



Withholding Bulk Filing Guide

Bulk Filing Options in CRISP

You will be able to upload bulk submissions through CRISP, the Columbus Revenue Information Service Portal. The option to Bulk Upload W-2 information and Withholding Returns is now available. CRISP is an online portal where Taxpayers and Payroll Service providers can file returns and W-2's with the City of Columbus 24/7/365.

IT-11/IT-11J Quarterly Withholding Returns	X	X	X
IT-13/IT-13J Reconciliation of Quarterly Returns	X	X	X
W-2's	X		
< 100 returns			

What's New in V.4.9?
 A validation was added for the Quarterly IT-11/IT-11J Returns "Tax Due" field to ensure the tax calculates to 2.5% of Qualified Wages (within the allotted rounding threshold) for all city codes except City Code 88 Alternate Columbus.

Version	Date
V.1.0	2/15/2022
V.1.5	4/12/2022
V.2.0	5/13/2022
V.2.5	7/29/2022
V.3.0	8/26/2022
V.3.5	9/2/2022
V.4.0	11/3/2022
V.4.5	12/15/2022
V.4.6	8/23/2023
V.4.7	9/19/2023
V.4.8	12/9/2023
V.4.9	8/22/2025

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Registering to Bulk File on CRISP

How do I register to bulk file on CRISP?

Please call the City of Columbus Income Tax Division at (614) 645-7370 to be registered manually and to obtain the proper Payroll Service Provider (PSP) attributes and CRISP logon.

What is the max file size accepted for bulk submissions?

The maximum file size accepted for all bulk submissions is **50 MB**. For files larger than 50 MB, please attach a zipped (compressed) file.

What are the naming standards for bulk submissions?

There are no specific naming standards for bulk file submissions. However, we recommend including the current date and the company name of the bulk filer in the file name.

What is the CRISP URL?

The production URL is <https://crisp.columbus.gov/>.

Important Note:

Complete employee addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.

Fixed-Width File Specifications

Large payroll service providers should use the Fixed-Width file upload option. E.g., > 250 returns.
 The file format is a fixed width text (.txt) file. A text file with .txt file extension is the only format that will be accepted. See "Record Types" table for descriptions of required records.
For numeric fields, please round to the nearest whole dollar and do not provide decimal amounts.

Quarterly Withholding Fixed-Width File for Bulk Submissions

Record Types		
Acronym	Required	Description
HEADER	Yes	Report return information. E.g., Business name, demographic information and prior payments. Each return must only have <u>one</u> "HEADER" record.
DETAIL	Yes	Report tax withheld for each city that has tax liability in the corresponding quarter and tax year as reported in the HEADER record. Each return can have one or more "DETAIL" records. For \$0 returns, please include city code and zero fill.
PAYROL	Yes	Report tax withheld and payroll date in the corresponding quarter and tax year as reported in the DETAIL record. Each return can have one or more "PAYROL" records. For \$0 returns, the PAYROL record may be omitted for the return.

Return Header Record (HEADER)						
Field	Position	Length	Numeric	Required	Description	Example
Record	1-6	6	No	Yes	Enter "HEADER" to indicate that this is the return header row for this return. Each return must have one and only one HEADER record.	HEADER
FEIN	7-15	9	Yes	Yes	Taxpayer's FEIN with no dashes.	777777777
Account ID	16-26	11	No	No*	Taxpayer's City of Columbus withholding account ID with no dashes. Legacy account IDs will not be accepted. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	27-30	4	Yes	Yes	The year for which the return will be filed in the format: YYYY.	2022
Quarter	31	1	Yes	Yes	The quarter for which the return will be filed.	4
Amended	32	1	No	No	Enter "A" if this return is amended, otherwise leave an empty space.	A

Return Header Record (HEADER) (Continued)							
Field	Position	Length	Numeric	Required	Description	Example	
Prior Payments	33-42	10	Yes	No	Prior payments made for the taxpayer's corresponding filing period. Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000000500	
Legal Name	43-99	57	Yes	Yes	Taxpayer's legal name. Left justify and fill with blanks.	Bob Smith	
Trade Name (DBA)	100-156	57	No	No	Taxpayer's business name. Left justify and fill with blanks.	Bob's Store	
Street Address	157-411	255	No	Yes	Taxpayer's mailing address. Left justify and fill with blanks.	123 Grove Street	
Street Address 2	412-666	255	No	No	Additional line used to collect taxpayer's mailing address. Left justify and fill with blanks.	Suite 3A	
City	667-716	50	No	Yes	Taxpayer's city per mailing address given above. Left justify and fill with blanks.	Columbus	
Zip Code	717-725	9	No	Yes	Taxpayer's zip code. Acceptable formats include 5-digit and 9-digit zip codes. Left justify and fill with blanks.	43215 or 432154120	
State	726-727	2	No	Yes	Two-letter abbreviation of the state for which the taxpayer assumes business.	OH	
Country	728-730	3	No	Yes	The ISO alpha-3 country code.	USA	
Final Return	731	1	No	No	Enter "T" if the taxpayer needs to close their account, otherwise leave an empty space.	T	
Date Closed	732-739	8	Yes	Yes	The date the taxpayer closed their account using the format: YYYYMMDD. Date of account closure is required if "Final Return" is "T", otherwise fill with blanks.	20221225	
Closure Reason	740-742	3	No	No	The three-letter code depicting why the account will be closed. Account closure reason codes are highlighted in Appendix. Required if "Final Return" is "T".	OOB	
Closure Explanation	743-997	255	No	No	Description of the account closure reason. Left justify and fill with blanks. Only required when the account closure reason is "OTH".	OTH reason	
New Taxpayer	998	1	No	No*	Enter "T" if this return is a new taxpayer that requires registration, otherwise leave an empty space.	T	
Total Length		998					
*Required for new taxpayers that require registration.							

