DIVISION OF TAXATION

DATA FORMAT SPECIFICATION

The Employer:

Enclosed is the Central Collection Agency (CCA)'s Data Format specification for generating W-2 and Form 1099 datasets in tax year 2020. This document should be used in conjunction with the CCA Data Format Field Dictionary specification[1] to produce conformant datasets for submittal to CCA and is aimed at employers, their agents or vendors, e.g., accounting, payroll services, payroll system vendors, etc. who are generating W-2 and Form 1099 datasets for submittal to CCA. The focus of the CCA Data Format Specification is to provide clarifications and guidance associated with specific fields of the records it describes whereas the focus of the CCA Data Format Field Dictionary specification[1] is to provide the specific conditions and constraints associated with each field whose record is described by the CCA Data Format specification. Both specifications are used to determine whether a submittal will be accepted or rejected.

Please read these instructions carefully. Employers who are required to electronically file W-2 and Form 1099 datasets may be subject to monetary penalties for failure to comply with this specification. Employers submitting W-2 or Form 1099 datasets to CCA that **do not comply** with this specification **will have their submittal rejected** which may **result in non-compliance** with tax regulations.

The CCA Data Format specification conforms to Internal Revenue Service (IRS) Electronic Filing W-2 (EFW2) and Form 1099 (Publication 1220) specifications with some minor addendums or changes. The IRS EFW2 and Publication 1220 specifications **require conformance** with other specifications and they **defer certain aspects** of their data format to the individual States to define further, e.g., the State of Ohio Department of Taxation. The IRS EFW2 specification, IRS Publication 1220 specification and the State of Ohio Department of Taxation's EFW2 specification **change yearly**. Due to this specification's dependency on these other specifications, the CCA Data Format specification **also changes yearly to insure conformance** with them.

Employers, their agents or vendors who generate W-2 and Form 1099 datasets for submittal are **required to read, evaluate and conform** to all these applicable specifications:

- CCA **expects full conformance** with this specification.
- CCA **expects full conformance**, for W-2 datasets, with sections 3 FILE DESCRIPTION and 4 RECORD SPECIFICATIONS of the IRS EFW2 specification[2] for Tax Year 2020, unless otherwise noted by this specification.
- CCA **expects full conformance**, for W-2 datasets, with the State of Ohio Department of Taxation W-2 Upload (EFW2) specification[3] for Tax Year 2020, unless otherwise noted by this specification.
- CCA **expects full conformance**, for Form 1099 datasets, with Part C Record Format Specifications and Record Layouts of the IRS Publication 1220 specification[4] for Tax Year 2020, unless otherwise noted by this specification.

Table of Contents

W-2 Data Format Conformance 4
Section 3 File Description Conformance....4
Section 3.1 General Conformance....4
Section 3.2 File Requirements Conformance 6
Section 3.3 Assistance Conformance 7
Section 4 Record Specifications Conformance 8
Section 4.1 General Conformance....9
Section 4.2 Rules Conformance 9
Section 4.3 Purpose Conformance....13
Section 4.4 Assistance Conformance 13
Section 4.5 RA (Submitter) Record Conformance 14
Section 4.6 RE (Employer) Record Conformance 26
Section 4.7 RW (Employee) Record Conformance....37
Section 4.8 RO (Employee Optional) Record Conformance....45
Section 4.9 RS (State) Record Conformance 48
Section 4.10 RT (Total) Record Conformance....69
Section 4.11 RU (Total Optional) Record Conformance 72
Section 4.12 RV (State Total) Record Conformance 75
Section 4.13 RF (Final) Record Conformance 76
Form 1099 Data Format Conformance....79
Part C Record Format Specifications and Record Layouts Conformance....79
Part C General Conformance....79
Part C Rules Conformance 81
Part C Assistance Conformance 85
Part C File Format Conformance....86
Section 1 Transmitter T Record Conformance....87

Section 2 Payer A Record Conformance 100

Section 3 Payee B Record Conformance 107

Section 4 End of Payer C Record Conformance 116

Section 5 State Totals K Record Conformance 119

Section 6 End of Transmission F Record Conformance 123

Appendix A CCA Member Communities 126

Appendix B CCA Recognized Cities 127

Appendix C CCA Recognized JEDD/JEDZ 130

Document History 131

Document Notations 133

W-2 Data Format Conformance

CCA **expects full conformance** with sections 3 File Description and 4 Record Specifications of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for sections 3 File Description and 4 Record Specifications of the IRS EFW2 specification.

Section 3 File Description Conformance

CCA **expects full conformance** with section 3 File Description of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for the sub-sections found under section 3 File Description of the IRS EFW2 specification.

Section 3.1 General Conformance

What do I name my file?

- Your dataset is processed by several CCA systems which have differing file naming conventions. To avoid delays in processing your dataset **you should follow** these guidelines:
    - Your dataset name **should contain only** alphabetic characters, numeric characters, the minus (dash/hyphen) character, the plus character or the underscore character.
    - Your dataset name **should be less than** 32 characters in length, excluding the "`.txt`" (unencrypted dataset) or a "`.txt.pgp`" (encrypted dataset) file extension.
    - Your dataset name **should have** a "`.txt`" (unencrypted dataset) or a "`.txt.pgp`" (encrypted dataset) file extension.
- CCA **recommends using** one of the following formats for the name of your dataset which will aid in the tracking and processing of your dataset across our systems:

```
{format}-{tax-year}-{fein}.{extension}
{format}-{tax-year}-{fein}-{identifier}.{extension}
```

    - Where each `{...}` parameter is separated with a minus (dash/hyphen) character and the dataset name has a "`.txt`" or a "`.txt.pgp`" file **`{extension}`**.
    - Where the **`{format}`** parameter is the string "`efw2`" for a submittal that **will be processed** or "`tfw2`" for a submittal that **will only be verified** for conformance.
    - Where the **`{tax-year}`** parameter is the tax year **that is being filed**.
    - Where the **`{fein}`** parameter is the **submitter's** federal identification number and **should contain** only numeric characters.

- Optionally, an employer or their agent may use the second format, when applicable, and specify a unique identifier given by the `{identifier}` parameter.
    - The unique identifier **must not contain** a minus (dash/hyphen) character.
    - The same unique identifier **must be used** when resubmitting the dataset for a rejected submittal.
    - CCA **does not recommend** using the date of creation, date of submittal or a hash of the dataset, due to the prior bullet's uniqueness requirement.
- **Examples**:
  ```
  efw2-2020-123456789.txt
  efw2-2020-123456789-1.txt
  ```

What if my company has multiple locations or payroll systems using the same EIN?

- When **you are an agent** for one or more employers, you are **required to submit a single** conformant W-2 dataset to CCA that has all the employers you represent.
- When **you are an employer** that has multiple locations or subsidiaries, or represent multiple independent organizations you are **required to submit a single** conformant W-2 dataset to CCA with all locations, subsidiaries or independent organizations you represent, **unless** your locations, subsidiaries or independent organizations **have separate payroll systems** and you are reporting directly from them, **then you are required** to **submit all** the W-2 datasets together **on the same media**.

What records are optional in a W-2 dataset and which ones are required?

- The RA (Submitter) record is **required**, **only one** of them **must be specified**, and it **must be the first** record in the dataset.
- The RE (Employer) record is **required**, **one or more** of them **must be specified**, and the first RE (Employer) record **must be** the second record in the dataset.
- The RW (Employee) record is **required**, **one or more** of them **must be specified between** the RE (Employer) record and the RT (Total) record, and the first RW (Employee) record **must be** the third record in the dataset.
- The RO (Employee Optional) record is **optional**, but **required when applicable**, and **must be preceded by** an RW (Employee) record.
- The RS (State) record is **required** and **one or more** of them **must be specified for each** RW (Employee) record.
- The RT (Total) record is **required for each** RE (Employer) record specified.
- The RU (Total Optional) record is **required when** an RO (Employee Optional) record **has been specified**, **otherwise it must be omitted**.
- The RV (State Total) record **must be omitted** since the IRS has deferred definition of this record to the individual States and the State of Ohio Department of Taxation has not defined this record.

- The RF (Final) record is **required**, **only one** of them **must be specified**, and it **must be the last** record in the dataset.

Section 3.2 File Requirements Conformance

Section 3.2.1 RA (Submitter) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.1 RA (Submitter) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.1 RA (Submitter) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.2.2 RE (Employer) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.2 RE (Employer) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.2 RE (Employer) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.2.4 RS (State) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.4 RS (State) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.4 RS (State) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.2.5 RT (Total) Record and RU (Total Optional) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.2.6 RV (State Total) Record Conformance

- CCA **will only accept** datasets that **do not contain** any RV (State Total) records. The IRS EFW2 specification has deferred definition of this record to the individual States and the State of Ohio Department of Taxation's EFW2 specification has not defined this record. Datasets containing any RV (State Total) records **will be rejected** for non-conformance.

Section 3.2.7 RF (Final) Record Conformance

- CCA **will only accept** datasets that conform to section 3.2.7 RF (Final) Record of the IRS EFW2 specification. Datasets not conforming to section 3.2.7 RF (Final) Record of the IRS EFW2 specification will be rejected for non-conformance.

Section 3.3 Assistance Conformance

Whom should I call if I have questions about the file description?

- Direct specific questions on the IRS data format to the contact information listed under this question in section 3.3 Assistance of the IRS EFW2 specification.

- Direct specific questions on what CCA will accept or reject, or questions regarding specific addendums or changes that CCA has made to the IRS EFW2 specification to:

  ANDREW HOUGHTON
  INFORMATION SYSTEMS DEPARTMENT
  CENTRAL COLLECTION AGENCY
  205 W SAINT CLAIR AVE
  CLEVELAND, OH 44113-1503

  Email: ahoughton@city.cleveland.oh.us (preferred)
  Phone: 1-216-664-7072 (EST)

Section 4 Record Specifications Conformance

CCA **expects full conformance** with section 4 Record Specifications of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for the sub-sections found under section 4 Record Specifications of the IRS EFW2 specification.

CCA **will not accept** datasets when they **do not conform to these basic requirements** which are detailed in the IRS EFW2 specification. Datasets not conforming to these basic requirements will be rejected for non-conformance.

- The record **does not use** the ASCII-1 character encoding.
- The record is **not exactly** 512 characters (bytes) in length.
- The record is **not terminated** by a Carriage Return (CR) and Line Feed (LF) line terminator.
- The "Record Identifier" field (positions 1-2) of each record **does not contain** one of the following values: RA, RE, RW, RO, RS, RT, RU, RF.
- The record in the dataset **was not specified** in the correct order.
- The record **was missing** from the dataset when it **should have been present**.
- The record **was present** in the dataset when it **should have been omitted**.
- The record **was specified too few or too many times** in the dataset.
- Extraneous empty (blank) lines **appear** in the dataset.
- Extraneous **content is found** either before or after any defined record.
- Alphabetic or numeric (non-money) fields in any defined record that **are not** left justified and padded with trailing space (blank) characters.
- Date fields in any defined records that **do not contain** a valid date.
- Money fields in any defined record that contain non-numeric characters or **are not** right justified and padded with leading numeric zero characters.
- Blank fields in any defined record that **contains any** characters **other than** space (blank) characters.
- Name or Address fields in any defined records that **contain any** punctuation characters.
- Record fields that **do not conform** to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, or this specification's content restrictions.

Section 4.1 General Conformance

What character sets may I use?

- CCA **will only accept** datasets that are encoded in the ASCII-1 (American Standard Code for Information Interchange) character set. Datasets encoded in any other character set, e.g., Unicode, will be rejected for non-conformance.
    - A Unicode Byte Order Mark (BOM) is used to indicate that the character encoding of a dataset is using the Unicode character encoding, **which is not the acceptable** character encoding.

What is the length of each record?

- CCA **will only accept** datasets that conform to this question in section 4.1 General of the IRS EFW2 specification. Datasets not conforming to this question in section 4.1 General of the IRS EFW2 specification will be rejected for non-conformance.
    - Each record in the dataset **must be exactly** 512 characters (bytes).

Are there any restrictions concerning the number of records for a W-2 dataset?

- CCA follows the guidelines under this question in section 4.1 General of the IRS EFW2 specification.
- CCA has not received a dataset that exceeds the guidelines under this question in section 4.1 General of the IRS EFW2 specification however, when your dataset exceeds these guidelines contact CCA **before sending your submittal**. See Section 4.4 Assistance Conformance of **this specification** for whom to contact.

What case letters must I use?

- CCA **will only accept** datasets that conform to this question in section 4.1 General of the IRS EFW2 specification. Datasets not conforming to this question in section 4.1 General of the IRS EFW2 specification will be rejected for non-conformance.

How do I know exactly what content should be placed in each field?

- See IRS Publication General Instructions for Forms W-2 and W-3[5] for tax year 2020 and **this specification**.

Section 4.2 Rules Conformance

What rules do you have for alpha/numeric fields?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.
- Numeric (non-money) fields, e.g., name fields, address fields, phone number fields, etc., **should be** left justified and padded with trailing space (blank) characters.

- Blank fields **should contain** only space (blank) characters.

  Why does CCA care whether there is data in Blank fields?

  1. It's a requirement of the IRS EFW2 specification that they contain only space (blank) characters and CCA expects full conformance with the IRS EFW2 specification so it can program its systems according to industry standards that are used in Business to Business (B2B) interchange. The IRS EFW2 specification is a B2B contract where CCA expects the employer to produce a conformant dataset and the employer expects CCA will consume a conformant dataset.

  2. It's an indication that the application that generated the dataset wasn't paying attention to the details of the IRS EFW2 specification and possibly offset the writing of some fields in the record which resulted in data overflowing into these "Blank" fields. CCA doesn't know the employer's payroll data and this is a red flag, just like incorrect totals, that the employer may not be reporting accurate information. Only the employer or their agent can sort out whether they are reporting accurately.

What rules to you have for money fields?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

  - Money fields **should contain** only numeric characters that are right justified and are padded with leading numeric zero characters.

  - Money fields that are **not applicable** should be filled with numeric zero characters.

What rules do you have for reporting Wages, Tips and Other Compensation and Income Tax Withheld?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

What rules do you have for the address fields?

- CCA **expects** datasets to conform to this question in section 4.2 Rules of the IRS EFW2 specification.

- CCA will flag non-conformance to USPS Publication 28 Postal Addressing Standards[6], for US domestic addresses, in the "Delivery Location" field and the "Delivery Address" field of the RA (Submitter), RE (Employer), RW (Employee) and RS (State) records. CCA asks employers or their agents to review flagged addresses and **bring them into conformance with this requirement** in the IRS EFW2 specification. Non-conformance with USPS Publication 28 Postal Addressing Standards[6], for US domestic addresses, in those specified fields, **at this time**, **will not result in rejection** of your submittal.

- Employers or their agents **should only be reporting** US domicile addresses of their employees for tax reporting purposes. Domicile addresses are used for determining municipal tax liability. PO Boxes **are not acceptable** US domicile addresses.

  - CCA **will not accept** datasets when the "Delivery Address" field **contains a PO Box**. Datasets not conforming to these requirements will be rejected for non-conformance.

- Employers or their agents **should not be reporting** foreign addresses in other countries, **with the exception** of daily commuters from other countries. According to the Ohio Department of Taxation[7], you are a resident of the State of Ohio when you lease or own a residence in Ohio, therefore, except for employee's whom commute daily from other countries, the employee has a domicile address in Ohio and it should be used for tax reporting purposes.

    - CCA **will not accept** datasets when the Address fields **report a foreign address in countries other than Canada**. Datasets not conforming to these requirements will be rejected for non-conformance.

What rules do you have for the submitter TIN?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

What rules do you have for the employer TIN?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

What rules do you have for the format of the employee name?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

- Only the employee's first name **should be specified** in the "Employee First Name" field. CCA will flag "Employee First Name" fields that appear to contain multiple names for review by the employer to insure they match the employee's Social Security card.

    - CCA **requires** the "Employee First Name" field in both the RW (Employee) and RS (State) records.

    - CCA **will only accept** datasets when the "Employee First Name" field **does not contain** any punctuation characters.

    - CCA **will only accept** datasets when the "Employee First Name" field does not contain a middle initial. Middle initials belong in the "Employee Middle Name or Initial" field. Datasets containing a middle initial in the "Employee First Name" field will be rejected for non-conformance.

- Only the employee's middle name or initial, **when shown on** the Social Security card, **should be specified** in "Employee Middle Name or Initial" field. CCA will flag the "Employee Middle Name or Initial" fields that contain multiple names for review by the employer to insure they match the employee's Social Security card.

    - CCA **will only accept** datasets when the "Employee Middle Name or Initial" field **does not contain** any punctuation characters.

- Only the employee's last name **should be specified** in the "Employee Last Name" field. CCA will flag "Employee Last Name" fields that contain multiple names for review by the employer to insure they match the employee's Social Security card.
    - CCA **requires** the "Employee Last Name" field in both the RW (Employee) and RS (State) records.
    - CCA **will only accept** datasets when the "Employee Last Name" field **does not contain** any punctuation characters.
    - CCA **will only accept** datasets when the "Employee Last Name" field does not contain a name suffix, e.g., JR, SR, I, II, III, etc. Name suffixes belong in the "Suffix" field. Datasets not conforming to these requirements will be rejected for non-conformance.
- Only the employee's name suffix, e.g., JR, SR, I, II, III, etc. when shown on the Social Security card, **should be specified** in the "Suffix" field.
    - The "Suffix" field **should not contain** titles, e.g., DR, DDS, MD, PHD, etc.
    - CCA **will only accept** datasets when the "Employee Last Name" field **does not contain** any punctuation characters.
    - CCA **will only accept** datasets when the "Suffix" field contains a known name suffix, e.g., JR, SR or Roman numerals less than the value 10. Datasets not conforming to these requirements will be rejected for non-conformance.

What rules do you have for formatting an E-mail address for SSA's purposes?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.

How do I know if the top-level domain in my E-Mail address is acceptable?

- CCA **will only accept** datasets that conform to this question in section 4.2 Rules of the IRS EFW2 specification. Datasets not conforming to this question in section 4.2 Rules of the IRS EFW2 specification will be rejected for non-conformance.
    - CCA validates an email's top-level domain based on the IANA (Internet Assigned Numbers Authority) website[8] found in this question in section 4.2 Rules of the IRS EFW2 specification.

What rules do you have for the Social Security Number (SSN)?

- CCA **will only accept** datasets whose employee's Social Security Number (SSN) **contains only** numeric characters and **does not begin with** "666" or "9". Datasets not conforming to these requirements will be rejected for non-conformance. See this question in section 4.2 Rules of the IRS EFW2 specification.
- CCA **will only accept** datasets whose employee's Social Security Number (SSN) **does not begin with** "000". Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA **will only accept** datasets whose employee's Social Security Number (SSN) **fall within** these ranges:
  001-01-0001 through 665-99-9999
  667-01-0001 through 899-99-9999

- CCA **will only accept** datasets whose employee's Social Security Number (SSN) **does not contain** "000000000", "111111111", "123456789", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", or "999999999". Datasets not conforming to these requirements will be rejected for non-conformance.

Section 4.3 Purpose Conformance

- This section in the IRS EFW2 specification is informative and does not specify any conformance requirements.

Section 4.4 Assistance Conformance

Whom should I call if I have questions about the record description?

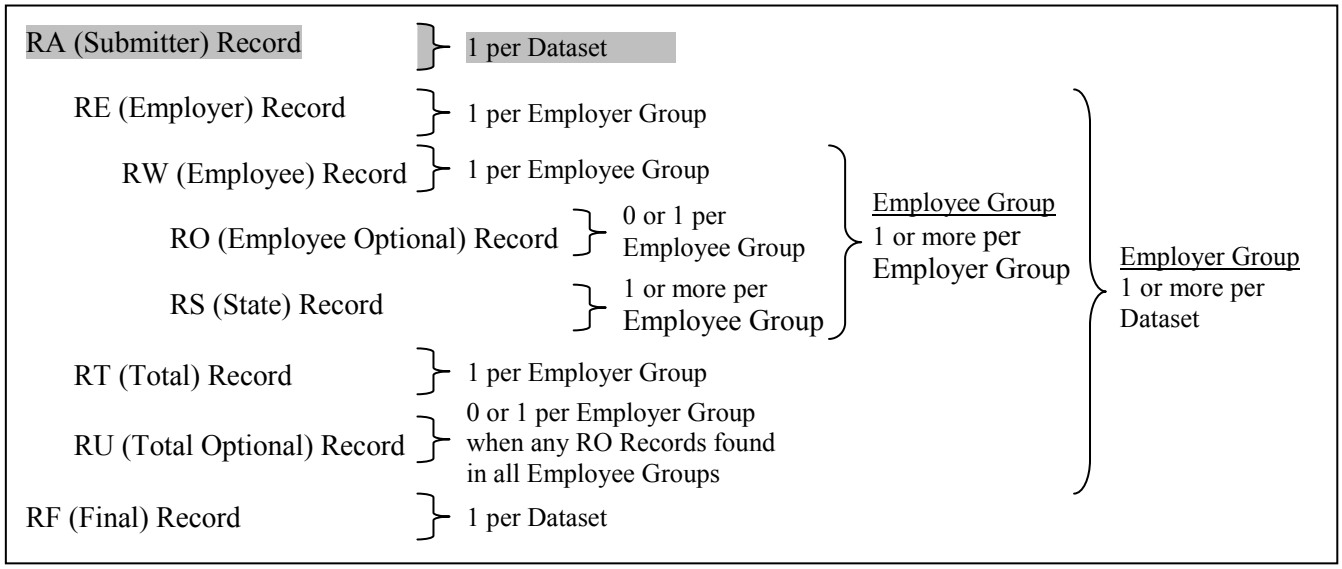
- Direct specific questions on the IRS data format to the contact information listed under this question in section 4.4 Assistance of the IRS EFW2 specification.

- Direct specific questions on what CCA will accept or reject, or questions regarding specific addendums or changes that CCA has made to the IRS EFW2 specification to:

  ANDREW HOUGHTON
  INFORMATION SYSTEMS DEPARTMENT
  CENTRAL COLLECTION AGENCY
  205 W SAINT CLAIR AVE
  CLEVELAND, OH 44113-1503

  Email: ahoughton@city.cleveland.oh.us (preferred)
  Phone: 1-216-664-7072 (EST)

Section 4.5 RA (Submitter) Record Conformance



RA (Submitter) Record Overview

A W-2 dataset begins with the RA (Submitter) record whose purpose is to identify the organization submitting the dataset and who in the organization should be contacted when there are issues with the dataset and to send a conformance report to the contact's email address.

RA (Submitter) Record Field Conformance

CCA **expects full conformance** with section 4.5 RA (Submitter) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.5 RA (Submitter) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RA (Submitter) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any RA (Submitter) records. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 3.1 General of the IRS EFW2 specification.
- CCA will not accept datasets when there is more than one RA (Submitter) record. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2 File Requirements of the IRS EFW2 specification.
- CCA will not accept datasets when the RA (Submitter) record is not the first record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.1 RA (Submitter) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RA (Submitter) record's "Submitter's Employer Identification Number (EIN)" field (positions 3-11) does not conform to the content restrictions of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 4.2 Rules of the IRS EFW2 specification.
    - CCA **requires** the RA (Submitter) record's "Submitter's Employer Identification Number (EIN)" field (positions 3-11). See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
    - **Before sending your submittal**, verify the submitter EIN in your dataset.
- CCA **will accept** datasets when the RA (Submitter) record's "User Identification (User ID)" field (positions 12-19) contains only space (blank) characters.
    - CCA **requires** the RA (Submitter) record's "User Identification (User ID)" field (positions 12-19) to contain the BSO user ID when an employer has been issued a BSO user ID by the IRS.
    - CCA **requires** the RA (Submitter) record's "User Identification (User ID)" field (positions 12-19) to contain only space (blank) characters for employers who have not been issued a BSO user ID by the IRS because they not required to electronically file with the IRS, but who are required to electronically file their W-2 for municipal tax reporting.
- CCA will not accept datasets when the RA (Submitter) record's "Software Vendor Code" field (positions 20-23) conflicts with the "Software Code" field (positions 36-37). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
    - When the RA (Submitter) record's "Software Code" field (positions 36-37) contains code "98", then the "Software Vendor Code" field (positions 20-23) **must contain** only space (blank) characters.
    - When the RA (Submitter) record's "Software Code" field (positions 36-37) contains code "99", then the "Software Vendor Code" field (positions 20-23) **must contain** four numeric character from NACTP (National Association of Computerized Tax Processors).
    - When in doubt on how to assign the RA (Submitter) record's "Software Vendor Code" field (positions 20-23) and the "Software Code" field (positions 36-37), then **assign** only space (blank) characters to the "Software Vendor Code" field (positions 20-23) and **assign** code "98" to the "Software Code" field (positions 36-37).

