



Maine Revenue Services

Electronic File Specifications for **Form W-2**
and
Magnetic Media Specifications for **Form W-2C**
Tax Year 2009

(Wages paid from 1-1-2009 to 12-31-2009)

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Introduction

This booklet contains the specifications and instructions for filing original and corrected wage and withholding information (Forms W-2 and W-2C) with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If you need additional information or have questions, please contact one of the administrative contacts listed on the last page.

Submitting W-2 Files

1. Maine Revenue Services (MRS) uses the same EFW2 file layout as the Social Security Administration (SSA) for electronic reporting of form W-2, **with the RS Record populated with State of Maine information as indicated in the RS Record specification section below.**
2. SSA Publication Number 42-007 is the record layout standard for submission of 2009 Maine W-2 withholding data except as modified below. The Social Security Internet site containing the EFW2 filing standards is <http://www.ssa.gov/employer/pub.htm> . The Forms & Publications area contains all the specifications needed.
3. **SSA and the Internal Revenue Service do not forward RS-record information to MRS. Even if RS record State of Maine Withholding information is filed with SSA, a separate file is required to be submitted to MRS.**
4. EFW2 files must be submitted electronically via the Maine Employers Electronic Reporting System (MEETRS) on the MRS web site at: <http://www.maine.gov/revenue/netfile/gateway2.htm> If there are data errors or problems, the file will be rejected with an error message providing you with the reason and location of the error. Electronic files may be tested with the MEETRS application by selecting the Validate Only choice. The filing deadline for electronic submission of W-2 files to MRS is the same as SSA, which is generally March 31 of the following calendar year. If this day falls on a weekend or holiday, the filing deadline is the next business day.
5. 2009 SSA EFW2 Specifications - MRS uses the standard 2009 EFW2 record layout to collect Maine Withholding information. Submit a copy of the same file to MRS that is submitted to SSA, with the 'RS' record populated with State of Maine information as indicated in the RS Record specification section below. MRS uses the record layouts and field definitions suggested by SSA. MRS requires completed RA, RE, RS and RF records. **Do not include RS Records for other states.** Other records and data may be included; however, they will be ignored.

RS Record Specifications:

RS Position	Field Name	Specifications
1 - 2	Record Identifier	Constant "RS"
3 - 4	State Code	Enter "23" for the Maine postal numeric code.
5 - 9	Blank	Fill with blanks.
10 - 18	Social Security Number	Enter the employee's SSN issued by SSA. If no SSN available, enter zeros.
19 - 33	Employee First Name	Enter the employee's first name. Left justify and fill with blanks.
34 - 48	Employee Middle Name or Initial	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49 - 68	Employee Last Name	Enter the employee's last name. Left justify and fill with blanks.
69 - 72	Suffix	If applicable, enter the employee's alphabetic suffix. For example. SR, JR. Left justify and fill with blanks.
73 - 94	Location Address	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95 - 116	Delivery Address	Enter the employee's delivery address. Left justify and fill with blanks.
117 - 138	Employee City	Enter the employee's city. Left justify and fill with blanks.
139 - 140	Employee State	Enter the employee's state. Left justify and fill with blanks.
141 - 145	Employee Zip Code	Enter the employee's zip code. Left justify and fill with blanks.
146 - 192	Blank	Fill with blanks.
193 - 194	Country Code	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> * One of the the 50 state of the USA * District of Columbia * Military Post office (MPO) * American Samoa * Guam * Northern Mariana Islands * Puerto Rico * Virgin Islands Otherwise, enter the employee's applicable Country Code. (Appendix G is SSA Pub 42-007)
195 - 196	Blank	Fill with blanks.
197 - 202	Reporting Period (mmyyyy)	Reporting Period – Use '122009' for all records or the

		last payroll quarter paid. MRS uses only the year value to validate the record. The quarter information is unimportant.
203 - 273	Blank	Fill with blanks.
274 - 275	State Code	State Code
276 - 286	State Taxable Wages	Employee State Taxable Wages. The rightmost 2 digits represent cents. Right justify and zero fill.
287 - 297	Maine Income Tax Withheld	Employee Maine Income Tax Withheld. The rightmost 2 digits represent cents. Right justify and zero fill.
298 - 337	Blank	Fill with blanks.
338 - 348	Maine Withholding Account Number	In the Supplemental data field include the 11 digit Maine State Withholding Account Number. This account number is generally the reporting company's EIN with a two digit suffix making the value 11 digits (e.g. 12345678900). Reporting companies frequently incorrectly omit the last two digits. Since some companies may have more than one reporting account, these digits are required.

Maine MEETRS System File Edits for W-2

Below is a partial list of system edits that may cause the MEETRS upload system to reject an EFW2 file. The edits are subject to change and additional edits may be implemented if needed.

1. There must be at least one RS record for each RE record.
2. The reporting year in the RE record must match the year entered on the upload screen.
3. An RF record is required. An RF record is required as an end of file indicator. Position 1-2 of the RF record must contain the letters RF. All other positions in the RF record, including position 8-16, will be ignored.
4. The total of Maine withholding reported in all RS records position 287-297 included in the file must match the total entered on the upload screen.
5. RS record position 287-297 cannot exceed the amount in field location 276-286.
6. If the amount entered in RS record position 287-297 is greater than zero, then record position 338-348 must contain a valid state employer account number. This field should be defined as alpha/numeric. It may contain numerics and letters but no hyphens, it must be 11 digits.
7. RS record position 3-4 must contain State Code '23'.
8. RS record position 197-202 must be formatted as mmyyyy.
9. RS record position 197-202 must match the year entered on the upload screen.

