

Electronic Filing Requirements Updates

The Department of Revenue Services (DRS) has made the following changes since the publication of **IP 2007(19)**, *Forms 1098, 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements for Tax Year 2007*, and **IP 2007(20)**, *Form W-2 Electronic Filing Requirements for Tax Year 2007*.

Issued: March 7, 2008

If you are filing 25 or more Forms W-2, 1099-R, 1099-MISC, or W-2G, DRS requests that you file these forms electronically on our website at **www.ct.gov/DRS**. However, if you are unable to file electronically or believe that filing electronically is unduly burdensome, DRS will accept these forms on CD (but not on any other type of magnetic media). All forms submitted on CD must be in MMREF/EFW2 format. For file layout information, see **IP 2007(19)** or **IP 2007(20)**. For CD filing instructions, see **IP 2007(19)**, *Appendix A through C* or **IP 2007(20)**, *Appendix A through D*.

NOTE: You may file the 2007 informational returns on CD even if you did not file **Form CT-8508**, *Request for Waiver from Filing Informational Returns Electronically*. The filing deadline for 2007 informational returns filed electronically or on CD is March 31, 2008.

Issued: February 1, 2008

The following information is required for file upload using the *TSC*.

Technical Requirements for File Upload Using the *TSC* Batch File Upload Utilizing the Standard File Layout:

- Data within the file must be created using the ASCII character set.
- Each record in the file **must** be 512 characters in length. Data must be entered in each record in the exact positions shown in *Section V*.
- The file upload must be formatted using carriage-return and line feed (CR/LF).
- Do not place a record delimiter before the first record of the file.
- Data must be in **UPPERCASE LETTERS**
- All files must be from a single transmitter and only contain 1 RA record.
- Each file must contain W-2 information for a single calendar year only. Multiple calendar years will be rejected.
- The *TSC* does **not** accept backup, compressed, zip, or Excel files.

IP 2007(20)

**Important
Information
on Filing
Annual Wage
Informational
Returns**

Department of Revenue Services (DRS) requires that:

- Specifications for record layouts be followed.
- Employers who file 25 or more Forms W-2 reporting Connecticut wages paid to employees file electronically with DRS.



DRS electronic **Taxpayer Service Center (TSC)** allows taxpayers to electronically file, pay, and manage state tax responsibilities.

To make electronic transactions or administer your tax account online, visit the DRS website at **www.ct.gov/DRS** and select the **TSC** logo in the left tool bar.

Connecticut tax information is also available on our website.

Issued: 12/07

State of Connecticut
Department of Revenue Services



Form W-2 Electronic Filing Requirements For Tax Year 2007

For employers filing annual informational returns electronically,
the due date is March 31, 2008.

For employers not filing annual informational returns
electronically,
the due date is February 29, 2008.

What's New

Taxpayer Service Center (TSC)

Connecticut taxpayers can upload withholding information through the Department of Revenue Services (DRS) electronic **Taxpayer Service Center (TSC)**. The *TSC* is an interactive tool that can be accessed through our website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS.



Some features of the *TSC* include the ability to view current balances, make scheduled payments, and amend certain business tax returns. The self-service aspect of the *TSC* enables taxpayers to easily get answers to the most frequently-asked questions in addition to exchanging confidential information through a secure mailbox. For this publication, the following forms are eligible to be transmitted through the *TSC*:

- Federal Form W-2, Wage and Tax Statement; **and**
- **Form CT-W3**, *Connecticut Annual Reconciliation of Withholding*.

Connecticut taxpayers can either key-in or upload withholding information through the *TSC*.

Electronic Filing of Informational Returns

The *TSC* makes filing informational returns easier while ensuring the security of the data being filed. Taxpayers or preparers can use the *TSC* to key and send or upload forms either by:

- Using the bulk filing capabilities assigned to your current Connecticut Tax Registration Number that is registered for income tax withholding; **or**
- Completing an application and being issued a separate Third Party Bulk Filer (TPBF) Identification Number. This option is available for tax preparers who are filing for their clients and are not registered with DRS.

