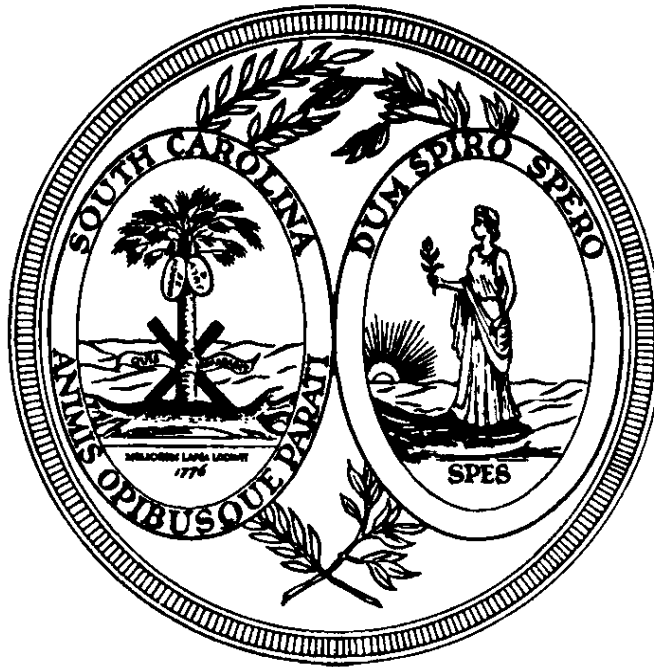


STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



2012

Instructions and Specifications for Filing Forms W-2

This package contains:

- IMPORTANT NOTICES
- SOUTH CAROLINA REQUIREMENTS
- WH-1612 TRANSMITTAL FORM
- SOUTH CAROLINA RS RECORD SPECIFICATIONS (Used for CD-ROM or W2 Portal Filing)

Important Highlights:

- **2012 Forms W-2 can now be filed electronically.**
- South Carolina DOR only accepts CD-ROM as reporting media.
- W2s and 1099s should not be filed on the same CD-ROM.
- Do not submit Forms 1099 with zero SC income tax withheld.

TABLE OF CONTENTS

Purpose	1
Important Notices	
What's New.....	1
Combined Federal/State Filing Program.....	1
Quarterly Withholding Returns and Withholding Payments.....	1
Avoid Duplicate Filing.....	1
For Assistance.....	1
South Carolina Requirements	
Who Must File W2 Forms.....	2
Who Must File 1099 Forms.....	2
Who Must File Form WH-1612.....	2
Filing 250 or More W2 Forms or 1099 Forms.....	2
Methods for Filing.....	2
Electronic Filing.....	2
Record Requirements.....	3
File Requirements.....	3
Instructions for Submitting Secured Data or Zip Files.....	3
Mailing Instructions for Paper or CD-ROM Submissions.....	4
Procedures for Filing an Extension.....	4
Forms W2c.....	4
Frequently Asked Questions	5
Form WH-1612 Transmittal Form	7
South Carolina RS Record Specification	
Code RS – State Record (Required).....	9
Common Filing Errors to Avoid.....	9
Code RS -- State Record State Required Fields.....	10
Code RS Specification.....	11
Appendix A.....	15

Purpose

The purpose of this manual is to state the requirements and conditions under which wages and tax information and information returns are reported to the South Carolina Department of Revenue.

Important Notices

What's New?

- The RS-1 Instructions and Specifications for Filing Forms W2 and 1099 have been streamlined. We hope you find it easier to follow and understand.
- Reminder that 2011 W2s and forward can now be filed Electronically at SCBOS.sc.gov
- Please review specifications entirely. However, there have been no major changes to the prior year specifications.

Combined Federal/State Filing Program

South Carolina Department of Revenue participates in the Combined Federal/State Filing Program for reporting non-wage statements that do not have South Carolina income tax withholding. Statements containing South Carolina income tax withholding **must be reported directly** to the Department of Revenue.

Quarterly Withholding Returns and Withholding Payments

To prevent posting errors, do not mail withholding payment(s) or Forms WH-1605 or WH-1606 with Forms WH-1612 and Forms W2 and/or 1099.

