



Maine Revenue Services

Electronic Filing Specifications

Form W-2

Tax Year 2026

(Wages paid from 1-1-2026 to 12-31-2026)

CONTENTS

Introduction	3
Due Date:.....	3
Submitting W-2 Files.....	3
Filing Requirements	3
Electronic Filing Requirements.....	4
Record Sequencing Examples	6
RA Record Specifications	7
RE Record Specifications	12
RW Record Specifications	16
RS Record Specifications.....	19
RT Record Specifications	23
RF Record Specifications.....	23
Maine Tax Portal System File Edits for Form W-2.....	24
Technical and Administrative Contact Information	24
W2 Bulk File Common Validations Errors.....	25
Appendix A - Acceptable ASCII-1Character Set	28

INTRODUCTION

This publication contains the specifications and instructions for electronically filing original wage and withholding information (Forms W-2) with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If additional information is needed or if there are any questions, please see the administrative contact list on page 8.

Important Changes

Record RA: position 446-485 – Contact e-mail not required

DUE DATE

- The filing due date for submitting Forms W-2 for tax year 2026 is **February 1, 2027. Earlier filing is encouraged to help combat identity theft and refund fraud.**
- Any person who is required to file an information return in accordance with 36 M.R.S. § 5242 and who fails to do so on or after January 31, 2022, or who willfully furnishes a false or fraudulent return of information, is subject to a penalty of \$50 for each such failure. Generally, returns of information include Forms W-2, Forms 1099, and other similar forms containing tax information necessary for filing Maine income tax returns.

SUBMITTING W-2 FILES

- Maine Revenue Services (MRS) utilizes the same EFW2 file layout as the Social Security Administration (SSA) for electronic reporting of Forms W-2. **RS Record must be populated with State of Maine information as indicated in the RS Record specification section below.**
- MRS will not accept SSNs that only show the last four digits (xxx-xxx-1234).
- Data files must be in text format with .txt extension.
- **SSA and the Internal Revenue Service do not forward RS-record information to MRS. If RS record, State of Maine Withholding information, is filed with SSA, a separate RS record must be submitted to MRS.**

- EFW2 files must be submitted electronically via the Maine Tax Portal: [MEP | MTP - Maine Revenue Services](#). If the files do not pass validation, the Maine Tax Portal will provide the reason and location of the errors.
- MRS requires completed RA, RE, RW, RS, RT and RF records.
- Maine Revenue Services will accept RE records, position 3-6 with prior year information.

FILING REQUIREMENTS

- Any employer or payroll processor required to electronically file Forms W-2 with the Social Security Administration (SSA) must report Forms W-2 information directly to MRS for all employees who are Maine residents and for all employees who have Maine-sourced income. Employers not required to electronically file Forms W-2 with the SSA are not required to electronically file information returns with MRS; however, employers are encouraged to file directly with MRS to help combat identity theft and refund fraud. **MRS does not process paper Forms W-2.**
- On February 23, 2023, the U.S. Department of the Treasury issued final regulations (T.D. 9972) that reduced the thresholds for filing certain information returns and other documents that are required to be filed electronically from 250 forms to 10. The new federal (10-return) threshold applies, in aggregate, for almost all federal information return types, including federal Forms W2 and Forms 1099, beginning in 2024.
- Beginning with tax forms required to be filed with MRS in 2024, employers and payers that are required to file at least 10 federal Forms W-2 and Forms 1099, in aggregate, must file the forms electronically with MRS using the Maine Tax Portal at revenue.maine.gov.

ELECTRONIC FILING REQUIREMENTS

Basic Requirements

- Data should be uploaded electronically using the Maine Tax Portal specifications format.
- Compressed files are not accepted.
- Data files must be in text format with .txt extension.
- Each record must end with a carriage return line feed (CRLF).
- Each record must be 512 bytes in length.

