



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 2023. 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](#)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, **they have changed from prior tax years**. Employers who are required to file conformant W-2 or 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.

For tax year 2022 and beyond CCA has changed submittal of W-2 and Form-1099 datasets to utilizing an encrypted and secure web based reporting method. Employer supplied annual W-2 and Form-1099 tax information will need to be submitted by following the [CCA Submittal Procedures](#)². Should an employer be unable to comply with the updated requirements, please contact the person listed in the Submittal Assistance section of the [CCA Submittal Procedures](#)². Any submission that does not comply with the [CCA Submittal Procedures](#)² will be properly destroyed and the tax submittal will be rejected. An employer account **will be considered delinquent** until the annual W-2 or Form-1099 dataset is submitted correctly, per the [CCA Submittal Procedures](#)², and successfully processed.

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](#)³ for Tax Year 2023, 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](#)⁴ for Tax Year 2023, 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](#)⁵ for Tax Year 2023, unless otherwise noted by this specification.

This specification contains both [normative and non-normative](#) content:

- **Normative content** contains clarifications, guidance, recommendations and requirements that must be followed.
- **Non-normative content** contains descriptive editorial information that helps with the conceptual understanding of the normative content.

The following content in this specification is considered **normative**:

- The [W-2 Data Format Conformance](#) section, **except** Synopsis sub-sections.
- The [Form 1099 Data Format Conformance](#) section, **except** Synopsis sub-sections.

The following content in this specification is considered **non-normative**:

- The Preface.
- The Table of Contents.
- Any Synopsis sub-section in the [W-2 Data Format Conformance](#) section.
- Any Synopsis sub-section in the [Form 1099 Data Format Conformance](#) section.
- The Document History section.
- The Document Notations section.
- Document page headers and footers found in this specification document.
- Change bars found in this specification document.
- Metadata associated with this specification document.

Change bars, when present, **do not reflect all changes** that were made to this specification and **should not be relied upon** as the only places where changes occurred in this specification. The employer or agent **is required to read this entire specification** to determine changes made from one revision of this specification to another. To help with the review of this specification CCA recommends using PDF comparison tools, which are freely available, are the only accurate way to determine changes and will substantially reduce review time.

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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 have** a “.txt” file extension.
 - Your dataset name **should be less than** 32 characters in length, excluding the “.txt” 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” file {extension}.
- Where the {format} parameter is the string “efw2” for a submittal that **will be processed** or “t_{efw2}” 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.

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- 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:**
 - `efw2-2023-123456789.txt`
 - `efw2-2023-123456789-1.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**.
- When **you are an employer** that has multiple locations or subsidiaries using the same EIN, **then you are required to use** the “Establishment Number” field (positions 27-30) of the RE (Employer) record to distinguish each location.

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@clevelandohio.gov (preferred)

Phone: 1-216-664-2070 (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 (American Standard Code for Information Interchange) 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](#)⁶ for tax year 2023 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.

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- 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 do 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](#)⁷, 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](#)⁷, 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.

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- 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](#)⁸, 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 EIN?

- 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 EIN?

- 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.

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- 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](#)⁹ 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 that conform to **these requirements**. Datasets not conforming to these requirements will be rejected for non-conformance.
 - Employee Social Security Number (SSN) fields **must contain only** numeric characters.
 - Employee Social Security Number (SSN) fields **must not contain** minus (dash/hyphen) characters.
 - Employee Social Security Number (SSN) fields **must not begin with** “000”, “666”, or “9”. See this question in section [4.2 Rules](#) of the IRS EFW2 specification and the [Social Security POMS manual](#).

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- Employee Social Security Number (SSN) fields **must fall within these ranges:**
001-01-0001 through 665-99-9999
667-01-0001 through 899-99-9999
- Employee Social Security Number (SSN) fields **must not contain zeros for the first group** of 3 digits (positions 1-3), and **must not contain zeros for the second group** of 2 digits (positions 4-5), and **must not contain zeros for the third group** of 4 digits (positions 6-9). See [Social Security POMS manual](#).
- Employee Social Security Number (SSN) fields **must not contain numbers with the same digit in all positions**, “000000000”, “111111111”, “222222222”, “333333333”, “444444444”, “555555555”, “666666666”, “777777777”, “888888888”, or “999999999”.
- Employee Social Security Number (SSN) fields **must not contain numbers with digits in numerical order**, “123456789”, and **must not contain numbers with digits in reverse numerical order**, “987654321”.
- Employee Social Security Number (SSN) fields **must not contain widely exposed numbers**, “[001010001](#)”, “[055090001](#)”, “[078051120](#)”, “[219099999](#)”, “[457555462](#)”, and **must not contain numbers exposed in films**, “[000000002](#)”, “[100200853](#)”, “[141186941](#)”, “[174631503](#)”, “[555782643](#)”, “[905805406](#)”, “[915301717](#)”.
- Employee Social Security Number (SSN) fields **must not contain numbers found in** the [SSA Death Index](#).

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@clevelandohio.gov (preferred)
Phone: 1-216-664-2070 (EST)

Section 4.5 RA (Submitter) Record Conformance

RA (Submitter) Record	} 1 per Dataset		
RE (Employer) Record	} 1 per Employer Group		
RW (Employee) Record	} 1 per Employee Group	} <u>Employee Group</u> 1 or more per Employer Group	} <u>Employer Group</u> 1 or more per Dataset
RO (Employee Optional) Record	} 0 or 1 per Employee Group		
RS (State) Record	} 1 or more per Employee Group		
RT (Total) Record	} 1 per Employer Group		
RU (Total Optional) Record	} 0 or 1 per Employer Group when any RO Records found in all Employee Groups		
RF (Final) Record	} 1 per Dataset		

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](#)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 DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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 DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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 (American Standard Code for Information Interchange) 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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ to insure the business name fits within the field size limitations.
 - **Before sending your submittal**, verify the contact information in your dataset.

CCA DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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](#)⁷ 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](#)⁷.
 - 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](#)⁷.
 - 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.

CCA DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
RA (Submitter) Record Field 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 “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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
RA (Submitter) Record Field 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 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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.

CCA DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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 “NM” (No Man’s Land) in [Appendix G](#) of the IRS EFW2 specification **should only be used** when **no other code applies** and for disputed territories.
 - 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 DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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.

CCA DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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.

CCA DATA FORMAT SPECIFICATION
RA (Submitter) Record Field Conformance

- 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](#)⁹. 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

RA (Submitter) Record	} 1 per Dataset		
RE (Employer) Record	} 1 per Employer Group		
RW (Employee) Record	} 1 per Employee Group	} <u>Employee Group</u> 1 or more per Employer Group	} <u>Employer Group</u> 1 or more per Dataset
RO (Employee Optional) Record	} 0 or 1 per Employee Group		
RS (State) Record	} 1 or more per Employee Group		
RT (Total) Record	} 1 per Employer Group		
RU (Total Optional) Record	} 0 or 1 per Employer Group when any RO Records found in all Employee Groups		
RF (Final) Record	} 1 per Dataset		

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](#)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 DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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 “2023”. 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.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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 (American Standard Code for Information Interchange) 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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷ 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](#)⁷.
 - 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](#)⁷.
 - 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.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field 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 “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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- **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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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 “NM” (No Man’s Land) in [Appendix G](#) of the IRS EFW2 specification **should only be used** when **no other code applies** and for disputed territories.
 - 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.

CCA DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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 DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

- 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](#)⁹. 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 DATA FORMAT SPECIFICATION
RE (Employer) Record Field Conformance

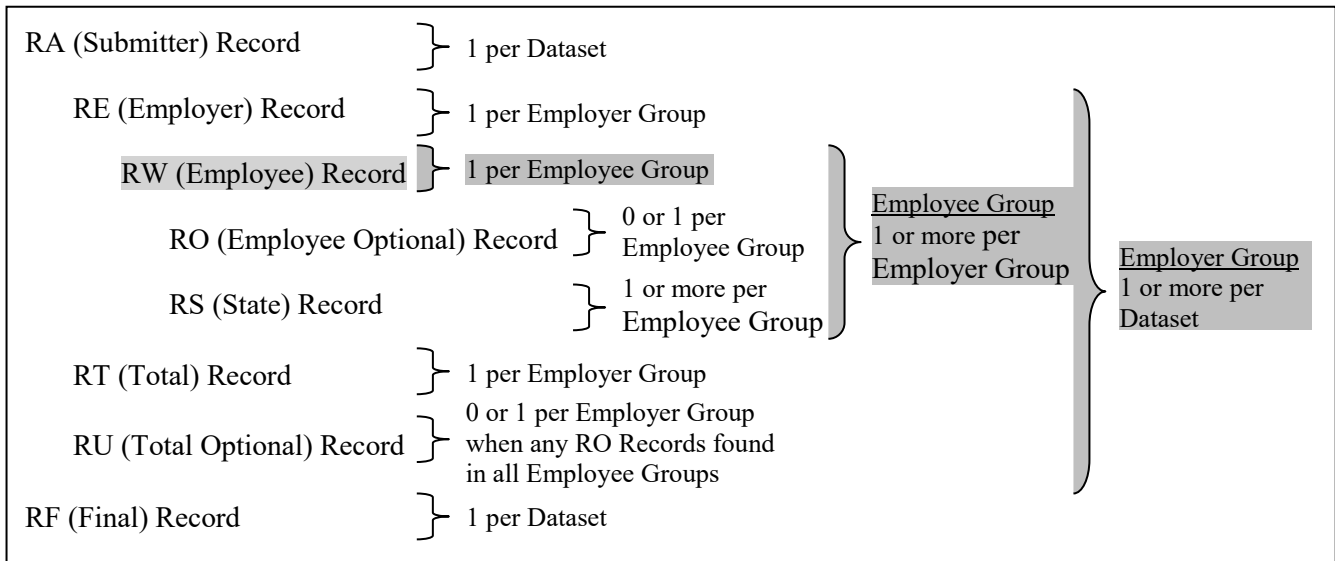
- CCA will not accept datasets when the RE (Employer) record field's content does not conform to the IRS EFW2 specification's content restrictions, the State of Ohio Department of Taxation's EFW2 specification's content restrictions, and this specification's content restrictions. Datasets not conforming 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](#)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 DATA FORMAT SPECIFICATION
RW (Employee) Record Field Conformance

- 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](#)⁷ 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](#)⁷.