Avoid Duplicate Filing

Do not submit paper Forms W2 and/or Forms 1099 if these forms have been filed electronically or by CD-ROM.

FOR ASSISTANCE

Contact the SC DOR Withholding Section
Telephone (803) 896-1450
Monday through Friday
8:30 AM to 4:45 PM EST
E-mail: WITHHOLDTAX@sctax.org
or for additional information, visit our website
www.sctax.org

For information on Electronic Filing W-2s, go to **SCBOS.sc.gov**.

For additional Federal information see Social Security Administration Publication No. 42-007.

SOUTH CAROLINA REQUIREMENTS

WHO MUST FILE W2 FORMS

Employers having an employee or employees earning income within South Carolina are subject to South Carolina withholding laws. According to Code Section 12-8-1540, a person required to withhold income tax or who would have been required to withhold tax under Section 12-8-520 shall furnish on or before January thirty first of the following year a properly completed W2 or 1099 Form to the taxpayer(s). Forms W2 are to be submitted with the Department of Revenue on or before the last day of February of the following year.

WHO MUST FILE 1099 FORMS

Any person, including a corporation, partnership, individual, estate, and trust, who make reportable transactions during the calendar year, must file the information returns with the IRS to report these transactions. If the information returns have South Carolina income tax withholding, then payers are also required to directly submit 1099 Forms with the South Carolina Department of Revenue on or before the last day of February of the succeeding year.

WHO MUST FILE FORM WH-1612

Anyone required to file W2 Forms and/or 1099 Forms (with SC income tax withheld), by paper or CD-ROM, with the South Carolina Department of Revenue must file Form WH-1612 (Transmittal Form for W2s or 1099s Submitted by CD-ROM or Paper). The Form WH-1612 must be completed in its entirety. A Form WH-1612 is available in the RS-1 manual or can be printed from the Department of Revenue's webpage at www.sctax.org. Filing Form WH-1612 is not required when filing W2 forms electronically through SCBOS.sc.gov. Do not mail WH-1612 if you are not submitting W2 or 1099 forms.

FILING 250 OR MORE W2 FORMS OR 1099 FORMS

Any person who files 250 or more W2, W2G, or 1099 Forms for any calendar year must file these returns electronically or by CD-ROM with the Department of Revenue. This requirement applies separately for each type of form. All requirements apply separately to both original and corrected forms.

Any person who files less than 250 W2, W2G, or 1099 Forms may submit wage and tax information or information returns via paper forms but are encouraged to file electronically or by CD-ROM.

METHODS FOR FILING

- Electronic Filing (2011 and forward W2s only)
- C-ROM (W2s or 1099s)
- Paper (if less than 250 W2s or 1099s)

ELECTRONIC FILING

W2s
South Carolina's web based solution for submitting the 2011 and forward Forms W2 is operational. Submitters may use direct entry method or may electronically upload their W2 file. For additional information and instructions to South Carolina's electronic filing systems for Forms W2 go to SCBOS.sc.gov.

1099s
The electronic filing option for Forms 1099 is not available. Payers who are filing 250 or more Forms 1099 must file these forms by CD-ROM. South Carolina follows the same specifications for 1099 found in Publication 1220 of the Internal Revenue Services.

RECORD REQUIREMENTS

Code RA	Submitter Record	Required
Code RE	Employer Record	Required
Code RW	Employee Wage Record	Required
Code RO	Employee Wage Record	Non-Required
Code RS	State Record	Required
Code RT	Total Record	Required
Code RU	Total Record	Non-Required
Code RV	State Total Record	Non-Required
Code RF	Final Record	Required

Note: Non-required fields should be filled with zeros if numeric and spaces if non-numeric.

FILE REQUIREMENTS

W2s
The file name that has to be assigned to the State Wage Record is "W2Report_XX.txt". "XX" refers to the last two digits of the tax year. The "RS" Record must be included on the file. South Carolina will accept a copy of the information submitted to the Social Security Administration as long as the "RS and RT" Records are included, the filename is named appropriately, and is submitted electronically or by CD-ROM. The Department of Revenue will accept files with multiple states information **as long as the state code for South Carolina, "45" is present.** The State mailing abbreviation will no longer be accepted. **THE STATE CODE "45" HAS TO BE PRESENT ON THE FILE.**

1099s
The file name must be "SC1099_XX.txt". "XX" refers to the last two digits of the tax year. The State "K" Record must be included on the file. The Special Data Entries Field in the "B" record is to be used for the SC Withholding number (File Number). This field should be right justified.