Return Detail Record (DETAIL)						
Field	Position	Length	Numeric	Required	Description	Example
Record	1-6	6	No	Yes	Enter "DETAIL" to indicate that this is a detail record. There must be at least one detail record for each return.	DETAIL
City Code	7-8	2	Yes	Yes	The city code assigned to each city for which the withholding should be paid. See Appendix for valid city codes.	01
Qualified Wages	9-18	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. All numbers. Right justify and zero fill.	0000100000
Tax Due	19-28	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. All numbers. The amount should be 2.5% of Qualified Wages (Exception: City Code 88 Alternate Columbus). Right justify and zero fill.	0000002500
Total Length		28				

Payroll Schedule Record (PAYROL)						
Field	Position	Length	Numeric	Required	Description	Example
Record	1-6	6	No	Yes	Enter "PAYROL" to indicate that this is a payroll record. Use a separate PAYROL record line for each payroll date during the filing period.	PAYROL
Date Wages Paid	7-14	8	Yes	Yes	The payroll date for the taxpayer's corresponding filing period using the format: YYYYMMDD. Payroll dates must be within the threshold of the quarter and tax year provided in the corresponding "DETAIL" record.	20221201
Tax Withheld	15-24	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. All numbers. Right justify and zero fill.	0000002500
Total Length		24				

Validations
Description
Valid Account ID or FEIN must be provided.
Legal name is required.
Mailing street address is required.
Mailing city is required.
Mailing zip code is required.
Mailing state is required.
Mailing country is required.
FEIN: ##-##### is invalid or badly formatted.
Filing period cannot be in the future.
Filing period is too far in the past.
Detail record must be included under the same header record for FEIN: ##-##### and Account ID: ###-#####.
Duplicate city in detail record: '##'. A city code may only appear once per return.
Invalid close reason: '###'.
Return has no detail records found for FEIN: ##-##### and Account ID: ###-#####. Each return must have at least one detail record.
Payroll date is before the return filing period for FEIN: ##-##### and Account ID: ###-#####. Payroll date must be within the quarter of the return.
Payroll date is after the return filing period for FEIN: ##-##### and Account ID: ###-#####. Payroll date must be within the quarter of the return.
Payroll tax withheld cannot be less than zero.
The sum of the payroll schedule is not within the allotted threshold of the sum of the tax for this return for FEIN: ##-##### and Account ID: ###-#####.
Invalid city code: '##'.
Qualified wages cannot be less than zero.
Tax due cannot be less than zero.
Tax due cannot be more than qualified wages.
Tax due should be 2.5% of Qualified Wages (Exception: City Code 88 Alternate Columbus).
Account ID is associated with more than one FEIN.
Header record cannot contain both Columbus and JEDD tax liability. There must be two separate returns to report Columbus and JEDD liabilities.
Account ID: ###-##### is invalid or badly formatted.
Return has no payroll records for FEIN: ##-##### and Account ID: ###-#####. Each return must have at least one payroll record unless it is a \$0 return.
Incorrect Account ID: ###-##### has been associated to the following FEIN: ##-#####.
*If more than 50 errors are in the file, the first 50 errors will be displayed. Header record cannot contain both Columbus and JEDD tax liability. There must be two separate returns to report Columbus and JEDD liabilities.

Fixed-Width File Specifications

Large payroll service providers should use the Fixed-Width file upload option. E.g., > 250 returns.
 The file format is a fixed width text (.txt) file. A text file with .txt file extension is the only format that will be accepted. See "Record Types" table for descriptions of required records.
For numeric fields, please round to the nearest whole dollar and do not provide decimal amounts.

Annual Reconciliation Fixed-Width File for Bulk Submissions

Record Types		
Acronym	Required	Description
HEADER	Yes	Report return information. E.g., business name and demographic information. Each return must only have one "HEADER" record.
DETAIL	Yes	Report quarterly tax due per City/JEDD. Each return can have one or more "DETAIL" records.

Return Header Record (HEADER)						
Field	Position	Length	Numeric	Required	Description	Example
Record	1-6	6	No	Yes	Enter "HEADER" to indicate that this is the return header row for this return. Each return must have one and only one HEADER record.	HEADER
FEIN	7-15	9	Yes	Yes	Taxpayer's FEIN with no dashes.	777777777
Account ID	16-26	11	No	No*	Taxpayer's City of Columbus withholding account ID with no dashes. Legacy account IDs will not be accepted. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	27-30	4	Yes	Yes	The filing period end date using the format: YYYY.	2022
Amended	31	1	No	No	Enter "A" if this return is amended, otherwise leave an empty space.	A
Legal Name	32-88	57	No	Yes	Taxpayer's legal name. Left justify and fill with blanks.	Bob Smith
Trade Name (DBA)	89-145	57	No	No	Taxpayer's business name. Left justify and fill with blanks.	Bob's Store
Street Address	146-400	255	No	Yes	Taxpayer's mailing address. Left justify and fill with blanks.	123 Grove Street
Street Address 2	401-655	255	No	No	Additional line used to collect taxpayer's mailing address. Left justify and fill with blanks.	Suite 3A

Return Header Record (HEADER) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
City	656-705	50	No	Yes	Taxpayer's city per mailing address given above. Left justify and fill with blanks.	Columbus
Zip Code	706-714	9	No	Yes	Taxpayer's zip code. Acceptable formats include 5-digit and 9-digit zip codes. Left justify and fill with blanks.	43215 or 432154120
State	715-716	2	No	Yes	Two-letter abbreviation of the state in which the taxpayer assumes business.	OH
Country	717-719	3	No	Yes	The ISO alpha-3 country code.	USA
Explanation of Discrepancy	720-974	255	No	No	Explanation of any discrepancy shown in the "Difference Between IT-11/IT-11J's and W-2's column if applicable. Left justify and fill with blanks.	Rounding
Total Length		974				

Return Detail Record (DETAIL)						
Field	Position	Length	Numeric	Required	Description	Example
Record	1-6	6	No	Yes	Enter "DETAIL" to indicate that this is a detail record. There must be at least one detail record for each return.	DETAIL
City Code	7-8	2	Yes	Yes	The city code assigned to each city in which the withholding should be paid. See Appendix for valid city codes.	01
Number of W-2 Records	9-18	10	Yes	Yes	The number of W-2 records associated to this annual reconciliation. Right justify and zero fill.	65
First Quarter Tax Liability	19-28	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000002500
Second Quarter Tax Liability	29-38	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000002500
Third Quarter Tax Liability	39-48	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000002500
Fourth Quarter Tax Liability	49-58	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000002500
Total Withholding Per IT-11/IT-11J's	59-68	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000010000
Withholding Per Employees' W-2's	69-78	10	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts. Right justify and zero fill.	0000009300
Total Length		78				

Validations
Description
Valid Account ID or FEIN must be provided.
Legal name is required.
Mailing street address is required.
Mailing city is required.
Mailing zip code is required.
Mailing state is required.
Mailing country is required.
FEIN: ##-##### is invalid or badly formatted.
Filing period cannot be in the future.
Filing period is too far in the past.
Detail record must be included under the same header record for FEIN: ##-##### and Account ID: ###-#####.
Duplicate city in detail record: '##'. A city code may only appear once per return.
Return must have at least one detail record.
Invalid city code: '##'.
Quarterly tax amounts cannot be less than zero.
W-2 withholding amount cannot be less than zero.
Number of W-2 records cannot be negative.
Sum of quarterly tax is not within the allotted threshold of total annual tax for FEIN: ##-##### and Account ID: ###-#####.
Header record cannot contain both Columbus and JEDD tax liability. There must be two separate returns to report Columbus and JEDD liabilities.
Account ID: ###-##### is invalid or badly formatted.
Incorrect Account ID: ###-##### has been associated to the following FEIN: ##-#####.
*If more than 50 errors are in the file, the first 50 errors will be displayed. Header record cannot contain both Columbus and JEDD tax liability. There must be two separate returns to report Columbus and JEDD liabilities.

