Specifications for Electronic Submission of Annual Wage and Tax Information via Electronic Media or Web For Year 2005.

KENTUCKY FINANCE & ADMINISTRATION CABINET

DEPARTMENT OF REVENUE

Note: Kentucky Department of Revenue follows <u>only</u> the MMREF-1 specifications for tax year 2005.
Refer to these specifications for the exact Record requirements required by DOR, including the state RS record

DOR no longer accepts 9 track reel tape magnetic media, 3480, 3490 cartridges, or computer listings.

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KENTUCKY DEPARTMENT OF REVENUE
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND TAX INFORMATION VIA ELECTRONIC MEDIA OR WEB
FOR TAX YEAR 2005, DUE JANUARY 31, 2006

OVERVIEW

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Department of Revenue (DOR) via electronic media pursuant to 103 KAR 18:050 Section 5. **DOR will use the MMREF-1 specifications for year 2005, due January 31, 2006**.

ACCEPTABLE ELECTRONIC MEDIA

The Kentucky Department of Revenue (DOR) accepts annual W-2 information via THE WEB, CD, and 3.5" diskettes only. **DOR DOES NOT ACCEPT 9 TRACK REEL TAPES or 3480 or 3490 CARTRIDGES.** For the purposes of this handbook, the terms **TAPE** and **3480 OR 3490 CARTRIDGES** are used interchangeably unless otherwise indicated. **THERE IS ONLY ONE FORMAT FOR REPORTING ON THE WEB, CD, AND DISKETTE.**

103 KAR 18:050, Section 5 requires any employer who issues 100 or more Forms W-2 annually to utilize an acceptable form of electronic media. Employers with less than 100 Forms W-2 are **encouraged**, but not required, to utilize electronic media filing.

TIPS TO REMEMBER

- **"RS" records are mandatory. They are optional only to the SSA and IRS.**
- **DOR does not accept 9 track reel tapes or 3480 or 3490 cartridges.**
- Always **identify yourself and your company with an external label** on the Electronic Media.
- Include only employee records **pertinent to Kentucky** on your electronic media.
- Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields.
- **A Transmitter Report, 42A806 (10-04)** must be included with each Electronic Media submitted.
- DOR has **no specifications for reporting 1099 information** via Electronic Media.

ELECTRONIC MEDIA SHOULD BE SENT TO

Kentucky Department of Revenue
W-2 Electronic Media Processing
200 Fair Oaks Lane, Sta. 57
Frankfort, KY 40602

Please include TRANSMITTER REPORT 42A806 (revised 10-04) with each Electronic Media Submitted. **Transmitter Report 42A806 is included at the end of this booklet. Photo copies of the Transmitter Report are acceptable.**

FILING DEADLINE

Form W-2 electronic media files should be submitted to the Kentucky Department of Revenue by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

NOTE: THE FILING DEADLINE DATE FOR TAX YEAR 2005 FILES IS JANUARY 31, 2006

THIS DEADLINE WILL BE STRICTLY ENFORCED.

FILING EXTENSIONS

Extensions may be granted. Requests for extension to file Electronic Media should be made prior to the due date. Employers should contact:

Kentucky Department of Revenue
Withholding Tax Section
P.O. Box 181, Station #57
Frankfort, KY 40602
Phone: (502) 564-7287
Fax: (502) 564-3685

ELECTRONIC MEDIA REQUIREMENTS

The FTP Software used in previous years is no longer a valid method of transmitting files. FTP Users should begin following the steps outlined in "WEB FILING". This applies to all tax years.

1. WEB FILING

The Kentucky Department of Revenue (DOR) offers a secure web site as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 2003, DOR began offering the Web as a viable alternative for submitting annual employee wage & tax reports. Using the web site is an ideal alternative as a means to submit the wage and tax reports to DOR. Also, if for some reason a CD or disk is rejected by us, the Web has become a popular method for employers to submit corrected reports.

DOR's Web Site is here! Check out our web site at
http://revenue.ky.gov/business/whtax.htm

The underlying philosophy behind using the web site is that the data is already being created electronically. It only makes great business sense to send this information securely via the Web rather than putting it on a CD or diskette, then paying a third party deliverer. In the past, the DOR has had to return media asking for a corrected report from the employer / transmitter.

DOR is excited about using the web because it not only streamlines the processing of the wage and tax information for us but it offers an easy and secure way to meet the filing requirements for the employer!