- CCA will not accept datasets when the RA (Submitter) record's "Resub Indicator" field (position 29) does not contain the code "0" and the "Resub Wage File Identifier (WFID)" field (positions 30-35) does not contain only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - CCA **does not issue** WFID, only SSA does, hence the RA (Submitter) record's "Resub Wage File Identifier (WFID)" field (positions 30-35) **would contain** only space (blank) characters and that implies that you **would never** enter code "1" in the "Resub Indicator" field (position 29) so it **must contain** code "0".

- CCA will not accept datasets when the RA (Submitter) record's "Company Name" field (positions 38-94) or the "Submitter Name" field (positions 217-273) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RA (Submitter) record's "Company Name" field (positions 38-94).

    - CCA **requires** the RA (Submitter) "Submitter Name" field (positions 217-273). See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - The RA (Submitter) record's "Company Name" field (positions 38-94) or the "Submitter Name" field (positions 217-273) **should contain only** alphabetic characters, numeric characters and only the special characters of significance to the organization's name that are found in the ASCII-1 character set.

    - The RA (Submitter) record's "Company Name" field (positions 38-94) or the "Submitter Name" field (positions 217-273) **should not contain** any punctuation characters. Do not use commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC".

    - The RA (Submitter) record's "Company Name" field (positions 38-94) or the "Submitter Name" field (positions 217-273) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.

    - **Before sending your submittal**, verify the contact information in your dataset.

- The RA (Submitter) record's "Location Address" field (positions 95-116 and 274-295) should contain only the address's secondary location information, e.g., the multi-tenant designation and number within a multi-tenant building.

    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "Location Address" field (positions 95-116 and 274-295) **should contain** an approved USPS secondary address unit designator found in Appendix C2 of the USPS Publication 28 Postal Addressing Standards[6] followed by either an optional or required unit number (alphanumeric identifier) **separated by** a single space (blank) character. See section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6].

    - The RA (Submitter) record's "Location Address" field (positions 95-116 and 274-295), for US domestic addresses, **comes before** the "Delivery Address" field (positions 117-138 and 296-317) which is the reverse of how you would normally place the information on a mail piece for delivery by USPS, unless you were using the rarely used alternate location placement described in section 213.3 Alternate Location of the USPS Publication 28 Postal Addressing Standards[6] .

    - The RA (Submitter) record's "Location Address" field (positions 95-116 and 274-295) and the "Delivery Address" field (positions 117-138 and 296-317) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Delivery Address" field (positions 117-138 and 296-317) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RA (Submitter) record's "Delivery Address" field (positions 117-138 and 296-317). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "Delivery Address" field (positions 117-138 and 296-317) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.

        - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].

        - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].

        - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].

  - The RA (Submitter) record's "Location Address" field (positions 95-116 and 274-295) and the "Delivery Address" field (positions 117-138 and 296-317) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "City" field (positions 139-160 and 318-339) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the RA (Submitter) record's "City" field (positions 139-160 and 318-339). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and the "City" field (positions 139-160 and 318-339) does not contain the USPS **recommended city name** for the Zip Code specified in the "ZIP Code" field (positions 163-167 and 342-346). Datasets not conforming to these requirements will be rejected for non-conformance.

  - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 161-162 and 340-341) does not contain a State abbreviation postal code found in Appendix F of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

  - CCA **requires** the RA (Submitter) record's "State Abbreviation" field (positions 161-162 and 340-341) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 161-162 and 340-341) conflicts with the "ZIP Code" field (positions 163-167 and 342-346). Datasets containing conflicting content will be rejected for non-conformance.

    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "City" field with the content "CLEVELAND", the "State Abbreviation" field with the content "OH" and the "ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "State Abbreviation" field which is "OH".

- CCA will not accept datasets when the RA (Submitter) record's "State Abbreviation" field (positions 161-162 and 340-341) conflicts with the "Country Code" field (positions 215-216 and 394-395). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "State Abbreviation" field (positions 161-162 and 340-341) **must contain** a State abbreviation postal code found in Appendix F of the IRS EFW2 specification.

    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "State Abbreviation" field (positions 161-162 and 340-341) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 163-167 and 342-346) and the "ZIP Code Extension" field (positions 168-171 and 347-350) contain only space (blank) characters, or the "ZIP Code" field (positions 163-167 and 342-346) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RA (Submitter) record's "ZIP Code" field (positions 163-167 and 342-346) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 163-167 and 342-346) and the "ZIP Code Extension" field (positions 168-171 and 347-350) when combined do not comprise a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.
    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 163-167 and 342-346) contains only numeric characters and the "ZIP Code Extension" field (positions 168-171 and 347-350) does not contain only contain space (blank) characters or only numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.
- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 163-167 and 342-346) contains only numeric characters and the "ZIP Code Extension" field (positions 168-171 and 347-350) contains only numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.
- CCA will not accept datasets when the RA (Submitter) record's "ZIP Code" field (positions 163-167 and 342-346) or the "ZIP Code Extension" field (positions 168-171 and 347-350) conflicts with the "Country Code" field (positions 215-216 and 394-395). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "ZIP Code" field (positions 163-167 and 342-346) and the "ZIP Code Extension" field (positions 168-171 and 347-350) combined **must contain** a valid USPS Zip Code.
    - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "ZIP Code" field (positions 163-167 and 342-346) and the "ZIP Code Extension" field (positions 168-171 and 347-350) **must contain** only space (blank) characters.
- CCA will not accept datasets when the RA (Submitter) record's "Foreign State/Province" field (positions 177-199 and 356-378) conflicts with the "Country Code" field (positions 215-216 and 394-395). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
    - CCA **requires** the RA (Submitter) record's "Foreign State/Province" field (positions 177-199 and 356-378) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

- When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "Foreign State/Province" field (positions 177-199 and 356-378) **must contain** only space (blank) characters.

- When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign State/Province" field (positions 177-199 and 356-378) **must not contain** only space (blank) characters.

- CCA will not accept datasets when the RA (Submitter) record's "Foreign Postal Code" field (positions 200-214 and 379-393) conflicts with the "Country Code" field (positions 215-216 and 394-395). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

  - CCA **requires** the RA (Submitter) record's "Foreign Postal Code" field (positions 200-214 and 379-393) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

  - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains only space (blank) characters, indicating a US domestic address, then the "Foreign Postal Code" field (positions 200-214 and 379-393) **must contain** only space (blank) characters.

  - When the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign Postal Code" field (positions 200-214 and 379-393) **must not contain** only space (blank) characters.

- CCA will not accept datasets when the RA (Submitter) record's "Country Code" field (positions 215-216 and 394-395) contains the code "US" or contains a country code not found in Appendix G of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

  - The country code "US" (United States) **does not exist** in Appendix G of the IRS EFW2 specification and **should never be used** in the "Country Code" field of any record.

  - The country code "OC" (Other Countries) in Appendix G of the IRS EFW2 specification **should only be used** when **no other code applies**.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Contact Name" field (positions 396-422) contains only space (blank) characters or does not contain uppercase alphabetic characters separated by a single space (blank) character and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - CCA **requires** the RA (Submitter) record's "Contact Name" field (positions 396-422). See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - The RA (Submitter) record's "Contact Name" field (positions 396-422) **should contain** the name of a direct contact in the submitter's organization. Providing inaccurate information may result in delays processing your submittal or reduce the 30 days your organization has to respond to a rejected submittal and risk your organization being subject to monetary penalties for failure to comply with tax regulations.

    - The RA (Submitter) record's "Contact Name" field (positions 396-422) **should not contain** any punctuation characters.

    - The RA (Submitter) record's "Contact Name" field (positions 396-422) **should not contain** the person's middle names or initials.

    - The RA (Submitter) record's "Contact Name" field (positions 396-422) **should not contain** the name of a group in the submitter's organization.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Contact Phone Number" field (positions 423-437) contains only space (blank) characters or does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RA (Submitter) record's "Contact Phone Number" field (positions 423-437). See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - The RA (Submitter) record's "Contact Phone Number" field (positions 423-437) **should contain** the phone number for the person listed in the "Contact Name" field (positions 396-422).

    - The RA (Submitter) record's "Contact Phone Number" field (positions 423-437) **should not contain** the general phone number for the organization since it becomes challenging to work through the voice prompts of an automated response system to talk with a human and contact the appropriate person in the organization. This may result in delays processing the submittal or reduce the 30 days the organization has to respond to a rejected submittal and risk the organization being subject to monetary penalties for failure to comply with tax regulations.

- The RA (Submitter) record's "Contact Phone Number" field (positions 423-437) **should not contain** the phone extension for the person listed in the "Contact Name" field (positions 396-422). The phone extension **belongs in** the "Contact Phone Extension" field (positions 438-442).

- When the RA (Submitter) record's "Country Code" field (positions 394-395) contains only space (blank) characters, indicating a US domestic address, then the "Contact Phone Number" field (positions 423-437) **should not contain** a phone country code and **should be exactly** 10 numeric characters and padded with trailing space (blank) characters.

    - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).

    - The RA (Submitter) record's "Contact Phone Number" field (positions 423-437) **should contain** a valid US area code.

- When the RA (Submitter) record's "Country Code" field (positions 394-395) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Contact Phone Number" field (positions 423-437) **should contain** a phone country code.

- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Contact Phone Extension" field (positions 438-442) does not contain only space (blank) characters and does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

    - The RA (Submitter) record's "Contact Phone Extension" field (positions 438-442) **should contain** the phone number extension for the person listed in the RA (Submitter) record's "Contact Name" field (positions 396-422), when applicable.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Contact Phone Extension" field (positions 438-442) contains leading numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RA (Submitter) record's "Contact E-Mail/Internet" field (positions 446-485) contains only space (blank) characters or is not a valid email address. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RA (Submitter) record's "Contact E-Mail/Internet" field (positions 446-485) and **it must be specified**. Providing inaccurate information may result in delays processing your submittal which may reduce the 30 days your organization has to respond to a rejected submittal and risk your organization being subject to monetary penalties for failure to comply with tax regulations.

- The RA (Submitter) record's "Contact E-Mail/Internet" field (positions 446-485) **should contain** the email address for the person listed in the "Contact Name" field (positions 396-422).
- The RA (Submitter) record's "Contact E-Mail/Internet" field (positions 446-485) **should contain** a valid email address that includes an approved top-level domain found on the IANA (Internet Assigned Numbers Authority) website[8]. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
- The RA (Submitter) record's "Contact E-Mail/Internet" field (positions 446-485) **should contain** an email address that can receive attachments up to a total of 30MB in size. CCA does not disclose your email address to anyone and it is only used for correspondence regarding the status of your submittal and to send a conformance report.
- CCA **does not recommend** using a group email address since the email may go unanswered causing a delay in responding or processing the submittal, or we may have multiple people from the organization contacting CCA who are not coordinating their efforts which may cause confusion on either side of the communication exchange in resolving the issues with the submittal.
- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RA (Submitter) record's "Contact Fax" field (positions 489-498) does not contain only space (blank) characters, does not contain only numeric characters, or is in conflict with the "Country Code" field (positions 394-395). Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.5 RA (Submitter) Record of the IRS EFW2 specification.
  - Fax numbers are **only applicable** for US domestic addresses.
  - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).
  - The RA (Submitter) record's "Contact Fax" field (positions 489-498) **should contain** a valid US area code.
  - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the RA (Submitter) record field's content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.5 RA (Submitter) Record of the IRS EFW2 specification, section RA Record - Submitter Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

RA (Submitter) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **checks** the RA (Submitter) record's "Software Vendor Code" field (positions 20-23) and the "Software Code" field (positions 36-37) for valid and conflicting content.

- This specification **adds clarification and guidance** to the RA (Submitter) record's "Company Name" field (positions 38-94), the "Location Address" field (positions 95-116 and 274-295), the "Delivery Address" field (positions 117-138 and 296-317), the "Country Code" field (positions 215-216 and 394-395), the "Submitter Name" field (positions 217-273), the "Contact Name" field (positions 396-422), the "Contact Phone Number" field (positions 423-437), the "Contact Phone Extension" field (positions 438-442), the "Contact E-Mail/Internet" field (positions 446-485), and the "Contact Fax" field (positions 489-498).

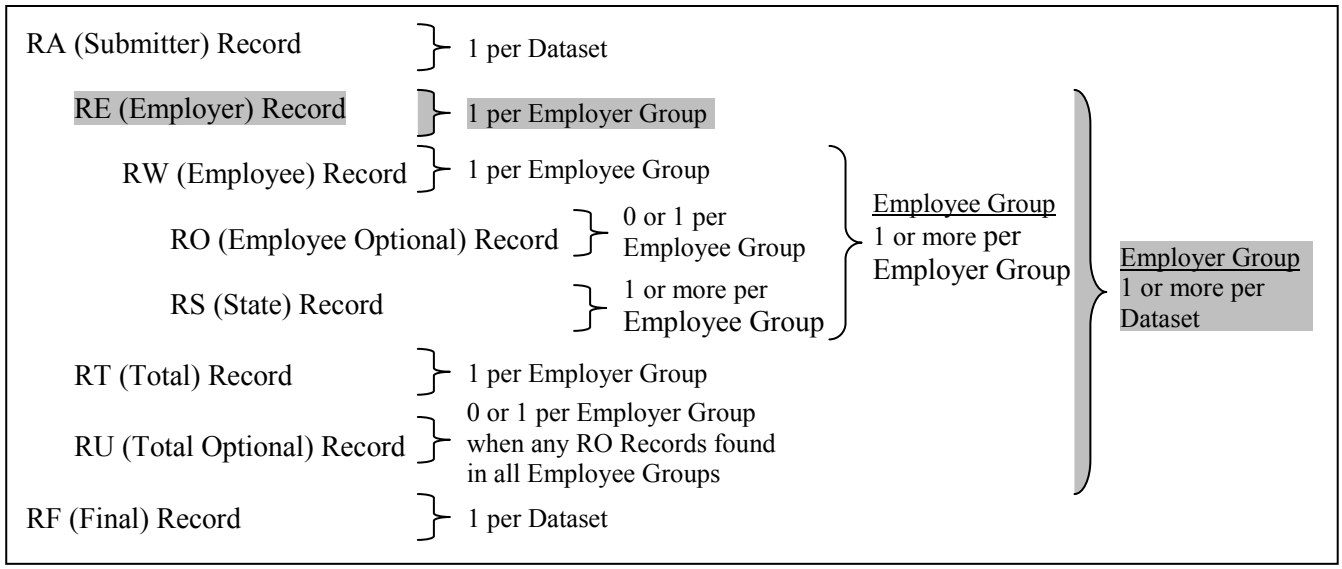
- This specification, for US domestic address, **checks** the RA (Submitter) record's "City" field (positions 139-160), the "State Abbreviation" field (positions 161-162), the "ZIP Code" field (positions 163-167), and the "ZIP Code Extension" field (positions 168-171) for valid and conflicting content.

- This specification, for US domestic address, **checks** the RA (Submitter) record's "City" field (positions 318-339), the "State Abbreviation" field (positions 340-341), the "ZIP Code" field (positions 342-346), and the "ZIP Code Extension" field (positions 347-350) for valid and conflicting content.

- This specification **checks** the RA (Submitter) record's "Foreign State/Province" field (positions 177-199), the "Foreign Postal Code" field (positions 200-214), and the "Country Code" field (positions 215-216) for valid and conflicting content.

- This specification **checks** the RA (Submitter) record's "Foreign State/Province" field (positions 356-378), the "Foreign Postal Code" field (positions 379-393), and the "Country Code" field (positions 394-395) for valid and conflicting content.

Section 4.6 RE (Employer) Record Conformance



RE (Employer) Record Overview

Each employer in a W-2 dataset is represented by a group of records called an Employer Group that describes information about the employer and all its employees. This group of records begins with the RE (Employer) record and is terminated by either an RT (Total) record or an RU (Total Optional) record depending upon whether an RO (Employee Optional) record was specified for any RW (Employee) record in the Employer Group.

CCA **does not require** the Employer Groups to be in any specific order.

- Employers **may want to impose an order** on the Employer Groups for **comparisons between W-2 datasets** or to make it **easier to verify** the information being reported **before sending their submittal**.
- CCA **recommends** sorting Employer Groups by RE (Employer) record's "Employer /Agent Identification Number (EIN)" field (positions 8-16), then by the "Other EIN" field (positions 31-39).

RE (Employer) Record Field Conformance

CCA **expects full conformance** with section 4.6 RE (Employer) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.6 RE (Employer) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RE (Employer) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any RE (Employer) records. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 3.1 General of the IRS EFW2 specification.

- CCA will not accept datasets when the first RE (Employer) record in the dataset is not the second record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.2 RE (Employer) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RE (Employer) record's "Tax Year" field (positions 3-6) does not contain the content "2020". Datasets not conforming to these requirements will be rejected for non-conformance.

    - **Before sending your submittal**, verify that the correct tax year was specified in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Employer / Agent Identification Number (EIN)" field (positions 8-16), the "Agent for EIN" field (positions 17-25), or the "Other EIN" field (positions 31-39) do not conform to the content restrictions of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 4.2 Rules of the IRS EFW2 specification.

    - CCA **requires** the RE (Employer) record's "Employer /Agent Identification Number (EIN)" field (positions 8-16). See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

    - CCA **requires** an employer who is filing withholding tax, with CCA, under an EIN that is different from the EIN specified in RE (Employer) record's "Employer /Agent Identification Number (EIN)" field (positions 8-16), then the "Other EIN" field (positions 31-39) **must contain** the EIN that the employer is filing withholding tax with CCA.

    - **Before sending your submittal**, verify the employer agent and/or other EIN's in your dataset.

- CCA will not accept datasets when there are multiple RE (Employer) records with the same "Employer / Agent Identification Number (EIN)" field (positions 8-16) and the same "Establishment Number" field (positions 27-30). Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.2 RE (Employer) Record of the IRS EFW2 specification and these fields in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

    - CCA **requires** all Employee Groups that are associated with the same Employer Group to be specified under a single Employer Group.

    - CCA **recommends** using only uppercase alphabetic and numeric characters in the RE (Employer) record's "Establishment Number" field (positions 27-30).

- CCA will not accept datasets when the RE (Employer) record's "Employer Name" field (positions 40-96) contain only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RE (Employer) record's "Employer Name" field (positions 40-96). See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

    - The RE (Employer) record's "Employer Name" field (positions 40-96) **should contain only** alphabetic characters, numeric characters and only the special characters of significance to the organization's name that are found in the ASCII-1 character set.

- The RE (Employer) record's "Employer Name" field (positions 40-96) **should not contain** any punctuation characters. Do not use commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC".

- The RE (Employer) record's "Employer Name" field (positions 40-96) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.

- **Before sending your submittal**, verify the contact information in your dataset.

- The RE (Employer) record's "Location Address" field (positions 97-118) should contain only the address's secondary location information, e.g., the multi-tenant designation and number within a multi-tenant building.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "Location Address" field (positions 97-118) **should contain** an approved USPS secondary address unit designator found in Appendix C2 of the USPS Publication 28 Postal Addressing Standards[6] followed by either an optional or required unit number (alphanumeric identifier) **separated by** a single space (blank) character. See section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6].

  - The RE (Employer) record's "Location Address" field (positions 97-118) **comes before** the "Delivery Address" field (positions 119-140) which is the reverse of how you would normally place the information on a mail piece for delivery by USPS, unless you were using the rarely used alternate location placement described in section 213.3 Alternate Location of the USPS Publication 28 Postal Addressing Standards[6].

  - The RE (Employer) record's "Location Address" field (positions 97-118) and the "Delivery Address" field (positions 119-140) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Delivery Address" field (positions 119-140) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the RE (Employer) record's "Delivery Address" field (positions 119-140). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

- When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "Delivery Address" field (positions 119-140) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.
    - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].
    - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].
    - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].
- The RE (Employer) record's "Location Address" field (positions 97-118) and the "Delivery Address" field (positions 119-140) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.
- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "City" field (positions 141-162) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the RE (Employer) record's "City" field (positions 141-162). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and the "City" field (positions 141-162) does not contain the USPS **recommended city name** for the Zip Code specified in the "ZIP Code" field (positions 165-169). Datasets not conforming to these requirements will be rejected for non-conformance.
    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 163-164) does not contain a State abbreviation postal code found in Appendix F of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

    - CCA **requires** the RE (Employer) record's "State Abbreviation" field (positions 163-164) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 163-164) conflicts with the "ZIP Code" field (positions 165-169). Datasets containing conflicting content will be rejected for non-conformance.

    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "City" field with the content "CLEVELAND", the "State Abbreviation" field with the content "OH" and the "ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "State Abbreviation" field which is "OH".

- CCA will not accept datasets when the RE (Employer) record's "State Abbreviation" field (positions 163-164) conflicts with the "Country Code" field (positions 217-218). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

    - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "State Abbreviation" field (positions 163-164) **must contain** a State abbreviation postal code found in Appendix F of the IRS EFW2 specification.

    - When the RE (Employer) record's "Country Code" field (positions 217-218) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "State Abbreviation" field (positions 163-164) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 165-169) and the "ZIP Code Extension" field (positions 170-173) contain only space (blank) characters, or the "ZIP Code" field (positions 165-169) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RE (Employer) record's "ZIP Code" field (positions 165-169) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 165-169) and the "ZIP Code Extension" field (positions 170-173) when combined do not comprise a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.

  - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 165-169) contains only numeric characters and the "ZIP Code Extension" field (positions 170-173) does not contain only space (blank) characters and does not contain only numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 165-169) contains only numeric characters and the "ZIP Code Extension" field (positions 170-173) contains only numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RE (Employer) record's "ZIP Code" field (positions 165-169) or the "ZIP Code Extension" field (positions 170-173) conflicts with the "Country Code" field (positions 217-218). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "ZIP Code" field (positions 165-169) and the "ZIP Code Extension" field (positions 170-173) combined **must contain** a valid USPS Zip Code.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "ZIP Code" field (positions 165-169) and the "ZIP Code Extension" field (positions 170-173) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RE (Employer) record's "Foreign State/Province" field (positions 179-201) conflicts with the "Country Code" field (positions 217-218). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

  - CCA **requires** the RE (Employer) record's "Foreign State/Province" field (positions 179-201) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "Foreign State/Province" field (positions 179-201) **must contain** only space (blank) characters.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign State/Province" field (positions 179-201) **must not contain** only space (blank) characters.

- CCA will not accept datasets when the RE (Employer) record's "Foreign Postal Code" field (positions 202-216) conflicts with the "Country Code" field (positions 217-218). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

  - CCA **requires** the RE (Employer) record's "Foreign Postal Code" field (positions 202-216) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "Foreign Postal Code" field (positions 202-216) **must contain** only space (blank) characters.

  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign Postal Code" field (positions 202-216) **must not contain** only space (blank) characters.

- CCA will not accept datasets when the RE (Employer) record's "Country Code" field (positions 217-218) contains the code "US" or contains a country code not found in Appendix G of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.

  - The country code "US" (United States) **does not exist** in Appendix G of the IRS EFW2 specification and **should never be used** in the "Country Code" field of any record.

  - The country code "OC" (Other Countries) in Appendix G of the IRS EFW2 specification **should only be used** when **no other code applies**.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Employer Contact Name" field (positions 222-248) does not contain only space (blank) characters and does not contain uppercase alphabetic characters separated by a single space (blank) character and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - The RE (Employer) record's "Employer Contact Name" field (positions 222-248) **should contain** the name of a direct contact in the employer's organization.

  - The RE (Employer) record's "Employer Contact Name" field (positions 222-248) **should not contain** any punctuation characters.

