CITY OF CINCINNATI
INCOME TAX DIVISION

MAGNETIC MEDIA REPORTING FOR TAX YEAR 2009

(For submitting annual Form W-2 information to the City of Cincinnati Income Tax Division)

CITY OF CINCINNATI
INCOME TAX DIVISION
805 CENTRAL AVENUE SUITE 600
CINCINNATI, OH 45202-5756
(513) 352-3838

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Prepared: October 2009

INTRODUCTION

The following specifications conform to the Social Security Administration Publication No. 42-007, Specifications for Filing Forms W2 Electronically (EFW2) with some minor changes.

Enclosed are copies of the changes to the file specifications. The main changes we are concerned with are:

1) Records Layout Sheets 'RS'

2) Record 'RS' is required by the City of Cincinnati

3) For tax year 2009, wage information will be accepted on following types of media:

   a) 3 1/2" diskette
   b) CD-ROM
   c) File online through the Income Tax website:

      http://www.cincinnati-oh.gov/cityfinance/pages/-7527-/

NOTE: No reel-to-reel tapes, DAT tapes, or DLT tapes will be accepted.

If the information received does not meet the specifications in this document, it may be returned to you unprocessed.

It is advised that you obtain a copy of the Social Security Administration Publication No. 42-007 (EFW2) mentioned above to use as a reference for those areas not covered in this document. To obtain the publication contact the Social Security Administration Office of Systems Requirements at (800) 772-6270, 7:00 A.M. through 7:00 P.M. (Eastern Standard Time), Monday through Friday.

The document is also available online at http://www.ssa.gov/employer/efw/09efw2.pdf.

FILING REMINDERS

1) We will not accept compressed files on magnetic tapes and cartridges, or compressed zip files.

2) Be sure to enter the correct tax year in the employer records.

3) The EFW2 format is required, as amended by the City of Cincinnati. Any submission that does not meet these specifications will be returned to the sender.

4) Record length must be exactly 512 bytes. The record should be padded with blanks to 512 characters if needed, not truncated. Do not add blanks at the beginning of the record, or extend the record past 512 characters. Files submitted on diskette must have MSDOS carriage return/ line feed pairs at the end of the record. Do not place a CR/LF in the middle of a record, and do not include blank records or extra CR/LF pairs. Other than CR/LF all letters must be uppercase.

5) The following record types are required: RA, RE, RW, RS, RT, and RF. There must be at least one RS record for each RW record. There must be an RW record for each set of RS records with the same SSN. All RS records for a given employee must follow that employee's RW record and must be together.

6) The RS record must give the local taxable wages and the local income tax withheld amounts for the City in positions 308-337. A separate entry must be generated for each city within Ohio for which city income tax was withheld. The specifications are designed for the filing of multiple city information.

7) There must only be one file per media item, i.e., one file per diskette or CD-ROM. The entire file must fit on the media chosen. If the submission will not fit uncompressed on a 1.44 MB diskette, then the employer may not choose that medium for his submission. Multi volume submission files will not be accepted.

8) Each submission of W-2 data must be accompanied by one or more City of Cincinnati Form W-3 Wage Reconciliation returns (paper copy required) for each RE record within the submission file. The City of Cincinnati Form W-3 document can be downloaded from our website at: http://www.cincinnati-oh.gov/cityfinance/downloads/cityfinance_pdf38044.pdf.

9) Paper Form W-2 documents should not be sent if an electronic submission is being transmitted.

10) All files should be mailed to the following address:

CINCINNATI INCOME TAX DIVISION
ELECTRONIC W-2 FILING PROGRAM
805 CENTRAL AVENUE SUITE 600
CINCINNATI, OH 45202-5756

GENERAL INFORMATION

What is in this booklet?

Instructions for filing Form W-2 information to the City of Cincinnati electronically using the EFW2 format.

Who must use these instructions?

Employers who are required to submit IRS Form W-2 information electronically for federal tax purposes shall submit the information required by the Municipality in electronic format. We advise employers who will be submitting Form W-2 information for 100 or more employees to use this program.

May I use these instructions if I have fewer than 100 employees?

Yes. Any employer may file their Form W-2 documentation electronically.