INSTRUCTIONS FOR SUBMITTING SECURED DATA OR ZIP FILES

The Department of Revenue will accept CD-ROM data secured with a password or saved as a zip file but they must be pre-approved. Contact the Withholding Section at (803) 896-1450 and indicate that that the wage and tax information or the information returns are being filed with DOR as a secured data or zip file. Provide the entity name, FEIN, address, contact person's name, phone number, e-mail address, and the number of accounts.

Once approved, mail the secured data and the password or the zip file and the key in two separate packages. Include Form WH-1612 in both packages. Label the packages similar to the sample label on the next page. The secured data or the zip file should be Vol 1 of 2 and the password or the key to the zip file should be Vol 2 of 2. Both packages should be mailed separately to the address listed on the next page. If the data is not submitted in this fashion, you risk a delay in processing or you may be required to submit your information again.

The new web based system supports comma delimited files (.csv). Also, zipped or compressed files are accepted via web upload. Compressed files can only contain one EFW2 file. Password protected zip files cannot be uploaded to the web based system.

MAILING INSTRUCTIONS FOR PAPER OR CD-ROM SUBMISSIONS

Label CD-ROM with information as noted below.

Mail paper or CD-ROM wage and tax information or information returns or extensions to the address listed below.

CD Label

SC WITHHOLDING FILE NO.			
FEIN:			
NAME:			
ADDRESS:		CITY	
STATE:	ZIP CODE	TELEPHONE	
VOL: _____ of _____			

MAILING ADDRESSES

Paper W2, 1099 and Extensions	CD-ROM	Overnight Delivery (CD-ROM Only)
South Carolina Department of Revenue Withholding Columbia, SC 29214-0004	South Carolina Department of Revenue CD-ROM Columbia, SC 29214-0022	South Carolina Department of Revenue CD-ROM 300 A Outlet Point Blvd. Columbia, SC 29210

PROCEDURES FOR FILING AN EXTENSION

According to Section 12-8-1550(B), if additional time is required to file Forms W2 or Forms 1099, a withholding agent or payer may request an extension in writing with the Department of Revenue. A DOR approved extension may not exceed thirty days.

Write a letter requesting an extension to file W2s or 1099s as well as providing a reason for such request to the Department of Revenue. Include FEI number, SID number, Withholding account file number(s), business mailing address, contact person's name, phone number and e-mail address and the Tax Year in the letter. Mail this letter to: South Carolina Department of Revenue, Withholding, Columbia, SC 29214-0004.

FORMS W2c

Use Form W2c to correct errors on the original Forms W2 that have been filed with the South Carolina Department of Revenue. Electronic filing of Forms W2c is not available in South Carolina. Forms W2c may be filed by paper or by CD-ROM. If you are required to file 250 or more Forms W2c during a calendar year, you must file them via CD-ROM.

FREQUENTLY ASKED QUESTIONS

Q. Can South Carolina accept wage information (W2) via electronic filing?

A. Yes, a new web based solution for submitting 2011 and forward Forms W2 to the South Carolina Department of Revenue is available.

Q. Am I required to file electronically or by CD-ROM with SC DOR?

A. If you are required to file Forms W2 electronically with the Social Security Administration, then you are required to file Forms W2 electronically or by CD-ROM with the Department of Revenue.

Q. Do I register or is there an application before filing electronically or by CD-ROM?

A. No, Form I-314, Application for Filing Information Returns on magnetic media to the South Carolina Department of Revenue is no longer required.

No, if you are filing electronically through SCBOS.sc.gov

Q. Do I provide test files?

A. No, test files are not required to be submitted by CD-ROM. They will neither be processed nor be returned to the filer.

If you are using the Department of Revenue's web based electronic filing method through SCBOS.sc.gov you may upload a test file but it MUST NOT BE SUBMITTED completely. Stop before the "Check Out" process and delete the test file.