- The RE (Employer) record's "Employer Contact Name" field (positions 222-248) **should not contain** the person's middle names or initials.
- The RE (Employer) record's "Employer Contact Name" field (positions 222-248) **should not contain** the name of a group in the employer's organization.
- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Employer Contact Phone Number" field (positions 249-263) does not contain only space (blank) character and does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
  - The RE (Employer) record's "Employer Contact Phone Number" field (positions 249-263) **should contain** the phone number for the person listed in the "Employer Contact Name" field (positions 222-248).
  - The RE (Employer) record's "Employer Contact Phone Number" field (positions 249-263) **should not contain** the general phone number for the organization since it becomes challenging to work through the voice prompts of an automated response system to talk with a human and contact the appropriate person in the organization.
  - The RE (Employer) record's "Employer Contact Phone Number" field (positions 249-263) **should not contain** the phone extension for the person listed in the "Employer Contact Name" field (positions 222-248). The phone extension **belongs in** the "Employer Contact Phone Extension" field (positions 264-268).
  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains only space (blank) characters, indicating a US domestic address, then the "Employer Contact Phone Number" field (positions 249-263) **should not contain** a phone country code and **should be exactly** 10 numeric characters and padded with trailing space (blank) characters.
    - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).
    - The RE (Employer) record's "Employer Contact Phone Number" field (positions 249-263) **should contain** a valid US area code.
  - When the RE (Employer) record's "Country Code" field (positions 217-218) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Employer Contact Phone Number" field (positions 249-263) **should contain** a phone country code.
  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record's "Employer Contact Phone Extension" field (positions 264-268) does not contain only space (blank) characters and does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.
    - The RE (Employer) record's "Employer Contact Phone Extension" field (positions 264-268) **should contain** the phone number extension for the person listed in the "Employer Contact Name" field (positions 222-248), when applicable.
    - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the RE (Employer) record's "Employer Contact Phone Extension" field (positions 264-268) contains leading numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.
- CCA will not accept datasets when the RE (Employer) record's "Employer Contact Fax" field (positions 269-278) does not contain only space (blank) characters, does not contain only numeric characters, or is in conflict with the "Country Code" field (positions 217-218). Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.
    - Fax numbers are **only applicable** for US domestic addresses.
    - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).
    - The RE (Employer) record's "Employer Contact Fax" field (positions 269-278) **should contain** a valid US area code.
    - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the RE (Employer) record's "Employer Contact E-Mail/Internet" field (positions 279-318) does not contain only space (blank) characters and is not a valid email address. Datasets not conforming to these requirements will be rejected for non-conformance.
    - The RE (Employer) record's "Employer Contact E-Mail/Internet" field (positions 279-318) **should contain** the email address for the person listed in the "Employer Contact Name" field (positions 222-248).
    - The RE (Employer) record's "Employer Contact E-Mail/Internet" field (positions 279-318) **should contain** a valid email address that includes an approved top-level domain found on the IANA (Internet Assigned Numbers Authority) website[8]. See column FIELD SPECIFICATIONS for this field in section 4.6 RE (Employer) Record of the IRS EFW2 specification.
    - CCA **does not recommend** using a group email address.
    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the RE (Employer) record field's content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.6 RE (Employer) Record of the IRS EFW2 specification, section RE Record – Employer Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

RE (Employer) Record Synopsis

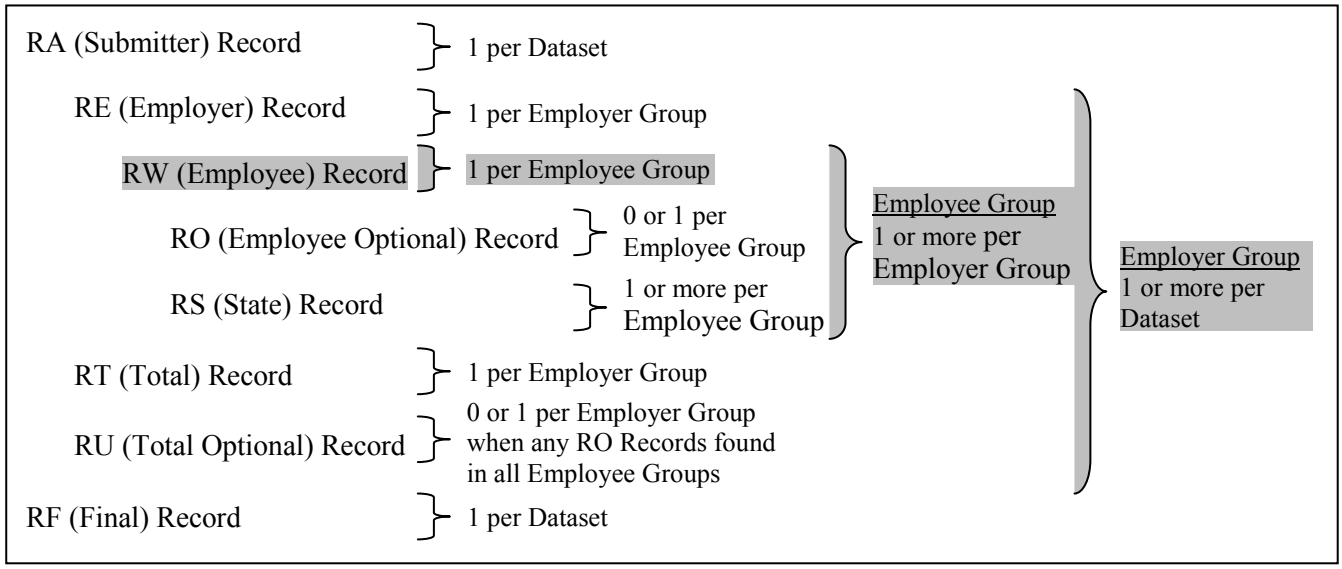
This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RE (Employer) record's "Employer / Agent Identification Number (EIN)" field (positions 8-16), the "Establishment Number" field (positions 27-30), the "Employer Name" field (positions 40-96), the "Location Address" field (positions 97-118), the "Delivery Address" field (positions 119-140), the "Employer Contact Name" field (positions 222-248), the "Employer Contact Phone Number" field (positions 249-263), the "Employer Contact Phone Extension" field (positions 264-268) the "Employer Contact Fax" field (positions 269-278), and the "Employer Contact E-Mail/Internet" field (positions 279-318).

- This specification, for US domestic address, **checks** the RE (Employer) record's "City" field (positions 141-162), the "State Abbreviation" field (positions 163-164), the "ZIP Code" field (positions 165-169), and the "ZIP Code Extension" field (positions 170-173) for valid and conflicting content.

- This specification **checks** the RE (Employer) record's "Foreign State/Province" field (positions 179-201), the "Foreign Postal Code" field (positions 202-216), and the "Country Code" field (positions 217-218) for valid and conflicting content.

Section 4.7 RW (Employee) Record Conformance



RW (Employee) Record Overview

Each employee in a W-2 dataset is represented by a group of records called an Employee Group that describes information about an employee and their general Federal tax information. This group of records begins with the RW (Employee) record and ends, includes an optional RO (Employee Optional) record and ends with one or more RS (State) records.

CCA **does not require** the Employee Groups to be in any specific order **however**, when an RW (Employee) record has been specified, then its **corresponding** RO (Employee Optional) record and **all corresponding** RS (State) records **must be specified** in succession.

- Employers **may want to impose an order** on the Employee Groups for **comparisons between W-2 datasets** or to make it **easier to verify** the information being reported **before sending their submittal**.
- CCA **recommends** sorting Employee Groups by the "Social Security Number (SSN)" field (positions 3-11).

RW (Employee) Record Field Conformance

CCA **expects full conformance** with section 4.7 RW (Employee) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.7 RW (Employee) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RW (Employee) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.

- CCA will not accept datasets that do not contain any RW (Employee) records. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 3.1 General of the IRS EFW2 specification.

- CCA will not accept datasets when the first RW (Employee) record in the dataset is not the third record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RW (Employee) record does not have at least one corresponding RS (State) record that reports in the "Tax Type Code" field (position 308) either a code "C" (city income tax) or "R" (residence income tax). Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RW (Employee) record's "Social Security Number (SSN)" field (positions 3-11) does not conform to Section 4.2 Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RW (Employee) record's "Social Security Number (SSN)" field (positions 3-11). See column FIELD SPECIFICATIONS for this field in section 4.7 RW (Employee) Record of the IRS EFW2 specification.

    - **Before sending your submittal**, take a random sample of employees and verify they have the correct Social Security Numbers (SSN) in your dataset.

- CCA will not accept datasets when the RW (Employee) record's "Employee First Name" field (positions 12-26), the "Employee Middle Name or Initial" field (positions 27-41), the "Employee Last Name" field (positions 42-61), and the "Suffix" field (positions 62-65) do not conform to Section 4.2 Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RW (Employee) record's "Employee First Name" field (positions 12-26) and the "Employee Last Name" field (positions 42-61). See column FIELD SPECIFICATIONS for these fields in section 4.7 RW (Employee) Record of the IRS EFW2 specification.

    - **Before sending your submittal**, take a random sample of employees and verify these name fields match the employee's Social Security card in your dataset.

- The RW (Employee) record's "Location Address" field (positions 66-87) should contain only the address's secondary location information, e.g., the multi-tenant designation and number within a multi-tenant building.

    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "Location Address" field (positions 66-87) **should contain** an approved USPS secondary address unit designator found in Appendix C2 of the USPS Publication 28 Postal Addressing Standards[6] followed by either an optional or required unit number (alphanumeric identifier) **separated by** a single space (blank) character. See section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6].

- The RW (Employee) record's "Location Address" field (positions 66-87) **comes before** the "Delivery Address" field (positions 88-109) which is the reverse of how you would normally place the information on a mail piece for delivery by USPS, unless you were using the rarely used alternate location placement described in section 213.3 Alternate Location of the USPS Publication 28 Postal Addressing Standards[6].

- The RW (Employee) record's "Location Address" field (positions 66-87) and the "Delivery Address" field (positions 88-109) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

- **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RW (Employee) record's "Delivery Address" field (positions 88-109) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the RW (Employee) record's "Delivery Address" field (positions 88-109). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.

  - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "Delivery Address" field (positions 88-109) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.

    - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].

  - The RW (Employee) record's "Location Address" field (positions 66-87) and the "Delivery Address" field (positions 88-109) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

  - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RW (Employee) record's "City" field (positions 110-131) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the RW (Employee) record's "City" field (positions 110-131). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.
- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and the "City" field (positions 110-131) does not contain the USPS **recommended city name** for the Zip Code specified in the "ZIP Code" field (positions 134-138). Datasets not conforming to these requirements will be rejected for non-conformance.
    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 132-133) does not contain a State abbreviation postal code found in Appendix F of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.7 RW (Employee) Record of the IRS EFW2 specification.
    - CCA **requires** the RW (Employee) record's "State Abbreviation" field (positions 132-133) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.
    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.
- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 132-133) conflicts with the "ZIP Code" field (positions 134-138). Datasets containing conflicting content will be rejected for non-conformance.
    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "City" field with the content "CLEVELAND", the "State Abbreviation" field with the content "OH" and the "ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "State Abbreviation" field which is "OH".

- CCA will not accept datasets when the RW (Employee) record's "State Abbreviation" field (positions 132-133) conflicts with the "Country Code" field (positions 186-187). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.7 RW (Employee) Record of the IRS EFW2 specification.

    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "State Abbreviation" field (positions 132-133) **must contain** a State abbreviation postal code found in Appendix F of the IRS EFW2 specification.

    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "State Abbreviation" field (positions 132-133) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 134-138) and the "ZIP Code Extension" field (positions 139-142) contain only space (blank) characters, or the "ZIP Code" field (positions 141-145) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RW (Employee) record's "ZIP Code" field (positions 134-138) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

    - **Before sending** your submittal, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 134-138) and the "ZIP Code Extension" field (positions 139-142) when combined do not comprise a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.

    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 134-138) contains only numeric characters and the "ZIP Code Extension" field (positions 139-142) does not contain only space (blank) characters and does not contain only numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 134-138) contains only numeric characters and the "ZIP Code Extension" field (positions 139-142) contains only numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RW (Employee) record's "ZIP Code" field (positions 134-138) or the "ZIP Code Extension" field (positions 139-142) conflicts with the "Country Code" field (positions 186-187). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.7 RW (Employee) Record of the IRS EFW2 specification.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "ZIP Code" field (positions 134-138) and the "ZIP Code Extension" field (positions 139-142) combined **must contain** a valid USPS Zip Code.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "ZIP Code" field (positions 134-138) and the "ZIP Code Extension" field (positions 139-142) **must contain** only space (blank) characters.
- CCA will not accept datasets when the RW (Employee) record's "Foreign State/Province" field (positions 148-170) conflicts with the "Country Code" field (positions 186-187). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.7 RW (Employee) Record of the IRS EFW2 specification.
    - CCA **requires** the RW (Employee) record's "Foreign State/Province" field (positions 148-170) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "Foreign State/Province" field (positions 148-170) **must contain** only space (blank) characters.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign State/Province" field (positions 148-170) **must not contain** only space (blank) characters.
- CCA will not accept datasets when the RW (Employee) record's "Foreign Postal Code" field (positions 171-185) conflicts with the "Country Code" field (positions 186-187). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.7 RW (Employee) Record of the IRS EFW2 specification.
    - CCA **requires** the RW (Employee) record's "Foreign Postal Code" field (positions 171-185) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains only space (blank) characters, indicating a US domestic address, then the "Foreign Postal Code" field (positions 171-185) **must contain** only space (blank) characters.
    - When the RW (Employee) record's "Country Code" field (positions 186-187) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign Postal Code" field (positions 171-185) **must not contain** only space (blank) characters.

- CCA will not accept datasets when the RW (Employee) record's "Country Code" field (positions 186-187) contains the code "US" or contains a country code not found in Appendix G of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.7 RW (Employee) Record of the IRS EFW2 specification.
    - The country code "US" (United States) **does not exist** in Appendix G of the IRS EFW2 specification and **should never be used** in the "Country Code" field of any record.
    - The country code "OC" (Other Countries) in Appendix G of the IRS EFW2 specification **should only be used** when **no other code applies**.
    - **Before sending** your submittal, take a random sample of employee's and verify their domicile address information in your dataset.
- CCA will not accept datasets when the RW (Employee) record field's content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.7 RW (Employee) Record of the IRS EFW2 specification, section RW Record – Employee Wage Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

RW (Employee) Record Synopsis

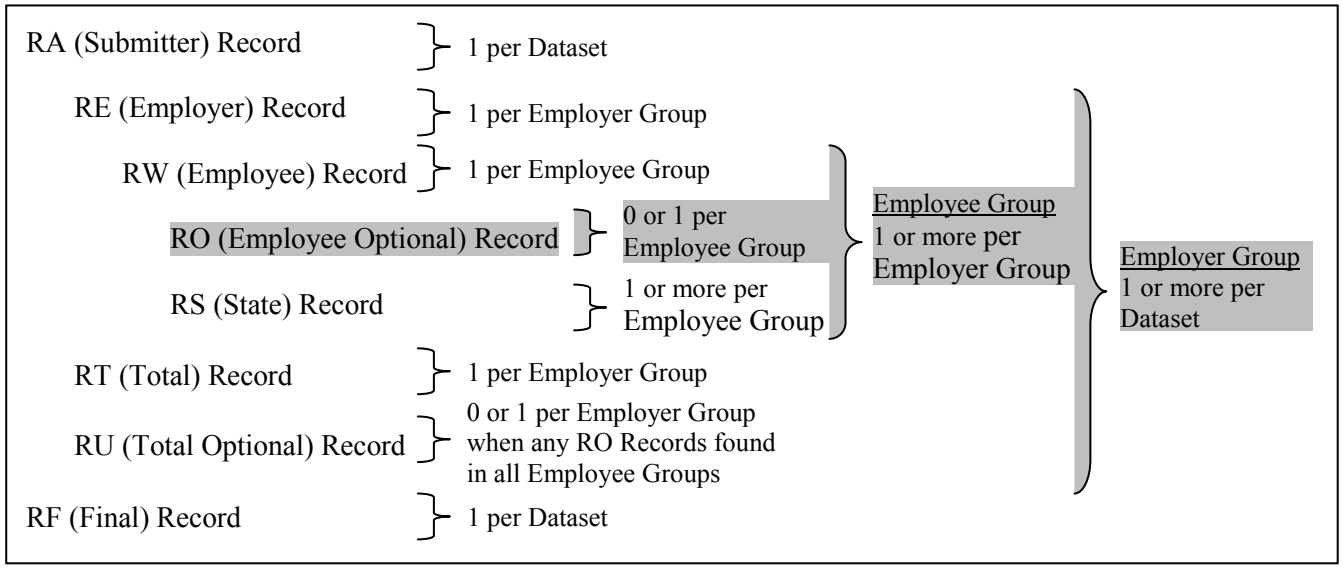
This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RW (Employee) record's "Social Security Number (SSN)" field (positions 3-11), the "Employee First Name" field (positions 12-26), the "Employee Middle Name or Initial" field (positions 27-41), the "Employee Last Name" field (positions 42-61), the "Suffix" field (positions 62-65), the "Location Address" field (positions 66-87), and the "Delivery Address" field (positions 88-109).

- This specification, for US domestic address, **checks** the RW (Employee) record's "City" field (positions 110-131), the "State Abbreviation" field (positions 132-133), the "ZIP Code" field (positions 134-138), and the "ZIP Code Extension" field (positions 139-142) for valid and conflicting content.

- This specification **checks** the RW (Employee) record's "Foreign State/Province" field (positions 148-170), the "Foreign Postal Code" field (positions 171-185), and the "Country Code" field (positions 186-187) for valid and conflicting content.

Section 4.8 RO (Employee Optional) Record Conformance



RO (Employee Optional) Record Overview

Each employee in a W-2 dataset may have specialized Federal tax information that is only applicable to them. This specialized Federal tax information is reported in the RO (Employee Optional) record and it must come immediately after the associated RW (Employee) record that contains the employee's general Federal tax information.

RO (Employee Optional) Record Field Conformance

CCA **expects full conformance** with section 4.8 RO (Employee Optional) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.8 RO (Employee Optional) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RO (Employee Optional) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets when the RO (Employee Optional) record is not preceded by an RW (Employee) record that has. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record of the IRS EFW2 specification.
    - CCA **recommends** placing the employee's Social Security Number (SSN) in the RO (Employee Optional) record's "Blank" field (positions 3-11) to insure that the RO (Employee Optional) record belongs with the prior RW (Employee) record.

  - When the RO (Employee Optional) record's "Blank" field (positions 3-11) does not contain only space (blank) characters, CCA will report a conformance issue when the contents does not match the prior RW (Employee) record's "Social Security Number (SSN)" field (positions 3-11).

- CCA will not accept datasets when **all** the RO (Employee Optional) record fields contain numeric characters and whose numeric values are zero. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.3 RW (Employee) Record and RO (Employee Optional) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RO (Employee Optional) record field's content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.8 RO (Employee Optional) Record of the IRS EFW2 specification, section RO Record – Employee Wage Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

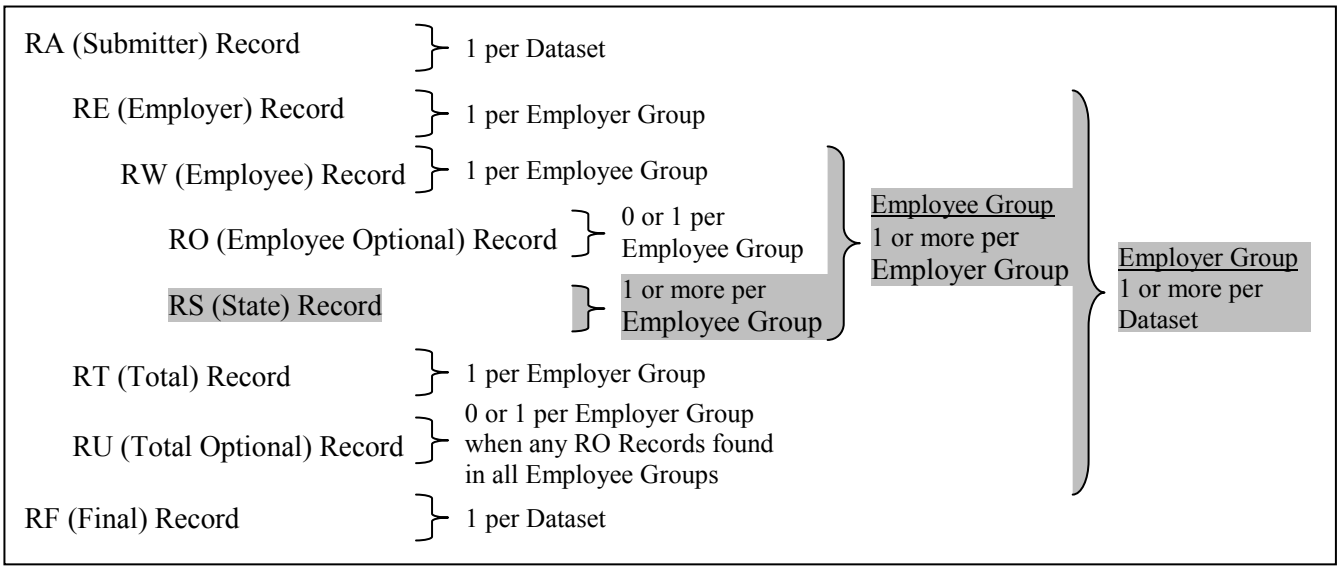
  - **All** RO (Employee Optional) record fields, **with the exception** of the RO (Employee Optional) "Blank" fields, are money fields and **must conform** to the content restrictions for money fields. Money fields that are not applicable **must contain** only numeric zero characters and **not contain** only space (blank) characters. See the questions in section 4.2 Rules of the IRS EFW2 specification.

RO (Employee Optional) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RO (Employee Optional) record's money fields.

Section 4.9 RS (State) Record Conformance



RS (State) Record Overview

Each employee in a W-2 dataset will have State tax information with possible unemployment compensation. In addition, the employee may have applicable Municipal tax information. The purpose of the RS (State) record is to report the State and Local tax information for an employee.

CCA **collects two types** of Municipal withholding tax:

- Employment tax is withheld from an employee based on where the employee works. Employers **are required to withhold** employment tax for their employees working in a CCA community (see Appendix A of **this specification**).
- Residence tax is withheld from an employee based on the municipality where the employee lives. Employers **may withhold** residence tax for their employees working in a CCA community (see Appendix A of **this specification**).

CCA **requires** employers to report employee W-2 tax information in separate RS (State) records.

- Employers **may report** RS (State) records **in any order however**, when either the local taxable wages or the local income tax withheld amounts exceed their RS (State) record field limits and must be divided then the **divided amounts must be reported in successive** RS (State) records.
- Employers **may want to impose an order** on the RS (State) records for **comparisons between W-2 datasets** or to make it **easier to verify** the information being reported **before sending their submittal**.
- CCA **recommends** sorting the RS (State) records in ascending order by the "Social Security Number (SSN)" field (positions 10-14), then by the "State Code" field (either positions 3-4 or 274-275), then by the "Date First Employed" field (positions 227-234) where spaces (blanks) sort last, then by the "Date of Separation" field (positions 235-242) where spaces (blanks) sort last, then by the "Tax Type Code" field (position 308), then by either the "CCA City Code" field (positions 7-9), the "State Control Number" field (positions 331-337), or the "CCA Municipality Name" field (positions 338-412).

- This sorting order will group an employee's RS (State) records by the dates of hire and separation with the current employment being last (hire and separation fields will contain spaces), then grouped by the type of tax within that period and the associated municipality.

Beginning with tax year 2016, **pursuant to Section 718.03(H) of the Ohio Revised Code**, when an employer reports local CCA W-2 information for an employee, then the employer **is required to report** all of the employee's local W-2 information **regardless of whether** the city's municipal income tax is administered by CCA or not, **and includes** reporting W-2 information for cities **within Ohio and outside Ohio**.

- For example, an employee is a repair person and they worked in Hamilton Ohio, Millville Ohio, and Mount Carmel Indiana. The employer is required to report this employee's W-2 tax information for Hamilton Ohio (CCA community), Millville Ohio (non-CCA community in Ohio), and Mount Carmel Indiana (outside Ohio). This would result in the employer generating three RS (State) records to report the employment tax, in addition to reporting individual RS (State) records for required Ohio school district tax (assuming the employee lives in Ohio) and possibly residence tax or other Ohio taxes withheld.
- Note, in order to properly administer municipal taxes many Ohio municipalities give tax credits for other Ohio municipalities. In addition, some Ohio municipalities near the border of neighboring States give tax credits for municipalities in those neighboring States. Reporting the entire employee's local W-2 information is critical in determining whether an employee owes additional municipal taxes or is due a refund.

RS (State) Record Field Addendums and Changes

CCA makes several addendums to the RS (State) record so we can collect municipal taxes. The RS (State) record is primarily covered by the IRS EFW2 specification however, the IRS EFW2 specification defers certain fields to the individual States and those deferred fields are covered by the State of Ohio Department of Taxation's EFW2 specification. The following IRS EFW2 specification's named fields **have been changed by CCA**:

- **"Taxing Entity Code" field (positions 5-9)**: The IRS EFW2 specification defers the definition of this field to the States and the State of Ohio Department of Taxation's EFW2 specification does not define this field. CCA has **split this field into two** separate fields: **"CCA Designation" (positions 5-6)** and **"CCA City Code" (positions 7-9)**, and has defined these fields as having alphabetic content, as defined in the IRS EFW2 specification.

- **"Tax Type Code" field (position 308)**: The IRS EFW2 specification defines this field with the codes: "C" (city income tax), "D" (county income tax), "E" (school district income tax), and "F" (other income tax). CCA has **added the code** "R" (residence income tax).