HOW THE WEB SITE WORKS

The web site utilizes Microsoft's SSL technology (Secure Socket Language) to create a secure connection between the client PC and our Web Server. Using 128 bit encryption, files are transferred to our servers and then processed. This service is provided **at no cost** and only requires the client PC to have Internet Explorer, or any other compatible web browser. There are no hardware restrictions and no software installations required.

To use the web site, a PIN is required, which DOR will assign when the employer declares its intention to send annual wage & tax reports via the web. ***The PIN does NOT expire. The PIN assigned for use with the FTP Program can also be used to log onto the web site, however the FTP program will no longer be a valid method of transferring files.***

Once the user has logged onto the web site, the employer can select files from any location accessible to that PC, and transfer it to the DOR web server. It is important to note that the file layout for using the web is exactly the same as filing by CD and diskette. Therefore, switching to this new method of transferring files will require no changes in the methods for creating the files.

After the transfer, DOR will run validations against the file to determine that it is a valid file format. Then, DOR will notify the transmitter within 2 hours, via email, stating the success or failure of the validations.

WEB SITE SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via the Web may contain Federal tax information, DOR has designed and controls the entire process with a high level of security. From the client PC to the Web Server, SSL is used to encrypt all data transfer, using 128 bit encryption. This process is entirely safe! After the file is transferred to our servers, it is encrypted again to provide security against internal access to the file.

To log onto the web site, a combination of your Federal Employer Identification Number (FEIN) and a DOR assigned Personal Identification Number (PIN) must be used in order to establish secure connection with the DOR server. Plus, a series of accountability and audit trails are maintained by the DOR upon connection to further control access. The DOR is confident in the level of security with using the Web.

HOW TO GET STARTED USING THE WEB

Preparing your office and personal computer to use the web site requires no hardware or software installations. The only requirements are having Internet Explorer or some other compatible web browser and a DOR assigned PIN.

1. **To get your PIN, complete Form 42A808 - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via THE WEB and send to DOR.**

2. The DOR will assign you a PIN and clarify Web procedures and specifications upon declaring your intention to submit annual wage & tax information via the Web. Some information as to system specifications, network and contact information must be provided to the DOR. ***Please Note:*** ***It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper capabilities. Please notify & work with your system / network administrator up front to ensure your success.***

AUTHORIZATION TO FILE VIA THE WEB

The employer / transmitter must contact the DOR, using Form 42A808 – Request Form for Authorization of Submission via WEB, to declare intentions to submit via the Web and obtain the current WEB specifications. The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable Web Site Access.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of Web Site Access.
3. Estimated number of employees to be reported.

Please complete the attached Form 42A808 and return to DOR ASAP to get started!

Send To:

Kentucky Department of Revenue
Withholding Tax Branch
200 Fair Oaks, Sta. 57
Frankfort, KY 40602-0181

