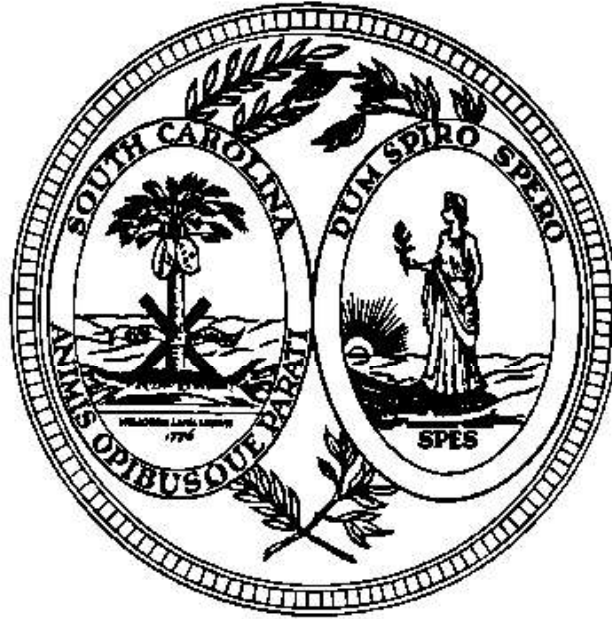


STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE



For Tax Year 2021

Instructions and Specifications for Filing W-2s

This package contains:

- Important notices
- South Carolina requirements
- WH-1612 transmittal form
- South Carolina Record Specifications (used for CD-ROM or W-2 portal filing)

Important Highlights:

- For tax year 2021, there are no record layout changes.
- We will not accept files that contain truncated SSNs (xxx-xx-1234).
- We will accept only text (.txt) and zipped text (.zip) files. Comma delimited files (.csv) are no longer accepted.
- Carriage Return/Line Feeds (CR/LF) are required in the EFW2 file.
- You must use the W-2 Portal at **MyDORWAY.dor.sc.gov** when filing 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower).
- You can file electronically (preferred), by CD-ROM, or by paper form when filing fewer than 250 W-2s.
- Do not submit 1099s with zero SC income tax withheld.

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Questions? We're here to help.

Contact us at **WithholdingTax@dor.sc.gov** or **1-844-898-8542**.

For additional information, visit our website, **dor.sc.gov**.

For tutorials about the electronic filing of W-2s, visit **MyDORWAY.dor.sc.gov**. Select the **W-2 Portal Upload** tutorial.

For Federal Information, see Social Security Administration Publications No. 42-007 (W-2s), No. 42-014 (W-2cs), and Internal Revenue Service Publication 1220 (W-2Gs and 1099s).

SSA website: **ssa.gov/employer**

IRS website: **irs.gov**

Important notices

Highlights

- We will only accept text (.txt) and zipped text (.zip) files. We will no longer accept comma delimited files (.csv).
- If you file 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower), you are required to file electronically using the W-2 portal at **MyDORWAY.dor.sc.gov**. You can use the direct entry method or the file upload method.
- If the IRS or Social Security Administration requires you to file W-2cs, W-2Gs or 1099s electronically, you must file them by CD-ROM for South Carolina. Only W-2s can be filed electronically.
- Electronic filing is always the preferred method, but if you file fewer than 250 W-2s, the SCDOR will accept CD-ROM or paper forms.
- Both electronic and paper filers must file W-2s and 1099s by January 31 of the following year.
- Beginning January 1, 2017, the SC Withholding Tax Tables (WH-1603) and the SC Withholding Tax Formula (WH-1603F) will be updated every year. Find these forms at **dor.sc.gov/withholding**.
- Carriage Return/Line Feeds are required in the EFW2 file to electronically upload it to MyDORWAY.

Combined Federal/State Filing Program

The SCDOR 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 SCDOR.

Quarterly withholding returns and withholding payments

To prevent posting errors, do not mail withholding payments, WH-1605s, or WH-1606s with your WH-1612, W-2s, and 1099s.

Avoid duplicate filing

Do not mail paper forms that have been filed electronically or submitted through CD-ROM.