With bulk filing capabilities, you may then select and begin to file your informational returns online. Once you have entered all informational returns, you must transmit Form CT-W3 to complete the entire filing process. The informational returns are not accepted until Form CT-W3 has been filed. You will receive a unique confirmation number for each Form CT-W3 submitted. The confirmation number is your proof of filing.

Three Options to File Forms W-2 and CT-W3 Through the TSC:

1. Key and Send

This may be the easiest way to file for taxpayers and preparers who submit 24 or fewer informational returns. Selecting this option allows you to enter in the information for employees one at a time with a single login process. Once all informational returns are entered, you are brought to Form CT-W3 where the *TSC* has automatically filled in most of the required information. You will be required to enter the quarterly breakdown of the total amount reported. The informational returns entered will not be transmitted to DRS until a confirmation number has been issued for Form CT-W3.

2. Dynamic Web Import (DWI)

DWI enables you to upload a file of the informational returns. This DWI tool does not support existing EFW2 file formats. It is a file import process that allows you to dynamically define a file. You will prepare a file with your employee figures. Each field of your file will represent a line item from a return you are reporting. You can arrange the fields in any order by defining your own customized layout. If any informational returns have an error, DRS will provide you a list of the failed records with an explanation. Simply correct the file and resubmit. Once all informational returns are uploaded, you will be brought to Form CT-W3 where the *TSC* will have automatically filled in most of the information based on all successfully uploaded informational returns. You will be required to provide the quarterly breakdown of the total amount reported. You must complete Form CT-W3 at this time. The informational returns uploaded will not be transmitted to DRS until you receive a confirmation number for the associated Form CT-W3.

3. Batch File Upload/DWI Utilizing the Standard MMREF/EFW2 File Layout

Requirements: Must be registered as a Third Party Bulk Filer. See *Registering as a Third Party Bulk Filer (TPBF)* on Page 3.

Batch upload allows you to submit a file using the standard MMREF/EFW2 layout as defined in this publication. In the event an informational return is uploaded with errors, we will provide an acknowledgment file with details of the failed records with an explanation. See *Acknowledgment Results Layout Record* on Page 17. Simply correct the file and resubmit. The informational returns entered are not transmitted to DRS until you

receive a confirmation number for the associated Form CT-W3. Unlike the key and send method, once you have uploaded all your returns, you must select Form CT-W3 from the Main Menu page and upload Form CT-W3 to complete the filing process. After the file of returns has been uploaded, the *TSC* will again provide a confirmation file with summary details. If an error occurs while uploading Form CT-W3, the *TSC* will again provide you an explanation. Resubmit only those Forms CT-W3 for which a confirmation number was not received.

- Fill out online, print, and fax to: 860-297-4761
Attention: Bulk Filing Coordinator. Or, print and mail to:
Connecticut Department of Revenue Services
Electronic Commerce Unit
25 Sigourney Street
Hartford CT 06106

A Bulk Filing Identification Number, password, and instructions will be sent to you by mail.

Registering as a Third Party Bulk Filer (TPBF)

To register as a Third Party Bulk Filer (TPBF), go to the DRS website at www.ct.gov/DRS and click on the *TSC* logo on the left toolbar, then complete the following steps:

- Click on the blue Tax Preparer button;
- Click on the link that states: Third Party Bulk Filing requires pre-registration. Please click here to register;
- Click on: Application to Become a Bulk Filer (Fillable Version); **and**

Additional Bulk Filing Information for Transmitting Informational Returns

Our web page at www.ct.gov/electronicfileW2and1099 has up-to-date information regarding system enhancements and answers to other questions you may have about the electronic filing of informational returns.

Questions & Answers

Q. Who is required to file electronically with DRS?

A. Employers who file 25 or more Forms W-2 reporting Connecticut wages paid to employees, even if no Connecticut income tax is withheld, are required to file electronically with DRS. Employers who file 24 or fewer Forms W-2 are encouraged to file electronically. See the *Key and Send* option described on Page 2.