- Each file should contain data for only one year. Multiple years will be rejected.
- Only American Standard Code for Information Interchange (ASCII) will be accepted.

ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

Logical Record Length

- Each record must be a uniform length of 512 bytes. Logical records **MUST NOT** be prefixed by record descriptor words or block descriptor words.

Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- **DO NOT** place a record delimiter before the first record of the file.
- **DO NOT** place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- **DO NOT** place record delimiters after a field within a record.

Maine Form W-2 Records (512 bytes)

- ☐ RA Record – Submitter Record (Required)
- ☐ RE Record – Employer Record (Required)
- ☐ RW Record – Employee Wage Record (Required)
- ☐ RS Record – State Wage Record (Required)
- ☐ RT Record – Total Record (Required)
- ☐ RF Record – Final Record (Required)

RECORD SEQUENCING EXAMPLES

Submitter with 3 employees (no RO or RU Records)

RA (Ace Truckers)
RE (Ace Truckers)
RW
RS
RW
RS
RW
RS
RT
RF

Submitter with 2 employers (no RO or RU Records)

RA (DATA SERVICE)
RE (Best Pizza)
RW
RS
RW
RS
RT
RE (Construction Co)
RW
RS
RW
RS
RT
RF

Submitter with 1 employer with two types of employment (no RO or RU Records)

RA (COUNTY PAYROLL)
RE (Orange County – MQGE)
RW
RS
RW
RS
RW
RS
RT
RE (Orange County–Non-MQGE)
RW
RS
RW
RS
RT
RF

RA RECORD SPECIFICATIONS

RA Position	Field Name	Length	Field Specifications
1 - 2	Record Identifier	2	Constant RA.
3 - 11	Submitter's Employer Identification Number (FEIN)	9	Enter the submitter's EIN. This EIN should match the FEIN associated with the login to the Maine Tax Portal.
12-19	User Identification (User ID)	8	Not required. Fill with blanks if not providing.
20-23	Software Vendor Code	4	Not required. Fill with blanks if not providing.
24-28	Blank	5	Enter blanks.
29	Resubmission Indicator	1	Enter 1 if a file is being resubmitted. Otherwise, enter 0 (zero). Not required; fill with blanks if not providing.
30-35	Resubmission WFID	6	If you entered 1 in the Resub Indicator field (location 29), enter WFID Not required; fill with blanks if not providing.
36-37	Software Code	2	Not required.
38-94	Company Name	57	Enter company name. Left justify and fill with blanks.
95-116	Location Address	22	Enter the company's location address (attention, suite, room, number, etc.). Left justify and fill with blanks.

RA Position	Field Name	Length	Field Specifications
117 - 138	Delivery Address	22	Enter the company's delivery address (street or post office box). Left justify and fill with blanks.
139 – 160	City	22	Enter the company's city. Left justify and fill with blanks.
161-162	State Abbreviation	2	Enter the company's State abbreviation. Use postal abbreviation as shown in SSA Publication No. 42-007. Appendix F. For a foreign address, fill with blanks.
163-167	Zip Code	5	Enter the company's ZIP code. For a foreign address, fill with blanks.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.
172-176	Blank	5	Fill with blanks.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.

RA Position	Field Name	Length	Field Specifications
215-216	Country Code	2	Enter the applicable country code. If one of the following applies, fill with blanks: • One of the 50 states of the USA • District of Columbia • Military Post office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employees' applicable Country Code. (From Appendix G in SSA Pub 42-007).
217-273	Submitter Name	57	Enter the name of the organization submitting this file. Left justify and fill with blanks.
274-295	Submitter Location Address	22	Enter the submitter's location address (attention, suite, room number). Left justify and fill with blanks.
296-317	Submitter Delivery Address	22	Enter the submitter's street address (street or post office box). Left justify and fill with blanks.
318-339	Submitter City	22	Enter the submitter's city. Left justify and fill with blanks.
340-341	Submitter State	2	Enter the submitter's state. Use a standard postal abbreviation. For a foreign address, fill with blanks.