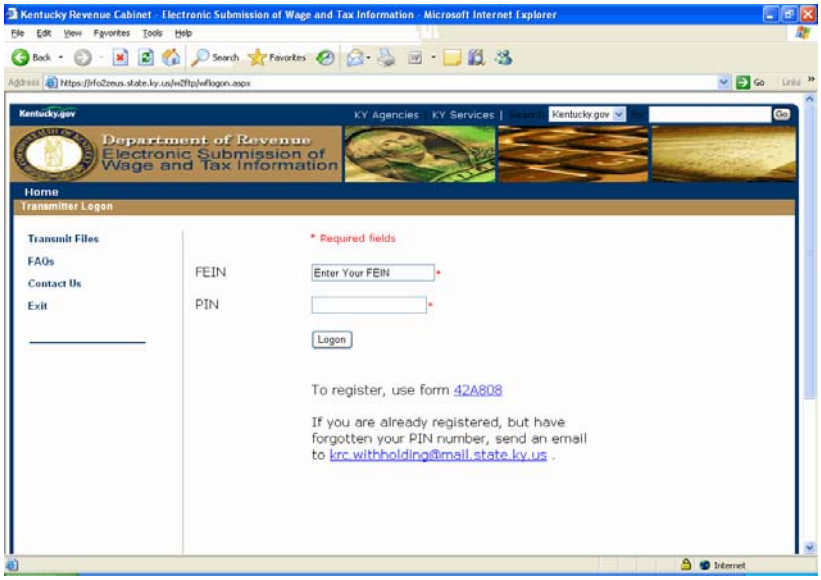
GENERAL WEB REQUIREMENTS

WHAT IS EDITED BY THE WEB SITE

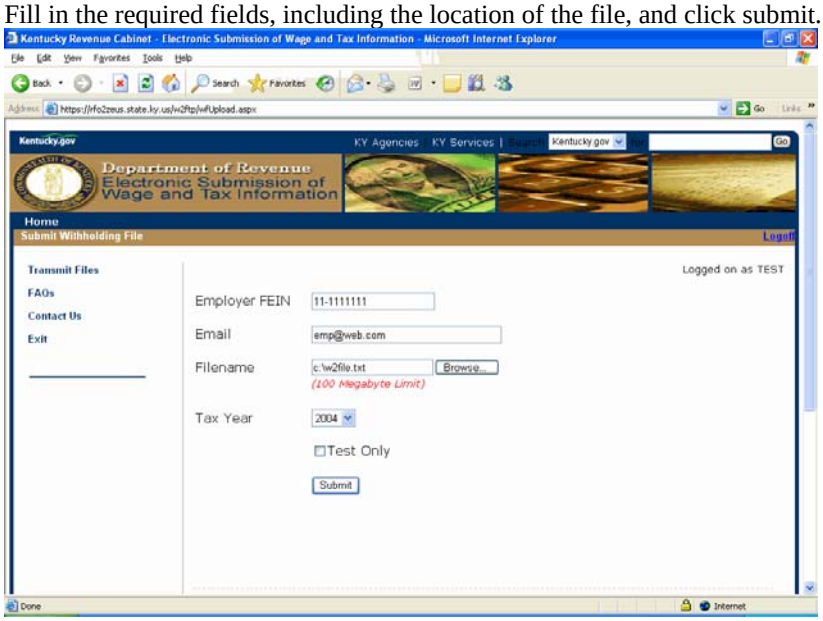
- The file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.
- The file layout is IDENTICAL to that required of the CD or disk requirements.
- The file **must** contain valid MMREF-1 records(s) for each employee. Click here http://www.ssa.gov/employer/accuwage/index.html to see SSA's AccuWage 2005 available for download and validation of your file.
- The file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2005, Kentucky withholding account number should be 6 digits, etc.)

USING THE WEB SITE, STEP BY STEP

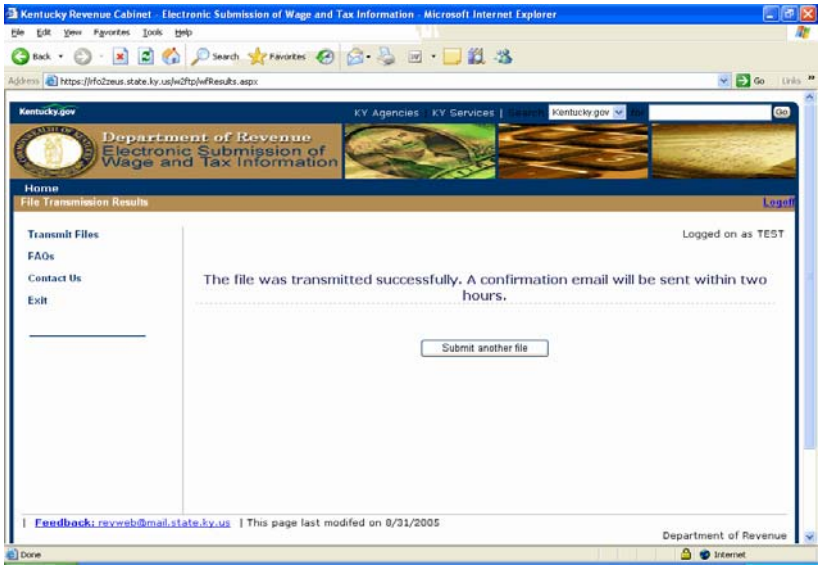
1. Go to https://rfo2zeus.state.ky.us/w2ftp/wflogon.aspx and log in using your FEIN and PIN. Depending on your Internet Explorer security settings, you may receive an alert, stating that you must accept or reject a certificate. This is necessary to create a secure connection, and you must click yes to continue.



2. Fill in the required fields, including the location of the file, and click submit.



3. A message should be displayed stating that the file was transferred successfully.



4. Wait for the confirmation email of file being transmitted.
    - The email confirmation will be sent to the email address specified upon logon. When you receive the confirmation it will notify you that your file was successful for not.

2. CD

Make sure you use a blank CD.