CCA DATA FORMAT SPECIFICATION
RW (Employee) Record Field Conformance

- 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](#)⁷.
- 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C I](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- 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 DATA FORMAT SPECIFICATION
RW (Employee) Record Field Conformance

- 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
RW (Employee) Record Field Conformance

- 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
RW (Employee) Record Field 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 DATA FORMAT SPECIFICATION
RW (Employee) Record Field Conformance

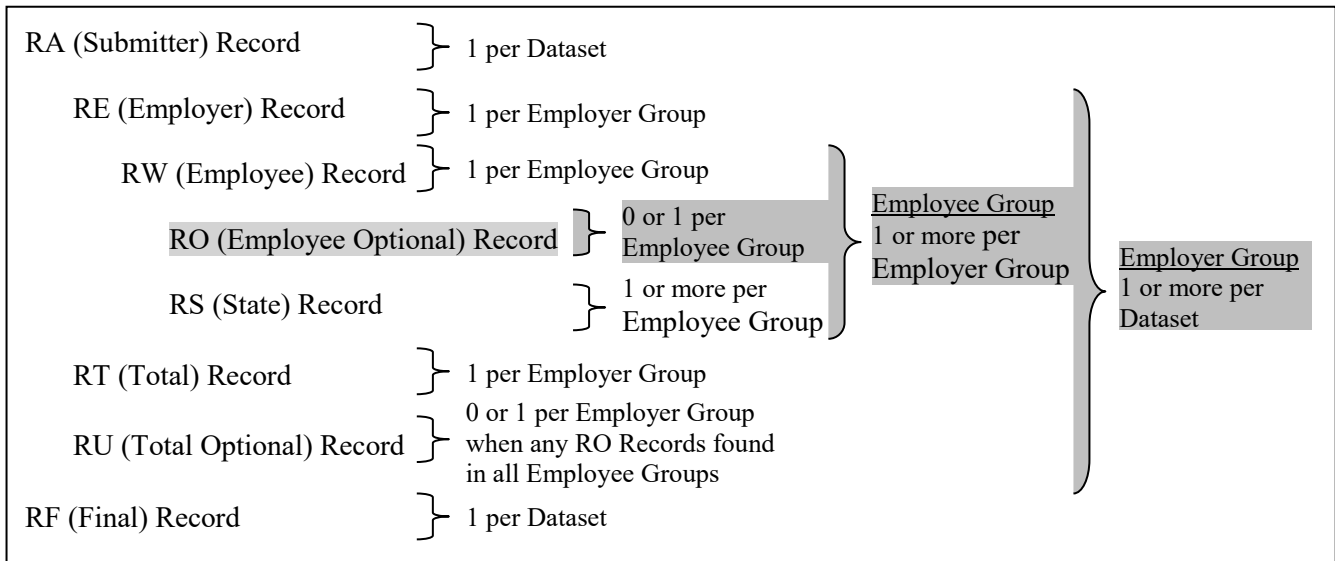
- CCA will not accept datasets when the RW (Employee) record’s “Country Code” field (positions 186-187) contains the code “US” or contains a country code not found in [Appendix G](#) of the IRS EFW2 specification. Datasets not conforming to these requirements will be rejected for non-conformance. See 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 “NM” (No Man’s Land) in [Appendix G](#) of the IRS EFW2 specification **should only be used** when **no other code applies** and for disputed territories.
 - 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](#)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.

CCA DATA FORMAT SPECIFICATION
RO (Employee Optional) Record Field Conformance

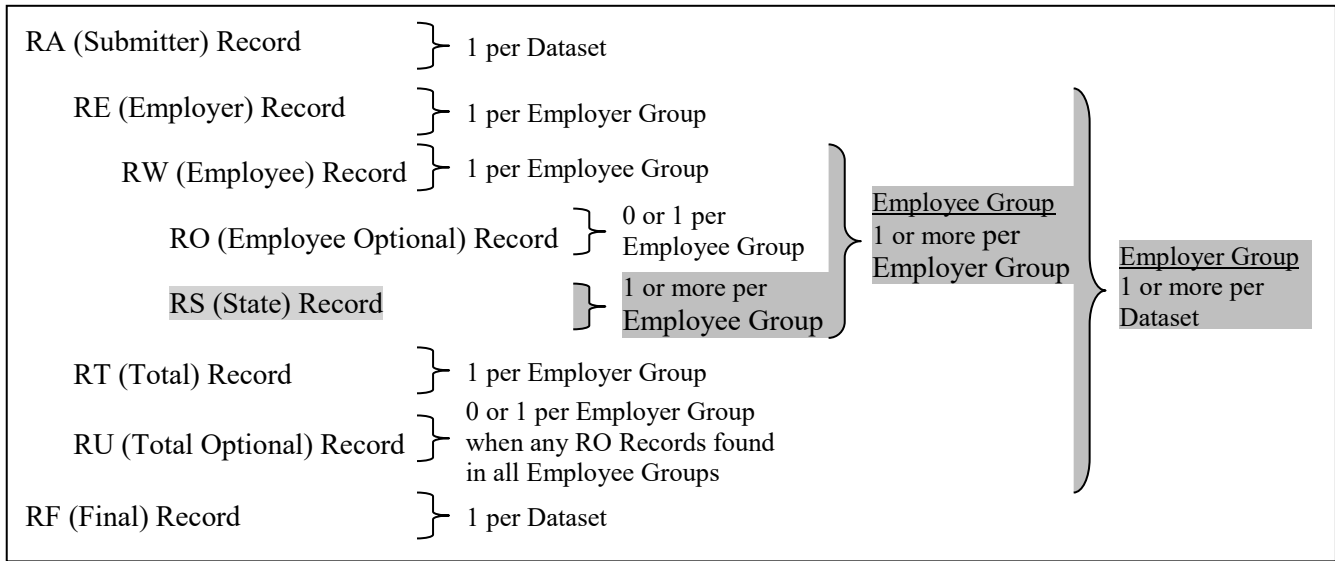
- When the RO (Employee Optional) record’s “Blank” field (positions 3-11) does not contain only space (blank) characters, CCA will report a conformance issue when the contents does not match the prior RW (Employee) record’s “Social Security Number (SSN)” field (positions 3-11).
- CCA will not accept 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 administered municipality (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 administered municipality (see [Appendix A](#) of **this specification**).

CCA **requires** employers to report employees:

- Who worked in a CCA administered municipality (see [Appendix A](#) of **this specification**).
- Who worked in a CCA administered JEDD/JEDZ or revenue sharing arrangement (see [Appendix C](#) of **this specification**).
- Who were a resident of a CCA administered municipality (see [Appendix A](#) of **this specification**) **and** the employer withheld resident taxes for the employee.

Employers **may optionally report all employees** regardless of whether they worked in a CCA administered municipality, JEDD/JEDZ or revenue sharing arrangement, or they were a resident of a CCA administered municipality. CCA will determine whether the employee has a tax obligation based on the reported codes and ignores those employees whom did not have any tax obligation.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Addendums and Changes

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 Burton Ohio, Millville Ohio, and Mount Carmel Indiana. The employer is required to report this employee’s W-2 tax information for Burton 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.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Assignment Rules

- **“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

CCA has made available the [CCA Data Format Field Reference](#)¹⁰ 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](#)¹⁰ is an Excel document that shows what is expected in those RS (State) record positions. The data for the [reference guide](#)¹⁰ was assembled from the [above assignment rules](#), [Appendix A](#), [Appendix B](#), and [Appendix C](#) of **this specification**, Ohio Department of Taxation’s code lists, and the US Census Bureau’s code lists. Please [refer to this reference guide](#)¹⁰ when assigning content for those RS (State) record positions **to avoid your submittal being rejected** for non-conformance.

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** and the name of the taxing municipality in [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 CCA code associated with the municipality in [Appendix A](#) of **this specification**, position 308 with either the code “C” (city income tax) or “R” (residence income tax), positions 331-337 with the 5 digit code from [Column O](#) (Place Code) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality from [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

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** and the name of the taxing municipality in [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 CCA code associated with the municipality in [Appendix B](#) of **this specification**, position 308 with either the code “C” (city income tax) or “R” (residence income tax), positions 331-337 with the 5 digit code from [Column O](#) (Place Code) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality from [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
3. Failing the prior rule, when **reporting Ohio municipal city or residence income taxes**, look for the name of the taxing municipality in [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 5 digit code from [Column O](#) (Place Code) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality from [Column T](#) (Place Qualified Name) of the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
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 the code “CC”, positions 7-9 with the CCA code associated with the JEDD/JEDZ in [Appendix C](#) of **this specification**, position 308 with the code “C” (city income tax), positions 331-337 with the 4 digit code from the “OHIO CODE” column in [Appendix C](#) (when no Ohio code exists, then use the “CCA CODE” column preceded with “99”), right justified with leading spaces, positions 338-412 with the name of the JEDD/JEDZ as transcribed in [Appendix C](#) of **this specification**, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
 - b. Look for the name of the taxing JEDD/JEDZ in [Appendix D](#) 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 CCA code associated with the JEDD/JEDZ in [Appendix D](#) of **this specification**, position 308 with the code “C” (city income tax), positions 331-337 with the 4 digit code from the “OHIO CODE” column in [Appendix D](#) (when no Ohio code exists, then use the “CCA CODE” column preceded with “99”), right justified with leading spaces, positions 338-412 with the name of the JEDD/JEDZ as transcribed in [Appendix D](#) of **this specification**, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Assignment Rules