Q. Am I required to file information returns (Form 1099)?

A. If South Carolina income tax has been withheld, Form 1099 must be filed with the South Carolina Department of Revenue. Do not send 1099 forms to SC DOR if South Carolina tax has not been withheld.

Q. Will the Department of Revenue accept electronic file or CD-ROM that contain wage information for multiple companies?

A. Yes, however CD-ROM filers would need to submit one WH-1612 and provide the service bureau's or the preparer's information. Form WH-1612 is not required when electronically filing Forms W2.

Q. Will the Department of Revenue accept electronic file or CD-ROM containing wage information from multiple states?

A. Yes, provided that there are records with state numeric code "45".

Q. Will SC DOR accept a copy of the SSA filing?

A. Yes, provided that the RS and RT Records, the state numeric code "45" and South Carolina are in the SSA file.

Q. How should Forms W2 be submitted to the Department of Revenue for the 2010 Tax Year and prior years?

A. Withholding agents that file 250 or more Forms W2 must file these wage and tax information by CD-ROM. The Department of Revenue will accept paper forms if less than 250 Forms W2 are filed.

Q. How should Forms W2 be submitted to the Department of Revenue for the 2011 Tax Year and forward?

A. Withholding agents that file 250 or more Forms W2 must file these wage and tax information electronically or by CD-ROM. The Department of Revenue will accept paper forms if less than 250 Forms W2 are filed.

Q. When is the due date for filing W2 Forms and/or 1099 Forms?

A. Last day of February following tax year end.

Q. What if I would like my CD-ROM returned to me?

A. SC DOR does not return CD-ROMs. Once they are received by the SC DOR, these submissions fall under our confidentiality and retention laws.

- Q. Would paper Forms W2 still be required to be filed with the Department of Revenue if Forms W-2 have already been filed electronically or by CD-ROM?**
- A.** No, only one form of filing is required.
- Q. Where do I find additional information about the Department of Revenue's electronic filing option?**
- A.** Go to SCBOS.sc.gov and visit the W2 filing information page.
- Q. Should I mail any reports regarding my W-2 information if filing electronically or by CD-ROM?**
- A.** Electronic filing through the W2 Portal requires nothing to be mailed to the Department. CD-ROM filing does require the Form WH-1612, but no other documentation regarding your W2s is required with this mailing.
- Q. Do I need to keep a copy of the W2 information I send to the Department of Revenue?**
- A.** Yes. Department of Revenue requires that you retain a copy of your W2s or your Forms W-2 data for at least six (6) years after the due date of the report.
- Q. Am I still required to file the SC Withholding Fourth Quarter/Annual Reconciliation Return (WH-1606) after electronically filing the W2 forms?**
- A.** Yes. The WH-1606 return is due on the last day of February following the tax year.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTAL FORM FOR W2s OR 1099s
SUBMITTED BY CD-ROM OR PAPER

BUSINESS NAME AND ADDRESS

SC WITHHOLDING FILE NO.

YEAR

[]
[]
[]

FEIN

Last day of February

DUE DATE

Use this form to submit (a) W2s filed by CD-ROM or Paper or (b) only those 1099s that have SC state tax withheld and are filed by CD-ROM or Paper. (Do not file this form if no W2s or 1099s were issued.) Separate CD-ROMs and WH-1612s must be submitted for each form type (W2 versus 1099).

All filers must complete Sections A and C. Complete Section B also if submitting by CD-ROM.

YOU MUST FILE FORM WH-1606 SEPARATELY.

Section A: Complete the following information for all W2s or 1099s, including CD-ROM submissions.

TOTALS FROM W2s OR 1099s	
SC state income tax withheld	\$
Wages, tips and other compensation	\$
Number of W2s	
Number of 1099s with SC withholding	

Section B: Complete the following information for CD-ROM submissions only.

If the IRS or Social Security Administration requires you to file W2s or 1099s electronically, you must file electronically or by CD-ROM for South Carolina.

You can submit W2s through the W2 Portal at www.scbos.sc.gov. The W2 Portal is the preferred method, but CD-ROMs are acceptable.

Number of CD-ROMs Submitted:		
Type of Data Reported (check only one)		
<input type="checkbox"/> W2	<input type="checkbox"/> 1099 with SC withholding	<input type="checkbox"/> W2c for corrected data

Section C: Complete the following information for all W2s or 1099s, including CD-ROM submissions.

