

FYI – For Your Information

Methods of Filing Colorado Annual W-2 Tax Data

GENERAL INFORMATION

With few exceptions, all Colorado employers are required to withhold and remit Colorado income tax from employee pay. These taxes must be timely paid and reported via W-2 wage and withholding statements by Department-set deadlines. Further details about Colorado withholding tax requirements are available in publication FYI Withholding 5.

W-2 statements may be submitted to The Department by one of four methods:

- Secure electronic submission;
- Email attachment;
- Magnetic media*; and
- Via paper

Employers with greater than 250 employees are required to submit electronically or by magnetic media. Those businesses with fewer employees may file paper W-2 statements, which now can be data entered onto our secure web site. If mailing paper W-2 statements, the form must meet federal filing specifications.

*Important: The Colorado Department of Revenue no longer accepts magnetic media submissions via ½ inch tape or 3480 cartridge. However, the Department will continue to allow email, CD-ROM, and diskette submissions until February 28, 2009. After such time, the WHO system must be used in lieu of magnetic media.

W-2 STATEMENT CALENDAR

January 31 Employers must furnish statements to their employees on or before this date

Last day of February Employers must submit to the Colorado Department of Revenue any W-2 **February** statement via email, magnetic media, or paper means

March 31 Employers must submit to the Colorado Department of Revenue any W-2 statement via secure electronic submission (including data entry option)

WHO FILE SPECIFICATIONS

Filing Reminders

- For tax year 2008, Withholding Online (WHO) filers may upload their files beginning on **January 1, 2009**.
- CD-ROM and 3.5" diskette magnetic media submissions are accepted through **February 28, 2009**. No other magnetic media is acceptable.
- This is the final year for submitting W2 statements via email to fairshare@spike.dor.state.co.us

Filing Deadlines

- The Colorado Department of Revenue (CDOR) deadline for electronic filing is **March 31, 2009**.
- The CDOR deadline for filing email or magnetic media submissions is **February 28, 2009**.

Note: A penalty may be assessed for each W-2 that is filed late.



Colorado Department of Revenue
Taxpayer Service Division
1375 Sherman St.
Denver, Colorado 80261

Forms: (303) 238-FAST (3278)
Assistance:
(303) 238-SERV (7378)
Fuel Tax: (303) 205-5602
www.taxcolorado.com

General Rules

For alpha / numeric fields

- Left-justify and fill with blanks.
- Where the “CDOR Specific” shows “populate or zero fill,” all positions must be zeros, not blank.
- Do NOT use Tabs in any field.

For money fields

- Must contain only numbers.
- No punctuation.
- No signed amounts (high order signed or low order signed).
- Include both dollars and cents with the decimal point assumed (example: \$59.60 = 0000005960).
- All state withholding shall be rounded to the nearest dollar (example: \$5,500.99 = 00000550100).
- Right-justify and zero fill to the left.
- Any money field that has no amount to be reported must be filled with zeros, not blanks.
- Colorado withholding cannot be greater than Colorado taxable wages.

For the address fields

- Must conform to U.S. Postal Service rules since address fields are used by CDOR to prepare mail correspondence, if necessary. For more information: See U.S. Postal Service Publication 28; or View the U.S. Postal Service web site at: <http://www.usps.com/businessmail101/addressing/deliveryAddress.htm> or Call the U.S. Postal Service at (800) 275-8777.
- For State, use only the two-letter abbreviations in Appendix F of the SSA EFW2 publication.
- For Country Codes, use only the two-letter abbreviations in Appendix G of the SSA EFW2 publication. **Do NOT use a Country Code when a United States address is shown.**

For the Submitter Federal Employer Identification Number (FEIN)

- Enter the FEIN used for the WHO (Withholding On-line) PIN/Password registration.
- Only numeric characters.
- Omit hyphens.
- For sole-proprietor submitters, use the sole-proprietor’s social security number.

For the employer FEIN

- Only numeric characters.
- Omit hyphens.

The employer FEIN should normally match the FEIN as it is associated with the seven-digit Colorado Department of Revenue account number (as registered per form CR-100). Refer to your Colorado withholding certificate or coupon booklet for verification. To make changes to CDOR records, contact (303) 238-SERV (7378).