Submitting W-2C Files on Magnetic Media

1. 2009 EFW2C Specifications - MRS uses the standard 2009 EFW2C record layout to report corrected Maine Withholding information. EFW2C files cannot be submitted electronically; continue to report corrected W-2s on magnetic diskette or CD (Tapes and Cartridges will not be processed). Submit a copy of the same file to MRS that is submitted to SSA, with the RCS record populated **with additional State of Maine information as indicated in the RCS Record specification section below**. MRS uses the record layouts and field definitions suggested by SSA, and requires completed RCA, RCE, RCS and RCF records. Do not include RCS records of other states. Other records may be included; however, they will be ignored.
2. Attach an external label to each submitted disk or CD. The label must be clearly labeled 'W-2C Withholding Filing' and contain the following information. Please clearly label the media.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter Zip Code
 - f. Tax year of data (e.g. for wages paid from 1-1-2009 to 12-31-2009; tax year = 2009)
 - g. Number of records on file
 - h. Total of Maine Withholding
3. W-2C media should be mailed to the following address:

State of Maine
Maine Revenue Services
Attention: W-2C Media Processing
State House Station #24
Augusta, ME 04333
4. MRS does accept compressed files on media for W-2C. They must be in a .zip form. MRS accepts only media formats accepted by the SSA.
5. MRS does not return media (diskettes and CD) submissions. If the transmitter wants proof that MRS has received the media, the transmitter should select a shipping service that provides proof of delivery.
6. MRS does not accept or process test diskettes or CDs. If test media are received, they will be discarded.

RCS Record Specifications:

RCS Position	Field Name	Specifications
1 - 3	Record Identifier	Constant "RCS"
4 - 5	State Code	Enter the appropriate postal NUMERIC code. Enter "23" for the Maine Postal numeric code.
6 - 15	Blank	Fill with blanks.
16 - 24	Employee's Originally Reported Social Security Number	Enter employee's original SSN as issued by the SSA. If no SSN available, enter zeros.
25 - 33	Employee's Correct Social Security Number (SSN)	Enter the employee's correct SSN. If the SSN is nor available, enter zeros.
34 - 48	Employee's Originally Reported First Name	Enter the employee's incorrectly reported first name. Left justify and fill with blanks.
49 - 63	Employee's Originally Reported Middle Name or Initial	Enter the employee's incorrectly reported middle name or initial. Left justify and fill with blanks.
64 - 83	Employee's Originally Reported Last Name	Enter the employee's incorrectly reported last name. Left justify and fill with blanks.
84 - 98	Employee's Correct First Name	Enter the employee's correct first name. Left justify and fill with blanks.
99 - 113	Employee's Correct Middle Name or Initial	If applicable, enter the employee's correct middle name or initial. Left justify and fill with blanks.
114 - 133	Employee's Correct Last Name	Enter the employee's correct last name. Left justify and fill with blanks.
134 - 155	Blank	Fill with blanks.
156 - 177	Employee's Delivery Address	Enter the employee's mailing address (Street or Post Office Box). Left justify and fill with blanks.
178 - 199	Employee's City	Enter the employee city. Left justify and fill with blanks.
200 - 201	Employee's State	Enter the employee's State of commonwealth/territory. Use a postal abbreviation from Appendix G. For a foreign address, fill with blanks.
202 - 206	Employee's Zip Code	Enter a valid ZIP code For a foreign address, fill with blanks.
207 - 255	Blank	Fill with blanks.
256 - 257	Employee's Country Code	If one of the following applies, fill with blanks: * One of the 50 States of the U.S.A.

		<p>* District of Columbia * Military Post Office (MPO) * American Samoa, Guam, Northern Mariana Islands, Puerto Rico, or Virgin Islands</p> <p>Otherwise, enter the applicable Country Code</p>
258 - 263	Original Reporting Period	Use '122009' for all records or the last payroll quarter paid. MRS uses only the year value to validate the record. The quarter information is unimportant.
264 - 269	Correct Reporting Period	Use '122009' for all records or the last payroll quarter paid. MRS uses only the year value to validate the record. The quarter information is unimportant.
270 - 395	Blank	Fill with blanks.
396 - 397	State Code	State Code
398 - 408	Original State Taxable Wages	Employee Original State Taxable Wages. Right justify and zero fill. The rightmost 2 digits represent cents.
409 - 419	Corrected State Taxable Wages	Employee Corrected State Taxable Wages. Right justify and zero fill. The rightmost 2 digits represent cents.
420 - 430	Original Maine Income Tax Withheld	Employee Original Maine Income Tax Withheld. Right justify and zero fill. The rightmost 2 digits represent cents.
431 - 441	Correct Maine Income Tax Withheld	Employee Correct Maine Income Tax Withheld. Right justify and zero fill. The rightmost 2 digits represent cents.
442 - 499	Blank	Fill with blanks.
500 - 510	Maine Withholding Account Number	In the Supplemental data field include the 11 digit Maine State Withholding Account Number. This account number is generally the reporting companies EIN with a two digit suffix making the value 11 digits (e.g. 12345678900). Reporting companies frequently incorrectly omit the last two digits. Since some companies may have more than one reporting account, these digits are required.

Technical and Administrative Contacts

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