Form 941
220	Tax Jurisdiction Code	1	If applicable, enter 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**. If no SSN is available, enter zeroes (0).**
12-26	Employee First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks. 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.

143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code. (Pages 38-41)
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM OR NORTHERN MARIANA ISLANDS EMPLOYEES		
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM OR NORTHERN MARIANA ISLANDS EMPLOYEES		
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 ($110,100 for tax year 2012). 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).		
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 $4,624.20 for tax year 2012.

			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 ($110,100 for tax year 2012). 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. **Valid for tax years 1979-2010 only.**
	DOES NOT APPLY TO PUERTO RICO or AMERICAN SAMOA EMPLOYEES		
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		
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		

298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
342-352	Blank	11	Fill with blanks. Reserved for SSA use.
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
386-396	Nontaxable Combat	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		

397-407	Blank	11	Fill with blanks. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000. **DOES NOT APPLY TO PUERTO RICO EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
419-429	Income from the Exercise of Nonstatutory Stock Options **DOES NOT APPLY TO PUERTO RICO EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan **DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
441-451	Designated Roth Contributions to a Section 401(k) Plan **DOES NOT APPLY TO PUERTO RICO EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
452-462	Designated Roth Contributions Under a Section 403(b) Salary Reduction Agreement **DOES NOT APPLY TO PUERTO RICO EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
463-473	Cost of Employer-Sponsored Health Coverage **DOES NOT APPLY TO PUERTO RICO EMPLOYEES**	11	No negative amounts. Right justify and zero fill.
474-485	Blank	12	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter “1” for a statutory employee. Otherwise, enter a “0” (zero).

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.
	DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM or NORTHERN MARIANA ISLANDS EMPLOYEES		
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.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		
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.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		

78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance over $50,000.	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO EMPLOYEES		
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		
100-110	HIRE Exempt Wages and Tips	11	No negative amounts. Right justify and zero fill. **Does not apply to employment type Household (H). Valid for tax year 2010 only.**
111-121	Designated Roth Contributions Under a Governmental Section 457(b) plan	11	No negative amounts. Right justify and zero fill.
	DOES NOT APPLY TO PUERTO RICO or NORTHERN MARIANA ISLANDS EMPLOYEES		
122-274	Blank	153	Fill with blanks. Reserved for SSA use.
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
319-329	Total Wages, commissions, Tips and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**

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. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
374-384	Virgin Islands, Guam, American Samoa or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

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" numeric code. (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**. If no SSN is available, enter zeroes (0).**
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 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: • One of the 50 states of U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code. (Pages 38-41)

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

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. "032012" for January-March of 2012
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.

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., “01312012”
235-242	Date of Separation	8	Enter the month, day and four digit year, e.g., “01312012”
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

LOCATIONS 248 TO 307 APPLY TO WAGES EARNED IN OHIO

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 36 & 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

LOCATIONS 308 TO 337 APPLY TO SCHOOL DISTRICT INCOME TAX

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.
	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).		
55-69	Social Security Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).		
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 <u>not</u> use this field to report data prior to tax year 1983.
	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).		

85-99	Medicare Tax Withheld	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).		
100-114	Social Security Tips	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
	Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).		
115-129	Advance Earned Income Credit	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill. **Valid for tax years 1979-2010 only. Does not apply to Puerto Rico or American Samoa employees.**
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 Contributions to Section 457(b)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
220-234	Blank	15	Fill with blanks. Reserved for SSA use.

235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
295-309	Cost of Employer-Sponsored Health Coverage	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all employee records (Code RW) reported since the last employer record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax Withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of 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.

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	Allocated Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
55-69	Simple Retirement Account	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance over $50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance over $50,000	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
130-144	HIRE Exempt Wages and Tips	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.

145-159	Designated Roth Contributions Under a Governmental Section 457(b) Plan	15	No negative amounts. Right justify and zero fill.
160-354	Blank	195	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all employee records (Code RO) reported since the last employer record (Code RE). Right justify and zero fill.
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. Reserved for SSA use.

EFW2 Record Specifications
Record Name: **Code RV – State Total Record for unemployment (Not Required)**
Length=512

LOCATION	FIELD	LENGTH	SPECIFICATIONS
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

STATE	ABBREVIATION	NUMERIC CODE***
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

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

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

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

Ukraine	UP
United Arab Emirates	AE
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. **Filing Deadline:** Ohio Form IT-3 must be filed by the last day of February of the succeeding calendar year or within 60 days after discontinuation of business.
2. **Filing Requirements:** Employers with 250 or more W-2 forms and issuers of 250 or more 1099-R forms must send this information to us on magnetic media using an approved format. Employers that issue less than 250 W-2 forms and issuers of 250 or less 1099-R forms are no longer required to send paper copies, but you are encouraged to send this information to us on magnetic media. **Note:** Please complete box #1 to indicate the total number of tax statements issued, even if you do not submit the data electronically.
3. **Data Layout:** Employers must use the EFW2 format per the magnetic media specifications that are posted on the department's Web site at **tax.ohio.gov.** Issuers of 1099-R forms must use the specifications contained in IRS Publication 1220 (Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically), which is available at **www.irs.gov/pub/irs-pdf/p1220.pdf.**
4. **Media Types Accepted:** The state of 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 magnetic media.
5. **Additional Information:** Please note that you are required to maintain tax records, including W-2 and or 1099-R information, for a period of at least four years from the due date of this form. If the information is not submitted to us on magnetic media, the Ohio Department of Taxation may request W-2s or 1099-Rs periodically when conducting compliance programs.
6. Mailing of IT 3 with CD-ROM, 3490 or 3590 tape cartridges.

Using the U.S. Post Office:
Ohio Department of Taxation
P.O. Box 182667
Columbus, OH 43218-2667

Using a carrier other than the U.S. Post Office:
Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229-6596

please cut here

Transmittal of Wage and Tax Statements

OHIO IT 3
Rev. 10/11

Ohio Withholding Acct. No. | Tax Year | Federal Employer ID No.

Do NOT fold form.

Name
Address
City, state, ZIP code

Check here if **magnetic media** is enclosed.

Due on or before:

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.

Signature of responsible party | Social Security number

Title | Date

1. Number of tax statements (Combined W-2 or 1099-R)
2. Total Ohio employee compensation $
3. Total Ohio income tax liability $
4. Total Ohio school district tax liability $

DO NOT MAIL A REMITTANCE WITH THIS FORM. Mail form to OHIO DEPARTMENT OF TAXATION, P.O. BOX 182667, COLUMBUS, OH 43218-2667.

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