For the format of the employee name

- Enter the name shown on the individual’s Social Security card.
- Must be submitted in the individual name fields:
 - Employee First Name
 - Employee Middle Name or Initial (if shown on Social Security card)
 - Employee Last Name
 - Suffix (if shown on Social Security card)
- Do NOT include any titles.

For the Social Security Number (SSN)

- Use the number shown on the original/replacement SSN card.
- Only numeric characters.
- Omit hyphens.
- May NOT begin with an 8 or 9.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Internet at www.socialsecurity.gov/employer/ssnvhighgroup.htm
- If there is **no SSN available** for the employee, enter **zeros (0)** in positions 10 - 18 of the RS Record, and submit paper W2 statements for these employees to:
Colorado Department of Revenue
1375 Sherman, 634
Denver CO 80261
Attention: Withholding Unit
Supervisor

Effected employees shall also contact the Social Security office to obtain an SSN. Do NOT enter a fictitious SSN (for example, 111111111, 333333333 or 123456789).

Answers to Frequently Asked Questions

- All PIN's issued prior to October 2008 (characterized by letter/number combinations) are invalid. These PIN's were converted to User ID's based on the email address used at the time of registration. Users should attempt to access WHO using their email address and previously set password. If the password is expired, WHO will prompt users to change their password. If the email address does not exist, WHO will prompt users to complete a new registration.
- The new User ID will remain valid until it is deactivated by the user or Department.
- Passwords expire annually.
- The RV record is not utilized by CDOR and should be excluded from the submission.
- The validation process was improved:
 - Validation will occur at the time of submission rather than over night.
 - WHO will validate the full file and list all errors contained rather than rejecting after the first error is found.
- Users should return to the WHO system the day after submitting to ensure their file(s) were "accepted and processed".

Assistance

Call (303) 205-8292, option 7, Monday through Friday, 8:00 a.m. to 5:00 p.m. Mountain Time, or send an email who@spike.dor.state.co.us

FURTHER INFORMATION

FYIs, commonly used forms and additional tax information are available on the Web at www.taxcolorado.com

For additional sales tax information visit the Tax Information Index at www.taxcolorado.com

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having authority to bind the Department, has not formally reviewed and/or approved these FYIs.

Required Records

Code RA – Submitter Record

- Each file must contain only one RA record.
- RA must be the first data record on each file.
- FEIN listed in positions 3-11 must match that of the Submitter FEIN in WHO registration.
- Required Colorado fields are denoted with * below.
- If domestic address exists, do not populate foreign address fields. **

Field Name Position Length	Record Identifier*	Submitter's Federal Employer Identification Number (FEIN)*	User Identification (User ID)	Software Vendor Code	Blanks	Resub Indicator
		1-2	3-11	12-19	20-23	24-28
	2	9	8	4	5	1
CDOR Specific	RA	Submitter Specific	Populate or zero fill	Populate or zero fill	Blank	Populate or zero fill

Field Name Position Length	SSA Resub WFID	Software Code	Company Name*	Location Address	Delivery Address*	City*
		30-35	36-37	38-94	95-116	117-138
	6	2	57	22	22	22
CDOR Specific	Populate or zero fill	Populate or zero fill	Submitter Specific	Submitter Specific	Submitter Specific	Submitter Specific

Field Name Position Length	State Abbreviation*	ZIP Code*	ZIP Code Extension	Blank	Foreign State/Province**	Foreign Postal Code**
		161-162	163-167	168-171	172-176	177-199
	2	5	4	5	23	15
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Submitter Specific	Only if applicable	Only if applicable

Field Name Position Length	Country Code**	Submitter Name	Location Address	Delivery Address	City	State Abbreviation
		215-216	217-273	274-295	296-317	318-339
	2	57	22	22	22	2
CDOR Specific	Only if applicable	Populate or zero fill				

Field Name Position Length	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
		342-346	347-350	351-355	356-378	379-393
	5	4	5	23	15	2
CDOR Specific	Populate or zero fill	Populate or zero fill	Blank	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name Position Length	Contact Name*	Contact Phone Number*	Contact Phone Extension	Blank	Contact Email/Internet*	Blank
		396-422	423-437	438-442	443-445	446-485
	27	15	5	3	40	3
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Blank	Submitter Specific	Blank