- **"Supplemental Data 1" field (positions 338-412)**: The IRS EFW2 specification defers the definition of this field to the States and the State of Ohio Department of Taxation's EFW2 specification does not define this field. CCA **renames this field "Municipality Name"**, and has defined this field as having alphabetic content, as defined in the IRS EFW2 specification.

- **"Supplemental Data 2" field (positions 413-487)**: The IRS EFW2 specification defers the definition of this field to the States and the State of Ohio Department of Taxation's EFW2 specification does not define this field. CCA **renames this field "State Name or Code"**, and has defined this field as having alphabetic content, as defined in the IRS EFW2 specification.

RS (State) Record Field Assignment Rules

The following **ordered rules** are to be used for assigning content to RS (State) record positions 3-4 ("State Code" field), positions 5-6 ("CCA Designation" field), positions 7-9 ("CCA City Code" field), positions 274-275 ("State Code" field), position 308 ("Tax Type Code" field), positions 331-337 ("State Control Number" field), positions 338-412 ("Municipality Name" field), and positions 413-487 ("State Name or Code" field):

1. When **reporting Ohio municipal city or residence income taxes**, look for the name of the taxing municipality in Appendix A of **this specification**, when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with the code "CC", positions 7-9 with the code associated with the municipality in Appendix A, position 308 with either the code "C" (city income tax) or "R" (residence income tax), positions 331-337 with the code from Column C of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11], positions 338-412 with the name of the municipality as transcribed in Appendix A using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

2. Failing the prior rule, when **reporting Ohio municipal city or residence income taxes**, look for the name of the taxing municipality in Appendix B of **this specification**, when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code associated with the municipality in Appendix B, position 308 with either the code "C" (city income tax) or "R" (residence income tax), positions 331-337 with the code from Column C of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11], positions 338-412 with the name of the municipality as transcribed in Appendix B using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

3. Failing the prior rule, when **reporting Ohio municipal city or residence income taxes**, look for the name of the taxing municipality in Column D of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11], when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with either the code "C" (city income tax) or "R" (residence income tax), positions 331-337 with the code from Column C of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11], positions 338-412 with the name of the municipality as transcribed in Column D of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11] using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

4. Failing the prior rule, when **reporting Ohio JEDD/JEDZ income taxes**, then apply these rules:

    a. Look for the name of the taxing JEDD/JEDZ in Appendix C of **this specification**, when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code associated with the JEDD/JEDZ in Appendix C, position 308 with the code "C" (city income tax), positions 331-337 with the code from the "OHIO CODE" column in Appendix C (when no Ohio code, then use the CCA code preceded with "99"), positions 338-412 with the name of the JEDD/JEDZ as transcribed in Appendix C using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

b. Failing the prior sub-rule, look for the name of the JED taxing authority in Column D (Name) of the Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table[12], when found assign RS record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with the code "C" (city income tax), positions 331-337 with the code from Column C of the Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table[12], positions 338-412 with the name of the JED as transcribed in Column D (Name) of the Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table[12] using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

5. Failing the prior rule, when **reporting Ohio school district income taxes** use the municipality associated with the employee's **domicile residence** address (a domicile address **cannot** be a PO Box), then apply these rules:

   a. Look for the name of the taxing municipality in Appendix A of **this specification**, when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with the code "CC", positions 7-9 with the code associated with the municipality in Appendix A, position 308 with the code "E" (school district income tax), positions 331-337 with the code from Column D of the Ohio Department of Taxation's School District Income Tax Rate Table[13], positions 338-412 with the name of the municipality as transcribed in Appendix A using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

   b. Failing the prior sub-rule, look for the name of the taxing municipality in Appendix B of **this specification**, when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code associated with the municipality in Appendix B, position 308 with the code "E" (school district income tax), positions 331-337 with the code from Column D of the Ohio Department of Taxation's School District Income Tax Rate Table[13], positions 338-412 with the name of the municipality as transcribed in Appendix B using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

   c. Failing the prior sub-rule, look for the name of the taxing municipality in Column D of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11], when found assign RS (State) record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with the code "E" (school district income tax), positions 331-337 with the code from Column D of the Ohio Department of Taxation's School District Income Tax Rate Table[13], positions 338-412 with the name of the municipality as transcribed in Column D of the Ohio Department of Taxation's Municipal Income Tax Rate Table[11] using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

d. Failing the prior sub-rule, when the employee's **domicile address** is in a township, look for the name of the township in Column D (NAME) of the US Census Bureau's Ohio County Subdivisions Table[14], when found assign RS record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with the code "E" (school district income tax), positions 331-337 with the code from Column D of the Ohio Department of Taxation's School District Income Tax Rate Table[13], positions 338-412 with the name of the township as transcribed in Column D (NAME) of the US Census Bureau's Ohio County Subdivisions Table[14] using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

6. Failing the prior rule, when **reporting Ohio county taxes**, look for the name of the County taxing authority in Column B (COUNTY_NAME) of the Ohio Department of Taxation's County FIPS Codes Table[15], when found assign RS record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with the code "D" (county income tax), positions 331-337 with the code from Column A of the Ohio Department of Taxation's County FIPS Codes Table[15], positions 338-412 with the name of the municipality as transcribed in Column B (COUNTY_NAME) of the Ohio Department of Taxation's County FIPS Codes Table[15] using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

7. Failing the prior rule, when **reporting Ohio transit authority taxes**, look for the name of the transit taxing authority in Column C (TransitName) of the Ohio Department of Taxation's Transit FIPS Codes Table[16], when found assign RS record positions 3-4 and 274-275 the numeric code "39" (Ohio) from Appendix F of the IRS EFW2 specification, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with the code "F" (other income tax), positions 331-337 with the code from Column A of the Ohio Department of Taxation's Transit FIPS Codes Table[16], positions 338-412 with the name of the transit authority as transcribed in Column C (TransitName) of the Ohio Department of Taxation's Transit FIPS Codes Table[16], using uppercase letters, positions 413-487 with either the content "OH" (preferred) or "OHIO" (**deprecated**).

8. Failing the prior rule, **when reporting taxes for a State other than Ohio**, look for the name of the municipality in Column D (NAME) of the US Census Bureau's National Places Gazetteer Table[17], **after first filtering** Column F (FUNCSTAT) by values "A" and "B", **then filtering** Column E (LSAD) by values "25", "37", "43" and "47", **then filtering** Column A (USPS) for the two letter USPS alphabetic State code that you are reporting taxes for, refer to Appendix F of the IRS EFW2 specification. While finding the name of the municipality name, **ignore** any **parenthetical items** and the **completely lowercase alphabetic words at the end** of Column D (NAME), e.g., "city", "municipality", "town", "village", etc.

   When found assign RS record positions 3-4 and 274-275 the numeric code found in Appendix F of the IRS EFW2 specification for the associated State, positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with either code "C" (city income tax), "D" (county income tax), "E" (school district income tax), "F" (other income tax), or "R" (residence income tax), positions 331-337 with the code from Column B of the US Census Bureau's National Places Gazetteer Table[17], positions 338-412 with the name of the municipality as transcribed in Column D (NAME) of the US Census Bureau's National Places Gazetteer Table[17] using uppercase letters and **ignoring** any **parenthetical items** and the **completely lowercase alphabetic words** at the end of Column D (NAME), e.g., "city", "municipality", "town", "village", etc., positions 413-487 with either the uppercased abbreviation from Appendix F of the IRS EFW2 specification (preferred) or the uppercased State name from Appendix F in the IRS EFW2 specification (**deprecated**).

   a. **DEPRECATED**
      CCA, in the past, has accepted non-conformant reporting of taxes for a State other than Ohio and requests employers or their agents to **bring reporting into conformance** with the IRS EFW2 specification, detailed above in **this rule (8)**. Non-conformance using the following reporting method **will not result in rejection** of your submittal until tax year 2021, but will result in a conformance issue being reported for tax year 2020.

      Follow paragraph one of **this rule (8)**, when found assign RS record positions 3-4 and 274-275 the numeric code "39", positions 5-6 with space (blank) characters, positions 7-9 with the code "887", position 308 with either code "C" (city income tax), "D" (county income tax), "E" (school district income tax), "F" (other income tax), or "R" (residence income tax), positions 331-337 with the code from Column B of the US Census Bureau's National Places Gazetteer Table[17], positions 338-412 with the name of the municipality as transcribed in Column D (NAME) of the US Census Bureau's National Places Gazetteer Table[17] using uppercase letters and **ignoring** any **parenthetical items** and the **completely lowercase alphabetic words** at the end of Column D (NAME), e.g., "city", "municipality", "town", "village", etc., positions 413-487 with either the uppercased abbreviation from Appendix F of the IRS EFW2 specification (preferred) or the uppercased State name from Appendix F in the IRS EFW2 specification (**deprecated**).

9. Failing the prior rule, when **none of the above rules apply to your situation**, then CCA is not sure what taxes you are trying to report and it would be best to contact CCA and inquire how RS (State) record positions 3-4 and 274-275 ("State Code" field), positions 5-6 ("CCA Designation" field), positions 7-9 ("CCA City Code" field), position 308 ("Tax Type Code" field), positions 331-337 ("State Control Number" field), positions 338-412 ("Municipality Name" field), and positions 413-487 ("State Name or Code" field) should be coded. See Section 4.4 Assistance Conformance of **this specification** for assistance.

CCA is making a reference guide[18] available to aid in the assignment of RS (State) record positions 5-6 ("CCA Designation" field), positions 7-9 ("CCA City Code" field), position 308 ("Tax Type Code" field), positions 331-337 ("State Control Number" field), positions 338-412 ("Municipality Name" field), and positions 413-487 ("State Name or Code" field). This reference guide[18] is an Excel document that shows what is expected in those RS (State) record positions. The data for the reference guide was assembled from the above assignment rules, Appendix A, Appendix B, and Appendix C of **this specification**, the Ohio Department of Taxation's code lists referenced above, and the US Census Bureau's code list referenced above. Please **refer to this reference guide**[18] when assigning content for those RS (State) record positions **to avoid your submittal being rejected** for non-conformance.

RS (State) Record Field Conformance

CCA **expects full conformance** with section 4.9 RS (State) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.9 RS (State) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RS (State) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any RS (State) records. Datasets not conforming to these requirements will be rejected for non-conformance. See section Data Requirements and Record Descriptions of the State of Ohio Department of Taxation's EFW2 specification.
- CCA will not accept datasets that do not have at least one RS (State) record's "State Code" field (positions 3-4 and 274-275) that reports the code "39" (Ohio) and the "Tax Type Code" field (position 308) that reports either a code "C" (city income tax) or "R" (residence income tax) for its corresponding RW (Employee) record. Datasets not conforming to these requirements will be rejected for non-conformance.
- CCA will not accept datasets when the RS (State) record's "State Code" field (positions 3-4 and 274-275) is not a code found in Appendix F of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.9 RS (State) Record of the IRS EFW2 specification and section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

- CCA will not accept datasets when the RS (State) record positions 5-6 ("CCA Designation" field), positions 7-9 ("CCA City Code" field), position 308 ("Tax Type Code" field), positions 331-337 (State Control Number), positions 338-412 ("Municipality Name" field), and positions 413-487 ("State Name or Code" field) are not assigned using the above assignment rules. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RS (State) record's "Social Security Number (SSN)" field (positions 10-18) does not conform to Section 4.2 Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - **Before sending your submittal**, take a random sample of employees and verify they have the correct Social Security Numbers (SSN) in your dataset.

- CCA will not accept datasets when the RS (State) record's "Employee First Name" field (positions 19-33), the "Employee Middle Name or Initial" field (positions 34-48), the "Employee Last Name" field (positions 49-68), and the "Suffix" field (positions 69-72) do not conform to Section 4.2 Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - **Before sending your submittal**, take a random sample of employees and verify these name fields match the employee's Social Security card in your dataset.

- The RS (State) record's "Location Address" field (positions 73-94) should contain only the address's secondary location information, e.g., the multi-tenant designation and number within a multi-tenant building.

    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "Location Address" field (positions 73-94) **should contain** an approved USPS secondary address unit designator found in Appendix C2 of the USPS Publication 28 Postal Addressing Standards[6] followed by either an optional or required unit number (alphanumeric identifier) **separated by** a single space (blank) character. See section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6].

    - The RS (State) record's "Location Address" field (positions 73-94) **comes before** the "Delivery Address" field (positions 95-116) which is the reverse of how you would normally place the information on a mail piece for delivery by USPS, unless you were using the rarely used alternate location placement described in section 213.3 Alternate Location of the USPS Publication 28 Postal Addressing Standards[6].

    - The RS (State) record's "Location Address" field (positions 73-94) and the "Delivery Address" field (positions 95-116) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.

    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RS (State) record's "Delivery Address" field (positions 95-116) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the RS (State) record's "Delivery Address" field (positions 95-116). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "Delivery Address" field (positions 95-116) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.
        - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].
        - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].
        - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].
    - The RS (State) record's "Location Address" field (positions 73-94) and the "Delivery Address" field (positions 95-116) **are separate fields** for describing an address; **do not combine these fields** into one field to report an address.
    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.
- CCA will not accept datasets when the RS (State) record's "City" field (positions 117-138) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the RS (State) record's "City" field (positions 117-138). See questions in section 4.2 Rules along with sections 4.2.2 and 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and the "City" field (positions 117-138) does not contain the USPS **recommended city name** for the Zip Code specified in the "ZIP Code" field (positions 141-145). Datasets not conforming to these requirements will be rejected for non-conformance.

    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 139-140) does not contain a State abbreviation postal code found in Appendix F of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.9 RS (State) Record of the IRS EFW2 specification.

    - CCA **requires** the RS (State) record's "State Abbreviation" field (positions 139-140) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and the "State Abbreviation" field (positions 139-140) conflicts with the "ZIP Code" field (positions 141-145). Datasets containing conflicting content will be rejected for non-conformance.

    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "City" field with the content "CLEVELAND", the "State Abbreviation" field with the content "OH" and the "ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "State Abbreviation" field which is "OH".

- CCA will not accept datasets when the RS (State) record's "State Abbreviation" field (positions 139-140) conflicts with the "Country Code" field (positions 193-194). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.9 RS (State) Record of the IRS EFW2 specification.

    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "State Abbreviation" field (positions 139-140) **must contain** a State abbreviation postal code found in Appendix F of the IRS EFW2 specification.

    - When the RS (State) record's "Country Code" field (positions 193-194) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "State Abbreviation" field (positions 139-140) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 141-145) and the "ZIP Code Extension" field (positions 146-149) contain only space (blank) characters, or the "ZIP Code" field (positions 141-145) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RS (State) record's "ZIP Code" field (positions 141-145) when reporting a US domestic address. See questions in section 4.2 Rules along with section 4.2.2 of the IRS EFW2 specification for required fields when reporting addresses.

    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and both the "ZIP Code" field (positions 141-145) and the "ZIP Code Extension" field (positions 146-149) when combined do not comprise a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.

    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 141-145) contains only numeric characters and the "ZIP Code Extension" field (positions 146-149) does not contain only space (blank) characters and does not contain only numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code" field (positions 141-145) contains only numeric characters and the "ZIP Code Extension" field (positions 146-149) contains only numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RS (State) record's "ZIP Code" field (positions 141-145) or the "ZIP Code Extension" field (positions 146-149) conflicts with the "Country Code" field (positions 193-194). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.9 RS (State) Record of the IRS EFW2 specification.

    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "ZIP Code" field (positions 141-145) and the "ZIP Code Extension" field (positions 146-149) combined **must contain** a valid USPS Zip Code.

    - When the RS (State) record's "Country Code" field (positions 193-194) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "ZIP Code" field (positions 141-145) and the "ZIP Code Extension" field (positions 146-149) **must contain** only space (blank) characters.

- CCA will not accept datasets when the RS (State) record's "Foreign State/Province" field (positions 155-177) conflicts with the "Country Code" field (positions 193-194). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.9 RS (State) Record of the IRS EFW2 specification.
    - CCA **requires** the RS (State) record's "Foreign State/Province" field (positions 155-177) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "Foreign State/Province" field (positions 155-177) **must contain** only space (blank) characters.
    - When the RS (State) record's "Country Code" field (positions 193-194) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign State/Province" field (positions 155-177) **must not contain** only space (blank) characters.
- CCA will not accept datasets when the RS (State) record's "Foreign Postal Code" field (positions 178-192) conflicts with the "Country Code" field (positions 193-194). Datasets containing conflicting content will be rejected for non-conformance. See column FIELD SPECIFICATIONS for these fields in section 4.9 RS (State) Record of the IRS EFW2 specification.
    - CCA **requires** the RS (State) record's "Foreign Postal Code" field (positions 178-192) when reporting a foreign address. See questions in section 4.2 Rules along with section 4.2.3 of the IRS EFW2 specification for required fields when reporting addresses.
    - When the RS (State) record's "Country Code" field (positions 193-194) contains only space (blank) characters, indicating a US domestic address, then the "Foreign Postal Code" field (positions 178-192) **must contain** only space (blank) characters.
    - When the RS (State) record's "Country Code" field (positions 193-194) contains a code from Appendix G of the IRS EFW2 specification, indicating a foreign address, then the "Foreign Postal Code" field (positions 178-192) **must not contain** only space (blank) characters.
- CCA will not accept datasets when the RS (State) record's "Country Code" field (positions 193-194) contains the code "US" or contains a country code not found in Appendix G of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See column FIELD SPECIFICATIONS for this field in section 4.9 RS (State) Record of the IRS EFW2 specification.
    - The country code "US" (United States) **does not exist** in Appendix G of the IRS EFW2 specification and **should never be used** in the "Country Code" field of any record.
    - The country code "OC" (Other Countries) in Appendix G of the IRS EFW2 specification **should only be used** when **no other code applies**.
    - **Before sending your submittal**, take a random sample of employee's and verify their domicile address information in your dataset.

- CCA will not accept datasets when the RS (State) record's "Optional Code" field (positions 195-196) does not contain only space (blank) characters. See this field in section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

    - The RS (State) record's "Optional Code" field (positions 195-196) has been deferred by the IRS EFW2 specification to the individual States and the State of Ohio Department of Taxation's EFW2 specification for tax year 2020 has changed this field to be not applicable and should be filled with space (blank) characters.

- CCA will not accept datasets when the RS (State) record's "Reporting Period" field (positions 197-202), the "Date First Employed" field (positions 227-234), and the "Date of Separation" field (positions 235-242) do not contain only space (blank) characters or do not contain a valid date, when specified. Datasets not conforming to these requirements will be rejected for non-conformance.

    - RS (State) record fields: "Reporting Period" (positions 197-202), the "Date First Employed" (positions 227-234) and the "Date of Separation" (positions 235-242) are considered non-money fields and **must conform** to the IRS EFW2 specification's content restrictions for alpha/numeric fields, e.g., when **not applicable** they **must contain** only space (blank) characters and **not contain** only numeric zero characters. See questions in section 4.2 Rules of the IRS EFW2 specification.

    - **Before sending your submittal**, take a random sample of separated employee's and verify their unemployment dates in your dataset.

- CCA will not accept datasets when optional money fields in the RS (State) record contain only space (blank) characters rather than containing only numeric zero characters, e.g., RS (State) record fields: "State Quarterly Unemployment Insurance Total Wages" (positions 203-213) and the "State Quarterly Unemployment Insurance Total Taxable Wages" (positions 214-224). Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 4.2 Rules of the IRS EFW2 specification.

    - **Before sending your submittal**, take a random sample of separated employee's and verify their unemployment wages and taxes in your dataset.

- CCA will not accept datasets when the RS (State) record's "Number of Weeks Worked" field (positions 225-226) does not contain **only** numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance. See this field in section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

    - The RS (State) record's "Number of Weeks Worked" field (positions 225-226) is considered an alpha/numeric field by the IRS EFW2 specification. However, this field has been deferred to the States and the State of Ohio Department of Taxation has defined this field as containing a number that is right justified with leading numeric zero characters.

    - When specifying an employee that **worked less than ten weeks and was separated**, the RS (State) record's "Number of Weeks Worked" field (positions 225-226) **should contain** a single numeric character **preceded by** a numeric zero character **to conform** to the State of Ohio Department of Taxation's EFW2 specification's content restrictions for this field.

- **Before sending your submittal**, take a random sample of separated employee's and verify the number of weeks they worked in your dataset.

- CCA will not accept datasets when the RS (State) record's "Date First Employed" field (positions 227-234) or the "Date of Separation" field (positions 235-242) does not contain only space (blank) characters and does not contain a valid date. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RS (State) record's "State Code" field (positions 3-4 and 274-275) have the numeric code "39" and the RS (State) record's "State Employer Account Number" field (positions 248-267) is not left justified with trailing space (blank) character padding, is not exactly eight characters in length, is not numeric and does not begin with: "51", "52", "53", or "54". Datasets not conforming to these requirements will be rejected for non-conformance. See section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

  - When the RS (State) record's "State Code" field (positions 3-4 and 274-275) contain a numeric code **other than** "39", then the RS (State) record's "State Employer Account Number" field (positions 248-267) should contain only space characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - **Before sending your submittal**, take a random sample of employers and verify their State of Ohio employer account numbers in your dataset.

- CCA will not accept datasets when the RS (State) record fields: "State Taxable Wages" (positions 276-286), the "State Income Tax Withheld" (positions 287-297), or "Other State Data" (positions 298-307) contains non-numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the RS (State) record's "State Taxable Wages" field (positions 276-286), the "State Income Tax Withheld" field (positions 287-297), and the "Other State Data" field (positions 298-307).

  - The RS (State) record's "Other State Data" field (positions 298-307) has been deferred by the IRS EFW2 specification to the individual States and the State of Ohio Department of Taxation's EFW2 specification defines these positions as "Wages, Tips and Other Compensation" which is considered a money field and **must conform** to the IRS EFW2 specification's content restrictions for money fields. See questions in section 4.2 Rules of the IRS EFW2 specification. See also, section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

  - **Before sending your submittal**, take a random sample of employee's and verify their state wages and taxes in your dataset.

- CCA will not accept datasets when the RS (State) record fields: "State Taxable Wages" (positions 276-286), the "State Income Tax Withheld" (positions 287-297), the "Other State Data" (positions 298-307), the "Local Taxable Wages" (positions 309-319), or "Local Income Tax Withheld" (positions 320-330) contains non-numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RS (State) record's "Local Taxable Wages" field (positions 309-319) and the "Local Income Tax Withheld" field (positions 320-330).

    - When the employee's local taxable wages or local income tax withheld amounts are too large to be reported in the RS (State) record's "Local Taxable Wages" field (positions 309-319) or the "Local Income Tax Withheld" field (positions 320-330), then divide the amount and **report the divided amounts in successive** RS (State) records **with the exact same content in the other fields** of the RS (State) record.

    - **Before sending your submittal**, take a random sample of employee's and verify their local wages and taxes in your dataset.

- CCA will not accept datasets when the RS (State) record's "State Taxable Wages" (positions 276-286), the "State Income Tax Withheld" (positions 287-297), or the "Local Taxable Wages" (positions 309-319) contains only numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RS (State) record's "Other State Data" field (positions 298-307) contains non-numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance. See section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

    - The IRS EFW2 specification defers the RS (State) record's "Other State Data" field (positions 298-307) to the States and the State of Ohio Department of Taxation's EFW2 specification defines this field by the name "Wages, Tips and Other Compensation" with the content restrictions of a money field and **must conform** to the IRS EFW2 specification's content restrictions for money fields.

    - **Before sending your submittal**, take a random sample of employee's and verify their wages, tips and other compensation in your dataset.

- CCA will not accept datasets when the RS (State) record's "State Control Number" field (positions 331-337) is not a valid Ohio school district number when the "Tax Type Code" field (position 308) is the code "E" (school district income tax). Datasets not conforming to these requirements will be rejected for non-conformance. See section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

    - The IRS EFW2 specification defers this field to the States and the State of Ohio Department of Taxation's EFW2 specification defines this field by the name "School District Number" with the content restrictions that it **must contain** a valid Ohio school district number.

    - **Before sending your submittal**, take a random sample of employee's and verify their Ohio school district number in your dataset.

- CCA **has deprecated** the assignment of space (blank) characters to RS (State) record's "State Control Number" field (positions 331-337) when the "Tax Type Code" field (position 308) **is not the code** "E" (school district income tax). CCA requests employers or their agents **bring reporting into conformance** with the above ordered rules for assigning RS (State) record positions 5-6 ("CCA Designation" field), positions 7-9 ("CCA City Code" field), position 308 ("Tax Type Code" field), positions 331-337 ("State Control Number" field), positions 338-412 ("Municipality Name" field), and positions 413-487 ("State Name or Code" field). **Assigning spaces** to RS (State) record's "State Control Number" field (positions 331-337) when the "Tax Type Code" field (position 308) is not the code "E" (school district income tax), **will not result in rejection** of your submittal **until tax year 2021**, but will result in a conformance issue being reported for tax year 2020.