Q. Under what circumstances will DRS accept paper informational returns?

A. DRS will accept paper informational returns from employers who file 24 or fewer Forms W-2 reporting Connecticut wages paid to employees. However, employers are encouraged to file electronically using the Key and Send option described on Page 2.

Q. Were there any technical changes in the specifications for 2007?

A. No.

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

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

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

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

Q. How does an employer report changes on a previously-filed electronic media submission?

A. Any changes to files submitted electronically through the *TSC* must be made using the paper method. Once a file is successfully transmitted, the *TSC* will no longer provide the option to return to a file and correct W-2 forms and Form CT-W3.

Q. What paper forms should accompany the electronic filing?

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

Q. How does an employer request an extension of time to file informational returns?

A. To request an extension, an employer must complete and submit the paper **Form CT-8809, Request for Extension of Time to File Informational Returns**, on or before the last day of March if filing electronically, or the last day of February if not filing electronically. DRS will only notify employers whose extension requests have been denied.

For 2007, Form CT-8809 cannot be filed electronically.

Q. How does an employer request a waiver from filing informational returns electronically?

A. DRS may waive the electronic filing requirement if an employer can show hardship. To request a waiver an employer must complete and submit a paper **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, on or before January 15, 2008. DRS will only notify employers whose request for waiver has been denied.

Employers who have requested and received a waiver from filing electronically are encouraged to submit files to DRS on CD following the specifications for record layout noted in this publication, in lieu of paper filing. See *Appendix A* through *D* for more information on submitting CD files to DRS.

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

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

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

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

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

A. Electronic filing of informational returns through the *TSC* is a free, fast, easy, and secure way to conduct business with DRS. The connection created during your session with the *TSC* encrypts all information sent from the filer until the information is delivered to DRS, thus keeping data secure while in transport.

Any filer who cannot use the bulk filing option but still needs to provide data in a protected manner should contact the Taxpayer Services Division at **1-800-382-9463** (Connecticut calls outside the greater Hartford calling area only) or **860-297-5962** (from anywhere) to discuss other options.

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I. Connecticut Form W-2 Electronic Filing Requirements

This booklet contains specifications and instructions for reporting W-2 information to the Connecticut Department of Revenue Services (DRS) electronically.

Electronic Filing Reporting Requirements

Employers filing 25 or more Forms W-2 reporting Connecticut wages, even if no Connecticut income tax is withheld, are required to file electronically with DRS. Employers who file 24 or fewer Forms W-2 are encouraged to file electronically. See the *Key and Send* option described on Page 2.

For W-2 reporting, DRS regards each Federal Employer Identification Number (FEIN) as a separate employer.

DRS prefers, but does not require, one filing for each FEIN. However, if your company has multiple locations or payroll systems using the same FEIN, you may submit more than one filing with the same FEIN. Do **not** submit duplicates.

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

DRS W-2 electronic formats have fields for reporting annual wage and tax data. See State Record in *Section II*.

Filing Deadline

Informational return files are due the last day of March if filing electronically. For employers not filing electronically, informational returns are due the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Extension of Time to File

DRS may grant an employer an extension of time to file informational returns upon request by the employer. To request an extension, the employer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, to DRS on or before the last day of March if filing electronically, or the last day of February if not filing electronically.

For 2007, Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement if an employer can show hardship. To request a waiver, the employer must complete and submit a paper **Form CT-8508, Request for Waiver From Filing Informational**

Returns Electronically, to DRS on or before January 15, 2008. If a waiver is granted, employers are encouraged to submit informational returns on CD in lieu of paper. See *Appendix A through D* for more information on submitting CD files to DRS.

For 2007, Form CT-8508 cannot be filed electronically.

CD Filing Requirements

Employers who have requested and received a waiver from filing electronically, are encouraged to submit files to DRS on CD following the specifications for record layouts noted in this publication. See *Appendix A through D*, for more information on submitting CD files to DRS.