Additional federal information

- W-2: SSA Publication No. 42-007
- W-2c: SSA Publication No. 42-014
- W-2G and 1099: IRS Publication 1220

South Carolina Requirements

Who must file W-2s?

If you are an employer with employees that earn income in South Carolina, you are subject to South Carolina Withholding Tax laws. If you withhold Income Tax from your employees, you must give them a properly-completed W-2 or 1099 by January 31 of the following year. You must also submit the W-2s or 1099s to the SCDOR by January 31 of the following year.

Who must file 1099s?

If you make reportable transactions during the calendar year, you must file information returns with the IRS. If the information returns have South Carolina Income Tax withholding, you are also required to directly submit 1099s to the SCDOR by January 31 of the following year.

Who must file WH-1612?

If you file W-2s, W-2cs, W-2Gs, and/or 1099s with South Carolina withholding by paper or CD-ROM, you must file the WH-1612 with the SCDOR. The WH-1612 is available in this manual and at dor.sc.gov/forms.

Do **not** file or mail WH-1612 if you:

- filed electronically through the W-2 Portal at MyDORWAY.dor.sc.gov or
- did not issue W-2s, W-2cs, W-2Gs, or 1099s.

Electronic and CD-ROM filing requirements

- The preferred method of filing W-2s is electronically at MyDORWAY.dor.sc.gov.
- You are **required** to file electronically if you issue 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower).
- If you file fewer than 250 W-2s, you may submit them by CD-ROM or by paper.
- If you are required to file W-2cs, W-2Gs, or 1099s electronically for federal purposes, you must file them by CD-ROM for South Carolina.

Electronic filing

W-2s

- You can electronically file W-2s using direct entry or file upload at MyDORWAY.dor.sc.gov.
- MyDORWAY only supports EFW2 files and they must be in a text (.txt) or zipped text (.zip) format.
- Do not upload password-protected files.
- Additional information and instructions are available at dor.sc.gov/withholding.

Other types of forms

- W-2cs, W-2Gs, and 1099s cannot be filed electronically.
- If you are required to file W-2cs, W-2Gs, or 1099s electronically for federal purposes, you must file them by CD-ROM for South Carolina.
- South Carolina follows IRS Publication 1220 specifications for 1099s.
- You must include WH-1612 when submitting W-2cs, W-2Gs, or 1099s to the SCDOR.

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

Non-required numeric fields should be filled with zeros. Non-required non-numeric fields should be filled with blank spaces.

File requirements

W-2s

- The preferred file name is **W2Report_XX.txt**. **XX** refers to the last two digits of the tax year. You may add alpha characters to the front of the file name to assist you with identifying your file.
- The **RS** record must be included in the file.
- South Carolina will accept a copy of the information submitted to the Social Security Administration if:
 - the **RS** and **RT** records are included
 - the file does not contain truncated SSNs (xxx-xx-1234)
 - the file is submitted electronically or by CD-ROM if submitting less than 250
 - the file contains Carriage Return/Line Feeds (CR/LF)
- The SCDOR will accept files with multiple states' information as long as the state code for South Carolina, **45**, is present. We no longer accept the state mailing abbreviation. The state code **45** must be present in the file.

1099s

- The preferred file name is **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 must be used for the SC Withholding number (File Number). This field should be right justified.

Instructions for submitting secured data or zip files

- You must encrypt or password-protect the data on the CD-ROM that you send to the SCDOR.
- The data cannot be protected using an .exe file.
- Mail the password or key in a separate package from the secured data or zip file.
- Mail each package separately to the address listed on the next page.
- Label both packages using the sample label on the next page.
- Label the secured data or the zip file as **Vol 1 of 2** and the password or key as **Vol 2 of 2**.
- Make sure you include a copy of your WH-1612 with both mailings.

If you don't follow these instructions to submit your data, you risk a delay in processing and may be required to submit your information again.

Mailing instructions for paper or CD-ROM submissions

Label your CD-ROM with the information below. Mail your CD-ROM, paper forms, or extension requests to the address listed below.