- CCA will not accept datasets when the RS (State) record's field content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.9 RS (State) Record of the IRS EFW2 specification, section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

RS (State) Record Reporting for Wage and Withholding Fields

The following is a list of clarifications and guidance for the wage and withholding fields in section 4.9 RS (State) Record of the IRS EFW2 specification and section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

- When reporting for the State of Ohio which has State and Local withholding:
  - Report code 39 from Appendix F of the IRS EFW2 specification for the "State Code" field (positions 3-4 and 274-275).
  - Report the appropriate Ohio employer account number for the "State Employer Account Number" field (positions 248-267).
  - Report the appropriate Ohio wages for the "State Taxable Wages" field (positions 276-286).
  - Report the appropriate Ohio withholdings for the "State Income Tax Withheld" field (positions 287-297).
  - Report the appropriate Ohio total wages for the "State Wages, Tips and Other Compensation" field (positions 298-307).
  - Report the appropriate code for the "Tax Type Code" field (position 308).
  - Report the appropriate Local wages for the "Local Taxable Wages" field (positions 309-319).
  - Report the appropriate Local withholdings for the "Local Income Tax Withheld" field (positions 320-330).
  - Report all other RS record fields as appropriate.
- When reporting for a State other than Ohio that does not have State and Local withholding:
  - Report the State's code from Appendix F of the IRS EFW2 specification for the "State Code" field (positions 3-4 and 274-275).
  - Report spaces for the "State Employer Account Number" field (positions 248-267).
  - Report the appropriate State wages for the "State Taxable Wages" field (positions 276-286).
  - Report zero State withholdings for the "State Income Tax Withheld" field (positions 287-297).
  - Report the appropriate State total wages for the "State Wages, Tips and Other Compensation" field (positions 298-307).
  - Report spaces for the "Tax Type Code" field (position 308).
  - Report zero Local wages for the "Local Taxable Wages" field (positions 309-319).
  - Report zero Local withholdings for the "Local Income Tax Withheld" field (positions 320-330).
  - Report all other RS record fields as appropriate.

- When reporting for a State other than Ohio that has only State withholding:
  - Report the State's code from Appendix F of the IRS EFW2 specification for the "State Code" field (positions 3-4 and 274-275).
  - Report spaces for the "State Employer Account Number" field (positions 248-267).
  - Report the appropriate State wages for the "State Taxable Wages" field (positions 276-286).
  - Report the appropriate State withholdings for the "State Income Tax Withheld" field (positions 287-297).
  - Report the appropriate State total wages for the "State Wages, Tips and Other Compensation" field (positions 298-307).
  - Report spaces for the "Tax Type Code" field (position 308).
  - Report zero Local wages for the "Local Taxable Wages" field (positions 309-319).
  - Report zero Local withholdings for the "Local Income Tax Withheld" field (positions 320-330).
  - Report all other RS record fields as appropriate.
- When reporting for a State other than Ohio that has both State and Local withholding:
  - Report the State's code from Appendix F of the IRS EFW2 specification for the "State Code" field (positions 3-4 and 274-275).
  - Report spaces for the "State Employer Account Number" field (positions 248-267).
  - Report the appropriate State wages for the "State Taxable Wages" field (positions 276-286).
  - Report the appropriate State withholdings for the "State Income Tax Withheld" field (positions 287-297).
  - Report the appropriate State total wages for the "State Wages, Tips and Other Compensation" field (positions 298-307).
  - Report the appropriate code for the "Tax Type Code" field (position 308).
  - Report the appropriate Local wages for the "Local Taxable Wages" field (positions 309-319).
  - Report the appropriate Local withholdings for the "Local Income Tax Withheld" field (positions 320-330).
  - Report all other RS record fields as appropriate.

RS (State) Record Reporting for Unemployment Fields

The following is a list of clarifications and guidance for the unemployment fields in section 4.9 RS (State) Record of the IRS EFW2 specification and section RS Record – State Wage Record of the State of Ohio Department of Taxation's EFW2 specification.

As noted previously in this specification the Ohio Revised Code (ORC) was changed in 2016 and employers are required to report all wages and withholdings to local tax agencies for those employees who worked or were a resident of the municipalities being administered by the local tax agency. This includes school taxes, **unemployment taxes** and any wages or withholding by the employer in Ohio or another State for the employee.

CCA reached out to the Ohio Department of Taxation on how they expect these fields to be reported. The following is the clarification CCA received:

- When reporting for the State of Ohio and the employee has not been separated (Option 1):
  - Report spaces for the "Option Code" field (positions 195-196).
  - Report zeros for the "Reporting Period" field (positions 197-202).
  - Report zeros for the "State Quarterly Unemployment Total Wages" field (positions 203-213).
  - Report zeros for the "State Quarterly Unemployment Total Taxable Wages" field (positions 214-224).
  - Report zeros for the "Number of Weeks Worked" field (positions 225-226).
  - Report zeros for the "Date First Employed" field (positions 227-234).
  - Report spaces for the "Date of Separation" field (positions 235-242)
  - Report all other RS record fields as appropriate.
- When reporting for the State of Ohio and the employee has not been separated (Option 2):
  - Report spaces for the "Option Code" field (positions 195-196).
  - Report the appropriate period for the "Reporting Period" field (positions 197-202). When in doubt as to which last month of the calendar quarter to use, then report "12" along with the current tax year, e.g., "122020".
  - Report zeros for the "State Quarterly Unemployment Total Wages" field (positions 203-213).
  - Report zeros for the "State Quarterly Unemployment Total Taxable Wages" field (positions 214-224).
  - Report the appropriate number for the "Number of Weeks Worked" field (positions 225-226).
  - Report the appropriate date for the "Date First Employed" field (positions 227-234).
  - Report spaces for the "Date of Separation" field (positions 235-242).

- Report all other RS record fields as appropriate.

- When reporting for the State of Ohio and the employee has been separated:
  - Report spaces for the "Option Code" field (positions 195-196).
  - Report the appropriate period for the "Reporting Period" field (positions 197-202). When in doubt as to which last month of the calendar quarter to use, then report "12" along with the current tax year, e.g., "122020".
  - Report the appropriate wages for the "State Quarterly Unemployment Total Wages" field (positions 203-213).
  - Report the appropriate wages for the "State Quarterly Unemployment Total Taxable Wages" field (positions 214-224).
  - Report the appropriate number for the "Number of Weeks Worked" field (positions 225-226).
  - Report the appropriate date for the "Date First Employed" field (positions 227-234).
  - Report the appropriate date for the "Date of Separation" field (positions 235-242).
  - Report all other RS record fields as appropriate.
- When reporting for a State other than Ohio:
  - Use the same reporting as described for the State of Ohio.

RS (State) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **renames and/or changes the content restrictions** for the RS (State) record's "Taxing Entity Code" field (positions 5-9), the "Tax Type Code" field (position 308), the "Supplemental Data 1" field (positions 338-412), and the "Supplemental Data 2" field (positions 413-487).

- This specification **adds specific rules for assigning the content** of the RS (State) record's "Taxing Entity Code" field (positions 5-9), the "Tax Type Code" field (position 308), the "State Control Number" field (positions 331-337), the "Supplemental Data 1" field (positions 338-412), and the "Supplemental Data 2" field (positions 413-487). See also, reference guide[18] for aiding the content assignment for these fields.

- This specification **adds clarification and guidance** to the RS (State) record's "Social Security Number (SSN)" field (positions 10-18), the "Employee First Name" field (positions 19-33), the "Employee Middle Name or Initial" field (positions 34-48), the "Employee Last Name" field (positions 49-68), the "Suffix" field (positions 69-72), the "Location Address" field (positions 73-94), the "Delivery Address" field (positions 95-116), the "Number of Weeks Worked" field (positions 225-226), the "State Taxable Wages" (positions 276-286), the "State Income Tax Withheld" (positions 287-297), the "Other State Data" (positions 298-307), the "Local Taxable Wages" (positions 309-319), the "Local Income Tax Withheld" (positions 320-330), and the "State Control Number" field (positions 331-337).

- This specification, for US domestic address, **checks** the RS (State) record's "City" field (positions 117-138), the "State Abbreviation" field (positions 139-140), the "ZIP Code" field (positions 141-145), and the "ZIP Code Extension" field (positions 146-149) for valid and conflicting content.

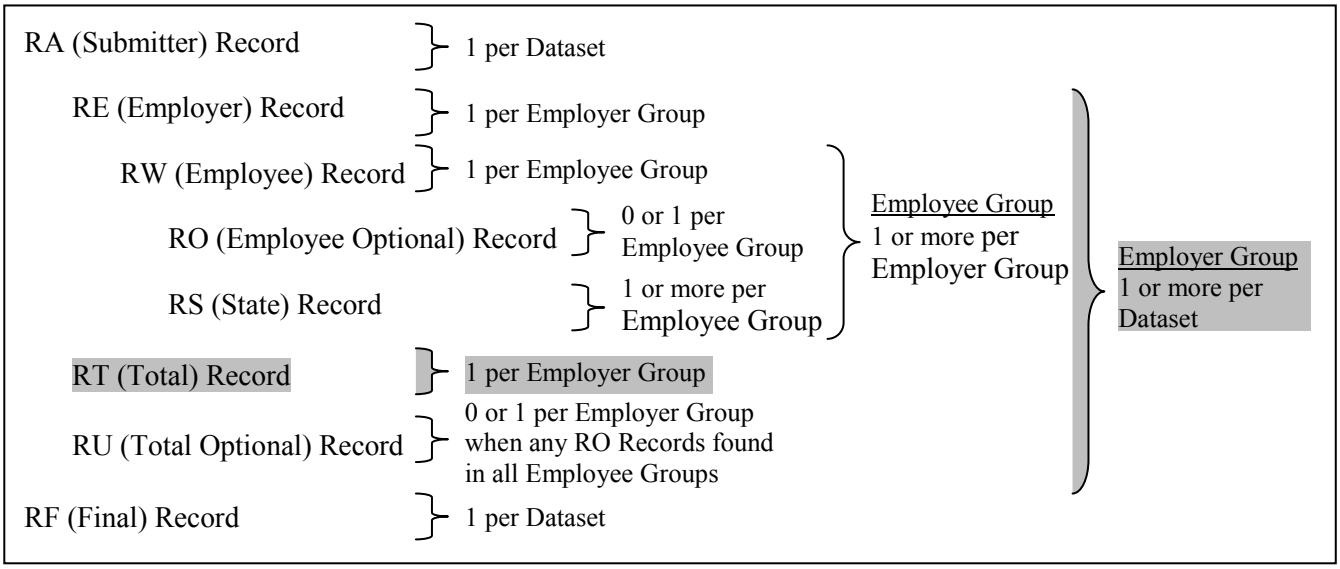
- This specification **checks** the RS (State) record's "Foreign State/Province" field (positions 155-177), the "Foreign Postal Code" field (positions 178-192), and the "Country Code" field (positions 193-194) for valid and conflicting content.

- This specification **checks** the RS (State) record's "State Taxable Wages" (positions 276-286), the "State Income Tax Withheld" (positions 287-297), and the "Local Taxable Wages" (positions 309-319) for non-zero values.

- This specification **checks** the RS (State) record's "State Employer Account Number" field (positions 248-267) for a valid Ohio employer account number as specified by the State of Ohio Department of Taxation's EFW2 specification.

- This specification **checks** the RS (State) record's "State Control Number" field (positions 331-337) for a valid Ohio school district number when reporting school district income tax in the "Tax Type Code" field (position 308).

Section 4.10 RT (Total) Record Conformance



RT (Total) Record Overview

Each employer in a W-2 dataset has their employee's general Federal tax information summarized using the RT (Total) record. The RT (Total) record comes immediately after all Employee Groups.

RT (Total) Record Field Conformance

CCA **expects full conformance** with section 4.10 RT (Total) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.10 RT (Total) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RT (Total) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any RT (Total) records. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 3.1 General and section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification.
- CCA will not accept datasets when the total number of RT (Total) records found do not match the prior number of RE (Employer) records submitted. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification.
- CCA will not accept datasets when the RT (Total) record's "Total Number of RW Records" field (positions 3-9) contains non-numeric characters, whose numeric value is zero, or does not match the actual total number of RW (Employee) records reported between the prior RE (Employer) record and the RT (Total) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RT (Total) record **field names beginning with** "Total", excluding the "Total Number of RW Records" field (positions 3-9), contains non-numeric characters or whose numeric value does not match the calculated value from the corresponding RW (Employee) record fields reported between the prior RE (Employer) record and the RT (Total) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RT (Total) record's field content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.10 RT (Total) Record of the IRS EFW2 specification, section RT Record – Total Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

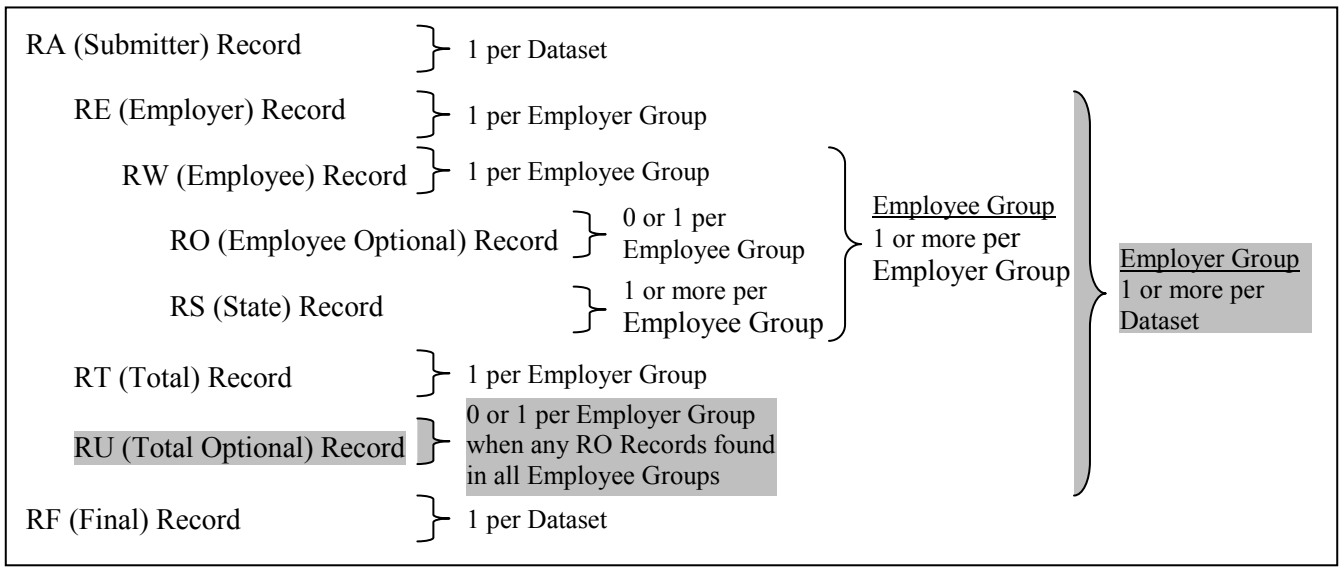
    - RT (Total) record **field names beginning with** "Total", excluding the "Total Number of RW Records" field (positions 3-9), are money fields and **must conform** to the IRS EFW2 specification's content restrictions for money fields. See questions in section 4.2 Rules of the IRS EFW2 specification.

RT (Total) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RT (Total) record **field names beginning with** "Total".

Section 4.11 RU (Total Optional) Record Conformance



RU (Total Optional) Record Overview

Each employer in a W-2 dataset has their employee's specialized Federal tax information summarized using the RU (Total Optional) record. The RU (Total Optional) record immediately follows the RT (Total) record and it summarizes the RO (Employee Optional) records that are reported in all Employee Groups. When there are no RO (Employee Optional) records reported in the Employee Groups, then the RU (Total Optional) record **is required** to be omitted.

RU (Total Optional) Record Field Conformance

CCA **expects full conformance** with section 4.11 RU (Total Optional) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.11 RU (Total Optional) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RU (Total Optional) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that contain a RU (Total Optional) record when there are no RO (Employee Optional) records between the prior RE (Employer) record and the RU (Total Optional) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification.
- CCA will not accept datasets when **all** the RU (Total Optional) record **field names beginning with** "Total" contain numeric characters and whose numeric values are zero. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.5 RT (Total) Record and RU (Total Optional) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the "Total Number of RO Records" field (positions 3-9) contains non-numeric characters, whose numeric value is zero, or does not match the actual total number of RO (Employee Optional) records reported between the prior RE (Employer) record and the RU (Total Optional) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RU (Total Optional) record **field names beginning with** "Total", excluding the "Total Number of RO Records" field (positions 3-9), contain non-numeric characters or whose numeric value does not match the value calculated from the corresponding RO (Employee Optional) record fields reported between the prior RE (Employer) record and the RT (Total) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the RU (Total Optional) record's field content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.11 RU (Total Optional) Record of the IRS EFW2 specification, section RU Record – Total Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

    - RU (Total Optional) record **field names beginning with** "Total", excluding the "Total Number of RO Records" field (positions 3-9), are money fields and **must conform** to the IRS EFW2 specification's content restrictions for money fields. See questions in section 4.2 Rules of the IRS EFW2 specification.

RU (Total Optional) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RU (Total Optional) record **field names beginning with** "Total".

Section 4.12 RV (State Total) Record Conformance

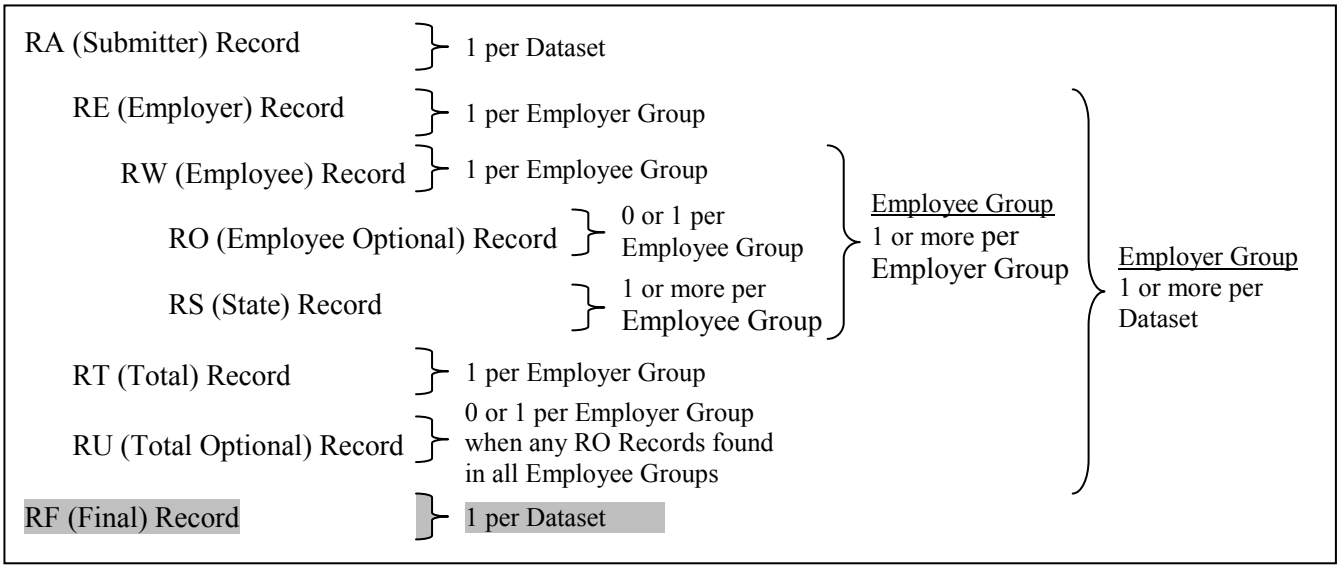
The IRS EFW2 specification has deferred definition of the RV (State Total) record to the individual States and the State of Ohio Department of Taxation's EFW2 specification has not defined this record. Datasets containing an RV (State Total) record will be rejected for non-conformance.

RV (State Total) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **requires** the omission of an undefined record in both the IRS EFW2 specification and the State of Ohio Department of Taxation's EFW2 specification.
- See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to this record.

Section 4.13 RF (Final) Record Conformance



RF (Final) Record Overview

A W-2 dataset ends with the RF (Final) record whose purpose is to record the total number of RW (Employee) records reported in all Employer Groups.

RF (Final) Record Field Conformance

CCA **expects full conformance** with section 4.13 RF (Final) Record of the IRS EFW2 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for section 4.13 RF (Final) Record of the IRS EFW2 specification. See the CCA Data Format Field Dictionary specification[1] for a detailed description of the conditions and constraints that apply to the fields of this record.

- CCA will not accept datasets when extraneous content is found either before or after the RF (Final) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS EFW2 specification requirement. The IRS EFW2 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that are missing the RF (Final) record. Datasets not conforming to these requirements will be rejected for non-conformance. See questions in section 3.1 General of the IRS EFW2 specification.
- CCA will not accept datasets when there is more than one RF (Final) record. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.7 RF (Final) Record of the IRS EFW2 specification.
- CCA will not accept datasets when the RF (Final) record is not the last record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See section 3.2.7 RF (Final) Record of the IRS EFW2 specification.

- CCA will not accept datasets when the RF (Final) record's "Number of RW Records" field (positions 8-16) contains non-numeric characters or whose numeric value is zero or does not match the actual total number of RW (Employee) records reported in the entire dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the RF (Final) record's "Number of RW Records" field (positions 8-16) to contain the total number of RW (Employee) records.

- CCA will not accept datasets when the RF (Final) record's field content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See sections 4.1 General, 4.2 Rules and 4.13 RF (Final) Record of the IRS EFW2 specification, section RF Record – Final Record of the State of Ohio Department of Taxation's EFW2 specification, and sections Section 4.1 General Conformance, Section 4.2 Rules Conformance of **this specification**.

RF (Final) Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS EFW2 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS EFW2 specification.

- This specification **adds clarification and guidance** to the RF (Final) record's Number of RW Records" field (positions 8-16).

Form 1099 Data Format Conformance

CCA **expects full conformance** with Part C Record Format Specifications and Record Layouts of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for Part C Record Format Specifications and Record Layouts of the IRS Publication 1220 specification.

Part C Record Format Specifications and Record Layouts Conformance

CCA **expects full conformance** with Part C Record Format Specifications and Record Layouts of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. The following is a list of clarifications and guidance for the sub-sections found under Part C Record Format Specifications and Record Layouts of the IRS Publication 1220 specification.

Part C General Conformance

What do I name my file?

- Your dataset is processed by several CCA systems which have differing file naming conventions. To avoid delays in processing your dataset **you should follow** these guidelines:
    - Your dataset name **should contain only** alphabetic characters, numeric characters, the minus (dash/hyphen) character, the plus character or the underscore character.
    - Your dataset name **should be less than** 32 characters in length, excluding the "`.txt`" (unencrypted dataset) or a "`.txt.pgp`" (encrypted dataset) file extension.
    - Your dataset name **should have** a "`.txt`" (unencrypted dataset) or a "`.txt.pgp`" (encrypted dataset) file extension.
- CCA **recommends using** one of the follow formats for the name of your dataset which will aid in the tracking and processing of your data across our systems:

```
{format}-{tax-year}-{fein}.{extension}
{format}-{tax-year}-{fein}-{identifier}.{extension}
```

    - Where each `{...}` parameter is separated with a minus (dash/hyphen) character and the dataset name has a "`.txt`" or a "`.txt.pgp`" file `{extension}`.
    - Where the `{format}` parameter is the string "`ef1099`" for a submittal that **will be processed** or "`tf1099`" for a submittal that **will only be verified** for conformance.
    - Where the `{tax-year}` parameter is the tax year **that is being filed**.
    - Where the `{fein}` parameter is the **transmitter's** federal identification number and **should contain** only numeric characters.
    - Optionally, an employer or their agent may use second format, when applicable, and specify a unique identifier given by the `{identifier}` parameter.
        - The unique identifier **must not contain** a minus (dash/hyphen) character.

- The same unique identifier **must be used** when resubmitting the dataset for a rejected submittal.

- CCA **does not recommend** using the date of creation, date of submittal or a hash of the dataset, due to the prior bullet's uniqueness requirement.

- **Examples**:
  ```
  ef1099-2020-123456789.txt
  ef1099-2020-123456789-1.txt
  ```

What if my company has multiple locations or payroll systems using the same EIN?

- When **you are an agent** for one or more employers, you are **required to submit a single** conformant Form 1099 dataset to CCA that has all the employers you represent.