Private Delivery Services

Taxpayers can use certain designated delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments and meet the timely mailing as timely filing and payment rules. DRS has accepted the list of designated delivery services currently published by the IRS. The following are the designated PDSs and designated types of service at the time of publication:

DHL Express (DHL) <ul style="list-style-type: none">• DHL Same Day Service• DHL Next Day 10:30 a.m.• DHL Next Day 12:00 p.m.• DHL Next Day 3:00 p.m.• DHL 2nd Day Service	
Federal Express (FedEx) <ul style="list-style-type: none">• FedEx Priority Overnight• FedEx Standard Overnight• FedEx 2 Day• FedEx International Priority• FedEx International First	United Parcel Service (UPS) <ul style="list-style-type: none">• UPS Next Day Air• UPS Next Day Air Saver• UPS 2nd Day Air• UPS 2nd Day Air A.M.• UPS Worldwide Express Plus• UPS Worldwide Express

This list is subject to change. To verify the names of designated PDSs and designated types of service, check the DRS website or call DRS. See **Policy Statement 2005(4), Designated Private Delivery Services and Designated Types of Service**.

Penalties for Late Filing

The penalty for late filing is \$50. Additionally, a penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on employers who fail to provide copies of federal Form W-2 to DRS. Any employer required to file federal Form W-2 electronically with DRS is subject to penalties if the payer files using paper forms without obtaining a waiver.

Processing Information and Employer Retention Responsibilities

DRS requires employers to keep a copy of their W-2 data, or be able to reconstruct the data, for at least four years after the due date.

Test Files

The *TSC* offers the ability to test your file layout and confirm your transmission capability by using the “Demo” mode feature. Log into the *TSC* and choose “Demo” mode from the Main Menu. Once in Demo mode, the *TSC* responds like the live application but does not submit your data to DRS. In Demo mode, you upload your actual live files and replicate the process, while validating the quality of your data and file layouts. Like the *TSC*, Demo mode provides a confirmation number in the following format: 07D0100020001. This is a Demo mode confirmation; indicated with the “D” in the third position. This confirmation notifies you that this filing has no apparent

errors and should be acceptable by the *TSC*. **This is a Demo mode confirmation and not an official filing.** The system has not stored any part of this file and DRS has not received any information from this demo mode filing.

Use of Agent

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

Use of Paper Forms

Do not send paper W-2 “Copy 1” forms to DRS if you submitted federal Form W-2, Wage and Tax Statement, to DRS electronically.

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

II. Data Record Descriptions

General Information

Use the information provided below as well as the list of technical requirements and specifications in the other sections of this publication to prepare W-2 filings electronically. See *Section IV* for examples of proper record sequence. See **Appendix A** for a chart which compares the data on the electronically filed records to the data on the paper W-2.

Submitter Record

Code RA

The code RA record identifies the organization submitting the file.

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

Employer Record

Code RE

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

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

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

State Record

Code RS

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

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

Do not indicate deceased employees in the name field.

Punctuation may be used when appropriate. Do not include titles in the name. Enter titles in the *Title Field*. A hyphen is entered as a character.

Do not use the tilde (~) over the "n" in Spanish names. Please substitute ñ with plain "n." DRS computers consider the tilde to be a special character and convert it to an ampersand which prevents the posting of Social Security wages to the worker's record.

Money Amounts

- Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.
- All money fields are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 0550099). **Do not use any punctuation in money fields.**
- Do not sign money fields.
- Negative money amounts **are not** allowed.

Total Record

Code RT

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

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

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

Final Record

Code RF

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

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

III. Programmer's Checklist

General Information

- Follow the Connecticut specifications for record layouts.

Payment (Calendar) Year

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

Proper Order of Records for Files With More Than One Employer

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

Money Amounts

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

Code RA - Submitter Record

- Make sure the code RA record appears only once and is the first data record of a file. DRS cannot accept more than one Code RA record on a file. See examples in *Section IV*.
- Make sure the Federal Employer Identification Number (FEIN) field contains nine numeric characters (no hyphens or alphabetic characters). Enter the FEIN of the entity that submits the file to DRS. The submitter may be, but need not be, one of the employers in the file.
- Verify that address data is current and in the exact locations specified.
- Check that submitter information agrees with information in the code RA Submitter Record.