3. DISKETTE

Use a 3 ½" MS-DOS compatible "double density, 1.44 megabytes" or "high density 720, kilobytes" diskette. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

DATA RECORD DESCRIPTIONS

The record for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON ELECTRONIC MEDIA FILES**. The Kentucky Department of Revenue posting software will not recognize lower case letters in an electronic media report.

The following is a description of the data records that are used to create electronic media W-2 Copy 1 Reports. Use the information below as well as the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy 1 reports via electronic media. DOR requires the following records:

REQUIRED RECORDS:

RA – Submitter Record
RE – Employer Record
RW – Employee Wage Record
RS – State Record (Required record for Kentucky reporting, this is optional ONLY for the Social Security Administration and IRS.)
RT- Total Record
RF- Final Record

SUBMITTER RECORD:

CODE RA

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

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by DOR.
- Identifies the means of contact.

CODE RA - Submitter Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-19	Personal Identification Number (PIN)	8	Enter the eight-digit PIN assigned to the employee who is attesting to the accuracy of this file. See Section 5 for further information concerning the difference in using the PIN as a signature and using the PIN to access the Business Services Online (BSO).
20-28	Blank	9	Fill with blanks. Reserved for SSA use.
29	Resub Indicator	1	Enter “1” if this file is being resubmitted. Otherwise, enter “0” (zero).
30-35	Resub Wage File Identifier (WFID)	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID displayed on the notice SSA sent you. Otherwise, fill with blanks.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: • 98 (In-House Program) • 99 (Off-the-Shelf Software)
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions. Left justify and fill with blanks.

CODE RA - Submitter Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
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 postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. 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	Fill with blanks. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state/province. Left justify and fill with blanks. 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	If one of the following applies, fill with blanks: • 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 Otherwise, enter the applicable Country code (See Appendix G of SSA's Publication MMREF-1).

CODE RA - Submitter Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
217-273	Submitter Name	57	Enter the name of the organization to receive notification of data that cannot be processed. Left justify and fill with blanks.
274-295	Location Address	22	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
296-317	Delivery Address	22	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.
318-339	City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	State Abbreviation	2	Enter the submitter's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
342-346	Zip Code	5	Enter the submitter's Zip Code. For a foreign address, fill with blanks.
347-350	Zip Code Extension	4	Enter the submitter's four-digit extension of the Zip Code. If not applicable, fill with blanks.
351-355	Blank	5	Fill with blanks. Reserved for SSA use.
356-378	Foreign State/Province	23	If applicable, enter the submitter's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country code (See Appendix G of SSA's Publication MMREF-1).

CODE RA - Submitter Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
396-422	Contact Name	27	Enter the name of the person to be contacted by SSA concerning processing problems. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including the area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Fill with blanks. Reserved for SSA use.
446-485	Contact E-Mail/Internet	40	If applicable, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks. Otherwise, fill with blanks.
486-488	Blank	3	Fill with blanks. Reserved for SSA use.
489-498	Contact Fax	10	If applicable, enter contact's fax number (including area code). Otherwise, fill with blanks. **For U.S. and U.S. territories only.**
499	Preferred Method of Problem Notification Code	1	Enter one of the of following codes: • 1 (E-Mail/Internet) • 2 (U.S. Postal Service)
500	Preparer Code	1	Enter one of the following codes to indicate who prepared this file: • A (Accounting Firm) • L (Self-Prepared) • S (Service Bureau) • P (Parent Company) • O (Other) ***Note: If more than one code applies, use the one that best describes who prepared this file.***
501-512	Blank	12	Fill with blanks. Reserved for SSA use.

EMPLOYER RECORD:

CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change 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 monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Department of Revenue.

CODE RE – Employer Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	Enter the tax year for this report.
7	Agent Indicator Code	1	Review the first Special Situation on Agent Determination in Section 2 before entering a “1” or “2” in this field. If applicable, enter one of the following codes. • “1” 2678 Agent (Approved by IRS) • “2” Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.) Otherwise, fill with a blank.
8-16	Employer /Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the IRS Form 941 submitted to IRS. If you entered a code in the Agent Indicator Code field (position 7), enter your Agent EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field (position 7), enter the Employer's EIN for which you are an Agent. Otherwise, fill with blanks.
26	Terminating Business Indicator	1	Enter a "1" if you have terminated your business during this tax year. Otherwise, enter "0" (zero).
27-30	Establishment Number	4	For multiple RE Records with the same EIN, you may use this field to designate store or factory locations or types of payroll. Enter any combination of blanks, numbers or letters. Otherwise, fill with blanks.