- When **you are an employer** that has multiple locations or subsidiaries, or represent multiple independent organizations you are **required to submit a single** conformant Form 1099 dataset to CCA with all locations, subsidiaries or independent organizations you represent, **unless** your locations, subsidiaries or independent organizations **have separate payroll systems** and you are reporting directly from them, **then you are required** to **submit all** the Form 1099 datasets together **on the same media**.

What records are optional in a Form 1099 dataset and which ones are required?

- The T (Transmitter) record is **required**, **only one** of them **must be specified**, and it **must be the first** record in the dataset.

- The A (Payer) record is **required**, **one or more** of them **must be specified**, and the first A (Payer) record **must be** the second record in the dataset.

- The B (Payee) record is **required**, **one or more** of them **must be specified between** the A (Payer) record and the C (End of Payer) record, and the first B (Payee) record **must be** the third record in the dataset.

- The C (End of Payer) record is **required for each** A (Payer) record specified.

- The K (State Totals) record is **optional**, but **required** when State reporting has been granted, **one or more** of them **must be specified for each** State being reported, and they **must be specified after** the C (End of Payer) record.

- The F (End of Transmission) record is **required**, **only one** of them **must be specified**, and it **must be the last** record in the dataset.

Part C Rules Conformance

What character sets may I use?

- CCA **will only accept** datasets that are encoded in the ASCII-1 (American Standard Code for Information Interchange) character set. Datasets encoded in any other character set, e.g., Unicode, will be rejected for non-conformance.
    - A Unicode Byte Order Mark (BOM) is used to indicate that the character encoding of a dataset is using the Unicode character set **which is not the acceptable** character encoding.

What is the length of each record?

- CCA **will only accept** datasets whose records are **exactly** 750 characters (bytes) in length. Datasets not conforming to this requirement will be rejected for non-conformance.

Are there any restrictions concerning the number of records for a Form 1099 dataset?

- If your organization files on behalf of multiple employers, include no more than 1 million B (Payee) records or 50,000 A (Payer) records per submission.
- CCA has not received a dataset that exceeds the above guidelines however, when your dataset exceeds these guidelines contact CCA **before sending your submittal**. See Assistance Conformance of **this specification** for whom to contact.

What case letters must I use?

- CCA **will only accept** datasets that contain uppercase alphabetic characters in all fields other than the T (Transmitter) record's "Contact Email Address" (positions 359-408) where lowercase alphabetic characters are allowed. Datasets not conforming to these requirements will be rejected for non-conformance.

How do I know exactly what content should be placed in each field?

- See IRS Publication General Instructions for Certain Information Returns[19] for tax year 2020 and **this specification**.

What rules do you have for alpha/numeric fields?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - Numeric (non-money) fields, e.g., name fields, address fields, phone number fields, etc., **should be** left justified and padded with trailing space (blank) characters.

- Blank fields **should contain** only space (blank) characters.

  Why does CCA care whether there is data in Blank fields?

  1. It's a requirement of the IRS Publication 1220 specification that they contain only space (blank) characters and CCA expects full conformance with the IRS Publication 1220 specification so it can program its systems according to industry standards that are used in Business to Business (B2B) interchange. The IRS Publication 1220 specification is a B2B contract where CCA expects the employer to produce a conformant dataset and the employer expects CCA will consume a conformant dataset.

  2. It's an indication that the application that generated the dataset wasn't paying attention to the details of the IRS Publication 1220 specification and possibly offset the writing of some fields in the record which resulted in data overflowing into these "Blank" fields. CCA doesn't know the employer's payroll data and this is a red flag, just like incorrect totals, that the employer may not be reporting accurate information. Only the employer or their agent can sort out whether they are reporting accurately.

What rules to you have for money fields?

- CCA **will only accept** dataset that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.

  - Money fields **should contain** only numeric characters that are right justified and are padded with leading numeric zero characters.

  - Money fields that are **not applicable** should be filled with numeric zero characters.

  - Money fields **should not contain** a dollar sign symbol character or decimal point (dot/period) character.

  - Money fields **should not contain** signed amounts, either minus (dash/hyphen) character or a plus character in either the high order or low order positions of the field, **unless** the column General Field Description for the field **specifically allowed** their use.

What rules do you have for the address fields?

- CCA will flag non-conformance to USPS Publication 28 Postal Addressing Standards[6], for US domestic addresses in the T (Transmitter) record's "Company Mailing Address" field (positions 190-229) and the "Vendor Mailing Address" field (positions 559-598), the A (Payer) record's "Payer Shipping Address" field (positions 134-173), and the B (Payee) record's "Payee Mailing Address" field (positions 368-407) and the "Address of Insured" field of Form 1099-LTC (positions 597-636). CCA asks employers or their agents to review flagged addresses and **bring them into conformance with this requirement**. Non-conformance with USPS Publication 28 Postal Addressing Standards[6], for US domestic addresses, in those specified fields, **at this time**, **will not result in rejection** of your submittal.

What rules do you have for the transmitter Taxpayer Identification Number (TIN)?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - Transmitter Taxpayer Identification Number (TIN) fields **must contain** only numeric characters.
    - Transmitter Taxpayer Identification Number (TIN) fields **must not contain** minus (dash/hyphen) characters.
    - Transmitter Taxpayer Identification Number (TIN) fields **must not begin with** "07", "08", "09", "17", "18", "19", "28", "29", "49", "69", "70", "78", "79" or "89".

What rules do you have for the payer Taxpayer Identification Number (TIN)?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - Payer Taxpayer Identification Number (TIN) fields **must contain** only numeric characters.
    - Payer Taxpayer Identification Number (TIN) fields **must not contain** minus (dash/hyphen) characters.
    - Payer Taxpayer Identification Number (TIN) fields **must not begin with** "00", "07", "08", "09", "17", "18", "19", "28", "29", "49", "69", "70", "78", "79" or "89".

What rules do you have for formatting an E-mail address?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - E-mail address fields **must contain** a well formed E-mail address that contains a valid top-level domain.
    - E-mail address fields **must contain only one** "@" symbol character.
    - E-mail address fields **must not contain consecutive** period (dot) characters to the left or right of the "@" symbol character.
    - E-mail address fields **must not contain** space (blank) characters to the left or right of the "@" symbol character.
    - E-mail address fields **must not contain** a period (dot) character as the first or last character.
    - E-mail address fields **must not contain** a period (dot) character immediately to the left or right of the "@" symbol character.
    - E-mail address fields **must not contain** a "@" symbol character as the first or last character.
    - E-mail address fields **must contain an approved** the top-level domain found on the IANA (Internet Assigned Numbers Authority) website[8].

- E-mail address fields **must contain only** alphabetic characters, numeric characters, minus (dash/hyphen) characters, or period (dot) characters to the right of the "@" symbol character.

- E-mail address fields **must contain** alphabetic characters, numeric characters or the following character list "(~!#$%^&*_+{}|?'-=/`)" to the left of the "@" symbol character.

How do I know if the top-level domain in my E-Mail address is acceptable?

- CCA **will only accept** datasets that contain a valid top-level domain name. Datasets not conforming to requirements will be rejected for non-conformance.

  - CCA validates an email's top-level domain based on the IANA (Internet Assigned Numbers Authority) website[8].

What rules do you have for the payee Social Security Number (SSN)?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to requirements will be rejected for non-conformance.

  - Payee Social Security Number (SSN) fields **must contain only** numeric characters.

  - Payee Social Security Number (SSN) fields **must not contain** minus (dash/hyphen) characters.

  - Payee Social Security Number (SSN) fields **must not begin with** "000", "666", or "9".

  - Payee Social Security Number (SSN) fields **must fall within** these ranges:
    001-01-0001 through 665-99-9999
    667-01-0001 through 899-99-9999

  - Payee Social Security Number (SSN) fields **must not contain** "000000000", "111111111", "123456789", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", or "999999999".

What rules do you have for the payee Individual Taxpayer Identification Number (ITIN)?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to requirements will be rejected for non-conformance.

  - Payee Individual Taxpayer Identification Number (ITIN) fields **must contain only** numeric characters.

  - Payee Individual Taxpayer Identification Number (ITIN) fields **must not contain** minus (dash/hyphen) characters.

  - Payee Individual Taxpayer Identification Number (ITIN) fields **must begin with** "9".

  - Payee Individual Taxpayer Identification Number (ITIN) fields **must fall within** these ranges:
    900-70-0000 through 999-88-9999
    900-90-0000 through 999-92-9999
    900-94-0000 through 999-99-9999

- Payee Individual Taxpayer Identification Number (ITIN) fields **must not contain** "000000000", "111111111", "123456789", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", or "999999999".

What rules do you have for the payee Adoption Taxpayer Identification Number (ATIN)?

- CCA **will only accept** datasets that conform to **these requirements**. Datasets not conforming to requirements will be rejected for non-conformance.
  - Payee Adoption Taxpayer Identification Number (ATIN) fields **must contain only** numeric characters.
  - Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain** minus (dash/hyphen) characters.
  - Payee Adoption Taxpayer Identification Number (ATIN) fields **must begin with** "9".
  - Payee Adoption Taxpayer Identification Number (ATIN) fields **must fall within** these ranges: 900-93-0000 through 999-93-9999
  - Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain** "000000000", "111111111", "123456789", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", or "999999999".

Part C Assistance Conformance

Whom should I call if I have questions about the record description?

- Direct specific questions on the IRS data format to the contact information listed in Part A section 4 Communicating with the IRS of the IRS Publication 1220 specification.
- Direct specific questions on what CCA will accept or reject, or questions regarding specific addendums or changes that CCA has made to the IRS Publication 1220 specification to:

  ANDREW HOUGHTON
  INFORMATION SYSTEMS DEPARTMENT
  CENTRAL COLLECTION AGENCY
  205 W SAINT CLAIR AVE
  CLEVELAND, OH 44113-1503

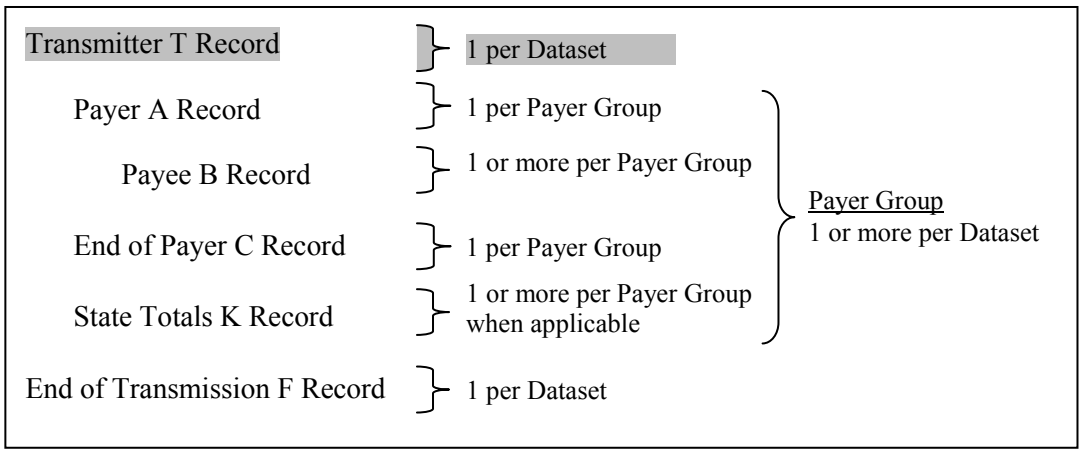
  Email: ahoughton@city.cleveland.oh.us (preferred)
  Phone: 1-216-664-7072 (EST)

Part C File Format Conformance

CCA **will not accept** datasets when they **do not conform to these basic requirements** which are detailed in the IRS Publication 1220 specification. Datasets not conforming to these basic requirements will be rejected for non-conformance.

- The record **does not use** the ASCII-1 character encoding.
- The record is **not exactly** 750 characters (bytes) in length.
- The record is **not terminated** by a Carriage Return (CR) and Line Feed (LF) line terminator.
- The "Record Type" field (position 1) of each record **does not contain** one of the following values: T, A, B, C, K, and F.
- The record in the dataset **was not specified** in the correct order.
- The record **was missing** from the dataset when it **should have been present**.
- The record **was present** in the dataset when it **should have been omitted**.
- The record **was specified too few or too many times** in the dataset.
- Extraneous empty (blank) lines **appear** in the dataset.
- Extraneous **content is found** either before or after any defined record.
- Alphabetic or numeric (non-money) fields in any defined record that **are not** left justified and padded with trailing space (blank) characters.
- Date fields in any defined records that **do not contain** a valid date.
- Money fields in any defined record that contain non-numeric characters or **are not** right justified and padded with leading numeric zero characters.
- Blank fields in any defined record that **contains any** characters **other than** space (blank) characters.
- Name or Address fields in any defined record that **contains any** punctuation characters.
- Record fields that **do not conform** to the IRS Publication 1220 specification's content restrictions or this specification's content restrictions.

Section 1 Transmitter T Record Conformance



Transmitter T Record Overview

A Form 1099 dataset begins with the Transmitter "T" record whose purpose is to identify the organization submitting the dataset and who in the organization should be contacted when there are issues with the dataset and to send a conformance report to the contact's email address.

Transmitter T Record Field Conformance

CCA **expects full conformance** with Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the T (Transmitter) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any T (Transmitter) records. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when there is more than one T (Transmitter) record. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the T (Transmitter) record is not the first record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the T (Transmitter) record's "Payment Year" field (positions 2-5) does not contain the content "2020" and the "Prior Year Data Indicator" field (position 6) does not contain a space (blank) character. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for these field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the T (Transmitter) record's "Transmitter's TIN" field (positions 7-15) does not conform to the content restrictions of Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the T (Transmitter) record's "Transmitter's TIN" field (positions 7-15). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - **Before sending your submittal**, verify the transmitter's Taxpayer Identification Number (TIN) in your dataset.

- CCA **will accept** datasets when the T (Transmitter) record's "Test File Indicator" field (position 28) contains either the code "T" or a space (blank) character **when submitting test datasets** for conformance verification.

- CCA **will not accept** datasets when the T (Transmitter) record's "Test File Indicator" field (position 28) contains the code "T" **for a tax year submittal that will be processed**.

- CCA will not accept datasets when the T (Transmitter) record's "Transmitter's Name" field (positions 30-69) or the "Company Name" field (positions 110-149) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the T (Transmitter) "Transmitter's Name" field (positions 30-69). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - CCA **requires** the T (Transmitter) record's "Company Name" field (positions 110-149). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - The T (Transmitter) record's "Transmitter's Name" field (positions 30-69) or the "Company Name" field (positions 110-149) **should contain only** alphabetic characters, numeric characters and only the special characters of significance to the organization's name that are found in the ASCII-1 character set.

    - The T (Transmitter) record's "Transmitter's Name" field (positions 30-69) or the "Company Name" field (positions 110-149) **should not contain** any punctuation characters. Do not use commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC". See Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- The T (Transmitter) record's "Transmitter's Name" field (positions 30-69) or the "Company Name" field (positions 110-149) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.

- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Company Mailing Address" field (positions 190-229) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the T (Transmitter) record's "Company Mailing Address" field (positions 190-229). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - When the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, then the "Company Mailing Address" field (positions 190-229) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses, and **optionally followed by** section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.

    - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company City" field (positions 230-269) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the T (Transmitter) record's "Company City" field (positions 230-269) when reporting a US domestic address. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company City" field (positions 230-269) does not contain the USPS **recommended city name** for the Zip Code specified in the "Company ZIP Code" field (positions 272-280). Datasets not conforming to these requirements will be rejected for non-conformance.
    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company State" field (positions 270-271) does not contain a State abbreviation postal code found in Part A section 13.01 State Abbreviation Codes of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the T (Transmitter) record's "Company State" field (positions 270-271) when reporting a US domestic address. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company State" field (positions 270-271) conflicts with the "Company ZIP Code" field (positions 272-280). Datasets containing conflicting content will be rejected for non-conformance.
    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "Company City" field with the content "CLEVELAND", the "Company State" field with the content "OH" and the "Company ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "Company State" field which is "OH".
- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company ZIP Code" field (positions 272-280) contains only space (blank) characters or does not contain a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the T (Transmitter) record's "Company ZIP Code" field (positions 272-280) when reporting a US domestic address. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, verify the contact information in your dataset.
    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company ZIP Code" field (positions 272-280) does not contain five numeric characters followed by either four space (blank) characters or four numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, and the "Company ZIP Code" field (positions 272-280) contains five numeric characters followed by four numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the T (Transmitter) record's "Total Number of Payees" field (positions 296-303) contains non-numeric characters or whose numeric value is zero or does not match the actual total number of B (Payee) records reported in the entire dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the T (Transmitter) record's "Contact Name" field (positions 304-343) contains only space (blank) characters or does not contain uppercase alphabetic characters separated by a single space (blank) character and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - CCA **requires** the T (Transmitter) record's "Contact Name" field (positions 304-343). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - The T (Transmitter) record's "Contact Name" field (positions 304-343) **should contain** the name of a direct contact in the transmitter's organization. Providing inaccurate information may result in delays processing your submittal or reduce the 30 days your organization has to respond to a rejected submittal and risk your organization being subject to monetary penalties for failure to comply with tax regulations.

    - The T (Transmitter) record's "Contact Name" field (positions 304-343) **should not contain** any punctuation characters. See Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - The T (Transmitter) record's "Contact Name" field (positions 304-343) **should not contain** the person's middle names or initials.

    - The T (Transmitter) record's "Contact Name" field (positions 304-343) **should not contain** the name of a group in the submitter's organization.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Contact Telephone Number & Extension" field (positions 344-358) contains only space (blank) characters or does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the T (Transmitter) record's "Contact Telephone Number & Extension" field (positions 344-358). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - The T (Transmitter) record's "Contact Telephone Number & Extension" field (positions 344-358) **should contain** the phone number and extension for the person listed in the "Contact Name" field (positions 304-343).

    - The T (Transmitter) record's "Contact Telephone Number & Extension" field (positions 344-358) **should not contain** the general phone number for the organization since it becomes challenging to work through the voice prompts of an automated response system to talk with a human and contact the appropriate person in the organization. This may result in delays processing the submittal or reduce the 30 days the organization has to respond to a rejected submittal and risk the organization being subject to monetary penalties for failure to comply with tax regulations.

    - When the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains only space (blank) characters, indicating a US domestic address, then the "Contact Telephone Number & Extension" field (positions 344-358) **should not contain** a phone country code and **should be at least** 10 numeric characters.

        - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).

        - The T (Transmitter) record's "Contact Telephone Number & Extension" field (positions 344-358) **should contain** a valid US area code.

    - When the T (Transmitter) record's "Foreign Entity Indicator" field (position 29) contains a numeric one character, indicating a foreign address, then the "Contact Telephone Number & Extension" field (positions 344-358) **should contain** a phone country code.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Contact Email Address" field (positions 359-408) contains only space (blank) characters or does not conform to Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the T (Transmitter) record's "Contact Email Address" field (positions 359-408) and **it must be specified**. Providing inaccurate information may result in delays processing your submittal which may reduce the 30 days your organization has to respond to a rejected submittal and risk your organization being subject to monetary penalties for failure to comply with tax regulations.

- The T (Transmitter) record's "Contact Email Address" field (positions 359-408) **should contain** the email address for the person listed in the "Contact Name" field (positions 304-343).

- The T (Transmitter) record's "Contact Email Address" field (positions 359-408) **should contain** an email address that can receive attachments up to a total of 30MB in size. CCA does not disclose your email address to anyone and it is only used for correspondence regarding the status of your submittal and to send a conformance report.

- CCA **does not recommend** using a group email address since the email may go unanswered causing a delay in responding or processing the submittal, or we may have multiple people from the organization contacting CCA who are not coordinating their efforts which may cause confusion on either side of the communication exchange in resolving the issues with the submittal.

- **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "I", indicating an in-house produced dataset, and either the "Vendor Name" field (positions 519-558), the "Vendor Mailing Address" field (positions 559-598), the "Vendor City" field (positions 599-638), the "Vendor State" field (positions 639-640), the "Vendor ZIP Code" field (positions 641-649), the "Vendor Contact Name" field (positions 650-689), the "Vendor Contact Telephone Number & Extension" field (positions 690-704), or the "Vendor Foreign Entity Indicator" field (position 740) do not contain only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for these fields in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Name" field (positions 519-558) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - CCA **requires** the T (Transmitter) record's "Vendor Name" field (positions 519-558) when specifying a vendor produced dataset. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - The T (Transmitter) record's "Vendor Name" field (positions 519-558) **should not contain** any punctuation characters. Do not use commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC". See Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - The T (Transmitter) record's "Vendor Name" field (positions 519-558) **should contain only** alphabetic characters, numeric characters and only the special characters of significance to the organization's name that are found in the ASCII-1 character set.

- The T (Transmitter) record's "Vendor Name" field (positions 519-558) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Mailing Address" field (positions 559-598) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - CCA **requires** the T (Transmitter) record's "Vendor Mailing Address" field (positions 559-598) when specifying a vendor produced dataset. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - When the T (Transmitter) record's "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, then the "Vendor Mailing Address" field (positions 559-598) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses, and **optionally followed by** section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.

    - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor City" field (positions 599-638) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - CCA **requires** the T (Transmitter) record's "Vendor City" field (positions 599-638) when reporting a US domestic address for a vendor produced dataset. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor City" field (positions 599-638) does not contain the USPS **recommended city name** for the Zip Code specified in the "Vendor ZIP Code" field (positions 641-649). Datasets not conforming to these requirements will be rejected for non-conformance.
    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor State" field (positions 639-640) does not contain a State abbreviation postal code found in Part A section 13.01 State Abbreviation Codes of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the T (Transmitter) record's "Vendor State" field (positions 639-640) when reporting a US domestic address for a vendor produced dataset. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, verify the contact information in your dataset.
- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor State" field (positions 639-640) conflicts with the "Vendor ZIP Code" field (positions 641-649). Datasets containing conflicting content will be rejected for non-conformance.
    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "Vendor City" field with the content "CLEVELAND", the "Vendor State" field with the content "OH" and the "Vendor ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "Vendor State" field which is "OH".
- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor ZIP Code" field (positions 641-649) contains only space (blank) characters or does not contain a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the T (Transmitter) record's "Vendor ZIP Code" field (positions 641-649) when reporting a US domestic address for a vendor produced dataset. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

  - **Before sending your submittal**, verify the contact information in your dataset.
  - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor ZIP Code" field (positions 641-649) does not contain five numeric characters followed by either four space (blank) characters or four numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Indicator" field (position 518) contains the code "V", indicating a vendor produced dataset, and the "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, and the "Vendor ZIP Code" field (positions 641-649) contains five numeric characters followed by four numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Contact Name" field (positions 650-689) contains only space (blank) characters or does not contain uppercase alphabetic characters separated by a single space (blank) character and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
  - CCA **requires** the T (Transmitter) record's "Vendor Contact Name" field (positions 650-689). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
  - The T (Transmitter) record's "Vendor Contact Name" field (positions 650-689) **should contain** the name of a direct contact in the transmitter's organization.
  - The T (Transmitter) record's "Vendor Contact Name" field (positions 650-689) **should not contain** any punctuation characters. See Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.
  - The T (Transmitter) record's "Vendor Contact Name" field (positions 650-689) **should not contain** the person's middle names or initials.
  - The T (Transmitter) record's "Vendor Contact Name" field (positions 650-689) **should not contain** the name of a group in the submitter's organization.
  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Vendor Contact Telephone Number & Extension" field (positions 690-704) contains only space (blank) characters or does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the T (Transmitter) record's "Vendor Contact Telephone Number & Extension" field (positions 690-704). See column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification.

    - The T (Transmitter) record's "Vendor Contact Telephone Number & Extension" field (positions 690-704) **should contain** the phone number and extension for the person listed in the "Vendor Contact Name" field (positions 650-689).

    - The T (Transmitter) record's "Vendor Contact Telephone Number & Extension" field (positions 690-704) **should not contain** the general phone number for the organization since it becomes challenging to work through the voice prompts of an automated response system to talk with a human and contact the appropriate person in the organization.

    - When the T (Transmitter) record's "Vendor Foreign Entity Indicator" field (position 740) contains only space (blank) characters, indicating a US domestic address, then the "Vendor Contact Telephone Number & Extension" field (positions 690-704) **should not contain** a phone country code and **should be at least** 10 numeric characters.

        - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).

        - The T (Transmitter) record's "Vendor Contact Telephone Number & Extension" field (positions 690-704) **should contain** a valid US area code.

    - When the T (Transmitter) record's "Vendor Foreign Entity Indicator" field (position 740) contains a numeric one character, indicating a foreign address, then the "Vendor Contact Telephone Number & Extension" field (positions 690-704) **should contain** a phone country code.

    - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the T (Transmitter) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the T (Transmitter) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 1 Transmitter "T" Record of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

Transmitter T Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

- This specification **explicitly states the content restrictions**, based on the IRS EFW2 specification's content restrictions, for the T (Transmitter) record's "Transmitter's TIN" field (positions 7-15) and the "Contact Email Address" field (positions 359-408). The IRS Publication 1220 specification **assumes knowledge of the content restrictions**. See questions in Part C section Rules Conformance of **this specification**.

- This specification **allows** the T (Transmitter) record's "Test File Indicator" field (position 28) to contain either a code "T" or a space (blank) when submitting test datasets for conformance verification.

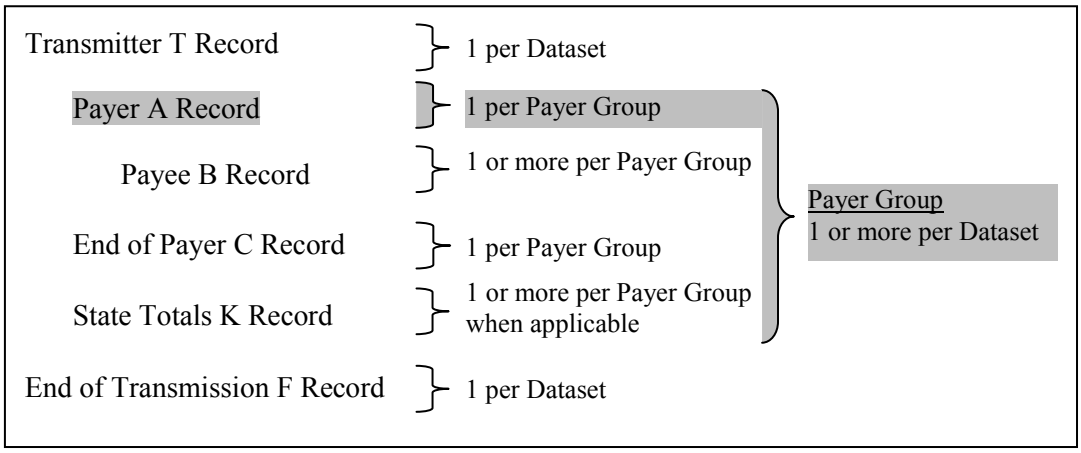
- This specification **adds clarification and guidance** to the T (Transmitter) "Transmitter's Name" field (positions 30-69), the "Company Name" field (positions 110-149), the "Company Mailing Address" field (positions 190-229), the "Contact Name" field (positions 304-343), the "Contact Telephone Number & Extension" field (positions 344-358), the "Contact Email Address" field (positions 359-408), the "Vendor Name" field (positions 519-558), the "Vendor Mailing Address" field (positions 559-598), the "Vendor Contact Name" field (positions 650-689), and the "Vendor Contact Telephone Number & Extension" field (positions 690-704).

- This specification, for US domestic address, **checks** the T (Transmitter) record's "Company City" field (positions 230-269), the "Company State" field (positions 270-271), and the "Company ZIP Code" field (positions 272-280) for valid and conflicting content.

- This specification, for US domestic address, **checks** the T (Transmitter) record's "Vendor City" field (positions 599-638), the "Vendor State" field (positions 639-640), and the "Vendor ZIP Code" field (positions 641-649) for valid and conflicting content.

- This specification **requires** the T (Transmitter) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Section 2 Payer A Record Conformance



Payer A Record Overview

Each payer in a Form 1099 dataset is represented by a group of records called a Payer Group that describes information about the entity making payments to other entities. This group of records begins with the Payer "A" record and is terminated by either an End of Payer "C" record or a State Totals "K" record depending upon whether IRS state reporting approval has been granted.

The following income amounts reported on the Form 1099-MISC are taxable at the municipal level and are **required** to be reported by employers or their agents:

Code	Description
1	Rents
3	Prizes, awards, etc.
7	Prior to tax year 2020 non-employee compensation was reported with this code. For tax year 2020 the IRS removed this code and requires non-employee compensation to be reported with the new 1099-NEC form. However, **only in tax year 2020**, CCA will accept reporting of non-employee compensation using this code in lieu of using the new 1099-NEC form for those employers or their agents who were unable to implement the new 1099-NEC form required by the IRS.
B	Excess Golden Parachute payments

The following income amounts reported on the Form 1099-NEC are taxable at the municipal level and are **required** to be reported by employers or their agents:

Code	Description
1	Non-employee compensation

Only report the Form 1099 information that pertains to CCA member communities that are found in Appendix A of this specification. This includes work done, services rendered, business conducted in a CCA community and for each person receiving payments on a commission or fee basis as a non-employee.

Payer A Record Field Conformance

CCA **expects full conformance** with Part C section 2 Payer "A" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the A (Payer) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any A (Payer) records. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the first A (Payer) record in the dataset is not the second record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Payer) record's "Payment Year" field (positions 2-5) does not contain the content "2020". Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer's Taxpayer Identification Number (TIN)" field (positions 12-20) does not conform to the content restrictions of Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the A (Payer) record's "Payer's Taxpayer Identification Number (TIN)" field (positions 12-20) when income is paid to a US resident. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, verify the Payer's Taxpayer Identification Number (TIN) in your dataset.
- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains a numeric one character, indicating a foreign address, and the "Payer's Taxpayer Identification Number (TIN)" field (positions 12-20) does not contain only space (blank) characters. See column General Field Description for these fields in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the A (Payer) record's "First Payer Name Line" field (positions 53-92) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the A (Payer) record's "First Payer Name Line" field (positions 53-92). See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
    - The A (Payer) record's "First Payer Name Line" field (positions 53-92) **should not contain** any punctuation characters. Do not use commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC".
    - The A (Payer) record's "First Payer Name Line" field (positions 53-92) **should contain only** alphabetic characters, numeric characters and only the special characters of significance to the organization's name that are found in the ASCII-1 character set.
    - The A (Payer) record's "First Payer Name Line" field (positions 53-92) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.
    - **Before sending your submittal**, verify the Payer's name in your dataset.
- CCA will not accept datasets when the A (Payer) record's "Payer Shipping Address" field (positions 134-173) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the A (Payer) record's "Payer Shipping Address" field (positions 134-173). See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
    - When the T (Transmitter) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, then the "Payer Shipping Address" field (positions 134-173) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses, and **optionally followed by** section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.
        - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].
        - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].

    - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer City" field (positions 174-213) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the A (Payer) record's "Payer City" field (positions 174-213) when reporting a US domestic address. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer City" field (positions 174-213) does not contain the USPS **recommended city name** for the Zip Code specified in the "Payer ZIP Code" field (positions 216-224). Datasets not conforming to these requirements will be rejected for non-conformance.

  - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer State" field (positions 214-215) does not contain a State abbreviation postal code found in Part A section 13.01 State Abbreviation Codes of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** the A (Payer) record's "Payer State" field (positions 214-215) when reporting a US domestic address. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer State" field (positions 214-215) conflicts with the "Payer ZIP Code" field (positions 216-224). Datasets containing conflicting content will be rejected for non-conformance.

  - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "Payer City" field with the content "CLEVELAND", the "Payer State" field with the content "OH" and the "Payer ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "Payer State" field which is "OH".

- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer ZIP Code" field (positions 216-224) contains only space (blank) characters or does not contain a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** with the A (Payer) record's "Payer ZIP Code" field (positions 216-224) when reporting a US domestic address. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, verify the contact information in your dataset.
    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer ZIP Code" field (positions 216-224) does not contain five numeric characters followed by either four space (blank) characters or four numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.
- CCA will not accept datasets when the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, and the "Payer ZIP Code" field (positions 216-224) contains five numeric characters followed by four numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.
- CCA will not accept datasets when the A (Payer) record's "Payer Telephone Number & Extension" field (positions 225-239) contains only space (blank) characters or does not contain only numeric characters that are left justified and padded with trailing space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - The A (Payer) record's "Payer Telephone Number & Extension" field (positions 225-239) **should contain** the phone number and extension for the person listed in the "First Payer Name Line" field (positions 53-92).
    - The A (Payer) record's "Payer Telephone Number & Extension" field (positions 225-239) **should not contain** the general phone number for the organization since it becomes challenging to work through the voice prompts of an automated response system to talk with a human and contact the appropriate person in the organization.
    - When the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains only space (blank) characters, indicating a US domestic address, then the "Payer Telephone Number & Extension" field (positions 225-239) **should not contain** a phone country code and **should be at least** 10 numeric characters.
        - US phone numbers are comprised of the area code (3 numeric digits), the prefix (3 numeric digits), and the line number (4 numeric digits).
        - The A (Payer) record's "Payer Telephone Number & Extension" field (positions 225-239) **should contain** a valid US area code.

  - When the A (Payer) record's "Foreign Entity Indicator" field (position 52) contains a numeric one character, indicating a foreign address, then the "Payer Telephone Number & Extension" field (positions 225-239) **should contain** a phone country code.

  - **Before sending your submittal**, verify the contact information in your dataset.

- CCA will not accept datasets when the A (Payer) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the A (Payer) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

  - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 2 Payer "A" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the A (Payer) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 2 Payer "A" Record of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

Payer A Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

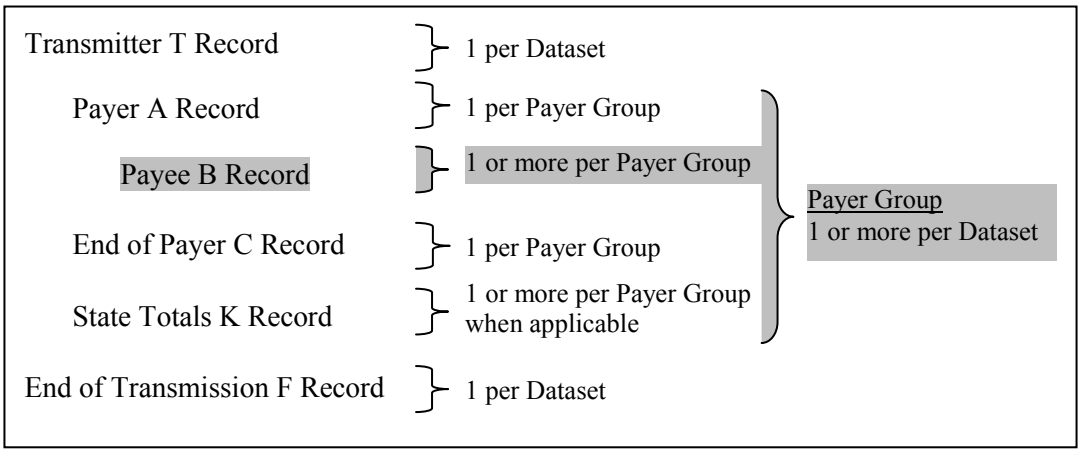
- This specification **explicitly states the content restrictions**, based on the IRS EFW2 specification's content restrictions, for the A (Payer) record's "Payer's Taxpayer Identification Number (TIN)" field (positions 12-20). The IRS Publication 1220 specification **assumes knowledge of the content restrictions**. See questions in Part C section Rules Conformance of **this specification**.

- This specification **adds clarification and guidance** to the A (Payer) record's "First Payer Name Line" field (positions 53-92), the "Payer Shipping Address" field (positions 134-173), and the "Payer Telephone Number & Extension" field (positions 225-239).

- This specification, for US domestic address, **checks** the A (Payer) record's "Payer City" field (positions 174-213), the "Payer State" field (positions 214-215), and the "Payer ZIP Code" field (positions 216-224) for valid and conflicting content.

- This specification **requires** the A (Payer) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Section 3 Payee B Record Conformance



Payee B Record Overview

Each payer in a Form 1099 dataset makes payments to an entity that is pertinent to a specific IRS form. This payment information is reported in the Payee "B" record.

Payee B Record Field Conformance

CCA **expects full conformance** with Part C section 3 Payee "B" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the B (Payee) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any B (Payee) records. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the first B (Payee) record in the dataset is not the third record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the B (Payee) record's "Payment Year" field (positions 2-5) does not contain the content "2020". Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for these field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the B (Payee) record's "Payee's Taxpayer Identification Number (TIN)" field (positions 12-20) does not conform to the content restrictions of Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the B (Payee) record's "Payee's Taxpayer Identification Number (TIN)" field (positions 12-20). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - **Before sending your submittal**, take a random sample of payees and verify their Taxpayer Identification Number (TIN) in your dataset.

- CCA will not accept datasets when the B (Payee) record **field names beginning with** "Payment Amount" contain non-numeric characters, **other than an optional initial** minus (dash/hyphen) character or plus character, or do not conform to the content restrictions for money fields of Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the B (Payee) record's "First Payee Name Line" field (positions 248-287) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the B (Payee) record's "First Payee Name Line" field (positions 248-287). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - The B (Payee) record's "First Payee Name Line" field (positions 248-287) **should contain only** alphabetic characters and only the special characters minus (dash/hyphen) and ampersand. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - The B (Payee) record's "First Payee Name Line" field (positions 248-287) **should not contain** any punctuation characters. Do not use apostrophes, commas or periods for abbreviation, e.g., "ABC, INC." should be "ABC INC". See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - The B (Payee) record's "First Payee Name Line" field (positions 248-287) **should not contain** extraneous words or titles. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - The B (Payee) record's "First Payee Name Line" field (positions 248-287) **should use** standard business abbreviation, e.g., "INCORPORATED" should be "INC", "LIMITED" should be "LTD", etc. found in Appendix G of the USPS Publication 28 Postal Addressing Standards[6] and use the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the business name fits within the field size limitations.

    - **Before sending your submittal**, take a random sample of payees and verify their names in your dataset.

- CCA will not accept datasets when the B (Payee) record's "Payee Mailing Address" field (positions 368-407) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the B (Payee) record's "Payee Mailing Address" field (positions 368-407). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
    - When the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, then the "Payee Mailing Address" field (positions 368-407) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses, and **optionally followed by** section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.
        - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].
        - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].
        - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].
    - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.
- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee City" field (positions 448-487) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the B (Payee) record's "Payee City" field (positions 448-487) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.
- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee City" field (positions 448-487) does not contain the USPS **recommended city name** for the Zip Code specified in the "Payee ZIP Code" field (positions 490-498). Datasets not conforming to these requirements will be rejected for non-conformance.
    - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee State" field (positions 488-489) does not contain a State abbreviation postal code found in Part A section 13.01 State Abbreviation Codes of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the B (Payee) record's "Payee State" field (positions 488-489) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee State" field (positions 488-489) conflicts with the "Payee ZIP Code" field (positions 490-498). Datasets containing conflicting content will be rejected for non-conformance.

    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "Payee City" field with the content "CLEVELAND", "Payee State" field with the content "OH" and the "Payee ZIP Code" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "Payee State" field which is "OH".

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee ZIP Code" field (positions 490-498) contains only space (blank) characters or does not contain a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** with the B (Payee) record's "Payee ZIP Code" field (positions 490-498) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.

    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee ZIP Code" field (positions 490-498) does not contain five numeric characters followed by either four space (blank) characters or four numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "Payee ZIP Code" field (positions 490-498) contains five numeric characters followed by four numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the B (Payee) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the B (Payee) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the B (Payee) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 3 Payee "B" Record of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

Payee B Record Form 1099-LTC Compliance

- CCA will not accept datasets when the B (Payee) record's "Social Security Number of Insured" field (positions 548-556) does not conform to the content restrictions of Part C section Rules Conformance of **this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the B (Payee) record's "Social Security Number of Insured" field (positions 548-556). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
    - **Before sending your submittal**, take a random sample of payees and verify their Social Security Number (SSN) in your dataset.
- CCA will not accept datasets when the B (Payee) record's "Name of Insured" field (positions 557-596) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the B (Payee) record's "Name of Insured" field (positions 557-596). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
    - The B (Payee) record's "Name of Insured" field (positions 557-596) **should contain only** alphabetic characters and only the minus (dash/hyphen) special character.
    - The B (Payee) record's "Name of Insured" field (positions 557-596) **should not contain** any punctuation characters. Do not use apostrophes, commas or periods for abbreviation.
    - The B (Payee) record's "Name of Insured" field (positions 557-596) **should not contain** extraneous words or titles.
    - **Before sending your submittal**, take a random sample of payees and verify their names in your dataset.
- CCA will not accept datasets when the B (Payee) record's "Address of Insured" field (positions 597-636) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
    - CCA **requires** the B (Payee) record's "Address of Insured" field (positions 597-636). See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
    - When the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, then the "Address of Insured" field (positions 597-636) **should contain** a delivery address that conforms to sections 23 Delivery Address Line, 24 Rural Route Addresses, or 25 Highway Contract Route Addresses, and **optionally followed by** section 213 Secondary Address Unit Designators of the USPS Publication 28 Postal Addressing Standards[6] and uses the compression techniques described in section 35 Address Data Element Compression Guidelines of the USPS Publication 28 Postal Addressing Standards[6] to insure the address fits within the field size limitations.

  - The delivery address **should use** the standard geographical directional abbreviations found in Appendix B Table 2 of the USPS Publication 28 Postal Addressing Standards[6].
  - The delivery address **should use** the standard street suffix abbreviations found in Appendix C1 of the USPS Publication 28 Postal Addressing Standards[6].
  - The delivery address **should use** the standardized County, State, Local Highways formats found in Appendix F of the USPS Publication 28 Postal Addressing Standards[6].
- **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "City of Insured" field (positions 637-676) contains only space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.
  - CCA **requires** the B (Payee) record's "City of Insured" field (positions 637-676) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
  - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.
- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "City of Insured" field (positions 637-676) does not contain the USPS **recommended city name** for the Zip Code specified in the "ZIP Code of Insured" field (positions 679-687). Datasets not conforming to these requirements will be rejected for non-conformance.
  - To find or verify the USPS recommended city for a Zip Code use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.
- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "State of Insured" field (positions 677-678) does not contain a State abbreviation postal code found in Part A section 13.01 State Abbreviation Codes of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.
  - CCA **requires** the B (Payee) record's "State of Insured" field (positions 677-678) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.
  - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "State of Insured" field (positions 677-678) conflicts with the "ZIP Code of Insured" field (positions 679-687). Datasets containing conflicting content will be rejected for non-conformance.

    - The State abbreviation **must match** the State associated with the Zip Code when reporting a US domestic address. For example, the dataset specified: the "City of Insured" field with the content "CLEVELAND", the "State of Insured" field with the content "OH" and the "ZIP Code of Insured" field with the content "04418". Looking up the Zip Code "04418" using the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website, the recommended USPS city name and State abbreviation is "GREENBUSH ME". The associated State abbreviation "ME" **does not match** the content found in the "State of Insured" field which is "OH".

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code of Insured" field (positions 679-687) contains only space (blank) characters or does not contain a valid USPS Zip Code. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** with the B (Payee) record's "ZIP Code of Insured" field (positions 679-687) when reporting a US domestic address. See column General Field Description for this field in Part C section 3 Payee "B" Record of the IRS Publication 1220 specification.

    - **Before sending your submittal**, take a random sample of payees and verify their contact information in your dataset.

    - To verify a Zip Code, use the Cities by ZIP Code[9] tool under the USPS Zip Code Lookup[10] tools website.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code of Insured" field (positions 679-687) does not contain five numeric characters followed by either four space (blank) characters or four numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the B (Payee) record's "Foreign Country Indicator" field (position 247) contains only space (blank) characters, indicating a US domestic address, and the "ZIP Code of Insured" field (positions 679-687) contains five numeric characters followed by four numeric zero characters. Datasets not conforming to these requirements will be rejected for non-conformance.

Payee B Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

- This specification **explicitly states the content restrictions**, based on the IRS EFW2 specification's content restrictions, for the B (Payee) record's "Payee's Taxpayer Identification Number (TIN)" field (positions 12-20). The IRS Publication 1220 specification **assumes knowledge of the content restrictions**. See questions in Part C section Rules Conformance of **this specification**.

- This specification **adds clarification and guidance** to the B (Payee) record **field names beginning with** "Payment Amount", "First Payee Name Line" field (positions 248-287), and the "Payee Mailing Address" field (positions 368-407).

- This specification, for US domestic address, **checks** the B (Payee) record's "Payee City" field (positions 448-487), the "Payee State" field (positions 488-489), and the "Payee ZIP Code" field (positions 490-498) for valid and conflicting content.

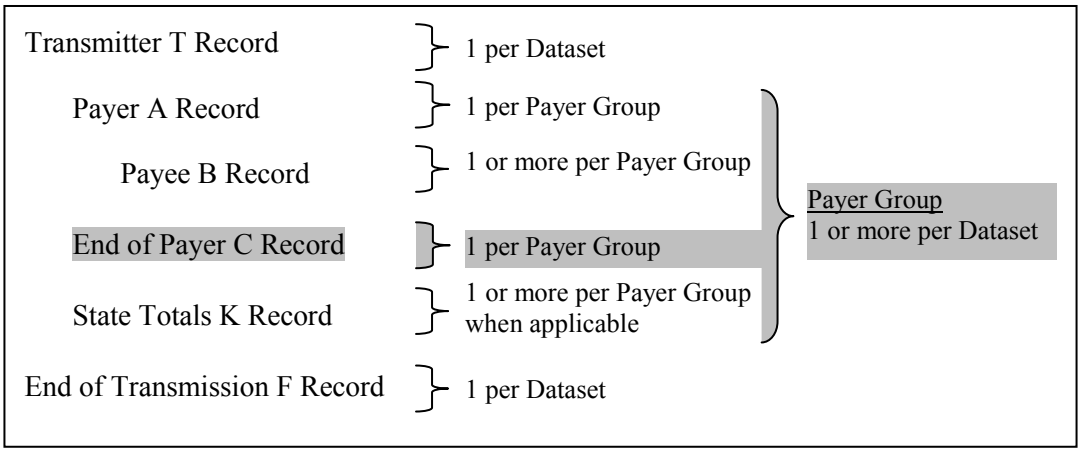
- This specification **explicitly states the content restrictions**, based on the IRS EFW2 specification's content restrictions, for the B (Payee) record's "Social Security Number of Insured" field (positions 548-556) on Form 1099-LTC. The IRS Publication 1220 specification **assumes knowledge of the content restrictions**. See questions in Part C section Rules Conformance of **this specification**.

- This specification **adds clarification and guidance**, on Form 1099-LTC, to the B (Payee) record's "Name of Insured" field (positions 557-596), and the "Address of Insured" field (positions 597-636).

- This specification, for US domestic address, on Form 1099-LTC, **checks** the B (Payee) record's "City of Insured" field (positions 637-676), the "State of Insured" field (positions 677-678), and the "ZIP Code of Insured" field (positions 679-687) for valid and non-conflicting content.

- This specification **requires** the B (Payee) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Section 4 End of Payer C Record Conformance



End of Payer C Record Overview

Each payer in a Form 1099 dataset has their payee payment information summarized per IRS form. The summarized payment information is reported in the End of Payer "C" record.

End of Payer C Record Field Conformance

CCA **expects full conformance** with Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the C (End of Payer) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any C (End of Payer) records. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format and Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the total number of C (End of Payer) records found do not match the prior number of A (Payer) records submitted. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section File Format section and Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the C (End of Payer) record's "Number of Payees" field (positions 2-9) contains non-numeric characters, whose numeric value is zero, or does not match the actual total number of B (Payer) records reported between the prior A (Payer) record and the C (End of Payer) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the C (End of Payer) record **field names beginning with** "Control Total" contain non-numeric characters, **other than an optional initial** minus (dash/hyphen) character or plus character, or whose numeric value does not match the calculated value from the corresponding B (Payee) record fields reported between the prior A (Payer) record and the C (End of Payer) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the C (End of Payer) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the C (End of Payer) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the C (End of Payer) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

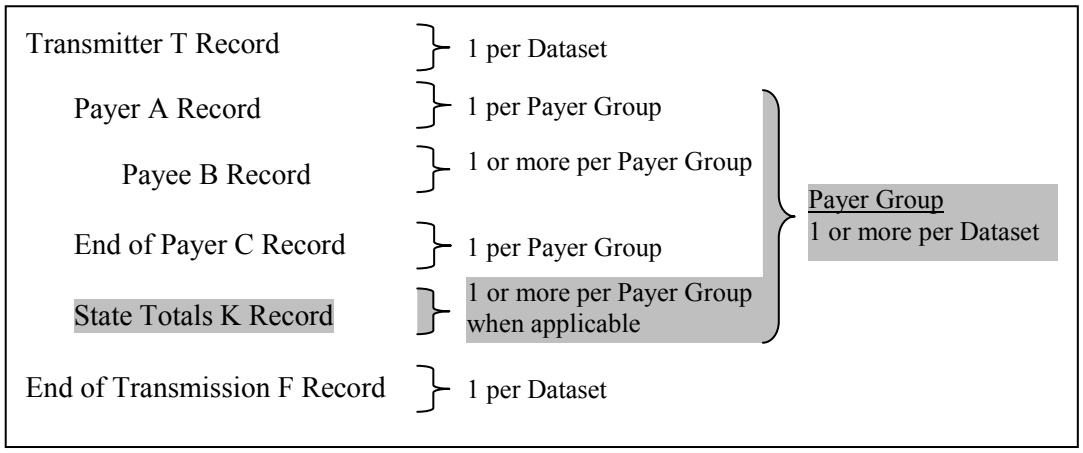
    - The C (End of Payer) record **field names beginning with** "Control Total" are money fields and **must conform** to the content restrictions for money fields of Part C section Rules Conformance of **this specification** and the column General Field Description for these fields in Part C section 4 End of Payer "C" Record of the IRS Publication 1220 specification. Money fields that are not applicable **must contain** only numeric zero characters and **not contain** only space (blank) characters.