CD Label

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

Mailing addresses

Paper W-2s, W-2cs, W-2Gs, 1099s	CD-ROM	Overnight Delivery for CD-ROM Only
SCDOR PO Box 125 Columbia, SC 29214-0022	SCDOR PO Box 125 Columbia, SC 29214-0885	SCDOR Withholding CD-ROM 300A Outlet Point Blvd Columbia, SC 29210-5666

How to file an extension

If you need additional time to file W-2s or 1099s, you can request an extension in writing to the SCDOR. An SCDOR-approved extension is for 30 days.

You must send a letter to the SCDOR to request an extension. The letter must include your reason for requesting an extension, along with the following information:

- Tax year
- FEIN
- Withholding account file numbers
- Business mailing address
- Contact person's name, phone number, and email address

Mail this letter to:

SCDOR, Withholding, PO Box 125, Columbia, SC 29214-0400

Frequently asked questions

Q. Can South Carolina accept wage information (W-2s) via electronic filing?

A. Yes, you can submit W-2s to the SCDOR electronically at **MyDORWAY.dor.sc.gov** for the current year and the four previous years.

Q. Am I required to file W-2s electronically with the SCDOR?

A. You are required to file your W-2s electronically with the SCDOR if you:

- are required to file W-2s electronically with the Social Security Administration
- you issue 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower)

Q. How do I register before filing electronically or by CD-ROM?

A. Electronically: You must register at **MyDORWAY.dor.sc.gov** to electronically submit W-2 information.
By CD-ROM: Registration is no longer required.

Q. Should I provide test files?

A. No, you should not submit test files. They will not be processed or returned to you.

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

A. If you withheld South Carolina Income Tax, you must file 1099s with the SCDOR. Do not send 1099s to the SCDOR if you have not withheld South Carolina Income Tax.

Q. Will the SCDOR accept an electronic file or CD-ROM containing wage information for multiple companies?

A. Yes. CD-ROM filers need to submit one WH-1612 and provide the service bureau's or preparer's information. The WH-1612 is not required when filing W-2s electronically.

Q. Will the SCDOR accept an electronic file or CD-ROM containing wage information from multiple states?

A. Yes, as long as there are records with the state code for South Carolina, **45**.

Q. Will the SCDOR accept a copy of the SSA filing?

A. Yes, as long as Carriage Returns/Line Feeds (CR/LF), RS and RT Records, and the state code for South Carolina, **45**, are included in the SSA file.

Q. How should W-2s be submitted to the SCDOR?

A. If you file 250 or more W-2s in a calendar year (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower), you must file W-2s electronically. The SCDOR will accept CD-ROM or paper forms if you file fewer than 250 W-2s.

Q. When is the due date for filing W-2s and 1099s?

A. The due date is January 31 of the following year.

Q. Will the SCDOR return my CD-ROM?

A. No, the SCDOR does not return CD-ROMs. Once they are received by the SCDOR, these submissions are subject to our confidentiality and retention laws.

Q. Am I required to file paper W-2s if I've already filed my W-2s electronically or by CD-ROM?

A. No. Only one form of filing is required.

Q. Where can I find additional information about the SCDOR's electronic filing option?

A. Visit dor.sc.gov/w2-upload.

Q. Should I mail any additional information regarding my W-2s if I file electronically or by CD-ROM?

A. If you're filing your W-2s electronically, you are not required to mail additional information to the SCDOR.

If you're filing by CD-ROM, you are required to file a WH-1612.

Q. Do I need to keep a copy of the W-2 information I send to the SCDOR?

A. Yes. The SCDOR requires that you retain a copy of your W-2s or your W-2 data for at least six years after the due date of the report.

Q. Am I still required to file the WH-1606 after electronically filing W-2s?

A. Yes. The WH-1606 is due by January 31 of the following year.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
TRANSMITTAL FORM FOR W-2s OR 1099s
SUBMITTED BY CD-ROM OR PAPER

WH-1612
(Rev. 12/4/20)
3331

Business name and address

SC Withholding file number

Year

January 31

FEIN

Due date

Include this form when filing:

- (a) W-2s, W-2cs, or W-2Gs by CD-ROM or paper, OR
(b) 1099s that have SC state tax withheld

Separate CD-ROMs and WH-1612s must be submitted for each form type (W-2, W-2c, W-2G or 1099). Mail your WH-1612 and W-2s, W-2cs, W-2Gs or 1099s **separately from your WH-1606**.