- c. Failing the prior sub-rule, look for the name of the JED taxing authority in Column O (Place Qualified Name) of the Ohio JEDD-JEDZ Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 4 digit code from Column J (Place Code) of the Ohio JEDD-JEDZ Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the JED as transcribed from Column O (Place Qualified Name) of the Ohio JEDD-JEDZ Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
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** and the name of the school district name in Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 4 digit code from Column J (Place Code) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the school district as transcribed from Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
 - b. Failing the prior sub-rule, look for the name of the taxing municipality in [Appendix B](#) of **this specification** and the name of the school district name in Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 4 digit code from Column J (Place Code) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions, 338-412 with the name of the school district as transcribed from Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

CCA DATA FORMAT SPECIFICATION
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- c. Failing the prior sub-rule, look for the name of the taxing municipality in Column T (Place Qualified Name) of the Ohio Municipal Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰ and the name of the school district name in Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 4 digit code from Column J (Place Code) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality as transcribed from Column T (Place Qualified Name) of the Ohio Municipal Tax Rates worksheet (preferred) or the name of school district as transcribed from Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet (acceptable) in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
- 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 X (Place Qualified Name) of the Census NATL CNTY Subdivisions worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first filtering** Column A (USPS) for the code “OH” and the name of the school district name in Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 4 digit code from Column J of the Ohio School District Tax Rates worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the township as transcribed in Column X (Place Qualified Name) of the Census NATL CNTY Subdivisions worksheet (preferred) or the name of the school district from Column O (Place Qualified Name) of the Ohio School District Tax Rates worksheet (acceptable) in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).
6. Failing the prior rule, when **reporting Ohio county taxes**, look for the name of the County taxing authority in Column M (Place Qualified Name) of the Ohio County Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 3 digit code from Column H (Place Code) of the Ohio County Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the county as transcribed in Column M (Place Qualified Name) of the Ohio County Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

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RS (State) Record Field Assignment Rules

7. Failing the prior rule, when **reporting Ohio transit authority taxes**, look for the name of the transit taxing authority in Column N (Transit Qualified Name) of the Ohio Transit Authority Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰. 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 5 digit code from Column H (Transit Code) of the Ohio Transit Authority Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the abbreviation of the transit authority as transcribed in Column L (Transit Qualified Abbreviation) of the Ohio Transit Authority Codes worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

8. Failing the prior rule, **when reporting any other type of Ohio taxes**, 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 code “F” (other income tax), positions 331-337 with spaces, positions 338-412 with a specific phrase associated with the tax using uppercase letters, e.g., COMMUTER, EMS, LIBRARY, etc., positions 413-487 with either the content “OH” (preferred) or “OHIO” (acceptable).

9. Failing the prior rule, **when reporting municipal or residence income taxes for a State other than Ohio**, look for the name of the taxing municipality in Column X (Place Qualified Name) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first 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.

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) or “R” (residence income tax), positions 331-337 with the 5 digit code from Column S (Place Code) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality as transcribed in Column X (Place Qualified Name) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).

10. Failing the prior rule, **when reporting school district taxes for a State other than Ohio**, look for the name of the school district in Column S (Place Qualified Name) of the Census Unified School Districts worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first 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.

When the employee’s **domicile residence** address (a domicile address **cannot** be a PO Box) resides in a municipality, then look for the municipality in Column X (Place Qualified Name) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first 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.

- a. When the school district was 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 code “E” (school district income tax), positions 331-337 with the 5 digit code from Column S (Place Code) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the municipality associated with the employee’s **domicile residence** address as transcribed in Column X (Place Qualified Name) of the Census NATL Places worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Assignment Rules

- b. Failing the prior sub-rule, 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 code “E” (school district income tax), positions 331-337 with spaces, positions 338-412 with the name of the municipality associated with the employee’s **domicile residence** address as transcribed in [Column X](#) (Place Qualified Name) of the [Census NATL Places](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).

When the employee’s **domicile residence** address (a domicile address **cannot** be a PO Box) resides in a township or other type of county subdivision, then look for the township or other type of county subdivision in [Column X](#) (Place Qualified Name) of the [Census NATL CNTY Subdivisions](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first 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.

- c. When the school district was 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 code “E” (school district tax), positions 331-337 with the code in [Column S](#) (Place Code) of the [Census NATL CNTY Subdivisions](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the township or other type of county subdivision associated with the employee’s **domicile residence** address as transcribed in [Column X](#) (Place Qualified Name) of the [Census NATL CNTY Subdivisions](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).
- d. Failing the prior sub-rule, 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 code “E” (school district income tax), positions 331-337 with spaces, positions 338-412 with the name of the township or other type of county subdivision associated with the employee’s **domicile residence** address as transcribed in [Column X](#) (Place Qualified Name) of the [Census NATL CNTY Subdivisions](#) worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Assignment Rules

11. Failing the prior rule, **when reporting county taxes for a State other than Ohio**, look for the name of the County taxing authority in Column X (Place Qualified Name) of the Census NATL Counties worksheet in the [CCA Data Format Field Reference](#)¹⁰, **after first 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.

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 code “D” (county income tax), positions 331-337 with the 3 digit code from Column S (Place Code) of the Census NATL Counties worksheet in the [CCA Data Format Field Reference](#)¹⁰, right justified with leading spaces, positions 338-412 with the name of the county as transcribed in Column X (Place Qualified Name) of the Census NATL Counties worksheet in the [CCA Data Format Field Reference](#)¹⁰, using uppercase letters, 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 (acceptable).

12. Failing the prior rule, **when reporting any other type of taxes for a State other than Ohio**, 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 code “F” (other income tax), positions 331-337 with spaces, positions 338-412 with a specific name associated with the tax using uppercase letters, e.g., COMMUTER, EMS, LIBRARY, 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 (acceptable).
13. 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.

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](#)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.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- 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](#)⁷ 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](#)⁷.
 - 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](#)⁷.
 - 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
RS (State) Record Field 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 “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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field 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) 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 DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- 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 “NM” (No Man’s Land) in [Appendix G](#) of the IRS EFW2 specification **should only be used** when **no other code applies** and for disputed territories.
 - 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 2023 has changed this field to be not applicable and should be filled with space (blank) characters.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- 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 DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- CCA will not accept datasets when the RS (State) record’s “State Code” field (positions 3-4 and 274-275) contain 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 the numeric code “39” and the RE (Employer) record’s “State Abbreviation” field (positions 163-164) contains a State abbreviation code **that has reciprocity** with the State of Ohio and the **employer is not required to withhold Ohio employment taxes for their employees working in Ohio**, then the RS (State) record’s “State Employer Account Number” field (positions 248-267) **should contain** only space characters. The States that have reciprocity with Ohio are: Indiana (IN), Kentucky (KY), Michigan (MI), Pennsylvania (PA) and West Virginia (WV). Datasets not conforming to these requirements will be rejected for non-conformance. See [Ohio Department of Taxation](#) “Employer Withholding - Reciprocity” FAQ question “*I have an employee working in Ohio that lives in a state that borders Ohio. Must I withhold Ohio state income tax from their wages*”.
 - When the RS (State) record’s “State Code” field (positions 3-4 and 274-275) contain the numeric code “39” and the RE (Employer) record’s “State Abbreviation” field (positions 163-164) contains a State abbreviation code **that has reciprocity** with the State of Ohio and the **employer is required to withhold Ohio employment taxes for their employees working in Ohio**, then the RS (State) record’s “State Employer Account Number” field (positions 248-267) **should contain** a valid Ohio State Employer Account Number. The States that have reciprocity with Ohio are: Indiana (IN), Kentucky (KY), Michigan (MI), Pennsylvania (PA) and West Virginia (WV). Datasets not conforming to these requirements will be rejected for non-conformance. See [Ohio Department of Taxation](#) “Employer Withholding - Reciprocity” FAQ question “*Our company conducts all its business in a state that borders Ohio (e.g. Indiana). Several of our employees are Ohio residence that commute to our Indiana business location each work day. Should we withhold Ohio income tax on those employees’ compensation?*”.
 - 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), or the “State Income Tax Withheld” (positions 287-297) 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), and the “State Income Tax Withheld” field (positions 287-297).
 - **Before sending your submittal**, take a random sample of employee’s and verify their state wages and taxes in your dataset.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- CCA will not accept datasets when the RS (State) record fields: “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 “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.
 - CCA **requires** the RS (State) record’s “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 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 DATA FORMAT SPECIFICATION
RS (State) Record Field Conformance

- 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 **requires** employers or their agents to **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 result in rejection** of your submittal.
- 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).
 - For the “State Employer Account Number” field (positions 248-267):
 - When the employer resides in the State of Ohio, then report the appropriate Ohio employer account number.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is required to withhold** Ohio employment taxes, then report the appropriate Ohio employer account number.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is not required to withhold** Ohio employment taxes, then report spaces.
 - When the employer resides in a State other than Ohio and that State does not have reciprocity with the State of Ohio, then report the appropriate Ohio employer account number.
 - For the “State Taxable Wages” field (positions 276-286):
 - When the employer resides in the State of Ohio, then report the appropriate Ohio taxable wages for the employee.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is required to withhold** Ohio employment taxes, then report the appropriate Ohio taxable wages for the employee.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is not required to withhold** Ohio employment taxes, then report zeros for the employee.
 - When the employer resides in a State other than Ohio and that State does not have reciprocity with the State of Ohio, then report the appropriate Ohio taxable wages for the employee.
 - For the “State Income Tax Withheld” field (positions 287-297):
 - When the employer resides in the State of Ohio, then report the appropriate Ohio income tax withheld for the employee.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is required to withhold** Ohio employment taxes, then report the appropriate Ohio income tax withheld for the employee.
 - When the employer resides in a State other than Ohio and that State has reciprocity with the State of Ohio and the employer **is not required to withhold** Ohio employment taxes, then report zeros for the employee.

CCA DATA FORMAT SPECIFICATION
RS (State) Record Reporting for Wage and Withholding Fields

- When the employer resides in a State other than Ohio and that State does not have reciprocity with the State of Ohio, then report the appropriate Ohio income tax withheld for the employee.
- 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).

CCA DATA FORMAT SPECIFICATION
RS (State) Record Reporting for Wage and Withholding Fields

- 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., “122023”.
 - 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).