CODE RE – Employer Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
31-39	Other EIN	9	For this tax year, if you submitted an IRS Form 941 or 943 to IRS or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 – 16, enter the other EIN. Otherwise, fill with blanks. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam, or Northern Mariana Islands employees.**
40-96	Employer Name	57	Enter the name associated with the EIN entered in positions 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 postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. 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	Fill with blanks. Reserved for SSA use.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

CODE RE – Employer Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
217-218	Country Code	2	If one of the following applies, fill with blanks: • 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 Otherwise, enter the employer's applicable Country code. See Appendix G of SSA's Publication MMREF-1.
219	Employment Code	1	Enter the appropriate code: • A = Agriculture • H = Household • M = Military • Q = Medicare Qualified Government Employment • X = Railroad • R = Regular (all others)
220	Tax Jurisdiction Code	1	If applicable, enter code: • V = Virgin Islands • G = Guam • S = American Samoa • N = Northern Mariana Islands • P = Puerto Rico Otherwise, fill with blanks.
221	Third Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
222-512	Blank	291	Fill with blanks. Reserved for SSA use.

EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record, include the CODE RW record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RW".
3-11	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. • Use the number shown on the original/replacement SSN card. • Only numeric characters. • Omit hyphens. • May not begin with an 8 or 9. • May NOT be 111111111, 333333333, or 123456789. • For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at www.socialsecurity.gov/employer. **If no SSN is available, enter zeros (0).**
12-26	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
27-41	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.
42-61	Employee Last Name	20	Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.
66-87	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
132-133	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. For a foreign address, fill with blanks.
134-138	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
139-142	Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix G of the SSA's Publication MMREF-1).
188-198	Wages, Tips and Other Compensation	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
199-209	Federal Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
210-220	Social Security Wages	11	The sum of this field and the Social Security Tips field should not exceed the annual maximum Social Security wage base for the tax year ($ 90,000.00 for tax year 2005). (See Appendix H of the SSA's Publication MMREF-1). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).** No negative amounts. Right justify and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the Social Security Wages field or the Social Security Tips field must be greater than zero. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MGQE) or X (Railroad).** This amount should not exceed $5,580.00 for tax year 2005. No negative amounts. Right justify and zero fill.
232-242	Medicare Wages & Tips	11	For tax year 1983 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. (See Appendix H of the SSA's Publication MMREF-1). For tax years 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** For years prior to 1983, zero fill. No negative amounts. Right justify and zero fill.

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
243-253	Medicare Tax Withheld	11	For tax years 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year. For tax years prior to 1983, zero fill. **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** No negative amounts. Right justify and zero fill.
254-264	Social Security Tips	11	The sum of this field and the Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year. ($90,000.00 for tax year 2005). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** No negative amounts. Right justify and zero fill.
265-275	Advance Earned Income Credit	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
276-286	Dependent Care Benefit	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
287-297	Deferred Compensation Contributions to Section 401(k)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
298-308	Deferred Compensation Contributions to Section 403(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
309-319	Deferred Compensation Contributions to Section 408(k)(6)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
320-330	Deferred Compensation Contributions to Section 457(b)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
331-341	Deferred Compensation Contributions to Section 501(c)(18)(D)	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
342-352	Military Employees Basic Quarters, Subsistence and Combat Pay	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.** **Valid for tax years 1995 – 2001 only.**
353-363	Non-qualified Plan Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
364-374	Employer Contributions to a Health Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
386-396	Nontaxable Combat Pay	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
397-407	Blank	11	Fill with blanks. Reserved for SSA use.

CODE RW – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
408-418	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
419-429	Income from the Exercise of Nonstatutory Stock Options	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico employees.**
430-440	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
441-485	Blank	45	Fill with blanks. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).
487	Blank	1	Fill with a blank. Reserved for SSA use.
488	Retirement Plan Indicator	1	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).
489	Third-Party Sick Pay Indicator	1	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

CODE RO – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RO" (ALPHABETIC O).
3-11	Blank	9	Fill with blanks. Reserved for SSA use.
12-22	Allocated Tips	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
23-33	Uncollected Employee Tax on Tips	11	Combine the uncollected Social Security tax and the uncollected Medicare tax in this field. No negative amounts. Right justify and zero fill.