Excel Template File Specifications

Payroll service providers may also use the Excel Template file upload option for smaller bulk uploads. E.g., < 250 returns. The excel template has three sheets that are required for each return submitted. See "Sheet Information" table for description of template sheets.

Quarterly Withholding Return Excel File for Bulk Submissions

Sheet Information		
Sheet Name	Sheet Number	Description
Tax	1	Report qualified wages and tax due per City/JEDD.* A new row must be added for each city/JEDD that has reported tax liability. See Appendix for valid city codes.
Payroll Schedule	2	Report tax withheld and payroll date in the corresponding quarter and tax year from the "Tax" sheet. Payroll amounts must match tax liability reported in the "Tax" sheet. For \$0 returns, the Payroll sheet may be omitted for that return.
Return Demographics	3	Report return information. E.g., Business name, demographic information and prior payments. One row is required for each individual return with a unique FEIN, Account ID, Tax Year, and Quarter.*

*Returns with FEINs reporting tax liability in both Columbus and a JEDD for the same Tax Year and Quarter must be submitted in separate files if omitting Account ID.

Tax (Sheet 1)				
Field	Numeric	Required	Description	Example
FEIN	Yes	Yes	Taxpayer's FEIN with no dashes.	999999999
Account ID	No	No*	Taxpayer's City of Columbus withholding account ID with no dashes. Legacy account IDs will not be accepted. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	Yes	Yes	The tax year for which the return will be filed.	2022
Quarter	Yes	Yes	The quarter for which the return will be filed.	4
City Code	Yes	Yes	The two-digit city code for which the tax due must be paid. See Appendix for valid city codes.	01
Qualified Wages	Yes	Yes	Wages for taxpayer's corresponding filing period. Round to the nearest whole dollar and do not provide decimal amounts.	100500
Tax Due	Yes	Yes	Tax due for taxpayer's corresponding filing period. The amount should be 2.5% of Qualified Wages (Exception: City Code 88 Alternate Columbus). Round to the nearest whole dollar and do not provide decimal amounts.	2513

Payroll Schedule (Sheet 2)				
Field	Numeric	Required	Description	Example
FEIN	Yes	Yes	Taxpayer's FEIN with no dashes.	999999999
Account ID	No	No*	Taxpayer's City of Columbus withholding account ID with no dashes. Legacy account IDs will not be accepted. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	Yes	Yes	The tax year for which the return will be filed.	2022
Quarter	Yes	Yes	The quarter for which the return will be filed.	4
Date Wages Paid	Yes	Yes	The payroll date for the taxpayer's corresponding filing period. May include multiple payroll dates for each filing period. Payroll dates must be within the threshold of the quarter and tax year provided in the previous cells.	12/01/22
Tax Withheld	Yes	Yes	Tax due for taxpayer's corresponding filing period. Round to the nearest whole dollar and do not provide decimal amounts.	2513

Return Demographics (Sheet 3)

Field	Numeric	Required	Description	Example
FEIN	Yes	Yes	Taxpayer's FEIN with no dashes.	999999999
Account ID	No	No*	Taxpayer's City of Columbus withholding account ID with no dashes. Legacy account IDs will not be accepted. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If Account ID is available, enter into this field.	WTH12345678
Tax Year	Yes	Yes	The tax year for which the return will be filed.	2022
Quarter	Yes	Yes	The quarter for which the return will be filed.	4
Amended	No	No	Enter "TRUE" if the return is amended, otherwise leave empty.	TRUE
Prior Payments	Yes	No	Prior payments made for the taxpayer's corresponding filing period. Round to the nearest whole dollar and do not provide decimal amounts.	500
Legal Name	No	Yes	Taxpayer's legal name.	Bob Smith
Trade Name (DBA)	No	No	Taxpayer's business name.	Bob's Store
Street Address	No	Yes	Taxpayer's mailing address.	123 Grove Street
Street Address 2	No	No	Additional line used to collect taxpayer's mailing address.	Suite 3A
City	No	Yes	Taxpayer's city, per mailing address given above.	Columbus
Zip Code	No	Yes	Taxpayer's zip code. Acceptable formats include 5-digit and 9-digit zip codes.	43215 or 43215-4120
State	No	Yes	Two-letter abbreviation of the state for which the taxpayer assumes business.	OH
Country	No	Yes	The ISO alpha-3 country code.	USA
Final Return	No	No	Enter "TRUE" if the taxpayer needs to close their account.	TRUE
Date Closed	Yes	No	The date the taxpayer closed their account. Required if "Final Return" is "TRUE".	12/25/2022
Closure Reason	No	No	The three-letter code depicting why the account will be closed. Account closure reason codes are highlighted in Appendix. Required if "Final Return" is "TRUE".	OOB
Closure Explanation	No	No	Description of the account closure reason. Only required when the account closure reason is "OTH".	OTH reason
New Taxpayer	No	No*	Enter "TRUE" if this return is a new taxpayer that requires registration.	TRUE

***Required for new taxpayers that require registration.**

Validations
Description
Account ID or FEIN must be provided.
Legal name is required.
Mailing street address is required.
Mailing city is required.
Mailing zip code is required.
Mailing state is required.
Mailing country is required.
FEIN is incomplete. Format: ##-#####.
Account ID must begin with WTH or WTJ. Format: ###-#####.
Future tax year.
Tax year too far in the past.
Duplicate row in withholding tax calculation table. Format: ##-#####.
Payroll amounts do not match total tax liability reported on the previous step. Row: ##.
Account ID/FEIN/Filing Period does not match information reported on previous steps. Row: ##.
Payroll date cannot be before period beginning.
Payroll date cannot be after period end.
Duplicate row in payroll schedule table. Format: ##-#####.
Payroll tax withheld cannot be less than zero.
The tax calculation table has a row that is not found on this step.
Qualified wages cannot be less than zero.
Tax due cannot be less than zero.
Tax due cannot be more than qualified wages.
Tax due should be 2.5% of qualified wages (Exception: City Code 88 Alternate Columbus).
JEDD tax liability for this FEIN must be included in a separate submission if Account ID is omitted.
Account ID associated with more than one FEIN.
Account ID must have WTH prefix for selected city.
Account ID must have WTJ prefix for selected city.
Account ID has incorrectly been associated to the wrong FEIN. Row: ##.
*If more than 50 errors are in the file, the first 50 errors will be displayed.

Excel Template File Specifications

Payroll service providers may also use the Excel Template file upload option for smaller bulk uploads. E.g., < 250 returns. The excel template has two sheets that are required for each return submitted. See "Sheet Information" table for description of template sheets.