RA Position	Field Name	Length	Field Specifications
342-346	Submitter ZIP Code	5	Enter the submitter's ZIP code. For a foreign address, fill with blanks.
347-350	ZIP Code Extension	4	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.
351-355	Blank	5	Enter blanks.
356-378	Submitter Foreign State/Province	23	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
379-393	Submitter Foreign Postal Code	15	If applicable, enter the submitter's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
394-395	Country Code	2	Enter the applicable country code. If one of the following applies, fill with blanks: • One of the 50 states of the USA • District of Columbia • Military Post office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employees' applicable Country Code (From Appendix G in SSA Pub 42-007).

RA Position	Field Name	Length	Field Specifications
396-422	Contact Name	27	Enter the contact's name. Left justify and fill with blanks.
423-437	Contact Phone Number	15	Enter the contact's telephone number (including area code). Left justify and fill with blanks.
438-442	Contact Phone Extension	5	Enter the contact's telephone extension. Left justify and fill with blanks.
443-445	Blank	3	Enter blanks.
446-485	Contact Email	40	Required. Enter the contact's e-mail or internet address. Left justify and fill with blanks.
486-488	Blank	3	Enter blanks.
489-498	Contact FAX	10	If applicable, enter the contact's FAX number (including area code). Otherwise, fill with blanks. For U.S. and U.S. Territories only.
499	Blank	1	Enter blanks.
500	Preparer Code	1	Not required; fill with blanks if not providing.
501-512	Blank	12	Fill with blanks.

RE RECORD SPECIFICATIONS

RE Position	Field Name	Length	Field Specifications
1 - 2	Record Identifier	2	Constant RE.
3 – 6	Tax Year	4	Required. Enter 2026 ; Or prior year if applicable.
7	Agent Indicator Code	1	Not required; fill with blanks if not providing.
8-16	Employer/Agent Identification Number (EIN)	9	Required. Enter only numeric characters. Omit hyphens, prefixes, and suffixes.
17-25	Agent for EIN	9	Not required; fill with blanks if not providing.
26	Terminating Business Indicator	1	Not required; fill with blanks if not providing.
27-30	Establishment Number	4	Not required; fill with blanks if not providing.
31-39	Other EIN	9	Not required; fill with blanks if not providing.
40-96	Employer Name	57	Enter the name associated with the EIN entered in location 8-16. Left justify and fill with blanks.
97-118	Location Address	22	Enter the employer's location address (attention, suite, room number, etc.). Left justify and fill with blanks.

RE Position	Field Name	Length	Field Specifications
119-140	Delivery Address	22	Enter the employer's delivery address (street or post office box). Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state. Use a standard postal abbreviation. Shown in SSA 42-007. Appendix F. For a foreign address, fill with blanks.
165-169	Zip Code	5	Enter the employer's ZIP code. For a foreign address, fill with blanks.
170-173	ZIP Code Extension	4	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.
174	Kind of Employer	1	Enter the Kind of Employer as entered on the file submitted to the SSA. Left justify and fill with blanks.
175-178	Blank	4	Enter blanks.
179-201	Foreign State/Province	23	If applicable, enter the employer's foreign state or province. Left justify and fill with blanks. Otherwise, fill with blanks.

RE Position	Field Name	Length	Field Specifications
202-216	Foreign Postal Code	15	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
217-218	Country Code	2	Enter the applicable country code. If one of the following applies, fill with blanks: • One of the 50 states of the USA • District of Columbia • Military Post office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employees' applicable Country Code (From Appendix G in SSA Pub 42-007).
219	Employment Code	1	Not required.
220	Tax Jurisdiction Code	1	Enter the Tax Jurisdiction Code.
221	Third Party Sick Pay Indicator	1	Enter 1 for sick pay indicator. Otherwise, enter 0 (zero).

