

State of Rhode Island
Division of Taxation
One Capitol Hill
Providence, RI 02908

W-2 Electronic Filing Requirements

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

All electronic submissions are:

- Required to use the EFW2 format. This same EFW2 format should be used whether submitting on CD-ROM, DVD or through secure FTP.
- For information and setup of secure FTP transmissions please send email to Tax.ProdControl@tax.ri.gov
- All files must be submitted in ASCII format. EBCDIC will no longer be accepted.

FILING DEADLINE: January 31st

FILE REQUIREMENTS:

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

Social Security numbers should not be left blank or substituted. An actual social security number or the temporary issued number (TIN) is required for all employees.

- **File format:** Only files formatted for Windows/DOS will be accepted. Each line must end with **CR LF**. UNIX files (**LF** only) will be rejected. Record length must be 512 characters for all records, including header and footer.

The records required for filing with the State of RI Division of Taxation are:

RA	Required	Submitter Record
RE	Required	Employer Record
RW	Optional	Employee Wage Record
RO	Optional	Employee Wage Record
RS	Required	State Wage Record
RT	Optional	Total Record
RU	Optional	Total Record
RV	Optional	State Total Record
RF	Required	Final Record

Revised 11/2016

(RA) Submitter Record - Required

- Must be the first data record on each file

(RE) Employer Record - Required

- The first RE record must follow the RA record
- Following the last RE record, create an RF record

(RW) Employee Wage Record - Optional

- Not required by the State

(RO) Employee Wage Record – Optional

- Not required by the State

(RS) State Wage Record – Required

- State Code = 44
- SSN's or TIN's are required and must be included or the file will be rejected.
- If there are multiple State Wage Records for an employee, include all the State Wage Records for the employee
- If this is the only RE record, then once the final RS record is listed, a RF record would be required.
- If multiple employers (RE records) are provided in a file, then after the final RS record is listed for the first employer, then a new RE record should be provided and their RS records would follow. This process would repeat until all employers are completed. An RF record would follow the last employers RS record.
- If multiple RE records are included in a file and an RE record(s) has a bad RS record due to a blank or incorrect SSN, only this employer(s) will be rejected and a new file with this employer(s) would need to be resubmitted.

(RT) Total Record – Optional

- Not required by the State

(RU) Total Record – Optional

- Not required by the State

(RV) State Total Record – Optional

- Not required by the State

(RF) Final Record – Required

- This is the final record on the file.

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

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

Federal Employer Identification Number: _____

Employer Name: _____

Employer Address: _____

Contact Person:
Name: _____

Title: _____

Phone Number: _____

SUBMITTED MATERIAL 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 3 are required to process your data.

The following information is REQUIRED:

1. Number of CD-ROMs included: _____
2. Number of individual records: _____
3. Total amount of state withholding: _____

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

Please note, your submission must follow the required guidelines.

Signature: _____ Title: _____