CCA DATA FORMAT SPECIFICATION
RS (State) Record Reporting for Unemployment Fields

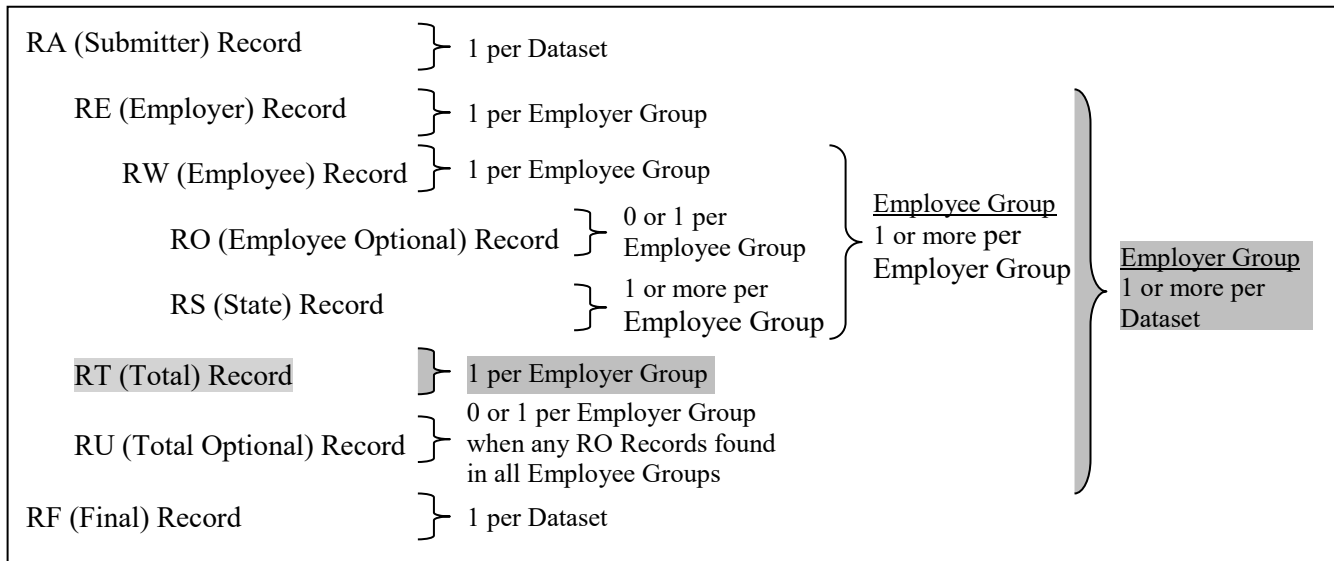
- Report all other RS record fields as appropriate.
- When reporting for the State of Ohio and the employee has been separated:
 - Report spaces for the “Option Code” field (positions 195-196).
 - Report the appropriate period for the “Reporting Period” field (positions 197-202). When in doubt as to which last month of the calendar quarter to use, then report “12” along with the current tax year, e.g., “122023”.
 - 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^{Error! Bookmark not defined.} 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](#)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 DATA FORMAT SPECIFICATION
RT (Total) Record Field Conformance

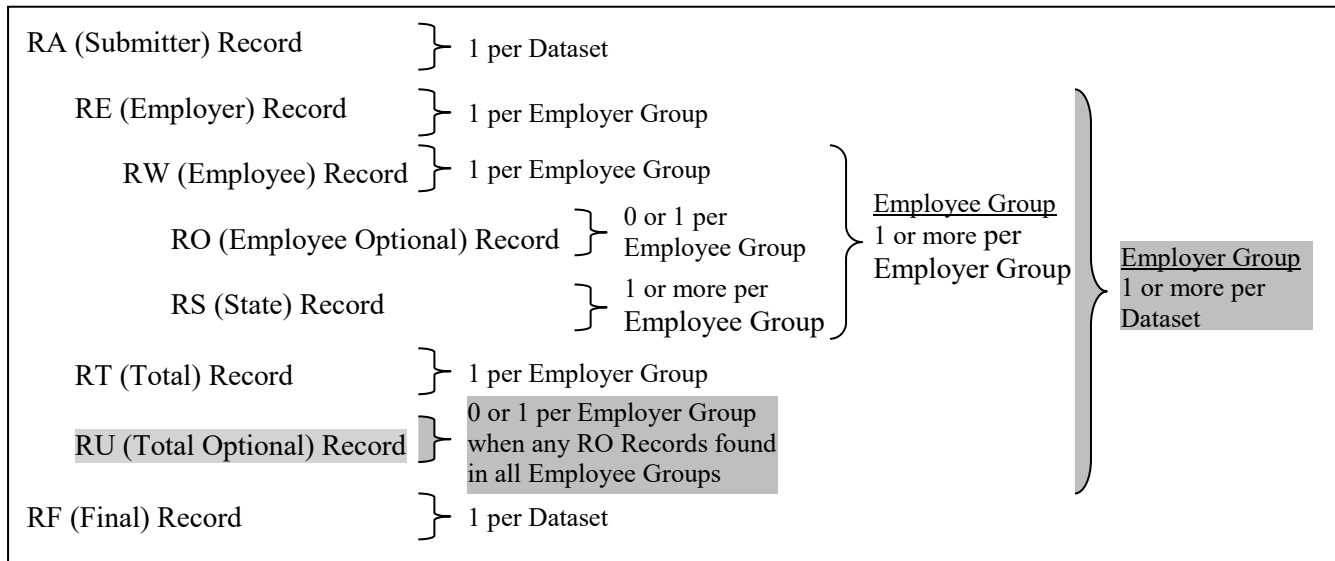
- CCA will not accept datasets when the RT (Total) record **field names beginning with** “Total”, excluding the “Total Number of RW Records” field (positions 3-9), contains non-numeric characters or whose numeric value does not match the calculated value from the corresponding RW (Employee) record fields 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](#)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 DATA FORMAT SPECIFICATION
RU (Total Optional) Record Field Conformance

- 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

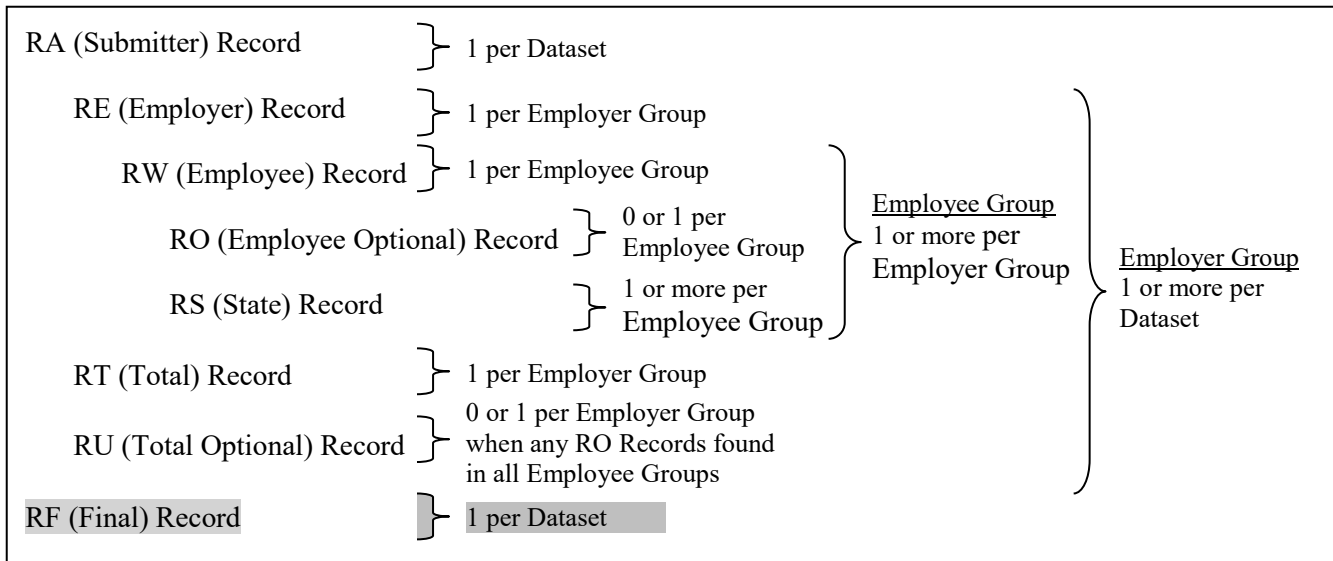
The IRS EFW2 specification has deferred definition of the RV (State Total) record to the individual States and the State of Ohio Department of Taxation's EFW2 specification [has not defined this record](#). Datasets containing an RV (State Total) record will be rejected for non-conformance.

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](#)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](#)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 DATA FORMAT SPECIFICATION
RF (Final) Record Field Conformance

- 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 7 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 have** a “.txt” file extension.
 - Your dataset name **should be less than** 32 characters in length, excluding the “.txt” 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” 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.

CCA DATA FORMAT SPECIFICATION
Form 1099 Data Format Conformance

- 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:**
ef1099-2023-123456789.txt
ef1099-2023-123456789-1.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 (Issuer) record is **required, one or more** of them **must be specified**, and the first A (Issuer) 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 (Issuer) record and the C (End of Issuer) record, and the first B (Payee) record **must be** the third record in the dataset.
- The C (End of Issuer) record is **required for each** A (Issuer) 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 Issuer) 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 (Issuer) 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](#)¹³ for tax year 2023 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.

CCA DATA FORMAT SPECIFICATION
Form 1099 Data Format Conformance

- 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 do 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](#)⁷, 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 (Issuer) record's "Issuer 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](#)⁷, 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 issuer 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.
 - Issuer Taxpayer Identification Number (TIN) fields **must contain** only numeric characters.
 - Issuer Taxpayer Identification Number (TIN) fields **must not contain** minus (dash/hyphen) characters.
 - Issuer 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](#)⁹.

CCA DATA FORMAT SPECIFICATION
Form 1099 Data Format Conformance

- 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](#)⁹.