End of Payer C Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

- This specification **adds clarification and guidance** to the C (End of Payer) record **field names beginning with** "Control Total".
- This specification **requires** the C (End of Payer) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Section 5 State Totals K Record Conformance



State Totals K Record Overview

Each Payer in a Form 1099 dataset has their payee payment information summarized by State, but only when State reporting approval has been granted by the IRS. The State Totals "K" record is used to record the payment information for each State.

State Totals K Record Field Conformance

CCA **expects full conformance** with Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the K (State Totals) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets when the K (State Totals) record's "Number of Payees" field (positions 2-9) contains non-numeric characters, whose numeric value is zero, or does not match the actual total number of B (Payee) records where the B (Payee) record's "Combined Federal/State Code" (positions 747-748) corresponds to the K (State Totals) record's "Combined Federal/State Code" (positions 747-748) that were reported between the prior A (Payer) record and the C (End of Payer) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the K (State Totals) record **field names beginning with** "Control Total" contains non-numeric characters, **other than an optional initial** minus (dash/hyphen) character or plus character, or whose numeric value does not match the calculated value from the corresponding B (Payee) record fields reported between the prior A (Payer) record and the C (End of Payer) record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the K (State Totals) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the K (State Totals) record's "State Income Tax Withheld Total" field (positions 707-724) contains only space (blank) characters or contains non-numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the K (State Totals) record's "State Income Tax Withheld Total" field (positions 707-724) to contain the aggregate totals of the State income tax withheld in the B (Payee) records where the B (Payee) record's "Combined Federal/State Code" (positions 747-748) corresponds to the K (State Totals) record's "Combined Federal/State Code" (positions 747-748) that were reported between the prior A (Payer) record and the C (End of Payer) record in the dataset.

- CCA will not accept datasets when the K (State Totals) record's "Local Income Tax Withheld Total" field (positions 725-742) contains only space (blank) characters or contains non-numeric characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the K (State Totals) record's "Local Income Tax Withheld Total" field (positions 725-742) to contain the aggregate totals of the Local income tax withheld in the B (Payee) records where the B (Payee) record's "Combined Federal/State Code" (positions 747-748) corresponds to the K (State Totals) record's "Combined Federal/State Code" (positions 747-748) that were reported between the prior A (Payer) record and the C (End of Payer) record in the dataset.

- CCA will not accept datasets when the K (State Totals) record's "Combined Federal/State Code" field (positions 747-748) contains a code not found in Part A section 12 Combined Federal/State Filing (CF/SF) Program Table 1 of the IRS Publication 1220 specification. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when the K (State Totals) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the K (State Totals) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 5 State Totals of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

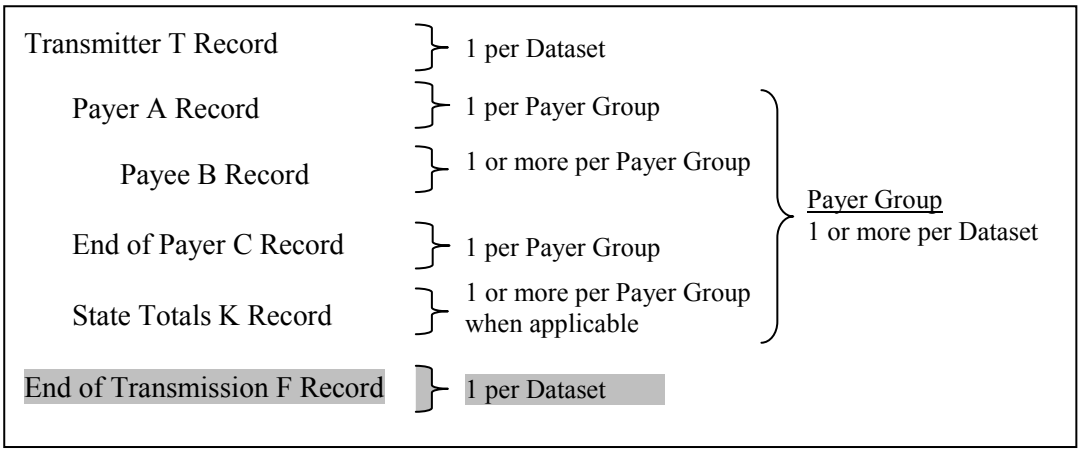
    - The K (State Totals) record **field names beginning with** "Control Total" are money fields and **must conform** to the content restrictions for money fields of Part C section Rules Conformance of **this specification** and column General Field Description for these fields in Part C section 5 State Totals "K" Record of the IRS Publication 1220 specification. Money fields that are not applicable **must contain** only numeric zero characters and **not contain** only space (blank) characters.

State Totals K Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

- This specification **adds clarification and guidance** to the K (State Totals) record **field names beginning with** "Control Total".
- This specification **requires** the K (State Totals) record's "State Income Tax Withheld Total" field (positions 707-724) to contain the aggregate totals of the Local income tax withheld in the corresponding B (Payee) records.
- This specification **requires** the K (State Totals) record's "Local Income Tax Withheld Total" field (positions 725-742) to contain the aggregate totals of the Local income tax withheld in the corresponding B (Payee) records.
- This specification **requires** the K (State Totals) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Section 6 End of Transmission F Record Conformance



End of Transmission F Record Overview

A Form 1099 dataset ends with an End of Transmission "F" record whose purpose is to record the total number of Payer "A" records and the Payee "B" records reported in the entire dataset.

End of Transmission F Record Field Conformance

CCA **expects full conformance** with Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification, **unless otherwise noted by this specification**. Datasets not conforming to these requirements will be rejected for non-conformance.

- CCA will not accept datasets when extraneous content is found either before or after the F (End of Transmission) record. Datasets not conforming to these requirements will be rejected for non-conformance.
    - This is an implicit IRS Publication 1220 specification requirement. The IRS Publication 1220 specification defines only specific records and **does not indicate** that extraneous content is acceptable elsewhere.
- CCA will not accept datasets that do not contain any F (End of Transmission) records. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when there is more than one F (End of Transmission) record. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification.
- CCA will not accept datasets when the F (End of Transmission) record is not the last record in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the F (End of Transmission) record's "Number of A Records" field (positions 2-9) contains non-numeric characters or whose numeric value is zero or does not match the actual total number of A (Payer) records reported in the entire dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the F (End of Transmission) record's "Total Number of Payees" field (positions 50-57) contains non-numeric characters or whose numeric value is zero or does not match the actual total number of B (Payee) records reported in the entire dataset. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** the F (End of Transmission) record's "Total Number of Payees" field (positions 50-57) to be specified **regardless** of specifying the value in the T (Transmitters) record's "Total Number of Payees" field (positions 296-303).

- CCA will not accept datasets when the F (End of Transmission) record's "Record Sequence Number" field (positions 500-507) contains non-numeric characters or whose numeric value does not match the calculated number of records reported, at this point, in the dataset. Datasets not conforming to these requirements will be rejected for non-conformance. See column General Field Description for this field in Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification.

- CCA will not accept datasets when the F (End of Transmission) record's "Blank" field (positions 749-750) contains any characters other than space (blank) characters. Datasets not conforming to these requirements will be rejected for non-conformance.

    - CCA **requires** all records **to be exactly** 750 characters (bytes) in length. The option permitting a line terminator as described in column General Field Description for this field in Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification **is ambiguous**, **in direct conflict** with Part C section File Format of the IRS Publication 1220 specification and **is not allowed by this specification**.

- CCA will not accept datasets when the F (End of Transmission) record field's content does not conform to the IRS Publication 1220 specification's content restrictions and this specification's content restrictions. Datasets not conforming to these requirements will be rejected for non-conformance. See Part C section 6 End of Transmission "F" Record of the IRS Publication 1220 specification, and sections Part C General Conformance, Part C Rules Conformance of **this specification**.

End of Transmission F Record Synopsis

This section is **not part of this specification**, but is an **editorial synopsis of select differences** between this specification and the IRS Publication 1220 specification. You are **required** to **read**, **evaluate** and **conform** to the normative part of this specification. This section **is only informative** and is meant to provide a broad overview of the differences that exist between this specification and the IRS Publication 1220 specification.

- This specification **requires** the F (End of Transmission) record's "Total Number of Payees" field (positions 50-57) to contain the total number of B (Payee) records.
- This specification **requires** the F (End of Transmission) record's "Blank" field (positions 749-750) to contain only space (blank) characters and **disallows an optional method** for specifying the content of this field.

Appendix A CCA Member Communities

CITY NAME	CCA CODE
BURTON	176
CLAYTON	199
CLEVELAND	200
DRESDEN	260
ELIDA	276
GENEVA-ON-THE-LAKE	347
GERMANTOWN	348
GRAND RAPIDS	356
GRAND RIVER	357
HAMILTON	365
HIGHLAND HILLS	371
LINNDALE	420
MARBLE CLIFF	459
MENTOR-ON-THE-LAKE	495
MONTPELIER	517
MUNROE FALLS	533
NEW CARLISLE	534
NEW MADISON	538
NEW MIAMI	539
NEW PARIS	541
NORTH BALTIMORE	548
NORTH RANDALL	560
VILLAGE OF OAKWOOD*	585
OBETZ	587
ORWELL	605
PAULDING	640
PHILLIPSBURG	659
RIVERSIDE	680
ROCK CREEK	698
RUSHSYLVANIA	702
RUSSELLS POINT	703
SEVILLE	722
SHREVE	755
SOUTH RUSSELL	772
UNION	797
WAYNESFIELD	833
WEST ALEXANDRIA	834
WEST MILTON	835

* The Village of Oakwood is located in Paulding County. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

Appendix B CCA Recognized Cities

CITY NAME	CCA CODE	CITY NAME	CCA CODE
ADA	002	CHILLICOTHE	187
AKRON	005	CINCINNATI	188
ALGER	004	CLAYTON	199
ALLIANCE	003	CLEVELAND	200
AMHERST	007	CLEVELAND HEIGHTS	210
ANDOVER	006	CLINTON	215
ANTWERP	008	COLUMBUS	235
ASHTABULA	012	CRESTON	238
ATHENS	017	CRIDERSVILLE	239
AURORA	010	CUYAHOGA FALLS	240
AVON	020	CUYAHOGA HEIGHTS	250
AVON LAKE	022	DAYTON	251
BARBERTON	025	DEFIANCE	253
BARNESVILLE	030	DOYLESTOWN	254
BAY VILLAGE	040	DRESDEN	260
BEACHWOOD	050	DUNKIRK	266
BEDFORD	060	EAST CLEVELAND	270
BEDFORD HEIGHTS	070	EAST LIVERPOOL	272
BENTLEYVILLE	090	EASTLAKE	273
BEREA	100	ELIDA	276
BLUE ASH	105	ELYRIA	277
BOSTON HEIGHTS	110	ENGLEWOOD	279
BOWLING GREEN	114	EUCLID	280
BRADNER	117	EVENDALE	283
BRATENAHL	120	FAIRFIELD	289
BRECKSVILLE	130	FAIRLAWN	290
BROADVIEW HEIGHTS	140	FAIRPORT HARBOR	295
BROOK PARK	170	FAIRVIEW PARK	300
BROOKLYN	150	FINDLAY	311
BROOKLYN HEIGHTS	160	FOREST PARK	302
BRUNSWICK	175	FRANKLIN	306
BURTON	176	FRAZEYSBURG	307
CAIRO	177	GARFIELD HEIGHTS	320
CANAL FULTON	179	GATES MILLS	330
CANTON	178	GENEVA	345
CAREY	181	GENEVA-ON-THE-LAKE	347
CENTERVILLE*	183	GERMANTOWN	348
CHAGRIN FALLS	180	GLENWILLOW	349
CHARDON	185	GRAND RAPIDS	356

* Centerville is located in Montgomery County, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

CITY NAME	CCA CODE	CITY NAME	CCA CODE
GRAND RIVER	357	MIDDLEFIELD	510
GREEN	358	MIDDLETOWN	514
HAMILTON	365	MONROE	518
HARTVILLE	367	MONTGOMERY	516
HIGHLAND HEIGHTS	370	MONTPELIER	517
HIGHLAND HILLS	371	MOUNT ORAB	521
HIRAM	375	MUNROE FALLS	533
HUBER HEIGHTS	376	NAPOLEON	523
HUDSON	378	NEW CARLISLE	534
HUNTING VALLEY	380	NEW FRANKLIN	537
HUNTSVILLE	382	NEW MADISON	538
INDEPENDENCE	390	NEW MIAMI	539
JEFFERSON	391	NEW PARIS	541
KENT	392	NEWBURGH HEIGHTS	540
KETTERING	393	NORTH BALTIMORE	548
KIRTLAND	394	NORTH OLMSTED	550
LAKEMORE	401	NORTH PERRY VILLAGE	555
LAKEWOOD	400	NORTH RANDALL	560
LANCASTER	402	NORTH RIDGEVILLE	565
LIBERTY CENTER	408	NORTH ROYALTON	570
LIMA	410	NORTHFIELD VILLAGE	545
LINNDALE	420	NORTON	575
LONDON	430	OAKWOOD VILLAGE**	580
LORAIN	435	OBETZ	587
LORDSTOWN	437	OLMSTED FALLS	590
LYNDHURST	440	ORANGE	600
MACEDONIA	450	ORRVILLE	603
MADISON VILLAGE	455	ORWELL	605
MANSFIELD	456	OXFORD	609
MAPLE HEIGHTS	460	PAINESVILLE	610
MARBLECLIFF	459	PARMA	620
MARBLEHEAD	462	PARMA HEIGHTS	630
MASON	461	PAULDING	640
MASSILLON	463	PENINSULA	645
MAUMEE	465	PEPPER PIKE	650
MAYFIELD HEIGHTS	480	PERRY	655
MAYFIELD VILLAGE	485	PERRYSVILLE	657
MEDINA	487	PHILLIPSBURG	659
MENTOR	490	POLK	658
MENTOR-ON-THE-LAKE	495	RAVENNA	660
METAMORA	497	RICHFIELD	665
MIDDLEBURG HEIGHTS	500	RICHMOND HEIGHTS	670

** Oakwood Village is located in Cuyahoga County, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

CITY NAME	CCA CODE	CITY NAME	CCA CODE
RITTMAN	675	WESTFIELD CENTER	838
RIVERSIDE	680	WESTLAKE	840
ROCK CREEK	698	WICKLIFFE	860
ROCKY RIVER	700	WILLOUGHBY	870
RUSHSYLVANIA	702	WILLOUGHBY HILLS	880
RUSSELLS POINT	703	WILLOWICK	890
SALEM	709	WILMINGTON	893
SEVEN HILLS	720	WOODMERE	900
SEVILLE	722	WOOSTER	910
SHAKER HEIGHTS	750	YOUNGSTOWN	950
SHARONVILLE	746		
SHEFFIELD LAKE	753		
SHEFFIELD VILLAGE	752		
SHREVE	755		
SOLON	760		
SOUTH EUCLID	770		
SOUTH RUSSELL	772		
SPRINGDALE	765		
SPRINGFIELD	767		
STOW	773		
STREETSBORO	775		
STRONGSVILLE	780		
SWANTON	784		
TALLMADGE	785		
TIMBERLAKE	788		
TOLEDO	791		
TROTWOOD	793		
TROY	796		
TWINSBURG	795		
UNION	797		
UNIVERSITY HEIGHTS	800		
VALLEY VIEW	810		
VANDALIA	811		
VILLAGE OF OAKWOOD***	585		
WADSWORTH	815		
WALTON HILLS	820		
WARREN	829		
WARRENSVILLE HEIGHTS	830		
WAYNESFIELD	833		
WEST ALEXANDRIA	834		
WEST LIBERTY	837		
WEST MILTON	835		

*** Village of Oakwood is located in Paulding County, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

Appendix C CCA Recognized JEDD/JEDZ

JEDD/JEDZ NAME	CCA CODE	OHIO CODE*
BOSTON/PENINSULA	985	9008
BUTLER CO ANNEX	951	9070
CLAYTON-CLAY TWP	984	9013
CLE/WARR HTS	998	9061
CLE/HIHILLS	995	9051
EMERALD PARK	993	9071
GATEWAY	990	
GRAND RIV/PAINE TWP	983	
HAMILTON-FAIRFLD I	952	9018
HAMILTON-FAIRFLD II	953	9019
HAMILTON-FAIRFLD III	954	9082
HIHILLS/CLEV	996	9051
IX CENTER	992	9073
LIBERTY CTR	986	9022
MEDINA MONTVLL	987	9025
NORTH BALTIMORE	988	
PAINESVILLE	989	9033
PERRY	991	9035
PRAIRIE OBETZ	981	9055
SHAKER SQUARE PROJECT	994	
WARR HTS/CLEVE	997	9061

* This code is only for reference to the State of Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table. See endnote[12] for link information.

Document History

2021-01-15
1. Corrected errata for the W-2 RS (State) record State Employer Account Number field to clarify what was acceptable for Ohio reporting and to indicate what was acceptable for a State other than Ohio.
2. Added guide for reporting W-2 RS (State) record wage and withholding fields.
3. Added guide for reporting W-2 RS (State) record unemployment fields.
4. Changed text wording from "1099-MISC" to "Form 1099" in order to not mislead the reader into thinking that this specification is not applicable to reporting the new Form 1099-NEC for tax year 2020.
5. Clarified that the new Form 1099-NEC would be accepted and only for tax year 2020 reporting, CCA would accept a Form 1099-MISC with code 7 in lieu of the new Form 1099-NEC.
6. Corrected Word formatting issues to insure appropriate sub-heading appears on pages.
7. Final document, sixth revision.

2020-12-02
1. Corrected errata where several references to the W-2 RS (State) record State Name or Code field indicated the incorrect positions of the field.
2. Final document, fifth revision.

2020-11-23
1. Corrected errata in Appendix A and removed cities that are no longer CCA members.
2. Rearranged Appendix B to be in alphabetical order and added footnotes to disambiguate city names that appear in multiple counties.
3. Removed JED/JEDD/JEDZ from the end of names in Appendix C to insure all JEDD/JEDZ names in Appendix C and the CCA Data Format Field Mappings document were 40 characters or less in length.
4. Final document, fourth revision.

2020-11-16
1. Corrected errata for the W-2 RA (Submitter) record Country Code field positions so they matched the IRS EFW2 specification for tax year 2020.
2. Corrected errata for the W-2 RE (Employer) record Country Code field name being misspelled.
3. Final document, third revision.

2020-11-03
1. Added guidance to the W-2 RA (Submitter) record Contact Fax field and the W-2 RE (Employer) record Contact Fax field.
2. Final document, second revision.

2020-11-02
1. Minor wordsmithing.
2. Added guidance to Form 1099 A (Payer) record for required payment amounts.
3. Final document, initial revision.

2020-10-27
1. Updated document content based on the final IRS EFW2 specification for tax year 2020, V.1.
2. Updated document content based on the final State of Ohio Department of Taxation's W-2 Upload specification for tax year 2020, version 1, October 2020.
3. Added guidance to the W-2 RA (Submitter) record User Identification field.
4. Added recommendation to the W-2 RE (Employer) record Establishment Number field.
5. Added guidance to the W-2 RA (Submitter), RE (Employer), RW (Employee), RS (State) record's Delivery Location and Delivery Address fields.
6. Added document hyperlinks to the W-2 Data Conformance section.
7. Updated document hyperlinks in the Form 1099 Data Conformance section.
8. Final draft.

2020-10-08
1. Added document hyperlinks to the Form 1099 Data Conformance section.
2. Corrected errata in the Part C section 6 End of Transmission "F" Record section pertaining to the Vendor State field.

2020-10-06
1. Second draft.

2020-08-21
1. Added information about and links to the CCA Data Format Field Dictionary.
2. Updated document headers to be more informative.

2020-08-07
1. Minor wordsmithing.

2020-07-31
1. Additional document hyperlinks added.
2. Clarification to the RA record User Identification (User ID) field.
3. Clarification that all Employee Groups associated with the same Employer Group must be specified under a single Employer Group.
4. Correction to the RS record Number of Weeks Worked field based on communication and clarification from the State of Ohio Department of Taxation.
5. Updated draft released.

2020-07-23
1. Initial draft.

2020-06-10
1. Content based on CCA Magnetic Media specification for tax year 2019.
2. Content based on the IRS EFW2 specification for tax year 2020, draft version 1.
3. Content based on the IRS Publication 1220 specification for tax year 2019, revision 9-2019.
4. Content based on the State of Ohio Department of Taxation's W-2 Upload specification for tax year 2019, version 1, 31 October 2019.
5. Content based on the USPS Publication 28 Postal Addressing Standards, May 2015.
6. Explicitly stated which sections of the IRS EFW2 specification are required for conformance.
7. Explicitly stated which sections of the IRS Publication 1220 specification are required for conformance.
8. Included numerous clarifications, guidance and situations where CCA would reject submittals for non-conformance.

Document Notations

[1] The CCA Data Format Field Dictionary for tax year 2020 can be found at the link:
http://ccatax.ci.cleveland.oh.us/forms/fielddict2020.pdf

[2] The IRS EFW2 specification for tax year 2020 can be found at the link:
https://www.ssa.gov/employer/efw/20efw2.pdf

[3] The State of Ohio Department of Taxation specification for tax year 2020 can be found at the link:
https://tax.ohio.gov/static/forms/employer_withholding/2020/2020_w2_specs_v1.pdf

[4] The IRS Publication 1220 specification for tax year 2020 can be found at the link:
https://www.irs.gov/pub/irs-pdf/p1220.pdf

[5] The IRS Publication "General Instructions for Forms W-2 and W-3" for tax year 2020 can be found at the link:
https://www.irs.gov/pub/irs-pdf/iw2w3.pdf

[6] USPS Publication 28 Postal Addressing Standards can be found at the link:
https://pe.usps.com/cpim/ftp/pubs/pub28/pub28.pdf

[7] Ohio residency requirements can be found on the State of Ohio Department of Taxation's website at the link:
https://www.tax.ohio.gov/ohio_individual/indivdual/residency_status.aspx

[8] The IANA (Internet Assigned Numbers Authority) website top-level domains can be found at the link:
https://www.iana.org/domains/root/db

[9] The Cities by ZIP Code tool can be found at the link:
https://tools.usps.com/zip-code-lookup.htm?citybyzipcode

[10] The USPS ZIP Code Lookup tools can be found at the link:
https://tools.usps.com/go/zip-code-lookup.htm

[11] The Ohio Department of Taxation's Municipal Income Tax Rate Table can be found at the link:
https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Download/MuniRateTableInstructions.aspx

[12] The Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table can be found at the link:
https://thefinder.tax.ohio.gov/jedtax/Docs/JEDTaxRates.csv

[13] The Ohio Department of Taxation's School District Income Tax Rate Table can be found at the link:
https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Download/BoundaryData/SD/OHSDRateTable.csv

[14] The US Census Bureau's Ohio County Subdivisions Table can be found at the link:
https://www2.census.gov/geo/docs/maps-data/data/gazetteer/2019_Gazetteer/2019_gaz_cousubs_39.txt

[15] The Ohio Department of Taxation's County FIPS Codes Table can be found at the link:
https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Download/BoundaryData/OHCountyFIPSCodes.txt

[16] The Ohio Department of Taxation's Transit FIPS Codes Table can be found at the link:
https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Download/BoundaryData/OHTransitFIPSCodes.txt

[17] The US Census Bureau's National Places Gazetteer Table can be found at the link:
https://www2.census.gov/geo/docs/maps-data/data/gazetteer/2019_Gazetteer/2019_Gaz_place_national.zip

[18] The CCA Data Format Field Mappings for tax year 2020 can be found at the link:
http://ccatax.ci.cleveland.oh.us/forms/fieldmap2020.xls

[19] The IRS Publication "General Instructions for Certain Information Returns" for tax year 2020 can be found at the link:
https://www.irs.gov/pub/irs-pdf/i1099gi.pdf