Annual Reconciliation of Quarterly Returns Excel File for Bulk Submissions

Sheet Information		
Sheet Name	Sheet #	Description
Tax	1	Report quarterly tax due per City/JEDD. A new row must be added for each city/JEDD that has reported tax liability. See Appendix for valid city codes.
Return Demographics	2	Report return information. E.g., Business name and demographic information. One row is required for each individual return with a unique FEIN, Account ID, and Tax Year.*
*Returns with FEINs reporting tax liability in both Columbus and a JEDD for the same Tax Year must be submitted in separate files if omitting Account ID.		

Tax (Sheet 1)				
Field	Numeric	Required	Description	Example
FEIN	Yes	Yes	Taxpayer's FEIN with no dashes.	999999999
Account ID	No	No*	Taxpayer's City of Columbus withholding Account ID with no dashes. Leave blank for new accounts. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	Yes	Yes	The tax year for which the return will be filed.	2022
City Code	Yes	Yes	The two-digit city code for which the tax due must be paid. See Appendix for valid city codes.	01
Number of W-2 Records	Yes	Yes	Number of W-2 records included in annual reconciliation.	150
First Quarter Tax Liability	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts.	2513
Second Quarter Tax Liability	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts.	2513
Third Quarter Tax Liability	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts.	2513

Tax (Sheet 1) (Continued)				
Field	Numeric	Required	Description	Example
Fourth Quarter Tax Liability	Yes	Yes	Round to the nearest whole dollar and do not provide decimal amounts.	2513
Total Withholding Per IT-11/IT-11J's	Yes	Yes		
Withholding Per Employees' W-2's	Yes	Yes		
Difference Between IT-11/IT-11J's and W-2's	Yes	Yes	Difference between Total Withholding Per IT-11/IT-11J's and Employees' W-2's if applicable.	150
Explanation of Discrepancy	No	No*	Explanation of any discrepancy shown in the "Difference Between IT-11/IT-11J's and W-2's" column if applicable. Required if any tax discrepancy is reported on "Difference Between IT-11/IT-11J's and W-2's" column.	Rounding

Return Demographics (Sheet 2)				
Field	Numeric	Required	Description	Example
FEIN	Yes	Yes	Taxpayer's FEIN with no dashes.	999999999
Account ID	No	No*	Taxpayer's City of Columbus withholding Account ID with no dashes. *Leaving this field blank could cause delays in processing. If account ID is available, enter into this field.	WTH12345678
Tax Year	Yes	Yes	The tax year for which the return will be filed.	2022
Amended	No	No	Enter "TRUE" if the return is amended, otherwise leave empty.	TRUE
Legal Name	No	Yes	Taxpayer's legal name.	Bob Smith
Trade Name (DBA)	No	No	Taxpayer's business name.	Bob's Store
Street Address	No	Yes	Taxpayer's mailing address.	123 Grove Street
Street Address 2	No	No	Additional line used to collect taxpayer's mailing address.	Suite 3A
City	No	Yes	Taxpayer's city, per mailing address given above.	Columbus
Zip Code	No	Yes	Taxpayer's zip code. Acceptable formats include 5-digit and 9-digit zip codes.	43215 or 43215-4120
State	No	Yes	Two-letter abbreviation of the state for which the taxpayer assumes business.	OH
Country	No	Yes	The ISO alpha-3 country code.	USA

Validations
Description
Account ID or FEIN must be provided.
Legal name is required.
Mailing street address is required.
Mailing city is required.
Mailing zip code is required.
Mailing state is required.
Mailing country is required.
submitted.
FEIN is incomplete. Format: ##-#####.
Account ID must begin with WTH or WTJ. Format: ###-#####.
Future tax year.
Tax year too far in the past.
Duplicate row in annual reconciliation tax calculation table. Format: ##-#####.
Account ID/FEIN/Filing Period does not match information reported on previous step. Row: ##
The demographic information has a row that is not found on this step.
"Number of W-2's (records)" must be greater than zero if tax liability is added for quarter 1, quarter 2, quarter 3, or quarter 4.
First quarter tax liability cannot be less than zero.
Second quarter tax liability cannot be less than zero.
Third quarter tax liability cannot be less than zero.
Fourth quarter tax liability cannot be less than zero.
Account ID associated with more than one FEIN.
Account ID must have WTJ prefix for selected city.
Account ID must have WTH prefix for selected city.
JEDD tax liability for this FEIN must be included in a separate submission if Account ID is omitted.
Account ID has incorrectly been associated to the wrong FEIN. Row: ##.
*If more than 50 errors are in the file, the first 50 errors will be displayed.

W-2 Fixed Width File Specifications

The W-2 file format is a fixed width text (.txt) file. A text file with .txt file extension is the only format that will be accepted.

The following records from the Social Security Administration Publication 42-007 (EFW2) will be processed by the City of Columbus Income Tax Division.

- RA (Submitter) Record - **Required**
- RE (Employer) Record - **Required**
- RW (Employee) Record - **Required**
- RS (State) Record - **Required**

The following records are not required by the City of Columbus Income Tax Division, but per Publication 42-007 should be included. The City of Columbus Income Tax Division will not validate or use data from this record. If your system generates these records, leave them in the file.

- RT (Total) Record - Optional
- RF (Final) Record - Optional

The following records are not required by the City of Columbus Income Tax Division and optional to the W-2 file per Publication 42-007. The City of Columbus Income Tax will not validate or use data from this record.

- RO (Employee Optional) Record - Optional
- RU (Total Optional) Record - Optional
- RV (State Total) Record - Optional

W-2 Fixed Width Upload

Record Types		
Record Acroymn	Required	Description
RA	Yes	Submitter Record
RE	Yes	Employer Record
RW	Yes	Employee Record
RS	Yes	State Record
RT	No	Total Record
RF	No	Final Record
RO	No	Employee Optional Record
RU	No	Total Optional Record
RV	No	State Total Record

Record Validation
Description
The RA Record must be the first record
The RE Record must come after the RA Record.
There must be at least one RW Record in the file.
The length of each required record must be 512 characters.
Each RW record must have at least one corresponding RS record.
No extra lines permitted between records.