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 these 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”. See [Social Security POMS manual](#).
 - 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 zeros for the first group** of 3 digits (positions 1-3), and **must not contain zeros for the second group** of 2 digits (positions 4-5), and **must not contain zeros for the third group** of 4 digits (positions 6-9). See [Social Security POMS manual](#).
 - Payee Social Security Number (SSN) fields **must not contain numbers with the same digit in all positions** “00000000”, “11111111”, “22222222”, “33333333”, “44444444”, “55555555”, “66666666”, “77777777”, “88888888”, or “99999999”.
 - Payee Social Security Number (SSN) fields **must not contain numbers with digits in numerical order**, “123456789”, and **must not contain numbers with digits in reverse numerical order**, “987654321”.
 - Payee Social Security Number (SSN) fields **must not contain widely exposed numbers**, “001010001”, “055090001”, “078051120”, “219099999”, “457555462”, and **must not contain numbers exposed in films**, “00000002”, “100200853”, “141186941”, “174631503”, “555782643”, “905805406”, “915301717”.
 - Payee Social Security Number (SSN) fields **must not contain numbers found in** the [SSA Death Index](#).

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 numbers with the same digit in all positions** “000000000”, “111111111”, “222222222”, “333333333”, “444444444”, “555555555”, “666666666”, “777777777”, “888888888”, or “999999999”.
 - Payee Individual Taxpayer Identification Number (ITIN) fields **must not contain numbers with digits in numerical order**, “123456789”, and **must not contain numbers with digits in reverse numerical order**, “987654321”.
 - Payee Individual Taxpayer Identification Number (ITIN) fields **must not contain widely exposed numbers**, “[001010001](#)”, “[055090001](#)”, “[078051120](#)”, “[219099999](#)”, “[457555462](#)”, and **must not contain numbers exposed in films**, “[000000002](#)”, “[100200853](#)”, “[141186941](#)”, “[174631503](#)”, “[555782643](#)”, “[905805406](#)”, “[915301717](#)”.
 - Payee Individual Taxpayer Identification Number (ITIN) fields **must not contain numbers found in** the [SSA Death Index](#).

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

CCA DATA FORMAT SPECIFICATION
Form 1099 Data Format Conformance

- Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain numbers with the same digit in all positions** “000000000”, “111111111”, “222222222”, “333333333”, “444444444”, “555555555”, “666666666”, “777777777”, “888888888”, or “999999999”.
- Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain numbers with digits in numerical order**, “123456789”, and **must not contain numbers with digits in reverse numerical order**, “987654321”.
- Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain widely exposed numbers**, “[001010001](#)”, “[055090001](#)”, “[078051120](#)”, “[219099999](#)”, “[457555462](#)”, and **must not contain numbers exposed in films**, “[000000002](#)”, “[100200853](#)”, “[141186941](#)”, “[174631503](#)”, “[555782643](#)”, “[905805406](#)”, “[915301717](#)”.
- Payee Adoption Taxpayer Identification Number (ATIN) fields **must not contain numbers found in the SSA Death Index**

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@clevelandohio.gov (preferred)
Phone: 1-216-664-2070 (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 (American Standard Code for Information Interchange) 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	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} <u>Issuer Group</u> 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
State Totals K Record	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

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 DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- CCA will not accept datasets when the T (Transmitter) record’s “Payment Year” field (positions 2-5) does not contain the content “2023” 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 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 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 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 (American Standard Code for Information Interchange) character set.
 - The T (Transmitter) record’s “Transmitter 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.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- The T (Transmitter) record’s “Transmitter 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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - **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 DATA FORMAT SPECIFICATION
Transmitter T Record Field 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 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field 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) 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 DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- 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.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- 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.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- 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 (American Standard Code for Information Interchange) 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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- **Before sending your submittal**, verify the contact information in your dataset.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field 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 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
Transmitter T Record Field 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 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 DATA FORMAT SPECIFICATION
Transmitter T Record Field 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.

CCA DATA FORMAT SPECIFICATION
Transmitter T Record Field Conformance

- 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 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 Issuer A Record Conformance

Transmitter T Record	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} Issuer Group 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
State Totals K Record	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

Issuer A Record Overview

Each issuer in a Form 1099 dataset is represented by a group of records called an [Issuer Group](#) that describes information about the entity making payments to other entities. This group of records begins with the Issuer “A” record and is terminated by either an End of Issuer “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.
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.

Issuer A Record Field Conformance

CCA **expects full conformance** with [Part C section 2 Issuer “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 (Issuer) record. Datasets not conforming to these requirements will be rejected for non-conformance.

CCA DATA FORMAT SPECIFICATION
Issuer A Record Field 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 (Issuer) records. Datasets not conforming to these requirements will be rejected for non-conformance. See [Part C section File Format](#) and [Part C section 2 Issuer “A” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the first A (Issuer) 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 Issuer “A” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Issuer) record’s “Payment Year” field (positions 2-5) does not contain the content “2023”. 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 Issuer “A” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuers 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 (Issuer) record’s “Issuers 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 Issuer “A” Record](#) of the IRS Publication 1220 specification.
 - **Before sending your submittal**, verify the Issuers Taxpayer Identification Number (TIN) in your dataset.
- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains a numeric one character, indicating a foreign address, and the “Issuers 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 Issuer “A” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Issuer) record’s “First Issuers 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 (Issuer) record’s “First Issuers Name Line” field (positions 53-92). See column [General Field Description](#) for this field in [Part C section 2 Issuer “A” Record](#) of the IRS Publication 1220 specification.
 - The A (Issuer) record’s “First Issuers 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”.

CCA DATA FORMAT SPECIFICATION
Issuer A Record Field Conformance

- The A (Issuer) record’s “First Issuers 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 (American Standard Code for Information Interchange) character set.
- The A (Issuer) record’s “First Issuers 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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ to insure the business name fits within the field size limitations.
- **Before sending your submittal**, verify the Issuers name in your dataset.
- CCA will not accept datasets when the A (Issuer) record’s “Issuer 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 (Issuer) record’s “Issuer Shipping Address” field (positions 134-173). See column [General Field Description](#) for this field in [Part C section 2 Issuer “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 “Issuer 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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](#)⁷.
 - The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
 - The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- **Before sending your submittal**, verify the contact information in your dataset.

CCA DATA FORMAT SPECIFICATION
Issuer A Record Field Conformance

- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer 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 (Issuer) record’s “Issuer City” field (positions 174-213) when reporting a US domestic address. See column [General Field Description](#) for this field in [Part C section 2 Issuer “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 (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer City” field (positions 174-213) does not contain the USPS **recommended city name** for the Zip Code specified in the “Issuer 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer 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 (Issuer) record’s “Issuer State” field (positions 214-215) when reporting a US domestic address. See column [General Field Description](#) for this field in [Part C section 2 Issuer “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 (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer State” field (positions 214-215) conflicts with the “Issuer 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 “Issuer City” field with the content “CLEVELAND”, the “Issuer State” field with the content “OH” and the “Issuer ZIP Code” field with the content “04418”. Looking up the Zip Code “04418” using the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 “Issuer State” field which is “OH”.

CCA DATA FORMAT SPECIFICATION
Issuer A Record Field Conformance

- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer 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 (Issuer) record’s “Issuer 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 Issuer “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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer 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 (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, and the “Issuer 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 (Issuer) record’s “Issuer 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 (Issuer) record’s “Issuer Telephone Number & Extension” field (positions 225-239) **should contain** the phone number and extension for the person listed in the “First Issuer Name Line” field (positions 53-92).
 - The A (Issuer) record’s “Issuer 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 (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains only space (blank) characters, indicating a US domestic address, then the “Issuer 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 (Issuer) record’s “Issuer Telephone Number & Extension” field (positions 225-239) **should contain** a valid US area code.

CCA DATA FORMAT SPECIFICATION
Issuer A Record Field Conformance

- When the A (Issuer) record’s “Foreign Entity Indicator” field (position 52) contains a numeric one character, indicating a foreign address, then the “Issuer 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 (Issuer) 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 Issuer “A” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the A (Issuer) 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 Issuer “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 (Issuer) 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 Issuer “A” Record](#) of the IRS Publication 1220 specification, and sections [Part C General Conformance](#), [Part C Rules Conformance](#) of **this specification**.

Issuer 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 **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 (Issuer) record's "Issuers 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 (Issuer) record's "First Issuer Name Line" field (positions 53-92), the "Issuer Shipping Address" field (positions 134-173), and the "Issuer Telephone Number & Extension" field (positions 225-239).
- This specification, for US domestic address, **checks** the A (Issuer) record's "Issuer City" field (positions 174-213), the "Issuer State" field (positions 214-215), and the "Issuer ZIP Code" field (positions 216-224) for valid and conflicting content.
- This specification **requires** the A (Issuer) 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

Transmitter T Record	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} Issuer Group 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
State Totals K Record	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

Payee B Record Overview

Each issuer 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 “2023”. 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 DATA FORMAT SPECIFICATION
Payee B Record Field Conformance

- 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 288-327) 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 288-327). 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 288-327) **should contain only** alphabetic characters and only the special character 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 288-327) **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 288-327) **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 288-327) **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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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 DATA FORMAT SPECIFICATION
Payee B Record Field Conformance

- Datasets may utilize the B (Payee) record’s “Second Payee Name Line” field (positions 328-367) to extend the B (Payee) record’s “First Payee Name Line” field (positions 288-327) or provide the names of additional payees, e.g., partners, joint owners, spouses, etc.
 - The B (Payee) record’s “Second Payee Name Line” field (positions 328-367) **should contain only** space (blank) characters when the B (Payee) record’s “First Payee Name Line” field (positions 288-327) **has not been extended** and there are **no additional payees** to report.
 - The B (Payee) record’s “Second Payee Name Line” field (positions 328-367) **should contain only** alphabetic characters and only the special character 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 “Second Payee Name Line” field (positions 328-367) **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 “Second Payee Name Line” field (positions 328-367) **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 “Second Payee Name Line” field (positions 328-367) **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](#)⁷ and use the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ 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 287) 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ to insure the address fits within the field size limitations.

