

Withholding Bulk Filing Developer 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 a new online portal where Taxpayers and Payroll Service providers can file returns and W-2's with the City of Columbus 24/7/365.

| Submission Type | Fixed-Width | Excel | Manual Entry |
|--|-------------|-------|---------------|
| 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 |

| 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 |

Table of Contents

| | |
|--------------------------------------|-----------|
| Bulk Filing Overview..... | 3 |
| Fixed-Width Quarterly..... | 4 |
| Fixed-Width Annual..... | 8 |
| Excel Template Quarterly..... | 11 |
| Excel Template Annual..... | 15 |
| W-2 Fixed Width..... | 18 |
| Submitter Record (RA)..... | 20 |
| Employer Record (RE)..... | 23 |
| Employee Record (RW)..... | 27 |
| State Record (RS)..... | 32 |
| Appendix..... | 38 |

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. | 77777777 |
| 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. 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. |
| 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. 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. |
| 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. |

| 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 | 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: (~!#\$%^&*_{} ?'\- / `) | 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: - 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. | 00000000000 |
| 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. |
| 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. |
| RW | Social Security Tax Withheld is required. |

| Validations (Continued) | |
|-------------------------|--|
| Record Type | Description |
| 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. |
| RS | Invalid SSN. |

| Validations (Continued) | |
|--|---|
| Record Type | Description |
| 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. |
| *If more than 50 errors are in the file, the first 50 errors will be displayed. | |

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 |