CODE RO – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
34-44	Medical Savings Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
45-55	Simple Retirement Account	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
56-66	Qualified Adoption Expenses	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.**
67-77	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	11	No negative amounts. Right justify and zero fill.
78-88	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,00	11	No negative amounts. Right justify and zero fill.
89-99	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	11	No negative amounts. Right justify and zero fill. **Does not apply to Puerto Rico or Northern Mariana Islands employees.**
100-264	Blank	165	Fill with blanks. Reserved for SSA use.
265	Civil Status	1	Enter: • S = Single • M = Married If not applicable, fill with blanks. **For Puerto Rico employees only.**
266-274	Spouse's Social Security Number (SSN)	9	Enter the spouse's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros. Otherwise, fill with blanks. **For Puerto Rico employees only.**

CODE RO – Employee Wage Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
275-285	Wages Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
286-296	Commissions Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
297-307	Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
308-318	Tips Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
319-329	Total Wages, Commissions, Tips, and Allowances Subject to Puerto Rico Tax	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
330-340	Puerto Rico Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
341-351	Retirement Fund Annual Contributions	11	No negative amounts. Right justify and zero fill. **For Puerto Rico employees only.**
352-362	Blank	11	Fill with blanks. Reserved for SSA use.
363-373	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
374-384	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	11	No negative amounts. Right justify and zero fill. **For Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees only.**
385-512	Blank	128	Fill with blanks. Reserved for SSA use.

STATE RECORD

CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, and Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY**. They are optional only for the Social Security Administration and IRS.

CODE RS - State Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal **NUMERIC** Code. (See Appendix F of SSA's Publication MMREF-1.) **21 for Kentucky.**
5-9	Taxing Entity Code	5	Fill with hard spaces.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. **If the SSN is not available, enter zeros.**
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN 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 the SSN 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 SSN 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.

CODE RS - State Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1. 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 one of the following applies, fill with blanks. • 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 Otherwise, enter the employee's applicable Country code. (See Appendix G in SSA's Publication MMREF-1).
LOCATIONS 195 TO 247 APPLY TO UNEMPLOYMENT REPORTING			
195-196	Optional Code	2	Right justify and zero fill.
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032005" for January-March of 2005. **Applies to Unemployment reporting.**
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. **Applies to Unemployment reporting.**
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. **Applies to Unemployment reporting.**
225-226	Number of Weeks Worked	2	Right justify and zero fill.

CODE RS - State Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
227-234	Date First Employed	8	Enter the month, day and four-digit year, e.g., "01312005." **Applies to Unemployment reporting.**
235-242	Date of Separation	8	Enter the month, day and four-digit year e.g., "01312005." **Applies to Unemployment reporting.**
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
LOCATIONS 248 TO 337 APPLY TO INCOME TAX			
248-267	State Employer Account Number	20	Enter 6 digit state income tax withholding account number **(NOT UNEMPLOYMENT INSURANCE NUMBER)**. Right justify and zero fill. **Applies to Income Tax reporting.**
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC code. (See Appendix F in SSA's Publication MMREF-1). 21 for Kentucky. **Applies to Income Tax reporting.**
276-286	State Taxable Wages	11	Enter the state taxable wages, no negative amounts. Right justify and zero fill. **Applies to Income Tax reporting.**
287-297	State Income Tax Withheld	11	Enter the state income tax withheld, no negative amounts. Right justify and zero fill. **Applies to Income Tax reporting.**
298-307	Other State Data	10	Right justify and zero fill.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-330: • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax **Applies to Local Income Tax reporting.**
309-319	Local Taxable Wages	11	Right justify and zero fill.
320-330	Local Income Tax Withheld	11	Right justify and zero fill.
331-337	State Control Number	7	Right justify and zero fill.
338-348	KREDA	11	Enter the amount of tax credit for Kentucky Rural Economic Development Assistance Numeric field, right justify and zero fill.

CODE RS - State Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATIONS**
349-359	KJDA	11	Enter the amount of tax credit for Kentucky Jobs Development Act Numeric field, right justify and zero fill.
360-370	KIRA	11	Enter the amount of tax credit for Kentucky Industrial Revitalization Authority Numeric field, right justify and zero fill.
371-381	KIDA	11	Enter the amount of tax credit for Kentucky Industrial Development Authority Numeric field, right justify and zero fill.
382-412	Supplemental Data 1	31	Fill with hard spaces.
413-487	Supplemental Data 2	75	Fill with hard spaces.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

TOTAL RECORD

CODE RT AND RU

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is OPTIONAL, but is REQUIRED if an RO record is prepared.
If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The following pages show the record layouts of the records **required** by DOR.