RE Position	Field Name	Length	Field Specifications
222-248	Employer Contact Name	27	Enter the name of the employer's contact. Left justify and fill with blanks. Not required.
249-263	Employer Contact Phone Number	15	Enter the employer's contact telephone number with numeric values only. Do not use any special characters. Example: 1232345678
264-268	Employer Contact Phone Extension	5	Enter the employers contact telephone extension with numeric values only. Do not use any special characters. Example: 12345 Otherwise, fill with blanks. Not required. For U.S. and U.S. territories only.
269-278	Employer Contact Fax Number	10	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Example: 1232345678 Otherwise, fill with blanks. Not required. For U.S. and U.S. territories only.
279-318	Employer Contact E- Mail/Internet	40	Enter the employer's contact E-mail/Internet address. Not required.
319-512	Blank	194	Fill with blanks. Reserved for SSA use.

RW RECORD SPECIFICATIONS

RW Position	Field Name	Length	Specifications
1-2	Record Identifier	2	Constant RW.
3-11	Social Security Number	9	This is a required field. - Enter only numeric characters - Omit hyphens - May not begin with 666 or 9 If no SSN available, enter zeros (0).
12-26	Employee First Name	15	This is a required field. Enter the employee's first name as shown on social security card. Left justify and fill with blanks.
27-41	Employee Middle Name	15	If applicable, enter middle name or initial as shown on the social security card. Left justify and fill with blanks.
42-61	Employee Last Name	20	This is a required field. Enter the employee's last name as shown on the social security card. Left justify and fill with blanks.
62-65	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example. SR, JR. Left justify and fill with blanks.

RW Position	Field Name	Length	Specifications
66-87	Location Address	22	Enter the employee's address (attention, suite, room number, etc.). Left justify and fill with blanks.
88-109	Delivery Address	22	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks
110-131	City	22	Enter the employee's city. Left justify and fill with blanks.
132-133	State Abbreviation	2	Enter the employee's State. Left justify and fill with blanks.
134-138	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
139-142	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
143-147	Blank	5	Fill with blanks.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign State/Province. Left justify and fill with blanks. Otherwise, fill with blanks.

RW Position	Field Name	Length	Specifications
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
186-187	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states 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. (From Appendix G in SSA Pub 42-007)
188-198	Wages, Tips, and Other Compensation	11	No negative amounts. Right justify and zero fill.
199-512	Blank	314	Not required; fill with blanks if not providing.

RS RECORD SPECIFICATIONS

RS Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant RS.
3 - 4	State Code	2	Enter 23 for the Maine postal numeric code.
5 - 9	Blank	5	Fill with blanks.
10 - 18	Social Security Number	9	Enter the employee's complete SSN issued by SSA. • Enter only numeric characters. • Omit hyphens. • May not begin with 666 or 9. If no SSN available, enter zeros (0).
19 - 33	Employee First Name	15	Enter the employee's first name. Left justify and fill with blanks.
34 - 48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial. Left justify and fill with blanks.
49 - 68	Employee Last Name	20	Enter the employee's last name. Left justify and fill with blanks.
69 - 72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example. SR, JR. Left justify and fill with blanks.

RS Position	Field Name	Length	Specifications
73 - 94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95 - 116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117 - 138	Employee City	22	Enter the employee's city. Left justify and fill with blanks.
139 - 140	Employee State	2	Enter the employee's state. Left justify and fill with blanks.
141 - 145	Employee Zip Code	5	Enter the employee's zip code. Left justify and fill with blanks. For a foreign address, fill with blanks.
146 - 149	Employee Zip Code Extension	4	Enter the employee's four-digit extension of the zip code. If not applicable, fill with blanks.
150-154	Blank	5	Enter blanks.

RS Position	Field Name	Length	Specifications
155-177	Foreign State/Province	23	If applicable, enter the employee's foreign State/Province. Left justify and fill with blanks. Otherwise, fill with blanks
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193 - 194	Country Code	2	If one of the following applies, fill with blanks: • One of the 50 states 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. (From Appendix G in SSA Pub 42-007)
195 – 247	Blank	53	Fill with blanks.