Contact Name _____ Phone _____
Mailing Address _____ Email _____
City _____ State _____ ZIP Code _____

WH-1612 INSTRUCTIONS

INSTRUCTIONS

Section A:

- Enter total SC state income tax withheld. This is the sum of income tax withheld from W2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W2s.
- Enter the number of 1099s with SC withholding.

Section B:

- Enter number of CD-ROMs being submitted.
- Check the box to indicate which type of data is being submitted. CD-ROM filers may use only one type of data to report with each WH-1612.
- See SC DOR RS-1 for the required format (see below).

REMINDERS

- **YOU MUST FILE FORM WH-1606 SEPARATELY!!!!**
- If the top portion of the WH-1612 is not preprinted, complete the top of the form with the name and address of the company, the SC Withholding File Number, the Federal Employer Identification Number (FEIN) and the year for which you are filing.
- Send copies of only those 1099s that have SC state tax withheld.
- If you have domestic employees you are still required to send a copy of the W2 you issue your employee(s). You may not have a SC Withholding File Number, but you must still submit the W2s with this form. Write "Domestic Employee" at the top of each of the W2s.

DUE DATE

WH-1612 is due on or before the last day of February.

MAILING INSTRUCTIONS

Paper W2s and 1099s:

SC Department of Revenue
Withholding
Columbia SC 29214-0004

CD-ROM:

SC Department of Revenue
Withholding CD-ROM
Columbia SC 29214-0022

Overnight Delivery (for CD-ROM Only)

SC Department of Revenue
Withholding CD-ROM
300A Outlet Pointe Blvd
Columbia SC 29210-5666

CD-ROM Information

- You can file W2s through the W2 Portal at www.scbos.sc.gov
- If the IRS or Social Security Administration requires you to file W2s or 1099s electronically, you must file electronically or by CD-ROM for South Carolina.
- **Employers with 250 or more W2s or 1099s must submit them electronically or by CD-ROM. The W2 Portal is the preferred method for filing W2s.**
- Employers who issue fewer than 250 W2s to SC employees in a calendar year or who issue fewer than 250 1099s with SC withholding in a calendar year may submit them electronically or by CD-ROM or by sending them in paper form. **The W2 Portal is the preferred method for filing W2s.**
- See complete filing specifications in SCDOR Publication RS-1 on the Publications page at www.sctax.org or the W2 Portal Information page at www.scbos.sc.gov

South Carolina RS Record Specification

Code RS - State Record (Required)

EFW2 is the Social Security Administration and South Carolina Department of Revenue's electronic filing record layout for the W2 data. This filing layout can be used for W2 Portal or CD-ROM submissions. See IRS Publication 1220 for 1099 specifications.

This manual has the layout of the RS record only. To find other record layouts go to the Social Security Administration EFW2 publication, at www.ssa.gov/employer.

COMMON FILING ERRORS TO AVOID

- Media must not be submitted on diskette.
- No data contained on the file.
- There should be no lines without data.
- There should be no spaces in the file.
- Data file must be in text format. (.txt)
- RA Record: Submitter Record was not found.
- RA Record: Submitter Record must contain submitters contact name and telephone number
- RE Record: Employer Record was not found.
- RE Record: Incorrect Tax Year on data. Confirm that the tax year entered is correct.
- RE Record: Delivery Address must be completed
- Each RW record must have a RS record present (for each file).
- No corresponding RW Record: Cannot locate the Wage Record which contains all the employee information.
- RS Record: No State Code on the File – One of the two locations is missing a valid State Code, "45".
- RS Record: File does not contain a State ID: The 9 digit state ID contains non-numeric character, most likely a space or dash. Remaining 20 spaces should be filled with blanks.
- No corresponding RS Record: Supplemental Record does not contain the state information. This record is not required on the Federal level, but is required by South Carolina.
- Do not create a file that contains any data after the Final Record (RF Record).
- RF Record: Final Record was not found.
- Make sure each data file submitted is complete. (RA through RF records.)
- Do not submit paper Forms W2 if they were submitted electronically or by CD-ROM.