CODE RT – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
1-2	Record Identifier	2	Constant "RT".
3-9	Number of RW Records	7	Enter the total number of Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Wages, Tips and Other Compensation	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.

CODE RT – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
40-54	Social Security Wages	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is X (Railroad).** Right justify and zero fill. The amount in this field must equal, or exceed the sum in the fields for Social Security Wages and Social Security Tips. Do NOT use this field to report data prior to tax year 1983.
85-99	Medicare Tax Withheld	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record X (Railroad).** Right justify and zero fill.
100-114	Social Security Tips	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). **Zero fill if the Employment Code reported in position 219 of the preceding RE Employer Record is Q (MQGE) or X (Railroad).** Right justify and zero fill.
115-129	Advance Earned Income Credit	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.

CODE RT – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
130-144	Dependent Care Benefits	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k)(6)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c)(18)(D)	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
220-234	Military Employees Basic Quarters, Subsistence and Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
250-264	Employer Contributions to a Health Savings Account	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). No negative amounts. Right justify and zero fill.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
280-294	Nontaxable Combat Pay	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
295-309	Blank	15	Fill with blanks. Reserved for SSA use.

CODE RT – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
310-324	Employer Cost of Premiums for Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
325-339	Income Tax Withheld by Payer of Third-Party Sick Pay	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees. Right justify and zero fill.
340-354	Income from the Exercise of Nonstatutory Stock Options	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
355-369	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RW) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-512	Blank	143	Fill with blanks. Reserved for SSA use.

CODE RU – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
1-2	Record Identifier	2	Constant "RU"
3-9	Number of RO Records	7	Enter the total number of RO records reported since the last Employer Record (Code RE). Right justify and zero fill.
10-24	Allocated Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
25-39	Uncollected Employee Tax on Tips	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
40-54	Medical Savings Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
55-69	Simple Retirement Account	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
70-84	Qualified Adoption Expenses	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.

CODE RU – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
85-99	Uncollected Social Security or RRTA Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
100-114	Uncollected Medicare Tax on Cost of Group Term Life Insurance Over $50,000	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
115-129	Income Under Section 409A on a Non-qualified Deferred Compensation Plan	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
130-354	Blank	225	Fill with blanks. Reserved for SSA use.
355-369	Wages Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
370-384	Commissions Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
385-399	Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
400-414	Tips Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
415-429	Total Wages, Commissions, Tips and Allowances Subject to Puerto Rico Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
430-444	Puerto Rico Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
445-459	Retirement Fund Annual Contributions	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
460-474	Total Wages, Tips and Other Compensation Subject to Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.

CODE RU – Total Record			
LOCATION	**FIELD**	**LENGTH**	**SPECIFICATION**
475-489	Virgin Islands, Guam, American Samoa, or Northern Mariana Islands Income Tax Withheld	15	Enter the total for all Employee Records (Code RO) reported since the last Employer Record (Code RE). Right justify and zero fill.
490-512	Blank	23	Fill with blanks. Reserved for SSA use.

FINAL RECORD

CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

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

FREQUENTLY ASKED QUESTIONS AND ANSWERS

Q. My file has employees who have more than one RS record with the same state code, due to the employees paying multiple local taxing areas. My W2 information file (CD, Diskette, or Web Filing) continues to be denied due to this error but I don't know how to correct it.

A. The Kentucky Department of Revenue does not require that you report the local tax information; therefore, the RS record that contains ONLY local tax information can be deleted. Make certain that the RS record that remains in your file is the RS record that contains the state information. There can only be one RS record with the same state code per RW record in your file.

Q. I sent the Kentucky Department of Revenue an exact copy of the file that I sent to the Social Security Administration. The Social Security Administration accepted my file, but the Kentucky Department of Revenue denied my file (CD, Diskette, or Web Filing) stating that the RW record is not in the correct sequence, the state RS record could be missing.

A. Although the Kentucky Department of Revenue follows the federal specification format this does NOT mean that a duplicate copy of your federal media is acceptable. There are differences in the data requirements and some differences in procedural requirements between the federal and state. The state record RS is a mandatory record for the Kentucky Department of Revenue but optional for the federal entities, it MUST be included in the file that is sent to the Kentucky Department of Revenue.