RS Position	Field Name	Length	Specifications
248 - 258	Maine Withholding Account Number	11	If Maine withholding reported in position 287-297 is greater than zero, enter the Withholding Account ID for this employer. No hyphen. Left justify and fill with blanks.
259 - 273	Blank	15	Fill with blanks.
274 - 275	State Code	2	Enter 23 for the Maine postal numeric code.
276 - 286	Maine Taxable Wages	11	Enter the compensation paid to this employee for services performed in Maine. The amount entered here should agree with the amount entered in Box 16 on the Form W-2 issued to the employee. The rightmost 2 digits represent cents. Right justify and zero fill.
287 - 297	Maine Income Tax Withheld	11	Employee Maine Income Tax Withheld. The rightmost 2 digits represent cents. Right justify and zero fill.
298 - 307	Maine Public Employees Retirement System Contributions (MEPERS)	10	For public employers who participate in the MEPERS, enter the amount of pick-up contributions deducted from this employee's salary and contributed to MEPERS on behalf of the employee. This amount is required to be added back to Maine income pursuant to 36 MRSA §5122(1)(G). Do not include the employer's portion of the contributions. The rightmost 2 digits represent cents. Right justify and zero fill.
308-512	Blank	205	Enter blanks.

RT RECORD SPECIFICATIONS

RT Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant RT.
3 - 9	Total Number of RW Records	7	Enter the total number of code RW records reported since the last code RE record. Right justify and zero fill.
10-24	Total Wages, Tips and Other Compensation	15	Enter the total for all code RW records reported since the last code RE record. Right justify and zero fill.
25-39	Total Federal Income Tax Withheld	15	Not required. Fill with blanks.
40-512	Blank	473	Enter blanks.

RF RECORD SPECIFICATIONS

RF Position	Field Name	Length	Specifications
1 - 2	Record Identifier	2	Constant RF.
3 - 7	Blank	5	Fill with blanks. Reserved for SSA use.
8 - 16	Number of RW records	9	Enter the total number of RW (Employee) Records reported in the entire file. Right justify and zero fill.
17 - 512	Blank	496	Fill with blanks. Reserved for SSA use.

MAINE TAX PORTAL SYSTEM FILE EDITS FOR FORM W-2

Below is a partial list of system edits that may cause the Maine Tax Portal 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 State of Maine RS record with corresponding RW record for each RE record.
2. All State of Maine RS records **must have** corresponding RW records.
3. Maine Revenue Services will accept RE records, position 3-6 with prior year information.
4. 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.
5. 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.
6. If the amount entered in RS record position 287-297 is greater than zero, then record position 248-258 must contain a valid Withholding Account ID for this employer.
7. RS record position 3-4 must contain State Code '23' for State of Maine RS records.

TECHNICAL AND ADMINISTRATIVE CONTACT INFORMATION

withholding.tax@maine.gov

(207) 624-7661

Monday – Friday 9:00 AM to 12:00 PM, holidays excepted.

W2 BULK FILE COMMON VALIDATION ERRORS

Record Type	Validation Error	Description
File	File Processing Error: Error on Line X, Field Y, Field Name Z. Exception: Could not format Field Y, Value A.	The file must be corrected before it can be validated. The Field specified from the error needs to be corrected to match the Maine Revenue Services 2026 W-2 Specifications.
General	The first record in the file must be an RA Record.	The first line in the file must be the RA record.
General	The last record in the file must be an RF Record.	The last line in the file must be the RF record.
General	Amount of RE records must equal the number of employer records entered on the prior step.	The number of RE records reported on the previous Maine Tax Portal screen must match the number of employers reported in the file.
General	Line X must contain exactly 512 characters.	Each line in the file must be exactly 512 characters.
General	Line X: Delivery address is missing.	Line X must contain the delivery address. Refer to the Social Security Administrations EFW2 Publication 42-007 for the position location. This is applicable for all record types that require this field.
General	Line X: City is missing.	Line X must contain the city name. Refer to the Social Security Administrations EFW2 Publication 42-007 for the position location. This is applicable for all record types that require this field.
General	Line X: State abbreviation is missing.	Line X must contain a valid state abbreviation.