Submitter Record (RA)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RA".	RA
Submitter EIN	3-11	9	Yes	Yes	Submitter employer identification number (EIN) with no dashes.	785412451
Filler1	12-28	17	No	No	Fill with blanks. Reserved for ITD use.	
Resubmit Indicator	29	1	Yes	No	Enter "1" if this file is being resubmitted. Otherwise, enter "0" (zero).	0
Filler2	30-37	8	No	No	Fill with blanks. Reserved for ITD use.	
Company Name	38-94	57	No	No	Enter the company name. Left justify and fill with blanks.	Bob's Store
Location Address	95-116	22	No	No	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Suite 3A
Delivery Address	117-138	22	No	No	Enter the company's delivery address (Street or Post Office Box). Left justify and fill with blanks.	123 Grove Street
City Name	139-160	22	No	No	Enter the company's city. Left justify and fill with blanks.	Columbus
State Name	161-162	2	No	No	Enter the company's State or commonwealth/ territory. For a foreign address, fill with blanks.	OH
Zip Code	163-167	5	No	No	Enter the company's ZIP code. For a foreign address, fill with blanks.	43215
Zip Code Extension	168-171	4	No	No	Enter the company's four-digit extension of the ZIP code. If not applicable, fill with blanks.	2738
Filler3	172-216	45	No	No	Fill with blanks. Reserved for ITD use.	
Submitter Name	217-273	57	No	Yes	Enter the name of the organization to receive error notification if this file cannot be processed. Left justify and fill with blanks.	Ann Wolfe
Submitter Location Address	274-295	22	No	No	Enter the submitter's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	#719
Submitter Delivery Address	296-317	22	No	Yes	Enter the submitter's delivery address (Street or Post Office Box). Left justify and fill with blanks.	78 N High Street
Submitter City Name	318-339	22	No	Yes	Enter the submitter's city. Left justify and fill with blanks.	Columbus
Submitter State Name	340-341	2	No	Yes	Enter the submitter's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
Submitter Zip Code	342-346	5	No	Yes	Enter the submitter's ZIP code.	43206

Submitter Record (RA) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Submitter Zip Code Extension	347-350	4	No	No	Enter the submitter's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0276
Filler4	351-395	45	No	No	Fill with blanks. Reserved for ITD use.	
Contact Name	396-422	27	No	Yes	Enter the name of the person to be contacted by the Income Tax Division concerning processing problems. Left justify and fill with blanks.	Ann Wolfe
Contact Phone Number	423-437	15	Yes	Yes	Enter the contact's telephone number with numeric values only (including area code). Do not use any special characters.	1232345678
Contact Phone Extension	438-442	5	Yes	No	Enter the contact's telephone extension. Left justify and fill with blanks.	14
Filler5	443-445	3	No	No	Fill with blanks. Reserved for ITD use.	
Contact Email	446-485	40	No	No	<p>Enter the contact's E-Mail/Internet address. This field may be upper and lower case.</p> <p>The rules for entering a valid E-Mail address for SSA's purposes are as follows:</p> <ul style="list-style-type: none"> - Must not be blank (This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field) - Must contain only one @ symbol - Must not contain consecutive periods to the left or right of the @ symbol - Must not contain empty spaces to the left or right of the @ symbol - Must not contain a period in the first or last position - Must not contain a period immediately to the left or right of the @ symbol - Must not contain an @ symbol in the first or last position - Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, www.iana.org/domains/root/db). - Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol - Must not contain hyphens immediately to the right of the @ symbol, or before or after a period - Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ <p>symbol: (~!#\$%^&*_{} ?'\- / `)</p>	annwolfepayroll@gmail.com
Filler6	486-488	3	No	No	Fill with blanks. Reserved for ITD use.	
Contact Fax	489-498	10	Yes	No	If applicable, enter the contact's fax number (including area code). Otherwise, fill with blanks.	

For U.S. and U.S. territories only.

Submitter Record (RA) (Continued)							
Field	Position	Length	Numeric	Required	Description	Example	
Filler7	499	1	No	No	Fill with blanks. Reserved for ITD use.		
Preparer Code	500	1	No	No	Enter one of the following codes to indicate who prepared this file: A = Accounting Firm L = Self-Prepared S = Service Bureau P = Parent Company O = Other Note: If more than one code applies, use the code that best describes who prepared this file.	A	
Filler8	501-512	12	No	No	Fill with blanks. Reserved for ITD use.		
Total Length		512					

Employer Record (RE)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RE"	RE
Tax Year	3-6	4	Yes	Yes	Enter the tax year for this report (YYYY).	2022
Agent Indicator Code	7	1	Yes	No	<p>If applicable, enter one of the following codes:</p> <p>1 = 2678 Agent (Approved by IRS)</p> <p>2 = Common Paymaster (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>3 = 3504 Agent</p> <p>Note: If more than one code applies, use the one that best describes your status as an agent.</p> <p>Otherwise, fill with a blank.</p>	
Employer/Agent ID Number	8-16	9	Yes	Yes	<p>Enter only numeric characters with no dashes.</p> <p>Enter the EIN under which tax payments were submitted to the IRS under Form 941, 943, 944, CT-1 or Schedule H:</p> <ul style="list-style-type: none"> - If employer tax payments were deposited under the EIN of the Agent, enter the EIN of the Agent. - If employer tax payments were deposited under the EIN of the employer, enter the EIN of the employer. - If you entered a "1", "2" or "3" in the Agent Indicator Code field (position 7); enter the EIN of the Agent. - See "Other EIN" (positions 31- 39) if taxes were deposited under more than one EIN during the year. 	999999999
Agent for EIN	17-25	9	Yes	No	If you entered a "1" in the Agent Indicator Code field (position 7), enter the client-employer's EIN for which you are an Agent. Otherwise, fill with blanks	
Terminate Business Indicator	26	1	Yes	No	If this is the last tax year that W-2s will be filed under this EIN, enter "1." Otherwise, enter "0" (zero).	0
Establishment Number	27-30	4	Yes	No	<p>For multiple RE (Employer) Records with the same EIN, you may use this field to assign a unique identifier for each RE (Employer) Record (i.e., store for factory locations or types of payroll).</p> <p>Enter any combination of blanks, numbers, letters or keyboard characters.</p> <p>Otherwise, fill with blanks.</p>	

Employer Record (RE) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Other EIN	31-39	9	Yes	No	For this tax year, if you submitted tax payments to the IRS under Form 941, 943, 944, CT-1 or Schedule H or W-2 data to SSA, and you used an EIN different from the EIN in positions 8 - 16, enter the other EIN. Enter only numeric characters with no dashes. Otherwise, fill with blanks.	
Employer Name	40-96	57	No	Yes	Enter the name associated with the EIN entered in positions 8 -16. Left justify and fill with blanks.	Bob's Store
IMPORTANT NOTE: Complete addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	97-118	22	No	No	Enter the employer's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Suite 3A
Delivery Address	119-140	22	No	No	Enter the employer's delivery address (Street or Post Office Box). Left justify and fill with blanks.	123 Grove Street
City	141-162	22	No	No	Enter the employer's city. Left justify and fill with blanks.	Columbus
State Abbreviation	163-164	2	No	No	Enter the employer's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
ZIP Code	165-169	5	Yes	No	Enter the employer's ZIP code. For a foreign address, fill with blanks.	43206
ZIP Code Extension	170-173	4	Yes	No	Enter the employer's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0276
Kind of Employer	174	1	No	Yes	Enter the appropriate kind of employer: F = Federal govt. (Federal government entity or instrumentality) S = State/local non-501c. (State or local government or instrumentality (this includes cities, townships, counties, special-purpose districts or other publicly-owned entities with governmental authority)) T = 501c non-govt. (Non-governmental tax-exempt Section 501(c) organization (types of 501(c) non-governmental organizations include private foundations, public charities, social and recreation clubs and veterans' organizations)) Y = State/local 501c. (State or local government or instrumentality where the employer received a determination letter from the IRS indication that they are also a tax-exempt organization under Section 501(c)(3)) N = None Apply Note: Leave blank if the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P (Puerto Rico).	N
Filler1	175-178	4	No	No	Fill with blanks. Reserved for ITD use.	