What if I have 100 or more Form W-2s and I send them to you in the paper format?

For tax year 2009, all employers with more 100 or more employees must file electronically. Employers with fewer than 100 employers may submit their W-2 data file or continue to file paper Form W-2 documents.

What if I do not follow the instructions in this booklet?

Your data file may be returned to you. Your totals of all Form W-2 documents may not match the Form W-3 totals for the year. Your employee wages may not be credited properly.

What clarifications do I need before I read this booklet?

The term "W-2" refers to W-2, W-2CM, W-2VI, W-2GU, W-2AS, 499R-2/W-2PR unless otherwise noted.

The term "W-3" refers to W-3, W-3SS, and W-3PR

May I send paper copies of Form W-2 and W-3 with my electronic filing?

Do not send paper copies of Form W-2 with your filing. However, you must include a paper copy of Form W-3 Wage Reconciliation with your filing. (The Form W-3 can be downloaded from our website http://www.cincinnati-oh.gov/cityfinance/downloads/cityfinance_pdf38044.pdf).

How may I send you my Form W-2 information using the EFW2 format?

For tax year 2009, the following types of media will be accepted:

a) 3 1/2" diskette
b) CD-ROM
c) File online through the Income Tax website:

http://www.cincinnati-oh.gov/cityfinance/pages/-7527-/

NOTE: All information must fit onto one (1) media component. No reel-to-reel tapes, DAT tapes, or DLT tapes will be accepted.

When is my file due to your office?

Electronic files are due by March 1, 2010.

What if I file late?

The City of Cincinnati may impose a penalty for late filing of your return. Refer to section 311-99 of the Cincinnati Municipal Code for details.

Will you return the magnetic media to me after the file has been processed?

No files will be returned to you after they have been processed successfully.

Whom should I contact if I have general questions or need assistance with the information in this booklet?

You may contact our office at (513) 352-3838 during the hours of 8:00 A.M. until 4:30 P.M. (EST), Monday through Friday. You may send E-mail inquiries to Rick Menner at Richard.Menner@cincinnati-oh.gov.

FILE DESCRIPTION

General:

What should I name my file?

The file name must be "w2report.txt" if you are filing your information using a diskette. All other types of file submissions do not require a specific file name.

File Requirement:

STATE RECORD (RS):

This record is required. It should follow its related CODE RW record.

If there are multiple City records for an employee, include each City record sequentially.
Refer to pages 11 – 13 for the file layout specifications of the RS record.

Do not generate this record if only blanks would be entered after the record identifier.

Whom should I call if I have any questions or need assistance about the file description?

You may contact our office at (513) 352-3838 during the hours of 8:00 A.M. until 4:30 P.M. (EST), Monday through Friday. You may send E-mail inquiries to Rick Menner at Richard.Menner@cincinnati-oh.gov.

RECORD SPECIFICATIONS

General:

What is the length of each record?

512 bytes

What is the recommended maximum number of records for an EFW2 file?

50,000 records

What case letters must I use?

UPPER CASE letters only throughout the file

Your instructions address the format for the fields in the records I have to create. How do I know exactly what should be in each field?

If you need assistance completing the various fields, refer to the Social Security Administration website:

http://www.ssa.gov/employer

RULES

What rules do you have for alpha/numeric fields?

Left justify and fill with blanks. Where the field shows "blank," all position must be blank, not zeroes.

What rules do you have for money fields?

Numerics only
No punctuation
No signed amounts (high order signed or low order signed)
Include both dollars and cents with the decimal point assumed
Do not round to the nearest dollar (Example: $1,250.78 = 00000125078).
Right justify and zero fill to the left
The field must contain zeroes if not applicable

What rules do you have for the address fields?

Fields equate to lines of address printed on correspondence. They must conform with United States Postal Service (USPS) guidelines. You may contact U.S. Post Office by calling them at (800) 275-8777 or by using their website, http://www.usps.gov.

For State abbreviations, use only the standard two letter abbreviations. Refer to Supplement #1 for the Greater Cincinnati Municipal codes, and Supplement #2 for the Northern Kentucky Municipal codes (located at the end of this document).

What rules do you have for the format of the employee name?