Record Type	Validation Error	Description
General	Line X: The state abbreviation provided does not match a valid U.S. state.	Line X must contain a valid U. S. State abbreviation.
General	Line X: Zip code is missing.	Line X must contain a valid zip code.
RA	Line X: Submitter Name is missing.	Line X position 217-273 must contain the name of the organization to receive error notifications if this file cannot be processed.
RA	Line X: Submitter location address is missing.	Line X must contain the submitter's location address in positions 274-295.
RA	Line X: Submitter delivery address is missing.	Line X must contain the submitter's delivery address in positions 296-317.
RA	Transmitter EIN must equal the transmitting account's Transmitter EIN.	The transmitter EIN reported in the RA record position 3-11 must match the EIN number of the Maine Tax Portal account that is being used to upload the file.
RE	Line X: Employer name is missing.	The employer's name must be included for each RE record in positions 40-96.
RE	Line X: Employer contact name is missing.	Line X must contain the employer's contact name in positions 222-248.
RW	Line X: SSN is missing.	Line X must contain the employee's SSN in positions 3-11. If there is no SSN available, enter zeros (0) in this position.
RW	Line X: Employee first name is missing.	Line X must contain the employee's first name in positions 12-26.
RW	Line X: Employee last name is missing.	Line X must contain the employee's last name in positions 42-61.

Record Type	Validation Error	Description
RS	Line X: SSN is missing.	Line X is missing the employee's SSN and must be included. If the SSN is not available enter zeros (0) in positions 10-18.
RS	SSN must be numeric.	The SSN must be numerical characters only.
RS	SSN must have a length of 9.	The SSN must be exactly 9 digits.
RS	Line X: Location address is missing.	Line X must contain the employee's location address in positions 73-94.
RS	Line X: Delivery address is missing.	Line X must contain the employee's delivery address in positions 95-116.
RS	Line X: Employee city is missing.	Line X must contain the employee's city in positions 117-138.
RS	Line X: Account number is missing or invalid.	Line X is missing the state withholding account ID, or the account ID is invalid.
RT	Number of employees is missing.	The number of employees is missing and must be corrected in positions 3-9.
RT	Line X: Federal taxable wages are missing.	Line X must contain the total Federal taxable wages since the last RE record in positions 10-24. There must be a separate RT record for each RE record in the file.
RT	Line X: Federal income tax withheld amount is missing.	Line X must contain the total amount of Federal income tax withheld since the last RE record in positions 25-39. There must be a separate RT record for each RE record in the file.

APPENDIX A - ACCEPTABLE ASCII-1 CHARACTER SET

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See <https://www.lookuptables.com/text/ascii-table>

Char	Hex	Dec
+O		
A	65	41
B	66	42
C	67	43
D	68	44
E	69	45
F	70	46
G	71	47
H	72	48
I	73	49
J	74	4A
K	75	4B
L	76	4C
M	77	4D
N	78	4E
O	79	4F
P	80	50
Q	81	51
R	82	52
S	83	53
T	84	54

Char	Hex	Dec
U	85	55
V	86	56
W	87	57
X	88	58
Y	89	59
Z	90	5A
0	48	30
1	49	31
2	50	32
3	51	33
4	52	34
5	53	35
6	54	36
7	55	37
8	56	38
9	57	39
Blank	32	20
- (Hyphen)	39	27
' (Apostrophe)	45	2D
CR (carriage return)	0D	13
FL (NL line feed)	0A	10