CCA DATA FORMAT SPECIFICATION
Payee B Record Field Conformance

- The delivery address **should use** the standard geographical directional abbreviations found in [Appendix B Table 2](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- **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 287) 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 287) 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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 DATA FORMAT SPECIFICATION
Payee B Record Field Conformance

- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 287) 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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 287) 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 DATA FORMAT SPECIFICATION
Payee B Record Field Conformance

- 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 287) 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](#)⁷ and uses the compression techniques described in section [35 Address Data Element Compression Guidelines](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷ to insure the address fits within the field size limitations.

CCA DATA FORMAT SPECIFICATION
Payee B Record Form 1099-LTC Compliance

- The delivery address **should use** the standard geographical directional abbreviations found in [Appendix B Table 2](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- The delivery address **should use** the standard street suffix abbreviations found in [Appendix C1](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- The delivery address **should use** the standardized County, State, Local Highways formats found in [Appendix F](#) of the [USPS Publication 28 Postal Addressing Standards](#)⁷.
- **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 287) 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 287) 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 [USPS Zip Codes](#) worksheet of the [CCA Data Format Field Reference](#)¹⁰.
 - Use the [Cities by ZIP Code](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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 DATA FORMAT SPECIFICATION
Payee B Record Form 1099-LTC Compliance

- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² 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 287) 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](#)¹¹ tool under the [USPS Zip Code Lookup](#)¹² tools website.
- CCA will not accept datasets when the B (Payee) record’s “Foreign Country Indicator” field (position 287) 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 287) 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 Issuer C Record Conformance

Transmitter T Record	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} Issuer Group 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
State Totals K Record	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

End of Issuer C Record Overview

Each issuer in a Form 1099 dataset has their payee payment information summarized per IRS form. The summarized payment information is reported in the End of Issuer “C” record.

End of Issuer C Record Field Conformance

CCA **expects full conformance** with [Part C section 4 End of Issuer “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 Issuer) 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 Issuer) 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 Issuer “C” Record](#) of the IRS Publication 1220 specification.
 - CCA will not accept datasets when the total number of C (End of Issuer) records found do not match the prior number of A (Issuer) 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 Issuer “C” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the C (End of Issuer) 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 reported between the prior A (Issuer) record and the C (End of Issuer) 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 Issuer “C” Record](#) of the IRS Publication 1220 specification.

CCA DATA FORMAT SPECIFICATION
End of Issuer C Record Field Conformance

- CCA will not accept datasets when the C (End of Issuer) 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 (Issuer) record and the C (End of Issuer) 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 Issuer “C” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the C (End of Issuer) 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 Issuer “C” Record](#) of the IRS Publication 1220 specification.
- CCA will not accept datasets when the C (End of Issuer) 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 Issuer “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 Issuer) 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 Issuer “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 Issuer) 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 Issuer “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 Issuer 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 Issuer) record **field names beginning with** “Control Total”.
- This specification **requires** the C (End of Issuer) 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

Transmitter T Record	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} <u>Issuer Group</u> 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
<u>State Totals K Record</u>	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

State Totals K Record Overview

Each Issuer 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 (Issuer) record and the C (End of Issuer) 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 (Issuer) record and the C (End of Issuer) 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 DATA FORMAT SPECIFICATION
State Totals K Record Field Conformance

- 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 (Issuer) record and the C (End of Issuer) 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 (Issuer) record and the C (End of Issuer) 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 DATA FORMAT SPECIFICATION
State Totals K Record Field Conformance

- 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 "K" Record](#) 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

Transmitter T Record	} 1 per Dataset	
Issuer A Record	} 1 per Issuer Group	} <u>Issuer Group</u> 1 or more per Dataset
Payee B Record	} 1 or more per Issuer Group	
End of Issuer C Record	} 1 per Issuer Group	
State Totals K Record	} 1 or more per Issuer Group when applicable	
End of Transmission F Record	} 1 per Dataset	

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 Issuer “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 DATA FORMAT SPECIFICATION
End of Transmission F Record Field Conformance

- 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 (Issuer) 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 Administered Municipalities

CITY NAME	CCA CODE
BURTON	176
CLAYTON	199
CLEVELAND	200
DALTON	252
ELIDA	276
GENEVA-ON-THE-LAKE	347
GERMANTOWN	348
GRAND RAPIDS	356
GRAND RIVER	357
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
OAKWOOD (PAULDING)*	585
OBETZ	587
ORWELL	605
PAULDING	640
PHILLIPSBURG	659
PITTSBURG	661
RIVERSIDE	680
ROCK CREEK	698
RUSSELLS POINT	703
SEVILLE	722
SHREVE	755
SOMMERSET	762
SOUTH RUSSELL	772
UNION	797
WAYNESFIELD	833
WEST MILTON	835

* The Oakwood is a village 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 Municipalities

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	DALTON	252
BARBERTON	025	DAYTON	251
BARNESVILLE	030	DEFIANCE	253
BAY VILLAGE	040	DOYLESTOWN	254
BEACHWOOD	050	DRESDEN	260
BEDFORD	060	DUNKIRK	266
BEDFORD HEIGHTS	070	EAST CLEVELAND	270
BENTLEYVILLE	090	EAST LIVERPOOL	272
BEREA	100	EASTLAKE	273
BLUE ASH	105	EDON	275
BOSTON HEIGHTS	110	ELIDA	276
BOWLING GREEN	114	ELYRIA	277
BRADNER	117	ENGLEWOOD	279
BRATENAHL	120	EUCLID	280
BRECKSVILLE	130	EVENDALE	283
BROADVIEW HEIGHTS	140	FAIRFIELD	289
BROOK PARK	170	FAIRLAWN	290
BROOKLYN	150	FAIRPORT HARBOR	295
BROOKLYN HEIGHTS	160	FAIRVIEW PARK	300
BRUNSWICK	175	FINDLAY	311
BURTON	176	FOREST PARK	302
CAIRO	177	FRANKLIN	306
CANAL FULTON	179	FRAZEYSBURG	307
CANTON	178	GARFIELD HEIGHTS	320
CAREY	181	GATES MILLS	330
CENTERVILLE (MONTGOMERY)*	183	GENEVA	345
CHAGRIN FALLS	180	GENEVA-ON-THE-LAKE	347
CHARDON	185	GERMANTOWN	348

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

CCA DATA FORMAT SPECIFICATION
Appendix B CCA Recognized Municipalities

CITY NAME	CCA CODE	CITY NAME	CCA CODE
GLENWILLOW	349	MENTOR	490
GRAND RAPIDS	356	MENTOR-ON-THE-LAKE	495
GRAND RIVER	357	METAMORA	497
GREEN	358	MIDDLEBURG HEIGHTS	500
HAMILTON	365	MIDDLEFIELD	510
HARTVILLE	367	MIDDLETOWN	514
HIGHLAND HEIGHTS	370	MONROE	518
HIGHLAND HILLS	371	MONTGOMERY	516
HIRAM	375	MONTPELIER	517
HUBER HEIGHTS	376	MOUNT ORAB	521
HUDSON	378	MUNROE FALLS	533
HUNTING VALLEY	380	NAPOLEON	523
HUNTSVILLE	382	NEW CARLISLE	534
INDEPENDENCE	390	NEW FRANKLIN	537
JEFFERSON	391	NEW MADISON	538
KENT	392	NEW MIAMI	539
KETTERING	393	NEW PARIS	541
KIRTLAND	394	NEWBURGH HEIGHTS	540
LAKEMORE	401	NORTH BALTIMORE	548
LAKEWOOD	400	NORTH OLMSTED	550
LANCASTER	402	NORTH PERRY	555
LIBERTY CENTER	408	NORTH RANDALL	560
LIMA	410	NORTH RIDGEVILLE	565
LINNDALE	420	NORTH ROYALTON	570
LONDON	430	NORTHFIELD	545
LORAIN	435	NORTON	575
LORDSTOWN	437	OAKWOOD (CUYAHOGA)**	580
LYNDHURST	440	OAKWOOD (PAULDING)***	585
MACEDONIA	450	OBETZ	587
MADISON	455	OLMSTED FALLS	590
MANSFIELD	456	ORANGE	600
MAPLE HEIGHTS	460	ORRVILLE	603
MARBLE CLIFF	459	ORWELL	605
MARBLEHEAD	462	OXFORD	609
MASON	461	PAINESVILLE	610
MASSILLON	463	PARMA	620
MAUMEE	465	PARMA HEIGHTS	630
MAYFIELD	485	PAULDING	640
MAYFIELD HEIGHTS	480	PENINSULA	645
MEDINA	487	PEPPER PIKE	650

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

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

CCA DATA FORMAT SPECIFICATION
Appendix B CCA Recognized Municipalities

CITY NAME	CCA CODE	CITY NAME	CCA CODE
PERRY	655	WARRENSVILLE HEIGHTS	830
PERRYSVILLE	657	WAYNESFIELD	833
PHILLIPSBURG	659	WEST ALEXANDRIA	834
PITSBURG	661	WEST LIBERTY	837
POLK	658	WEST MILTON	835
RAVENNA	660	WESTFIELD CENTER	838
RICHFIELD	665	WESTLAKE	840
RICHMOND HEIGHTS	670	WICKLIFFE	860
RITTMAN	675	WILLOUGHBY	870
RIVERSIDE	680	WILLOUGHBY HILLS	880
ROCK CREEK	698	WILLOWICK	890
ROCKY RIVER	700	WILMINGTON	893
RUSHSYLVANIA	702	WOODMERE	900
RUSSELLS POINT	703	WOOSTER	910
SALEM	709	YOUNGSTOWN	950
SEVEN HILLS	720		
SEVILLE	722		
SHAKER HEIGHTS	750		
SHARONVILLE	746		
SHEFFIELD	752		
SHEFFIELD LAKE	753		
SHREVE	755		
OLON	760		
SOMMERSET	762		
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		
WADSWORTH	815		
WALTON HILLS	820		
WARREN	829		

Appendix C CCA Administered JEDD/JEDZ

JEDD/JEDZ NAME	CCA CODE	OHIO CODE*
BURTON / BURTON TWP	982	9132
CLAY TOWNSHIP-CITY OF CLAYTON	984	9013
CLEVELAND-HIGHLAND HILLS**	995	9051
CLEVELAND-WARRENSVILLE HEIGHTS**	998	9061
EMERALD PARK	993	9071
GATEWAY	990	
HIGHLAND HILLS-CLEVELAND***	996	9051
IX CENTER	992	9073
NORTH BALTIMORE / HENRY TWP	988	9134
PRAIRIE OBETZ	981	9055
SHAKER SQUARE PROJECT	994	

* This code is only for reference to the State of Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table.

