

W-2 MAGNETIC MEDIA FILING REQUIREMENTS

Every employer that is required to file annual W-2 information to the Social Security Administration on magnetic media and having a minimum of 25 employees in the State of Rhode Island is required to file W-2 informational returns on magnetic media with the state.

ALL MAGNETIC MEDIA SUBMITTERS ARE REQUIRED TO USE THE EFW2 FORMAT (formerly MMREF-1). THIS SAME EFW2 FORMAT WILL BE USED WHETHER SUBMITTING ON CARTRIDGE, DISKETTE OR CD-ROM.

FILING DEADLINE: February 28, 2014

The required format is described in the most current SSA EFW2 format and amendments or revisions thereto. (<http://www.socialsecurity.gov/employer>)

The records required for reporting are:

RA	Required
RE	Required
RW	Optional
RO	Optional
RS	Required
RT	Required
RU	Optional
RV	Optional
RF	Required

Code RT and Code RF records MAY be modified (unmodified records meeting federal requirements acceptable) to meet Rhode Island filing requirements as follows:

CODE RT RECORD

Record Identifier Same as Federal Requirements
RW records Change to Number of State Employees Social Security Wages Change to State Taxable Wages
Social Security Tips Change to State Income Tax Withheld Balance of Record Blank

CODE RF RECORD

Record Identifier Same as Federal Requirements
Number of RW Records Change to Number of State Employees Balance of Record Blank

(THE CODE RT AND THE CODE RF RECORDS MUST BE INCLUDED IN THE FILING)

The RS Record must also be included with State of Rhode Island information. The state code is "44".

Note: A filing that includes the RW record is acceptable. It will be ignored for state purposes.

Media Accepted

THE STATE OF RHODE ISLAND PREFERS CD-ROM.

Also accepted are 3480; 3490 or 3590 cartridge, 18 track, 38K BPI and non-compressed data. We can no longer accept reel tapes or diskettes

THE MAXIMUM BLOCKING FACTOR THAT OUR SYSTEM WILL ACCEPT IS 32,767 CHARACTERS

CD-ROM files must not contain more than 25,000 records. If necessary, submit multiple CD's

When filing by magnetic media, EBCDIC is preferred but ASCII accepted.
Standard labels are preferred but non-standard accepted.

If you are not required to file on magnetic media, W-2 forms may be submitted on paper (copy of the Federal document).

SUBMITTED MATERIALS (INCLUDING CARTRIDGES, CD-ROMS) WILL **NOT** BE RETURNED.

ANY 1099 FILING MUST BE MADE ON PAPER

1099 FORMS ARE NOT REQUIRED UNLESS THERE IS RHODE ISLAND WITHHOLDING TAX - THESE FORMS CANNOT BE SUBMITTED MAGNETICALLY. 1099 FORMS MUST BE SENT IN ON PAPER.

THE RHODE ISLAND PERSONAL INCOME TAX LAW, SECTION 44-30-58 (C) READS IN PERTINENT PART AS FOLLOWS:

(C) INFORMATION AT SOURCE - THE TAX ADMINISTRATOR MAY PRESCRIBE REGULATIONS AND INSTRUCTIONS REQUIRING RETURNS OF INFORMATION TO BE MADE ON OR BEFORE FEBRUARY 28 OF EACH YEAR AS TO THE PAYMENT OR CREDITING IN ANY CALENDAR YEAR OF AMOUNTS OF ONE HUNDRED DOLLARS (\$ 100.) OR MORE TO ANY RHODE ISLAND PERSONAL INCOME TAXPAYER. SUCH RETURNS MAY BE REQUIRED OF ANY PERSON, INCLUDING LESSEES OR MORTGAGORS OF REAL OR PERSONAL PROPERTY, FIDUCIARIES, EMPLOYERS AND ALL OFFICERS AND EMPLOYEES OF THIS STATE, OR OF ANY MUNICIPAL CORPORATION OR POLITICAL SUBDIVISION OF THIS STATE, HAVING THE CONTROL, RECEIPT, CUSTODY, DISPOSAL OR PAYMENT OF INTEREST, RENTS, SALARIES, WAGES, PREMIUMS, DIVIDENDS AND OTHER CORPORATE DISTRIBUTIONS, ANNUITIES, COMPENSATIONS, REMUNERATIONS, EMOLUMENTS, OR OTHER FIXED OR DETERMINABLE GAINS, PROFITS OR INCOME. A DUPLICATE OF THE STATEMENT AS TO TAX WITHHELD ON WAGES, REQUIRED TO BE FURNISHED BY AN EMPLOYER TO AN EMPLOYEE, SHALL CONSTITUTE THE RETURN OF INFORMATION REQUIRED TO BE MADE UNDER THIS SECTION WITH RESPECT TO SUCH WAGES.