The employee name must be the same name shown on the individual's Social Security card. The employee name must be submitted in the individual name fields:

- Employee First Name
- Employee Middle Name or Middle Initial
- Employee Last Name
- Suffix

Do not include any titles.

What rules do you have for the SSN?

Use the number shown on the original or replacement Social Security card.
Only numeric characters
Omit hyphens, prefixes and suffixes
May not begin with 8 or 9.
May not be 111111111, 333333333, or 123456789

For valid number ranges, check the latest list of newly issued Social Security number ranges from their website: http://www.ssa.gov/employer. (Select SSN Verification and then High Group List).

If the SSN is not available, enter zeroes (0) in locations 3-11 on the RW record and in Location 10-18 on the RS Record.

PURPOSE

What is the purpose of the RS State record?

The field is normally submitted to the State to report revenue, taxation, and quarterly unemployment compensation data for state and local municipalities. The City of Cincinnati requires the RS record for the purpose of reporting taxable wages and income tax withheld for local municipalities.

Whom should I call if I have any questions or need assistance about the record specifications?

You may contact our office at (513) 352-3838 during the hours of 8:00 A.M. until 4:30 P.M. (EST), Monday through Friday. You may send E-mail inquiries to Rick Menner at Richard.Menner@cincinnati-oh.gov.

CODE RS—STATE RECORD

NOTE: Record 'RS' is required by the City of Cincinnati, which will include local taxable wages, local income tax withheld, and Entity codes. (Refer to Supplement #1 for Greater Cincinnati Municipal Codes and Supplement #2 for the Northern Kentucky Municipal Codes).

The RS Record is required by the City of Cincinnati. It should follow its related CODE RW record.
If there are multiple City withholdings for an employee, include each City as a separate RS record.

LOCATION	FIELD	LENGTH	SPECIFICATIONS
1 – 2	Record Identifier	2	Constant "RS"
3 – 4	State Code	2	Enter the appropriate postal Numeric Code.
5 – 9	Blank	5	Fill with blanks
10 –18	Social Security Number (SSN)	9	Enter the employee's social security number as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeroes.
19 – 33	Employee First Name	15	Enter the employee's first name as shown on the social security card. Left justify and fill with blanks.
34 – 48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the social security card. Left justify and will with blanks. Otherwise, fill with blanks.
49 – 68	Employee Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
69 – 72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR or JR. Left justify and fill with blanks. Otherwise, fill with blanks.
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	City	22	Enter the employee's city. Left justify and fill with blanks.
139 – 140	State Abbreviation	2	Enter the employee's state. Use a standard postal abbreviation codes (2-digits). For a foreign address, fill with blanks.
141 – 145	Zip Code	5	Enter the employee's zip code. For a foreign address, fill with blanks.
146 – 149	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	Fill with blanks. Reserved for SSA use.
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
Locations 195 to 267 apply to unemployment reporting			
195 – 196	Blank	2	Fill with blanks
197 – 202	Reporting Period	6	Enter the last month and 4-digit year for the calendar quarter for which this report applies. (Example: "032009" for January through March 2009).
203 – 213	State Quarterly Unemployment Insurance Total Wage	11	Right justify and zero fill.
214 – 224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill.
225 – 226	Number of Weeks Worked	2	Defined by State/Local agency.
227 – 234	Date First Employed	8	Enter the month, day, and the four-digit year. (Example: "01312009")
235 – 242	Date of Separation	8	Enter the month, day, and the four-digit year. (Example: "01312009")
243 – 247	Blank	5	Fill with blanks. Reserved for SSA use.
Locations 248 to 307 apply to Wages Earned in Ohio			
248 – 267	State Employer Account Number	20	Required field. Numeric characters only. Omit hyphens. Right justify and fill with blanks.
268 – 273	Blank	6	Fill with blanks. Reserved for SSA use.
274 – 275	State Code	2	Enter the appropriate postal numeric code. (Example: Ohio = "39")
276 – 286	Ohio Taxable Wages	11	Right justify and zero fill.