** This code is used when the employer location is in Cleveland, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

*** This code is used when the employer location is in Highland Hills, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

Appendix D CCA Recognized JEDD/JEDZ

JEDD/JEDZ NAME	CCA CODE	OHIO CODE*
BOSTON TOWNSHIP / PENINSULA	985	9008
BURTON / BURTON TWP	982	9132
BUTLER COUNTY ANNEX	951	9070
CLAY TOWNSHIP-CITY OF CLAYTON	984	9013
CLEVELAND-HIGHLAND HILLS**	995	9051
CLEVELAND-WARRENSVILLE HEIGHTS**	998	9061
CONCORD TOWNSHIP-PAINESVILLE	989	9033
EMERALD PARK	993	9071
GATEWAY	990	
GRAND RIVER / PAINE TOWNSHIP	983	
HAMILTON FAIRFIELD TOWNSHIP II	953	9019
HAMILTON FAIRFIELD TOWNSHIP III	954	9082
HAMILTON INDIAN SPRINGS I	952	9018
HIGHLAND HILLS-CLEVELAND***	996	9051
IX CENTER	992	9073
LIBERTY TOWNSHIP-LIBERTY CENTER	986	9022
MEDINA MONTVILLE	987	9025
NORTH BALTIMORE / HENRY TWP	988	9134
PERRY	991	9035
PRAIRIE OBETZ	981	9055
SHAKER SQUARE PROJECT	994	

* This code is only for reference to the State of Ohio Department of Taxation's JEDD/JEDZ Income Tax Rate Table.

** This code is used when the employer location is in Cleveland, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

*** This code is used when the employer location is in Highland Hills, Ohio. Do not include footnote mark when transcribing the municipality's name for RS (State) record positions 338-412.

Document History

This section is considered [non-normative](#). The employer or agent **is required to read this entire specification** to determine changes made from one revision of this specification to another. **DO NOT SOLELY RELY** on this section to determine what has changed in this specification, it only contains a broad synopsis of changes. To help with the review of this specification CCA recommends using PDF comparison tools, which are freely available, are the only accurate way to determine changes and will substantially reduce review time.

- 2023-12-05
1. Changed RS (Record) Field Assignment rules so column references to the [CCA Data Format Field Reference](#) matched the appropriate column.
 - a. CCA recommends that you reload any tables used from the CCA Data Format Field Reference in your processes or systems.
 2. Changed RS (Record) Field Assignment rule 1 and 2 to use the [Ohio Municipal Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#) for transcribing positions 338-412 [Municipal Name](#) field.
 - a. Corrects errata where multiple distinct Ohio municipalities have the same proper name by using the [Place Qualified Name](#) column on the [Ohio Municipal Tax Rates](#) worksheet to insure the names for distinct Ohio municipalities are unique.
 - b. Transcribing the [Appendix A](#) or [Appendix B](#) name positions 338-412 [Municipal Name](#) field has been deprecated in favor of using the appropriate tables in the [CCA Data Format Field Reference](#).
 - c. CCA will accept, only for tax year 2023, transcribing the name from [Appendix A](#) (rule 1) or [Appendix B](#) (rule 2) for positions 338-412 [Municipal Name](#) field. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.
 3. Changed RS (Record) Field Assignment rule 4c to use the correct columns on the [Ohio JEDD-JEDZ Tax Rates](#) worksheet in the [CCA Data Format Field Reference](#) for transcribing positions 338-412 [Municipal Name](#) field.
 - a. [Place Proper Name](#) and [Place Qualified Name](#) column names on the [Ohio JEDD-JEDZ Tax Rates](#) worksheet for tax year 2022 and 2023 are exactly identical, resulting in no transcription changes, but using the [Place Qualified Name](#) column allows CCA to appropriately qualify them in the future.
 - b. CCA will accept, only for tax year 2023, transcribing the name from the [Place Proper Name](#) column. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.

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4. Changed RS (Record) Field Assignment rules 5a-5d to use the correct columns on the Ohio Municipal Tax Rates, the Ohio School District Tax Rates and the Census NATL CNTY Subdivisions worksheets in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Corrects errata where multiple distinct Ohio municipalities and school districts have the same proper name by using the Place Qualified Name column on the Ohio Municipal Tax Rates and the Ohio School District Tax Rates worksheets to insure the names for distinct municipalities and school districts are unique.
 - b. To avoid confusion the Ohio entries for the Place Qualified Name column on the Ohio Municipal Tax Rates, the Ohio School District Tax Rates and the Census NATL CNTY Subdivisions worksheets have been changed to contain the same name as other worksheets in the CCA Data Format Field Reference that are specific to Ohio.
 - c. CCA will accept, only for tax year 2023, transcribing the name from Appendix A for rule 5a, the name from Appendix B for rule 5b or the name from the Place Proper Name column for rules 5c-5d. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.
5. Changed RS (Record) Field Assignment rule 6 to use the correct columns on the Ohio County Codes worksheet in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Place Proper Name and Place Qualified Name column names on the Ohio County Codes worksheet for tax year 2022 and 2023 are exactly identical, resulting in no transcription changes, but using the Place Qualified Name column allows CCA to appropriately qualify them in the future.
 - b. CCA will accept, only for tax year 2023, transcribing the name from the Place Proper Name or Place Name columns. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.
6. Changed RS (Record) Field Assignment rule 7 to use of the Transit Qualified Name from the Ohio Transit Authority Codes worksheet in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Corrects errata where multiple distinct Ohio transit authorities have the same transit proper name by using the Transit Qualified Abbreviation column on the Ohio Transit Authority Codes worksheet to insure the names for distinct Ohio transit authorities are unique.
 - b. CCA will accept, only for tax year 2023, transcribing the name from the Transit Abbreviation or Transit Proper Name columns. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.

CCA DATA FORMAT SPECIFICATION
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7. Changed RS (Record) Field Assignment rule 9 to use the correct columns on the Census NATL Places worksheet in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Place Proper Name and Place Qualified Name column names on the Census NATL Places worksheet for tax year 2022 and 2023 are exactly identical for states other than Ohio, resulting in no transcription changes, but using the Place Qualified Name column allows CCA to appropriately qualify them in the future.
 - b. To avoid confusion the Ohio entries for the Place Qualified Name column on the Census NATL Places worksheet has been changed to contain the same name as other worksheets in the CCA Data Format Field Reference that are specific to Ohio.
 - c. CCA will accept, only for tax year 2023, transcribing the name from the Place Proper Name column. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.

8. Changed RS (Record) Field Assignment rule 10 to use the correct columns on the Census NATL Places and Census NATL CNTY Subdivisions worksheets in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Corrected errata where the second set of sub-rules a and b should have been sub-rules c and d.
 - b. Place Proper Name and Place Qualified Name column names on the Census NATL Places and Census NATL CNTY Subdivisions worksheets for tax year 2022 and 2023 are exactly identical for states other than Ohio, resulting in no transcription changes, but using the Place Qualified Name column allows CCA to appropriately qualify them in the future.
 - c. To avoid confusion the Ohio entries for the Place Qualified Name column on the Census NATL Places and the Census NATL CNTY Subdivisions worksheets have been changed to contain the same name as other worksheets in the CCA Data Format Field Reference that are specific to Ohio.
 - d. CCA will accept, only for tax year 2023, transcribing the name from the Place Proper Name column. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.

9. Changed RS (Record) Field Assignment rule 11 to use the correct columns on the Census NATL Counties worksheet in the CCA Data Format Field Reference for transcribing positions 338-412 Municipal Name field.
 - a. Place Proper Name and Place Qualified Name column names on the Census NATL Counties worksheet for tax year 2022 and 2023 are exactly identical for all states resulting in no transcription changes, but using the Place Qualified Name column allows CCA to appropriately qualify them in the future.

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- b. To avoid confusion the Place Qualified Name column on the Census NATL Counties worksheet has been changed to contain the same name as other worksheets in the CCA Data Format Field Reference that are specific to Ohio.
 - c. CCA will accept, only for tax year 2023, transcribing the name from the Place Proper Name or Place Name columns. Should you choose this option, insure you implement tax year 2023 changes for tax year 2024.
10. Added SOMERSET to Appendix A CCA Administered Municipalities.
 11. Added EDON to Appendix B CCA Recognized Municipalities.
 12. Added Ohio tax code for BURTON / BURTON TWP to Appendix C and Appendix D.
 13. Changed JEDD name NORTH BALTIMORE to NORTH BALTIMORE / HENRY TWP in Appendix C and Appendix D to align with Ohio JEDD tax names.
 14. Added Ohio tax code for NORTH BALTIMORE / HENRY TWP to Appendix C and Appendix D.
 15. Content based on CCA Data Format specification for tax year 2022.
 - a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
 16. Content based on CCA Data Format Field Dictionary specification for tax year 2022.
 - a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
 17. Content based on CCA Data Format Field Reference specification for tax year 2022.
 - a. Updated worksheet tables for tax year 2023.
 18. Content based on the IRS EFW2 specification for tax year 2022, version 1.
 - a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
 19. Content based on the Ohio Department of Taxation's W-2 Upload specification for tax year 2022, version 1, November 2022.
 - a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
 20. Content based on the USPS Publication 28 Postal Addressing Standards, October 2023.

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- a. Section 327 Mailstop Code was added. This section appears to be guidance. The USPS mailstop code was already specified as business data element 9 and the mailstop code is not mapped by the address fields specified in the IRS EFW2 specification.