Code RE - Employer Record

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

Code RS - State Record

- Make sure the Social Security Number (SSN) field contains nine numeric characters (no hyphens). Do not enter an "8" or a "9" as the first digit of an SSN. If a SSN is not available, fill the field with zeros **or** enter "I" in the first position and fill the rest of the field with blanks.
- Use the fields as defined in the layout for the name format.

Code RT - Total Record

- Make sure every code RE record has a corresponding code RT record after all employees have been listed for the employer identified in the code RE record.
- Make sure the code RT record is the sum of the data reported in the code RS records occurring since the last code RE record. The code RT record must not contain amounts reported in previous code RT records.

Code RF - Final Record

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

IV. Examples of Proper Record Sequence for Electronically Filing W-2 Information Returns

Example 1:

Employer filing own W-2s for 38 employees:

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

Example 2:

Submitter with 3 employers:

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

V. Specifications for W-2

Data Records - General Requirements

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

Code RA — Submitter Record

Code RE — Employer Record

Code RS — State Record

Code RT — Total Record

Code RF — Final Record

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

See *Section IV* for examples of proper record order. Any data preceding the RA identifier or which follows position 512 in the code RF record may prevent DRS from processing your media.

Address Fields

Address data (in fields named Street Address, City, State, ZIP Code, and ZIP Code Extension) must comply with U.S. Postal Service addressing rules.

State Abbreviations

Use only a state's two letter abbreviation. Do not use numerics or other abbreviations.

Foreign Addresses

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

- Foreign state or province;
- Foreign postal code; **and**
- Country code (See Social Security Specifications for Filing Forms W2 Electronically (EFW2) for Tax Year 2007, Appendix G.)

Money Fields

Money amounts must be:

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

Code RA - Submitter Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RA .
3-11	Submitter's Federal Employer Identification Number (FEIN)	9	Enter the submitter's FEIN. This FEIN should match the FEIN on the external label.
12-19	Personal Identification Number (PIN)	8	Not required.
20-23	Software Vendor Code	4	Not required.
24-28	Blank	5	Enter blanks.
29	Resub Indicator	1	Not required.
30-35	Resub WFID	6	Not required.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter the name of the company to receive EFW2 annual filing instructions. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (attention, suite, room number, etc.) Left justify and fill with blanks.
117-138	Delivery Address	22	Enter the company's delivery address (street or post office box). Left justify and fill with blanks.
139-160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
163-167	ZIP Code	5	Enter the company's ZIP Code. For a foreign address, fill with blanks.
168-171	ZIP Code Extension	4	Enter the company's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
172-176	Blank	5	Enter blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
215-216	Country Code	2	Enter the applicable country code. (See <i>Foreign Addresses</i> on Page 11.)
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the location address of the organization submitting this file. Left justify and fill with blanks.

Code RA - Submitter Record (continued)

Length = 512

Location	Field	Length	Description & Remarks
296-317	Submitter Street Address	22	Enter the street address of the submitter (street or post office box.) Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation for a foreign address and fill with blanks.
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP Code. For a foreign address, fill with blanks.
347-350	Submitter ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
351-355	Blank	5	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Submitter Foreign Country Code	2	Enter the applicable country code. (See <i>Foreign Addresses</i> on Page 11.)
396-422	Contact Name	27	Enter the name of the person to be contacted by DRS concerning processing problems.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact Email	40	If applicable, enter the contact's electronic mail or Internet address. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	For U.S. and U.S. Territories only: If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks.
499	Preferred Method of Problem Notification Code	1	Not required.
500	Preparer Code	1	Not required.
501-512	Blank	12	Enter blanks.