Do **not** file your WH-1612 until the W-2s, W-2cs, W-2Gs or 1099s are **issued**.

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

Section A: Complete the following information for all W-2s, W-2cs, W-2Gs or 1099s, including CD-ROM

TOTALS FROM W-2s OR 1099s	
SC state income tax withheld	\$
Wages, tips and other compensation	\$
Number of W-2s, W-2cs or W-2Gs	
Number of 1099s with SC withholding	

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

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W-2s electronically** using the W-2 Portal at **MyDORWAY.dor.sc.gov**
- W-2c, W-2G or 1099 by CD-ROM
You may use CD-ROM or paper for W-2s if you are filing fewer than 250 for the tax year. However, if the IRS requires you to file electronically, you must file electronically with the SCDOR as well, even if you're filing fewer than 250 W-2s.

Number of CD-ROMs Submitted:			
Type of Data Reported (check only one)			
<input type="checkbox"/> W-2 (must be fewer than 250)	<input type="checkbox"/> W-2G	<input type="checkbox"/> W-2c	<input type="checkbox"/> 1099 with SC withholding

Section C: Complete the following information for all W-2s or 1099s, including CD-ROM submissions.

Contact name _____ Phone _____

Mailing address _____ Email _____

City _____ State _____ ZIP _____

WH-1612 INSTRUCTIONS

WHO MUST FILE THE WH-1612?

You must complete the entire WH-1612 and file it with the SCDOR if you file W-2s, W-2cs, W-2Gs and/or any forms in the federal Form 1099 series with South Carolina withholding by paper or by CD-ROM. The WH-1612 is available in the RS-1 manual and at dor.sc.gov/forms.

Do **not** file or mail WH-1612 if you EITHER:

- filed electronically through the W-2 Portal at MyDORWAY.dor.sc.gov OR,
- did not issue W-2s, W-2cs, W-2Gs or 1099s

GENERAL INFORMATION

Only file 1099s that have South Carolina withholding.

When the Internal Revenue Service or Social Security Administration requires you to file these forms electronically, you must file:

- **W-2s electronically** using the W-2 Portal at MyDORWAY.dor.sc.gov
- **W-2cs, W-2Gs or 1099s** by CD-ROM

Currently, the federal threshold for filing these forms electronically is **250 or more in a calendar year**.

Only W-2s can be filed electronically. They may also be filed by CD-ROM if submitting less than 250 (or the amount of W-2s the IRS prescribes to be mandated to file electronically - whichever is lower). The W-2 Portal is the preferred method for filing W-2s.

Paper filing is available when you are not required to file electronically for federal.

See complete filing specifications in the RS-1 manual, available at dor.sc.gov, or the W-2 Portal Information page at MyDORWAY.dor.sc.gov.

On the WH-1612, you must include the year for which you are filing, along with the company's:

- name
- address
- SC Withholding File Number
- Federal Employer Identification Number (FEIN)

Preparers are allowed to omit the SC Withholding File Number.

INSTRUCTIONS

Section A:

- Enter total SC state Income Tax withheld. This is the sum of Income Tax withheld from W-2s or 1099s.
- Enter total wages, tips, and other compensation.
- Enter the number of W-2s, W-2cs, or W-2Gs submitted by paper or CD-ROM, but not both.
- Enter the number of all forms in the federal Form 1099 series with SC Withholding submitted by paper or CD-ROM, but not both.

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.

Section C:

- Complete the demographic information.

REMINDERS

- **FILE YOUR WH-1606 SEPARATELY FROM YOUR WH-1612 AND YOUR W-2s, W-2cs, W-2Gs OR 1099s.**
- If you have domestic employees, you are still required to send a copy of your employees' W-2. You may not have a SC Withholding File Number, but you must still submit the W-2s with this form. Write **Domestic Employee** at the top of each of the W-2s.