IF YOU MEET ONE OF THE FOLLOWING REQUIREMENTS, YOU MUST SUBMIT AN INFORMATION FORM (I.E. 1099, W-2, ETC) TO THE RHODE ISLAND DIVISION OF TAXATION:

1. IF RHODE ISLAND INCOME TAX WAS WITHHELD FROM THE AMOUNT PAID TO THE RECIPIENT; OR
2. IF THE AMOUNT PAID TO THE RHODE ISLAND RECIPIENT, IN WHOLE OR IN PART, WAS DERIVED FROM INCOME THAT IS DIRECTLY ATTRIBUTABLE TO OBLIGATIONS OF STATES OTHER THAN RHODE ISLAND AND/OR THEIR POLITICAL SUBDIVISIONS; OR
3. IF THE AMOUNT PAID IS FOR SERVICES PERFORMED IN RHODE ISLAND AND THE RECIPIENT IS A NON-RESIDENT OF RHODE ISLAND; OR
4. IF YOU ARE A QUALIFIED DEPOSITORY ACCEPTING DEPOSITS AS FAMILY EDUCATION ACCOUNTS UNDER SECTION 44-30-25 OF THE RHODE ISLAND GENERAL LAWS.

EXCEPT FOR THOSE ENTITIES THAT MEET THE REQUIREMENTS IN 1, 2, 3 OR 4. ABOVE, THE TAX ADMINISTRATOR HAS WAIVED THE FILING REQUIREMENTS FOR INFORMATIONAL RETURNS FOR THE CURRENT TAX YEAR.

RHODE ISLAND DOES **NOT** PARTICIPATE IN THE COMBINED FEDERAL/STATE FILING PROGRAM FOR MAGNETIC TAPE FILERS.

STATE OF RHODE ISLAND
DIVISION OF TAXATION
W2 MAGNETIC MEDIA SECTION
ONE CAPITOL HILL
PROVIDENCE, RI 02908

TRANSMITTAL FORM
FOR THE REPORTING OF W-2 INFORMATION ON MAGNETIC MEDIA

Federal Employer Identification Number: _____

Employer Name & Address:

Contact Person:
Name: _____ Title: _____

Phone Number: _____

SUBMITTED MATERIAL (INCLUDING CARTRIDGES, CD-ROMS) WILL NOT BE RETURNED.

Record formats outlined in the SSA EFW2 Magnetic Media Reporting amendments or revisions thereto and by accessing the SSA website at <http://www.socialsecurity.gov/employer> , selecting "forms and publications" and choosing EFW2.

Place an external label on the media which is marked with at least one Federal Employer Identification Number and "W-2".

PLEASE NOTE: Answers to questions 1 through 7 are required to process your data.

The following information is REQUIRED:

1. Reporting media: Cartridge _____ CD-ROM _____
2. Number of individual records: _____
3. Total amount of state withholding: _____

Complete the following if using cartridge:

4. Recording Mode: EBCDIC _____ ASCII _____
5. Record Length equals 512: yes _____ no (if no please provide record length) _____
6. Blocking Factor: _____
7. IBM Standard Labels: Yes _____ No _____

NOTE: THIS FORM (or the form included within the remittance booklet) MUST BE SUBMITTED WITH YOUR CD-ROM, or CARTRIDGE . IF MORE THAN ONE CD-ROM, or CARTRIDGE IS BEING SENT FOR THIS FILING YEAR, INDICATE IF IT IS A REPLACEMENT OR AN ADDITION.

Signature: _____ Title: _____ Date: _____