Employer Record (RE) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Foreign State/Province	179-201	23	No	No	If applicable, enter the employer's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	202-216	15	No	No	If applicable, enter the employer's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	
Country Code	217-218	2	No	No	If one of the following applies, fill with blanks: - One of the 50 States of the U.S.A. - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands	
Employment Code	219	1	Yes	Yes	Enter the appropriate employment code: A = Agriculture Form 943 H = Household Schedule H M = Military Form 941 Q = Medicare Qualified Government Employment Form 941 X = Railroad CT-1 F = Regular Form 944 R = Regular (all others) Form 941 - If the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is blank (domestic), reporting Employment Code 'Q' (MQGE) is valid for tax year 1983 through the current tax year. - If the Tax Jurisdiction Code in position 220 of the RE (Employer) Record is P, V, G, S, or N (not domestic), reporting Employment Code 'Q' (MQGE) is valid for tax years 1986 through the current tax year. Note: Railroad reporting is not applicable for Puerto Rico and territorial employers.	F
Tax Jurisdiction Code	220	1	No	Yes	Enter the code that identifies the type of income tax withheld from the employee's earnings: Blank = W-2 V = Virgin Islands - W-2VI G = Guam - W-2GU S = American Samoa - W-2AS N = Northern Mariana Islands - W-2CM P = Puerto Rico - W-2PR/499R-2	
Third Party Sick Pay Indicator	221	1	Yes	No	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).	0

Employer Record (RE) (Continued)							
Field	Position	Length	Numeric	Required	Description	Example	
Employer Contact Name	222-248	27	No	No	Enter the name of the employer's contact. Left justify and fill with blanks.	Bob Smith	
Employer Contact Phone Number	249-263	15	No	No	Enter the employer's contact telephone number with numeric values only (including area code). Do not use any special characters. Left justify and fill with blanks.	1232345678	
Employer Contact Phone Extension	264-268	5	No	No	Enter the employer's contact telephone extension with numeric values only. Do not use any special characters. Left justify and fill with blanks.	12345	
Employer Contact Fax Number	269-278	10	No	No	If applicable, enter the employer's contact fax number with numeric values only (including area code). Do not use any special characters. Otherwise, fill with blanks.		
Employer Contact Email/Internet	279-318	40	No	No	Enter the contact's E-Mail/Internet address. This field may be upper and lower case. The rules for entering a valid E-Mail address for SSA's purposes are as follows: <ul style="list-style-type: none"> - Must not be blank (This rule only applies to the RA (Submitter) Record Contact E-Mail/Internet field) - Must contain only one @ symbol - Must not contain consecutive periods to the left or right of the @ symbol - Must not contain empty spaces to the left or right of the @ symbol - Must not contain a period in the first or last position - Must not contain a period immediately to the left or right of the @ symbol - Must not contain an @ symbol in the first or last position - Must contain a top-level domain approved by Internet Assigned Numbers Authority (IANA, www.iana.org/domains/root/db). - Must not contain characters other than alphanumeric, hyphens or periods to the right of the @ symbol - Must not contain hyphens immediately to the right of the @ symbol, or before or after a period - Must contain either alphanumeric characters, or the following keyboard characters, to the left of the @ symbol: (~!#\$%^&*_{} ?'\-=/ `)	bobsmith@gmail.com	
Filler2	319-512	194	No	No	Fill with blanks. Reserved for ITD use.		
Total Length		512					

Employee Record (RW)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RW".	RW
SSN	3-11	9	Yes	Yes	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA with no dashes. Left justify and fill with blanks. If no SSN is available, enter zeros (0).	226109556
Employee First Name	12-26	15	No	Yes	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.	Jane
Employee Middle Name or Initial	27-41	15	No	No	If applicable, enter the middle name or initial as shown on the Social Security card. Left justify and fill with blanks. Otherwise, fill with blanks.	L
Employee Last Name	42-61	20	No	Yes	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.	Smith
Suffix	62-65	4	No	No	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.	
IMPORTANT NOTE: Complete employee addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	66-87	22	No	No	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Apt #32
Delivery Address	88-109	22	No	No	Enter the employee's delivery address (Street or Post Office box). Left justify and fill with blanks.	728 S Broad Street
City	110-131	22	No	No	Enter the employee's city. Left justify and fill with blanks.	Columbus
State Abbreviation	132-133	2	No	No	Enter the employee's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
Zip Code	134-138	5	Yes	No	Enter the employee's ZIP code. For a foreign address, fill with blanks.	43206
Zip Code Extension	139-142	4	Yes	No	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.	
Filler1	143-147	5	No	No	Fill with blanks. Reserved for ITD use	
Foreign State/Province	148-170	23	No	No	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	171-185	15	No	No	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Country Code	186-187	2	No	No	<p>If one of the following applies, fill with blanks:</p> <ul style="list-style-type: none"> - One of the 50 States of the U.S.A. - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands 	
Wages, Tips and Other Comp.	188-198	11	Yes	Yes	<p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>	00000002675
Fed Income Tax Withheld	199-209	11	Yes	Yes	<p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.</p>	00000048769
Social Security Wages	210-220	11	Yes	Yes	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad). - If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Tips field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros.</p> <p>The sum of this field and the Social Security Tips field should not exceed the annual maximum Social Security wage base for the tax year (\$142,800 for tax year 2021).</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000012700
Social Security Tax Withheld	221-231	11	Yes	Yes	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MGQE) or X (Railroad). If the Employment Code is not Q (MQGE) or X (Railroad) and the amount in this field is greater than zero, then the Social Security Wages field and/or the Social Security Tips field must be greater than zero.</p> <p>This amount should not exceed \$8,853.60 for tax year 2021. No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000004784