DUE DATE

- Your WH-1612 is due by January 31. If you are filing electronically, you do not need to submit the WH-1612 to the SCDOR.

MAILING INSTRUCTIONS

Paper W-2s, W-2cs, W-2Gs or 1099s:

SCDOR
PO Box 125
Columbia SC 29214-0022

CD-ROM:

SCDOR
PO Box 125
Columbia SC 29214-0885

Overnight Delivery for CD-ROM Only:

SCDOR
Withholding CD-ROM
300A Outlet Pointe Blvd
Columbia SC 29210-5666

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 W-2 data. This filing layout can be used for the W-2 Portal or CD-ROM submissions. See IRS Publication 1220, available at irs.gov, for 1099 specifications.

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

Common filing errors to avoid

- EFW2 file does not contain Carriage Return/Line Feeds (CR/LF).
- File contains truncated SSNs (xxx-xx-1234).
- No data contained on the file.
- Lines without data.
- Unassigned spaces in the file.
- Data file not in text format. (.txt)
- RA Record: Submitter Record was not found.
- RA Record: Submitter Record without submitters' contact name and telephone number
- RE Record: Employer Record was not found.
- RE Record: Incorrect Tax Year on data.
- RW record without an RS record present for each file.
- No corresponding RW Record – Cannot locate the Wage Record, which contains all employee information.
- RS Record: No State Code on the File – One of the two locations is missing the valid South Carolina state code, **45**.
- RS Record: File does not contain a State ID – The 9-digit state ID contains a non-numeric character, most likely a space or dash. The remaining 20 spaces should be filled with blank spaces.
- No corresponding RS Record – The Supplemental Record does not contain the state information. This record is not required on the federal level but is required by South Carolina.
- The file contains data after the Final Record (RF Record).
- RF Record: Final Record was not found.
- Incomplete data file. (RA through RF records)
- Filing paper W-2s 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	✓ Carriage Return/Line Feed (CR/LF)
338-412	413-487	488-512	513
75	75	25	1

* State Employer Account Number - See position specifications on page 12

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	Fill with blanks
10-18	Social Security Number (SSN)	9	Enter the employee's full Social Security number as shown on the original/replacement Social Security card issued by the Social Security Administration If the SSN is not available, enter zeros
19-33	Employee First Name	15	Enter the employee's first name as shown on their 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 exactly as shown on their 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 For example: 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 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

South Carolina RS Record Specification

LOCATION	FIELD	LENGTH	SPECIFICATIONS
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
193-194	Country Code	2	If the employee resides in one of the following, fill with blanks <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., "032020" for January-March of 2020

South Carolina RS Record Specification

LOCATION	FIELD	LENGTH	SPECIFICATIONS
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., "01012020"
235-242	Date of Separation	8	Enter the month, day, and four digit year e.g., "12312020"
243-247	Blank	5	Fill with blanks, Reserved for SSA use
248-267	State Employer Account Number	20	SC Withholding File Number (NOT the SC unemployment account number) Empty spaces, fill with blanks
268-273	Blank	6	Fill with blanks, Reserved for SSA use

LOCATIONS 274 TO 337 APPLY TO INCOME TAX

274-275	State Code	2	Enter the SC state Numeric Code 45 (See Appendix A)
276-286	State Taxable Wages	11	Right justify and zero fill
287-297	State Income Tax Withheld	11	Right justify and zero fill
298-307	Other State Code	10	Spaces
308	Tax Type Code	1	Space
309-319	Local Taxable Wages	11	Spaces
320-330	Local Income Tax Withheld	11	Spaces
331-337	State Control Number	7	Optional
338-412	Supplemental Data 1	75	To be defined by user
413-487	Supplemental Data 2	75	To be defined by user
488-512	Blank	25	Fill with blanks, Reserved for SSA use
513	End of Line Marker	1	Carriage Return/Line Feed (CR/LF)

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

Military Post Offices formerly APO and FPO	Abbreviation
The Pacific	AP
Canada, Europe, Africa and Middle East	AE
Central and South America	AA