Code RE - Employer Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RE .
3-6	Tax Year	4	Required. Enter 2007 .
7	Agent Indicator Code	1	Not required.
8-16	Employer's Identification Number (EIN)	9	Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required.
26	Terminating Business Indicator	1	Not required.
27-30	Establishment Number	4	Not required.
31-39	Other EIN	9	Not required.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (attention, suite, room number, etc.). Left justify and fill with blanks.
119-140	Delivery Address	22	Enter the employer's delivery address (street or post office box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
165-169	ZIP Code	5	Enter the employer's ZIP Code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP Code. If not applicable, fill with blanks.
174-178	Blank	5	Enter blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code. (See <i>Foreign Addresses</i> on Page 11.)
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Not required.
221	Third-Party Sick Pay Indicator	1	Not required.
222-512	Blank	291	Enter blanks.

Code RS - State Record

Length = 512

Location	Field	Length	Description & Remarks
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter 09 - should be Connecticut sourced income only.
5-9	Taxing Entity Code	5	Not required.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original or replacement social security card issued by the Social Security Administration. If no SSN is available, fill the field with zeros or enter I in the first position and fill the rest of the field with blanks.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and fill with blanks. Otherwise, fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix (SR, JR). Left justify and fill with blanks. Otherwise, fill with blanks.
73-94	Location Address	22	Enter the employee's location address (attention, suite, room number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter employee's street address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP Code. For a foreign address, 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	Not required.
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign state or 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	Enter the applicable country code. (See <i>Foreign Addresses</i> on Page 11.)
195-196	Optional Code	2	Not required.
197-202	Reporting Period	6	Not required.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Not required.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Not required.
225-226	Number of Weeks Worked	2	Not required.
227-234	Date First Employed	8	Not required.
235-242	Date of Separation	8	Not required.
243-247	Blank	5	Enter blanks.
248-267	State Employer Account Number	20	Enter Tax Registration Number assigned by the Connecticut DRS. Left justify and fill with blanks.

CODE RS - State Record (continued)

Length = 512

Location	Field	Length	Description & Remarks
268-273	Blank	6	Not required.
274-275	State Code	2	Enter 09 .
276-286	State Taxable Wages	11	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Required. Right justify and zero fill.
298-307	Other State Data	10	Not required.
308	Tax Type Code	1	Not required.
309-319	Local Taxable Wages	11	Not required.
320-330	Local Income Tax Withheld	11	Not required.
331-337	State Control Number	7	Not required.
338-412	Supplemental Data	75	Not required.
413-487	Supplemental Data 2	75	Not required.
488-512	Blank	25	Enter blanks.

CODE RT - Total Record

Length = 512

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

CODE RF - Final Record

Length = 512

The code RF record **must** be the last data record on the cartridge, diskette, or CD file, appearing only once, after the last code RT record. DRS does not process any data recorded after the code RF record.

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

Acknowledgement Results Layout Record

When using this bulk filing method and utilizing the standard EFW2 file upload, DRS provides you with an "acknowledgement" file as detailed below. Each individual W-2 record that fails did not get accepted. In order for the Form CT-W3 to be accepted by DRS, all values must equal the accepted number of W-2's submitted.