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Medicare Wages & Tips	232-242	11	Yes	Yes	<p>For years prior to tax year 1983, zero fill for all Employment Codes.</p> <ul style="list-style-type: none"> - Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad). - If the Employment Code is H (Household) and the tax year is 1994 or later, this field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, fill with zeros. <p>For all other Employment Codes:</p> <ul style="list-style-type: none"> - For tax years 1983 – 1993, do not exceed the annual maximum Medicare wage base for the tax year. - For tax years 1983 – 1990, if Social Security Wages and/or Social Security Tips are greater than zero, this amount must be equal to the sum of the Social Security Wages and Social Security Tips. - For tax year 1991 and later, this amount must equal or exceed the sum of the Social Security Wages and Social Security Tips. <p>No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>	00000012700
Medicare Tax Withheld	243-253	11	Yes	Yes	<p>For tax years prior to 1983, zero fill for all Employment Codes. For tax year 1983 and later, zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is X (Railroad).</p> <p>Effective January 1, 2013, an employer is required to withhold a 0.9% additional Medicare Tax on any Medicare Wages and Tips or Railroad Retirement Act (RTA) compensation it pays to an employee in excess of \$200,000 in a calendar year.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1983 through the current tax year.</p>	00000001143
Social Security Tips	254-264	11	Yes	Yes	<p>Zero fill if the Employment Code reported in position 219 of the preceding RE (Employer) Record is Q (MQGE) or X (Railroad).</p> <p>The sum of this field and Social Security Wages should not exceed the annual maximum Social Security wage base for the tax year (\$142,800 for tax year 2021.)</p> <p>If Employment Code is H (Household) and the tax year is 1994 or later, the sum of this field and the Social Security Wages field must be equal to or greater than the annual Household minimum for the tax year being reported. Otherwise, report zeros.</p> <p>No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year.</p>	00000000000
Filler2	265-275	11	No	No	Fill with blanks. Reserved for ITD use.	

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Dependent Care Benefits	276-286	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. Does not apply to Puerto Rico, Virgin Islands, American Samoa, Guam or Northern Mariana Islands employees.	0000000000
Deferred Comp. 401(k)	287-297	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.	00000003786
Deferred Comp. 403(b)	298-308	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Deferred Comp. 408(k)	309-319	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Deferred Comp. 457 (b)	320-330	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Deferred Comp. 501(c)(18)(D)	331-341	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1987 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Filler3	342-352	11	No	No	Fill with blanks. Reserved for ITD use.	
Nonqualified Plan Section 457	353-363	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Employer Contributions to HSA	364-374	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 2004 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000004986
Nonqualified Plan Not 457	375-385	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 1990 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Nontaxable Combat Pay	386-396	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000000000
Filler7	397-407	11	No	No	Fill with blanks. Reserved for ITD use.	
Employer Cost For Life Insurance > \$50,000	408-418	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 1978 through the current tax year. Does not apply to Puerto Rico employees.	00000007965
Income from Ex Nonstatutory Stock Options	419-429	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2001 through the current tax year. Does not apply to Puerto Rico employees.	00000000000

Employee Record (RW) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Deferrals Under 409A Nonqualified Deferred	430-440	11	Yes	Yes	No negative amounts. Right justify and zero fill. This field is valid from 2005 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	0000000000
Designated Roth Contributions to 401(k) Plan	441-451	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees.	00000002683
Designated Roth Contributions Under 403(B) Salary Reduction	452-462	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2006 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Cost of Employer-Sponsored Health Coverage	463-473	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 20011 through the current tax year. Does not apply to Puerto Rico or Northern Mariana Islands employees.	00000006958
Permitted Benefits Under a Qualified Small Employer Health Reimbursement (Code FF)	474-484	11	Yes	No	No negative amounts. Right justify and zero fill. This field is valid from 2017 through the current tax year. Does not apply to Puerto Rico employees.	00000000000
Filler4	485	1	No	No	Fill with blanks. Reserved for ITD use.	
Statutory Employee Indicator	486	1	No	No	Enter "1" for a statutory employee. Otherwise, enter "0" (zero).	0
Filler5	487	1	No	No	Fill with blanks. Reserved for ITD use.	
Retirement Plan Indicator	488	1	Yes	No	Enter "1" for a retirement plan. Otherwise, enter "0" (zero).	0
Third-Party Sick Pay Indicator	489	1	Yes	No	Enter "1" for a sick pay indicator. Otherwise, enter "0" (zero).	1
Filler6	490-512	23	No	No	Fill with blanks. Reserved for ITD use.	
Total Length		512				

State Record (RS)						
Field	Position	Length	Numeric	Required	Description	Example
Record Identifier	1-2	2	No	Yes	Constant "RS".	RS
State Code	3-4	2	Yes	No	Enter the appropriate postal numeric code. (Example: OH = 39)	39
City Code	5-9	5	Yes	No	<p><u>Municipality</u> <u>Work</u> <u>Courtesy</u></p> <p>Columbus 00001 00088</p> <p>N. Pickaway County JEDD 00020</p> <p>Prairie Township JEDD 00022</p> <p>Madison Township JEDD 00024</p> <p>Pad left with zeros.</p> <p><u>RITA Collection Group:</u> R+RITA MUNI CODE - Right justify and zero fill the muni code to 4 positions (E.g., R0130)</p> <p><u>CCA Collection Group:</u> CC+3 digit CCA City Code (E.g., CC002)</p> <p><u>For cities with no assigned codes:</u> Zero fill</p> <p>Note: In all cases, the municipality name for the withholding tax must be entered in position range 338-412.</p>	00001
SSN	10-18	9	Yes	Yes	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. If no SSN is available, enter zeros.	226109556
Employee First Name	19-33	15	No	Yes	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.	Jane
Employee Middle Initial/Name	34-48	15	No	No	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.	
Employee Last Name	49-68	20	No	Yes	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.	Smith

State Record (RS) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
Suffix	69-72	4	No	No	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.	
IMPORTANT NOTE: Complete employee addresses are required per Columbus City Code 362.051(H). Addresses must conform to U.S. Postal Service rules. For domestic addresses use all fields below that pertain to the address. When using a foreign address; the Foreign State/Province, Foreign Postal Code and the Country Code positions are required to be completed. Also use the Location Address positions and the Delivery Address positions if they pertain to the foreign address.						
Location Address	73-94	22	No	No	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	Apt #32
Delivery Address	95-116	22	No	No	Enter the employee's delivery address. Left justify and fill with blanks.	728 S Broad Street
City	117-138	22	No	No	Enter the employee's city. Left justify and fill with blanks.	Columbus
State Abbreviation	139-140	2	No	No	Enter the employee's State or commonwealth/territory. For a foreign address, fill with blanks.	OH
ZIP Code	141-145	5	No	No	Enter the employee's ZIP code. For a foreign address, fill with blanks.	43206
ZIP Code Extension	146-149	4	No	No	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.	0000
Filler1	150-154	5	No	No	Fill with blanks. Reserved for ITD use.	
Foreign State/Province	155-177	23	No	No	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.	
Foreign Postal Code	178-192	15	No	No	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	
Country Code	193-194	2	No	No	If one of the following applies, fill with blanks: - One of the 50 States of the U.S.A. - District of Columbia - Military Post Office (MPO) - American Samoa - Guam - Northern Mariana Islands - Puerto Rico - Virgin Islands	
Optional Code	195-196	2	No	No	Applies to unemployment reporting. If not applicable, fill with blanks.	
Reporting Period	197-202	6	Yes	No	Applies to unemployment reporting. Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032019" for January through March of 2022.	122022