287 – 297	Ohio Income Tax Withheld	11	Right justify and zero fill.
298 – 307	Gross Total Wages, Tips and Other Compensation	10	Enter the employee's total annual wages, tips and other compensation.
Locations 308 to 337 apply to Income Tax			
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 337: C = City Income Tax D = County Income Tax E = School District Tax F = Other Income Tax
309 – 319	Local Taxable Wages	11	Right justify and zero fill.
320 – 330	Local Income Tax Withheld	11	Right justify and zero fill.
331– 337	State Control Code/Number associated with tax type code above.	7	CINCI = City of Cincinnati Code. Applies to income tax reporting.
338 – 512	Blank	175	Fill with blanks

DISKETTE or CD-ROM FILING—MEDIA REQUIREMENTS

What are the media requirements for diskettes and CD-ROMs?

DISKETTE: 3 1/2” diskette

If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

CD-ROM: Do not create the CD-R with the option that it must always be read from a specific disc drive letter.

DISKETTE/CD-ROM FILING—DATA REQUIREMENTS

What are the data requirements for diskettes?

Data must be recorded in the American Standard Code for Information Interchange-1 (ASCII-1) character set. (Refer to Appendix D).

Use the file name **W2REPORT.TXT**

Do not include more than one W2REPORT.TXT file per diskette.

Do not include any other files on the diskette.

If the number of data records exceeds the capacity of a single diskette, then this method of record submission cannot be used.

We encourage you to file combined reports to avoid creating a separate file and a diskette for each employer by filing many employers' reports on a single diskette, or set of diskettes. (Review EFW2 to see how multiple employers can be combined into one file).

We prefer files with record delimiters. Record delimiters (CR—Carriage Return followed by LF—Line Feed) must follow the last character of each record except the Code RF record.

> Do not place record delimiters after a field within a record.
>
> Do not place a record delimiter before the first record of the file.
>
> A record delimiter should appear immediately after the last character of each record.
>
> The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
>
> 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.
>
> <u>Do not</u> place more than one record delimiter (more than one carriage return/line feed combination) following a record.

May I compress the file I send you on a diskette or CD-ROM?

No

How do I label my diskette/CD-ROM?

Affix an external label like the one shown. Label fill-ins must agree with the Code RA record data. Instructions for the label are as follows:

EIN	Enter Submitter's EIN
NAME	Enter Submitter's name
CITY	Enter Submitter's city
ST	Enter Submitter's state
ZIP CODE	Enter Submitter's zip code
PHONE NUMBER	Enter Submitter's telephone number

SSA AWR EFW2
EIN: _____
NAME: _____
CITY: _____ ST: _____
ZIP CODE: _____ PHONE NUMBER: _____

How should I package my diskette/CD-ROM?

Do not use paper clips, rubber bands, or staples on the diskettes.
Insert each diskette in its own protective sleeve before packaging.
Send the diskette in a container to prevent damage in transit.
Use disposable containers. Special mailers for diskettes are available commercially.
We will not return special containers.

Where do I send my diskette/CD-ROM?

Using the U.S. Mail Service, send your diskettes/CD-ROM to the following address:

CINCINNATI INCOME TAX DIVISION
ELECTRONIC W-2 FILING PROGRAM
805 CENTRAL AVENUE SUITE 600
CINCINNATI, OH 45202-5756

We suggest that you request a return receipt as part of your mailing process.

Whom should I call if I have questions or need assistance with filing my data?

You may contact our office at (513) 352-3838 during the hours of 8:00 A.M. until 4:30 P.M. (EST), Monday through Friday. You may send E-mail inquiries to Rick Menner at Richard.Menner@cincinnati-oh.gov.

SUPPLEMENT #1--GREATER CINCINNATI AND NORTHERN KENTUCKY CODES
(To be used within the RS Record layout for the Entity Code fields)

Listed below are the municipality codes that are frequently used for identifying other municipalities. If you have another municipality that is not listed here, please contact our office at (513) 352-3838 for clarification.