Item Nbr	Field Name	Starting Position	End Position	Byte Count	Paper Format / Special Instructions
Submitter Record. This record will appear once per submitter					
1	Record Identifier	1	2	2	Value = 'RA' This is the Submitter record.
2	Submitter ID	3	15	13	ID entered on the TSC Welcome
3	Blank	16	512	497	Blanks
Employer Record. This record will appear for each employer in the file. May be many employers per submitter					
1	Record Identifier	1	2	2	Value = 'RE' - This is the employer record
2	Tax Year	3	6	4	Tax Year of data submitted, Format: YYYY
3	Employer CT Reg Number	7	19	13	CT Reg Number
4	Employer's Identification Number (FEIN)	20	28	9	Employer's FEIN
5	Blank	29	512	498	Blanks
State Record. This record will appear for each failed employee. May be many failed employees for a single employer					
1	Record Identifier	1	2	2	Value = 'RS' - This is the detail of the employee
2	Line Number	3	9	7	RS Line number within file
3	Social Security Number	10	18	9	Employee SSN
4	Employee Reason for Failure	19	512	494	Reason for failure for employee
Total Employer Record. This record will appear once for each employer					
1	Record Identifier	1	2	2	Value = 'RT' - this is the total of employer record
2	State Taxable Wages	3	17	15	Total wages for employer (all accepted W-2's)
3	State Income Withheld	18	32	15	Total income tax for employer (all accepted W-2's)
4	Number of Successful Employees	33	39	7	The number of successful W2's filed by this employer
5	Number of Failed Employees	40	46	7	The number of failed W2's filed by this employer
6	Employer Reason for Failure	47	512	466	Reason for failure for employer
Total Submitter Record. This record will appear once per submitter					
1	Record Identifier	1	2	2	Pass 'RF'
2	Connecticut Taxable Wages	3	17	15	Total wages for submitter
3	Connecticut Income Withheld	18	32	15	Total income tax for submitter
4	Number of Successful Employees	33	39	7	The number of successful W2's filed by this submitter
5	Number of Failed Employees	40	46	7	The number of failed W2's filed by this submitter
6	Submitter Reason for Failure	47	512	496	Reason for failure for submitter

Appendix A: Instructions for Preparing an External CD Label

Prepare a label similar to the one shown below to identify each CD being submitted to DRS. Include the following information on the external label:

1. **Type of Filing** - Indicate the type of filing as original or replacement.
2. **Calendar Year** - Include the calendar year for which the file is prepared. Only one year may be reported per file.
3. **Submitter Name** - Enter the name of the organization submitting this file. The entry should be the same organization recorded on the submitter record (RA record) of the file.
4. **FEIN** - Enter the nine-digit Federal Employer Identification Number (FEIN) of the organization submitting the file. The FEIN on the label should be the same as the FEIN recorded on the submitter record (RA record) of the file.

5. **Number of Employers** - Enter the number of employers (RE records) on the file.

6. **Number of Employees** - Enter the number of employees (RS records) on the file.

7. **Vol. of** - For a multiple volume file, enter the sequence of each and the total number of CDs for the file.

Example: Volume 1 of a two volume file would be labeled **Vol. 1 of 2**; volume 2 would be labeled **Vol. 2 of 2**.

8. **Contact** - Enter the name and phone number of the person to contact about this CD filing.

Example:

W-2 Wage & Tax Statements	
1. Type of Filing: <input type="checkbox"/> Original <input type="checkbox"/> Replacement	2. Calendar Year: _____
3. Submitter Name: _____	
4. FEIN: _____	5. Number of Employers: _____
6. Number of Employees: _____	7. Vol _____ of _____
8. Contact Name: _____	Contact Number: _____

Appendix B: Forms for W-2 CD Filing

Submittal Forms

Use **Form CT-6559**, *Submitter Report for Form W-2 CD Filing*, and **Form CT-6559A**, *Continuation Sheet for Form CT-6559 for Form W-2 CD Filing* (if applicable), to submit W-2 CD files to DRS. DRS encourages the use of computer generated substitutes for Forms CT-6559 and CT-6559A. Include all information required on these submitter forms including the declaration, the submitter, and the employer information.

Form CT-6559

Use Form CT-6559 to identify the submitter of a CD file and to identify the employer(s) included on the CD files. The information on Form CT-6559 must agree with information on your CD. This form must accompany every CD file sent to DRS. The submitter of the file must sign the declaration.

Department of Revenue Services CD Filing Forms

- **Form CT-6559** - *Submitter Report for Form W-2 CD Filing*;
- **Form CT-6559A** - *Continuation Sheet for Form CT-6559 for Form W-2 CD Filing*;
- **Form CT-8508** - *Request for Waiver From Filing Informational Returns Electronically*;
- **Form CT-8809** - *Request for Extension of Time to File Informational Returns*; **and**
- **Form CT-W3** - *Connecticut Annual Reconciliation of Withholding*.