State Record (RS) (Continued)						
Field	Position	Length	Numeric	Required	Description	Example
State Quarterly Unemployment Insurance Total Wages	203-213	11	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	0000000000
State Quarterly Unemployment Insurance Total Taxable Wages	214-224	11	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	0000000000
Number Of Weeks Worked	225-226	2	Yes	No	Applies to unemployment reporting. Right justify and zero fill.	00
Date First Employed	227-234	8	Yes	No	Applies to unemployment reporting. Enter the month, day and four-digit year.	01312012
Date Of Separation	235-242	8	Yes	No	Applies to unemployment reporting. Enter the month, day and four-digit year. If not applicable, fill with blanks.	
Filler2	243-247	5	No	No	Fill with blanks. Reserved for ITD use.	
State Employer Account Number	248-267	20	No	No	Applies to unemployment reporting. If not applicable, fill with blanks.	
Filler3	268-273	6	No	No	Fill with blanks. Reserved for ITD use.	
State Code 2	274-275	2	No	No	Enter the appropriate postal numeric code. (Example: OH = 39)	39
State Taxable Wages	276-286	11	Yes	Yes	Right justify and zero fill.	00000278562
State Income Tax Withheld	287-297	11	Yes	Yes	Right justify and zero fill.	00000006964
Wages, Tips and Other Compensation	298-307	10	Yes	No	Right justify and zero fill.	00000002500
Tax Type Code	308	1	No	Yes	Enter appropriate code for entries in fields 309-330: C = Income Tax (Employment Municipality) R = Income Tax (Residence Municipality)	C
Local Taxable Wages	309-319	11	Yes	Yes	Right justify and zero fill.	00000278562
Local Inc Tax Withheld	320-330	11	Yes	Yes	Right justify and zero fill.	00000006964
School District Number	331-337	7	No	No	Left justify and fill with blanks.	0000012
Municipality Name for Tax Withheld	338-412	75	No	Yes	Left justify and fill with blanks.	Columbus
State Name for Taxes Withheld	413-487	75	No	No	Left justify and fill with blanks.	Ohio
Filler4	488-512	25	No	No	Fill with blanks. Reserved for ITD use.	
Total Length		512				

Validations	
Record Type	Description
All Records	RA record must be on the first line.
All Records	No RW records found. At least one RW record is required.
All Records	Invalid record type. Record type must be one of the following: RA, RE, RW, RO, RS, RT, RU, RV, RF.
All Records	The first RE record must follow the RA Record.
All Records	Incorrect line length.
All Records	No extra lines permitted between records.
RA	Submitter EIN is required.
RA	Submitter Name is required.
RA	Submitter's Delivery Address is required.
RA	Submitter's State Abbreviation is required.
RA	Submitter's Zip Code is required.
RA	Contact Name is required.
RA	Contact Phone Number is required.
RE	Tax Year on RE record is invalid. You should only submit W-2's up to 6 years prior or for the current tax year.
RE	Employer EIN is required.
RE	Employer Name is required.
RE	Kind of Employer is required.
RE	Employment Code is required.
RW	RW Record is missing its corresponding RS record.
RW	Employee First Name is required.
RW	Employee Last Name is required.
RW	Wages, Tips & Other Compensation is required.
RW	Wages cannot be negative.
RW	Federal Income Tax Withheld is required.
RW	Federal Income Tax Withheld cannot be negative.
RW	Social Security Wages is required.
RW	Social Security Wages cannot be negative.

Validations (Continued)	
Record Type	Description
RW	Social Security Tax Withheld is required.
RW	Social Security Tax Withheld cannot be negative.
RW	Medicare Wages and Tips is required.
RW	Medicare Wages and Tips cannot be negative.
RW	Medicare Tax Withheld is required.
RW	Medicare Tax Withheld cannot be negative.
RW	Social Security Tips is required.
RW	Social Security Tips cannot be negative.
RW	Dependent Care Benefits is required.
RW	Dependent Care Benefits cannot be negative.
RW	Deferred Compensation Contributions to Section 401k is required.
RW	Deferred Compensation Contributions to Section 401k cannot be negative.
RW	Deferred Compensation Contributions to Section 403b is required.
RW	Deferred Compensation Contributions to Section 403b cannot be negative.
RW	Deferred Compensation Contributions to Section 408k is required.
RW	Deferred Compensation Contributions to Section 408k cannot be negative.
RW	Deferred Compensation to Section 457b is required.
RW	Deferred Compensation to Section 457b cannot be negative.
RW	Deferred Compensation to Section 501c is required.
RW	Deferred Compensation to Section 501c cannot be negative.
RW	Nonqualified Plan Section 457 Distributions or Contributions is required.
RW	Nonqualified Plan Section 457 Distributions or Contributions cannot be negative.
RW	Nonqualified Plan Not Section 457 Distributions or Contributions is required.
RW	Nonqualified Plan Not Section 457 Distributions or Contributions cannot be negative.
RW	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan is required.
RW	Deferrals Under a Section 409A Nonqualified Deferred Compensation Plan cannot be negative.

Validations (Continued)	
Record Type	Description
RS	Invalid SSN.
RS	SSN does not match the SSN on the previous RW record.
RS	Employee First Name is required.
RS	Employee Last Name is required.
RS	State Taxable Wages is required.
RS	State Tax Withheld is required.
RS	Local Taxable Wages is required.
RS	Local Income Tax Withheld is required.
RS	Municipality Name for Tax Withheld is required.
RS	Tax Type Code is required.
RS	Duplicate RS record data has been found in the same file for this customer and record type.

Appendix

Required City Codes

The following codes must be used for the City Code column while inputting taxpayer information into the excel template and fixed width file formats.

A new row must be added for each city that has reported tax liability.

E.g., One return for the filing period of December 31, 2022 has tax liability due for Columbus AND Alternate Columbus. Two rows will be required in the excel template for the return to process correctly.

City Code	City
01	Columbus
20	North Pickaway County JEDD
22	Prairie Township JEDD
24	Madison Township JEDD
88	Alternate Columbus

Account Closure Reason Codes

The following codes must be used for the Close Reason column while inputting taxpayer information into excel and fixed-width file formats.

The codes provided below are the only closure reasons allotted for CRISP account.

Acronym	Account Closure Reason
NOE	No Employees
OOB	Out of Business
OTH	Other
OUT	Out of Taxing Authority
PEO	Professional Employer Organization
REO	Reorganized