Q. My W2 information file (CD, Diskette, or Web Filing) was denied stating that specific lines have "invalid character length." My network administrator/technical staff verified that each line in the file is 512 characters in length; this is the length that is required in the specifications. I don't understand how the line length can be verified as acceptable before the file is sent but the Kentucky Department of Revenue states that it is not correct.

A. When a file is created on a mainframe server and transferred to a personal computer, the trailing spaces can be dropped, which causes invalid record length. Make sure your network administrator/technical staff views the file from your personal computer before submitting the corrected file. You may place an "X" in the 512 position of each line to retain the trailing spaces. If you are using a software package that automatically creates your file you will need to contact the software vendor for assistance.

Q. Once I submitted my file via the Web, I received a message stating that a confirmation e-mail would be sent within 2 hours. It has been more than 2 hours and I have not received the confirmation e-mail, what do I need to do?

A. Make certain that the e-mail address that was entered for use in the confirmation information process was correct. If the e-mail address entered was incorrect you will not receive a confirmation e-mail and will need to contact the Kentucky Department of Revenue @ 502-564-7287 for confirmation. If the e-mail address was entered correctly and it has been more than 2 hours you will need to contact the Kentucky Department of Revenue @ 502-564-7287 to report this.

Q. I am a payroll company that submits wage and tax information for several companies via Web Filing. I am prompted to enter the employer FEIN; however, I have multiple employers on one file. Which employer FEIN do I enter, or do I have to enter each one individually versus all in one file?

A. You may submit multiple employers within one file. Enter the first employer FEIN in the file on the page that requests the employer FEIN.

Q. My W2 information file was returned to me with this error, "CR CR", "< >", "< CR >". What does this mean?

A. A carriage return/line feed is a record delimiter. If you include record delimiters (CR-carriage return, LF-line feed) in the file, they MUST follow the last character of each record except the RF record (carriage return in position 513 and line feed in position 514). The ASCII decimal value for a carriage return is 13 and line feed is 10, they MUST be in this order. Do NOT place a record delimiter before the first record of the file. Do NOT place record delimiters after a field within a record.

Q. Is it necessary to apply for a PIN for Web Filing each year?

A. No. The PIN is valid as long as your Federal Identification Number remains the same. If your Federal Identification Number changes you will need to apply for a new PIN with the Kentucky Department of Revenue.

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS (FORM 42A806)

42A806 (10-07)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

TRANSMITTER REPORT FOR FILING KENTUCKY WAGE STATEMENTS

1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About W-2/K-2 Submission
3. Tax Year	
4. Phone Number (Include Area Code)	

INSTRUCTIONS

Please complete boxes (1) through (8) and mail with the wage statements to:

Kentucky Department of Revenue
W-2 Processing
501 High Street, Station 57
Frankfort, KY 40620

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

This Transmitter Report must be filled out and submitted with your wage and tax statements by January 31 following the close of the calendar year.

Photocopies of this Transmitter Report are acceptable.

Do not staple Forms W–2/K–2 together or to Form 42A806.

For your convenience, wage and tax statements may be filed electronically via Web filing. Visit the Department of Revenue's Web site for details.

www.revenue.ky.gov

AUTHORIZATION TO SUBMIT EMPLOYEES ANNUAL WAGE AND TAX STATEMENTS VIA DOR WEB SITE (FORM 42A808)

42A808 (10-04)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Authorization to Submit Employees Annual Wage and Tax Statements Via Kentucky Department of Revenue Web Site

1. **Name, address and Kentucky withholding tax account number of person, organization or firm requesting Web filing.**

   Business Name _____ FEIN* _____

   Street Address _____ City/State/ZIP _____

2. **Name, title and telephone number of contact person**

   Contact Name _____ Phone Number _____

   Title _____ E-mail Address** _____

3. **Estimated number of wage and tax statements to be reported** _____

4. **Identification of the type of equipment:**

   Operating System _____ Internet Browser _____

   Does your office have a Firewall? ☐ Yes ☐ No

_____ Signature of Person Completing Authorization

_____ Date

Please submit the request to:

Kentucky Department of Revenue
Withholding Tax Branch
P.O. Box 181, Station 57
Frankfort, KY 40602-0181
www.revenue.ky.gov

**If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.*

***This gives Kentucky Department of Revenue permission to confirm the status to the employer using the confidential e-mail address provided on the form.*

Please Note: It is important to get your system/network administrator involved immediately to ensure that you have the proper capabilities. Kentucky Department of Revenue provides a secure Web site, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!