21. Updated hyperlinks to tax year 2023 documents.
22. Minor wordsmithing, formatting changes or organization changes.

2022-12-01

1. Centered codes in all Appendix.
2. Split Appendix C into Appendix C and D to differentiate between those JEDD/JEDZ that are CCA administered vs CCA recognized.
3. Reordered Appendix C and Appendix D alphabetically.
4. Added missing BURTON / BURTON TOWNSHIP JEDD to CCA administered JEDD/JEDZ.
5. Added missing Ohio JEDD/JEDZ rule to use new Appendix D in the RS (State) Record Field Assignment Rules section. This change has little effect on the assignment rules since the prior Appendix C contained all recognized JEDD/JEDZ. In prior tax years all recognized JEDD/JEDZ should have been incorrectly assigned code “CC” in RS Record positions 5-6 according to the assignment rules. Now RS record positions 5-6 should be code “CC” for Appendix C and spaces for Appendix D. The “CC” designator in RS Record positions indicates that the code in RS record position 7-9 is CCA administered.

2022-11-29

1. Content based on CCA Data Format specification for tax year 2021.
2. Content based on CCA Data Format Field Dictionary for tax year 2021.
3. Content based on CCA Data Format Field Reference for tax year 2021.
4. Content based on the IRS EFW2 specification for tax year 2022, version 1.
 - a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
5. Content based on the IRS Publication 1220 specification for tax year 2022, revision 10-2022.
 - a. Part C section 2 Issuer “A” Record removed Form 1099-H and its amount codes.
 - b. Errata in revision 9-2022 where Part C section 2 Issuer “A” Record field positions changed from position 46 onward. Corrected in revision 10-2022 to be the same as tax year 2021 resulting in no changes.
 - c. Part C section 3 Payee “B” Record added a new “Second Payee Name” field in positions 328-367 whose positions were a Blank field in tax year 2021.

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- d. Part C section 3 Payee “B” Record Form 1098-F record overlay changed the field name for positions 552-590 from “Jurisdiction” in tax year 2021 to “Court or entity”. The content of the field remains unchanged.
 - e. Part C section 3 Payee “B” Record Form 1098-F record overlay changed the length of the “Payment Codes” field and reduced the allowable content codes.
 - f. Part C section 3 Payee “B” Record Form 1098-F record overlay changed the position of the “Special Data Entries” field to 674-733.
 - g. Part C section 3 Payee “B” Record Form 1098-F record overlay changed the positions of the Blank field in positions 735-748 in tax year 2021 to the positions 734-748 and also reduced the size of the field.
 - h. Part C section 3 Payee “B” Record Form 1099-DIV record overlay contains errata in the Summary table for the “Special Data Entries” field which it lists as positions as 663-772 however, the next field in Summary table starts at position 723 and the descriptive table correctly lists the “Special Data Entries” field as positions 663-722.
 - i. Part C section 3 Payee “B” Record Form 1099-MISC record overlay added a new “FATCA Filing Requirement Indicator” field in position 548 whose position were part of a Blank field in tax year 2021, which changed the Blank field’s starting position to 549 and reduced the length by the size of the new field.
 - j. Part C section 3 Payee “B” Record Form 1099-NEC record overlay added a new “Special Data Entries” field in positions 663-722 whose positions were part of a Blank field in tax year 2021, which reduced the Blank field’s length by the size of the new field.
 - k. Part C section 3 Payee “B” Record Form 1099-NEC record overlay added a new “Combined Federal/State Code” field in positions 747-748 which was a Blank field in tax year 2021.
 - l. Errata in revision 9-2022 where Part C section 3 Payee “B” Record Form 1099-PATR field positions and lengths changed from positions 545 onward. Corrected in revision 10-2022 to be the same as tax year 2021 resulting in no changes.
6. Content based on the Ohio Department of Taxation’s W-2 Upload specification for tax year 2022, version 1, November 2022.
- a. No changes in the number of records, order of records, fields in records or content rules for fields in records.
7. Updated hyperlinks to tax year 2022 documents.
8. Added paragraph in preface indicating CCA Submittal Procedures must be follow.
9. Added paragraph in preface indication CCA no longer accepts submittals on media.

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10. Added guidance for the new B (Payee) record's "Second Payee Name Line" field (positions 328-367).
 11. Changed the names of Appendix A and Appendix C to be clearer about the municipalities and JEDD/JEDZ that CCA administers.
 12. Changed the name of Appendix B to reflect recognized municipalities in CCA tax system that either have a taxing relationship with a CCA administered municipality or are a current or former CCA administered municipality.
 13. Changed RS (State) Record Field Assignment Rules to use the worksheets in the CCA Data Format Field Reference instead of the actual Ohio Department of Taxation's or US Census Bureau's code lists. The Ohio Department of Taxation and US Census Bureau conflate name fields with other datum complicating the rules whereas the CCA Data Format Field Reference takes those code lists and separates individual datum into separate fields, thus simplifying rules and will avoid further issues when those code lists conflate other datum into a single field. While this changed the text for the rules, it did not change the intent of the rules or the expected content placed into certain RS record fields. The prior rules indicated that certain fields should be filtered and to ignore certain conflated datum when transcribing the contents for the RS record field.
 14. **Corrected errata** in RS (State) Record Field Assignment Rules, when reporting Ohio JEDD/JEDZ income taxes **and** the name of the taxing JEDD/JEDZ is found in [Appendix C](#) of CCA Data Format specification, then positions 5-6 **must be** the code "CC" since the code "CC" indicates it is administered by CCA.
 15. **Corrected errata** in RS (State) Record, the employee SSN field, employee name fields and employee address fields **must be** consistent with the corresponding last RW (Employee) Record fields. See CCA Data Format Field Dictionary.
 16. Minor wordsmithing and format changes.
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- | | |
|------------|---|
| 2021-12-14 | 1. Removed municipality Dresden from Appendix A due to Dresden deciding to self-collect. CCA's administration ends on 12/31/2021. |
| 2021-12-10 | 1. Corrected code for Warrensville Heights JEDD to be code for employer locations in Cleveland, Ohio.

2. Added code for Highland Hills JEDD when the employer location is in Cleveland, Ohio vs. Highland Hills, Ohio and added footnotes to explain code usage. |
| 2021-11-09 | 1. Content based on CCA Data Format specification for tax year 2020.

2. Content based on the IRS EFW2 specification for tax year 2021, version 2.

3. Content based on the IRS Publication 1220 specification for tax year 2021, revision 9-2021. |

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4. Content based on the Ohio Department of Taxation's W-2 Upload specification for tax year 2021, version 1, November 2021.
5. Updated hyperlinks to tax year 2021 documents.
6. Updated W-2 and Form-1099 question "*What rules do you have for the Social Security Number (SSN)?*" simplifying wording and detailing additional rules for SSN that are considered unacceptable.
7. Updated Form-1099 question "*What rules do you have for the payee Individual Taxpayer Identification Number (ITIN)?*" detailing additional rules for ITIN that are considered unacceptable.
8. Updated Form-1099 question "*What rules do you have for the payee Individual Taxpayer Identification Number (ATIN)?*" detailing additional rules for ATIN that are considered unacceptable.
9. Updated various Form-1099 Payer A Record section to be Issuer A Record section and various field names from using the word Payee to Issuer. The IRS did not record this change in Section 3 What's New for Tax Year 2021.
10. Updated various Form-1099 End of Payer C Record section to be End of Issuer A Record section and various field names from using the word Payee to Issuer. The IRS did not record this change in Section 3 What's New for Tax Year 2021.
11. Updated guidance in section RS (State) Record Reporting for Wage and Withholding Fields to include reporting for States that have reciprocity with the State of Ohio.
12. Updated guidance for W-2 RS (State) record's "State Employer Account Number" to indicate that the field may contain spaces when the W-2 RE (Employer) record's "State Abbreviation" field contains a State code that has reciprocity with the State of Ohio.
13. Minor wordsmithing.

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.

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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.

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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 2020, revision 9-2020.
 4. Content based on the State of Ohio Department of Taxation's W-2 Upload specification for tax year 2020, version 1, 31 October 2020.
 5. Content based on the USPS Publication 28 Postal Addressing Standards, May 2015.

CCA DATA FORMAT SPECIFICATION
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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 2023 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/fielddict2023.pdf>

² The CCA Submittal procedures for tax year 2023 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/submitproc2023.pdf>

³ The IRS EFW2 specification for tax year 2023 can be found at the link:

<https://www.ssa.gov/employer/efw/23efw2.pdf>

⁴ The State of Ohio Department of Taxation specification for tax year 2023 can be found at the link:

https://tax.ohio.gov/static/employer_withholding/2023_w2_specs.pdf

⁵ The IRS Publication 1220 specification for tax year 2023 can be found at the link:

<https://www.irs.gov/pub/irs-pdf/p1220.pdf>

⁶ The IRS Publication “General Instructions for Forms W-2 and W-3” for tax year 2023 can be found at the link:

<https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>

⁷ USPS Publication 28 Postal Addressing Standards can be found at the link:

<https://pe.usps.com/cpim/ftp/pubs/pub28/pub28.pdf>

⁸ Ohio residency requirements can be found on the State of Ohio Department of Taxation’s website at the link:

<https://tax.ohio.gov/wps/portal/gov/tax/individual/ohio-residency>

⁹ The IANA (Internet Assigned Numbers Authority) website top-level domains can be found at the link:

<https://www.iana.org/domains/root/db>

¹⁰ The CCA Data Format Field Reference for tax year 2023 can be found at the link:

<http://ccatax.ci.cleveland.oh.us/forms/fieldref2023.xlsx>

¹¹ The Cities by ZIP Code tool can be found at the link:

<https://tools.usps.com/zip-code-lookup.htm?citybyzipcode>

¹² The USPS ZIP Code Lookup tools can be found at the link:

<https://tools.usps.com/go/zip-code-lookup.htm>

¹³ The IRS Publication “General Instructions for Certain Information Returns” for tax year 2023 can be found at the link:

<https://www.irs.gov/pub/irs-pdf/i1099gi.pdf>