MUNICIPALITY	STATE	ALPHA CODE	MUNICIPALITY	STATE	ALPHA CODE
Addyston	OH	ADDYS	Fort Thomas	KY	FTTOM
Amberley	OH	AMBER	Fort Wright	KY	FTWRI
Arlington Heights	OH	ARLHT	Georgetown	OH	GEORG
Batavia	OH	BATAV	Golf Manor	OH	GOLFM
Bellevue	KY	BELLE	Greenhills	OH	GREEH
Blue Ash	OH	BLUEA	Hamilton	OH	HAMIL
Boone County	KY	BOONE	Harrison	OH	HARRS
Bromley	KY	BROML	Highland	KY	HIGHL
Campbell County	KY	CAMPB	Independence	KY	INDEP
Centerville	OH	CENTV	Indian Hill	OH	INDIA
Cheviot	OH	CHEVI	Kenton County	KY	KENTO
Cincinnati	OH	CINCI	Kettering	OH	KETTE
Cold Spring	KY	COLDS	Lakeside Park	KY	LAKES
Covington	KY	COVNG	Lebanon	OH	LEBAN
Crescent Springs	KY	CRESC	Lincoln Heights	OH	LINHT
Crestview Hills	KY	CRESV	Lockland	OH	LOCKL
Dayton, Kentucky	KY	DAYKY	Loveland	OH	LOVEL
Dayton, Ohio	OH	DAYOH	Ludlow	KY	LUDLO
Deer Park	OH	DEERP	Madeira	OH	MADEI
Edgewood	KY	EDGEW	Mariemont	OH	MARIE
Elmwood Place	OH	ELMWO	Mason	OH	MASON
Elsmere	KY	ELSME	Miamisburg	OH	MIAMI
Erlanger	KY	ERLAN	Middletown	OH	MIDDL
Evendale	OH	EVEND	Milford	OH	MILFO
Fairfax	OH	FAFAX	Monroe	OH	MONRO
Fairfield	OH	FAFLD	Montgomery	OH	MONTG
Felicity	OH	FELIC	Morrow	OH	MORRO
Florence	KY	FLORE	Mount Healthy	OH	MTHEA
Forest Park	OH	FORPK	Mount Orab	OH	MTORB
Fort Mitchell	KY	FTMIT	Newport	KY	NEWPO

MUNICIPALITY	STATE	ALPHA CODE			
Newtown	OH	NEWTN			
Norwood	OH	NORWD			
Oxford	OH	OXFOR			
Park Hills	KY	PARKH			
Reading	OH	READG			
Saint Bernard	OH	STBER			
Sharonville	OH	SHARO			
Silverton	OH	SILVR			
Southgate	KY	SOUTH			
Springboro	OH	SPRNB			
Springdale	OH	SPRND			
Springfield	OH	SPRNF			
Taylor Mill	KY	TAYML			
Tipp City	OH	TIPPC			
Trotwood	OH	TROTW			
Vandalia	OH	VANDA			
Villa Hills	KY	VILLA			
West Carrollton	OH	WCARR			
Wilder	KY	WILDR			
Wilmington	OH	WILMG			
Woodlawn	OH	WOODL			
Wyoming	OH	WYOMG			
Xenia	OH	XENIA			

CITY OF CINCINNATI
INCOME TAX DIVISION

2009 MAGNETIC MEDIA
W-2 TRANSMITTAL FORM

COMPLETE THIS FORM AND SEND IT ALONG WITH YOUR FILE TO:

CINCINNATI INCOME TAX DIVISION
ELECTRONIC W-2 FILING PROGRAM
805 CENTRAL AVENUE SUITE 600
CINCINNATI, OH 45202-5756

EMPLOYER NAME:	FEDERAL ID NUMBER:
STREET ADDRESS:	TAX YEAR REPORTED:
CITY/STATE/ZIP CODE:	NUMBER OF EMPLOYEES REPORTED:
CONTACT PERSON:	JOB TITLE:
CONTACT PHONE NUMBER:	CONTACT FAX NUMBER:
TOTAL LOCAL WAGES:	TOTAL LOCAL TAX WITHHELD:

TYPE OF MEDIA ON WHICH INFORMATION WILL BE REPORTED

PC DISKETTE and CD-ROM

☐ 3.5" Diskette ☐ CD-ROM

FILE NAME (S): _____

DOES YOUR FILE (S) CONTAIN THE CARRIAGE RETURN/LINE FEED RECORD DELIMITERS? YES NO

COMMENTS:

_____

_____

_____