SOUTH CAROLINA: RS -- STATE RECORD STATE REQUIRED FIELDS ARE CHECKED

FIELD	✓ Record Identifier	✓ State Code	Taxing Entity code	✓ Social Security Number (SSN)	✓ Employee First Name	✓ Employee Middle Name or Initial
LOCATION	1-2	3-4	5-9	10-18	19-33	34-48
LENGTH	2	2	5	9	15	15

✓ Employee Last Name	✓ Suffix	✓ Location Address	✓ Delivery Address	✓ City	✓ State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

✓ Zip Code	✓ Zip Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	✓ State Employer Account Number ★	Blank	✓ State Code	✓ State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

✓ State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

★ State Employer Account Number - See position specifications on page #14

SOUTH CAROLINA RS RECORD SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix A.)
5-9	Taxing Entity Code	5	Spaces.
10-18	Social Security Number (SSN)	9	<p>Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA.</p> <p>If the SSN is not available, enter zeros.</p>
19-33	Employee First Name	15	<p>Enter the employee's first name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
34-48	Employee Middle Name or Initial	15	<p>If applicable, enter the employee's middle name or initial exactly as shown on the social security card.</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
49-68	Employee Last Name	20	<p>Enter the employee's last name as shown on the social security card.</p> <p>Left justify and fill with blanks.</p>
69-72	Suffix	4	<p>If applicable, enter the employee's alphabetic suffix.</p> <p>For example: SR, JR</p> <p>Left justify and fill with blanks.</p> <p>Otherwise, fill with blanks.</p>
73-94	Location Address	22	<p>Enter the employee's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with blanks.</p>

SOUTH CAROLINA RS RECORD SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix A. 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	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.

SOUTH CAROLINA RS RECORD SPECIFICATION

LOCATION	FIELD	LENGTH	SPECIFICATIONS
193-194	Country Code	2	<p>If one of the following applies, fill with blanks.</p> <ul style="list-style-type: none"> ● One of the 50 states of the U.S.A. ● District of Columbia ● Military Post Office (MPO) ● American Samoa ● Guam ● Northern Mariana Islands ● Puerto Rico ● Virgin Islands
LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Spaces.
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007.
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	Spaces.
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312007."
235-242	Date of Separation	8	Enter the month, day, and four digit year e.g., "01312007."
243-247	Blank	5	Fill with blanks. Reserved for SSA use.

SOUTH CAROLINA RS RECORD SPECIFICATION

248-267	State Employer Account Number	20	9 Digit Withholding File Number beginning with "25" and no hyphen. Empty spaces filled with blanks.
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268-273	Blank	6	Fill with blanks. Reserved for SSA use.
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LOCATIONS 274 TO 337 APPLY TO INCOME TAX

274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix A). SC state code "45"
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276-286	State Taxable Wages	11	Right justify and zero fill.
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287-297	State Income Tax Withheld	11	Right justify and zero fill.
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298-307	Other State Code	10	Spaces.
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308	Tax Type Code	1	Enter the appropriate code for entries in field 309-330: C - City Income Tax D - County Income Tax E - School District Income Tax F - Other Income Tax
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309-319	Local Taxable Wages	11	Spaces.
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320-330	Local Income Tax Withheld	11	Spaces.
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331-337	State Control Number	7	Optional.
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338-412	Supplemental Data 1	75	To be defined by user.
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413-487	Supplemental Data 2	75	To be defined by user.
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488-512	Blank	25	Fill with blanks. Reserved for SSA use.
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APPENDIX A -- POSTAL ABBREVIATIONS AND NUMERIC CODES

STATE	ABBREVIATION	NUMERIC CODE*	STATE	ABBREVIATION	NUMERIC CODE*
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

*Use on RS State Wage Record only

U.S Territories and Possessions and Military Post Offices

TERRITORIES AND POSSESSIONS	ABBREVIATION	MILITARY POST OFFICES formerly APO and FPO	ABBREVIATION
American Samoa	AS	The Pacific	AP
Guam	GU	Canada, Europe, Africa and Middle East	AE
Northern Marina Islands	MP	Central and South America	AA
Puerto Rico	PR		
Virgin Islands	VI		