Packaging CDs for Mailing

Send:

- The CD file with an external label on each volume (multiple volumes allowed);
- Form CT-6559 and Form CT-6559A (if applicable); **and**
- Form CT-W3 for each employer on the file; in a single box with proper packing to prevent damage.

It is not necessary to use an oversized box for a CD. Specially-sized boxes for CDs are available commercially. Do **not** use paper clips, rubber bands, or staples on CDs. Use disposable CD containers. DRS is unable to return special containers.

Appendix C: Checklist for Mailing CD Files

- Label the CD. Make sure the external label shows W-2, the tax year, the submitter's name and FEIN, and the name and phone number of the person to contact about this CD.
- Verify there is data on your CD.
- Make a backup of the CD for your files in case the package sent to DRS is lost or damaged.
- Complete and attach Form CT-6559 for each CD file, or use a computer generated form with the same information. Form CT-6559 and Form CT-6559A include submitter and employer information. Instructions are on the form. Be sure to sign and date the declaration. Keep copies of Form CT-6559 for your records.
- Use packaging that will protect the media. Pack CDs in jewel cases.
- Place the following three items inside each package:
 - The labeled CD;
 - A completed Form CT-6559 and Form CT-6559A (if applicable) or a computer generated facsimile; **and**
 - A completed Form CT-W3 for each employer reported on the CD file.
- Send the CDs to:
 - Department of Revenue Services**
 - PO Box 2930**
 - Hartford CT 06104-2930**
- If a PO Box cannot be used send to:
 - Department of Revenue Services**
 - Attn: Processing II, 15th Floor**
 - 25 Sigourney Street**
 - Hartford CT 06106-5032**

Do not enclose paper W-2 forms or other notes.

Appendix D: Chart to Relate Paper W-2 Entries to CD Data Fields

W-2 Wage and Tax Statement - Copy 1

W-2 Media	To report state wages, tips, etc., use	To report state income tax, use
Paper W-2	Box 16	Box 17
CD W-2	Code RS record, Location 276-286	Code RS record, Location 287-297

Appendix E: Glossary

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

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

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

Character - A letter, number, or punctuation symbol.

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

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

DRS - Connecticut Department of Revenue Services.

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

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

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

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

Effect on Other Documents: This Informational Publication supersedes **IP 2006(33)**, *Form W-2 Magnetic Media Filing Requirements for Tax Year 2006*.

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

Connecticut Taxpayer Service Center

The Department of Revenue Services has a new electronic services center available to Connecticut taxpayers. The **Taxpayer Service Center (TSC)** is an interactive system that allows taxpayers to file, pay, and review their Connecticut tax account information online.



All DRS electronic filing systems (*WebFile*, *Fast-File*, and *Telefile*) are now accessed through the **TSC**.

Connecticut tax filers can file most returns, extensions, and estimates, at no charge, by Internet using the **TSC**. Visit the DRS website at www.ct.gov/DRS for more information about the **TSC**.

	Tax Information	Forms and Publications	
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).	
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney Street Hartford CT 06106-5032	
Walk-In Offices Free personal taxpayer assistance and forms are available by visiting our offices, Monday through Friday, 8:00 a.m. to 5:00 p.m. If you require special accommodations, please advise the DRS representative.	Location	Address	
	Bridgeport	10 Middle Street	
	Hartford	25 Sigourney Street	
	Norwich	2 Cliff Street	
	Hamden	3074 Whitney Avenue, Building #2	
	Waterbury	55 West Main Street, Suite 100	
* All calls are answered at our Customer Service Center, not at the local office.			

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or contact the Internal Revenue Service (IRS) at 1-800-829-1040.

To order **federal tax forms**, call 1-800-829-3676.

Statewide Services

Visit the ConneCT Web site at www.ct.gov for information on statewide services and programs.

**Department of Revenue Services
 State of Connecticut
 25 Sigourney Street
 Hartford CT 06106-5032**