Field Name Position Length	Contact Fax	Preferred Method of Problem Notification Code	Preparer Code	Blank
		489-498	499	500
	10	1	1	12
CDOR Specific	Submitter Specific	Populate or zero fill	Populate or zero fill	Blank

Code RE – Employer Record

- File must contain at least one RE record.
- The first RE record must follow the RA record.
- Following the last RS record for an employer, create either the:
 - ✓ RE record for the next employer in the file; or
 - ✓ RF record if this is the last report in the file.
- When employees working under the same Federal employer identification number (FEIN) are separated for bookkeeping purposes, they **MUST** be grouped together under one RE record. Multiple submissions for the same FEIN can cause serious processing errors or delays.
- Required Colorado fields are denoted with * below.
- If domestic address exists, do not populate foreign address fields. **

Field Name	Record Identifier*	Tax Year*	Agent Indicator Code	Federal Employer/Agent Identification Number (FEIN)*	Agent for FEIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1
CDOR Specific	RE	2008, 2007, 2006, or 2005 only	See Federal guide	Employer Specific	Agent Specific	Populate or zero fill

Field Name	Establishment Number	Other FEIN	Employer Name*	Location Address	Delivery Address*	City*
Position	27-30	31-39	40-96	97-118	119-140	141-162
Length	4	9	57	22	22	22
CDOR Specific	Populate or zero fill	See Federal guide	Employer Specific	Employer Specific	Employer Specific	Employer Specific

Field Name	State Abbreviation*	ZIP Code*	ZIP Code Extension	Blank	Foreign State/Province**	Foreign Postal Code**
Position	163-164	165-169	170-173	174-178	179-201	202-216
Length	2	5	4	5	23	15
CDOR Specific	Employer Specific	Employer Specific	Employer Specific	Blank	Only if applicable	Only if applicable

Field Name	Country Code**	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Blank
Position	217-218	219	220	221	222-512
Length	2	1	1	1	291
CDOR Specific	Only if applicable	Populate or zero fill	Populate or zero fill	Populate or zero fill	Blank

Code RS – State Wage Record

- CDOR file must contain at least one RS08 record with either taxable wages or tax withheld greater than zero.
- Withholding cannot be greater than wages.
- Required Colorado fields are denoted with * below.
- If domestic address exists, do not populate foreign address fields. **

Field Name	Record Identifier*	State Code*	Taxing Entity Code	Employee Social Security Number (SSN)*	Employee First Name*	Employee Middle Name or Initial
	Position	1-2	3-4	5-9	10-18	19-33
Length	2	2	5	9	15	15
CDOR Specific	RS	08	Populate or zero fill	Employee Specific	Employee Specific	Employee Specific

Field Name	Employee Last Name*	Suffix	Location Address	Delivery Address*	City*	State Abbreviation*
	Position	49-68	69-72	73-94	95-116	117-138
Length	20	4	22	22	22	2
CDOR Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific

Field Name	Zip Code*	Zip Code Extension*	Blank	Foreign State/Province **	Foreign Postal Code**	Country Code**
	Position	141-145	146-149	150-154	155-177	178-192
Length	5	4	5	23	15	2
CDOR Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific	Employee Specific

Field Name	Optional Code	Reporting Period	State Quarterly Unemployment Insurance Wages Total	State Quarterly Unemployment Insurance Wages Total	Number of Weeks Worked	Date First Employed
	Position	195-196	197-202	203-213	214-224	225-226
Length	2	6	11	11	2	8
CDOR Specific	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Date of Separation	Blank	State Employer Account Number	Blank	State Code*	State Taxable Wages*
	Position	235-242	243-247	248-267	268-273	274-275
Length	8	5	20	6	2	11
CDOR Specific	Populate or zero fill	Blank	Employer Specific	Blank	08	Employee Specific

Field Name	State Income Tax Withheld*	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
	Position	287-297	298-307	308	309-319	320-330
Length	11	10	1	11	11	7
CDOR Specific	Employee Specific	Populate or zero fill	Populate or zero fill			

Code RS – State Wage Record (continued)

Field Name	Supplemental	Supplemental	Blank
	Data 1	Data 2	488-512
Position	338-412	413-487	488-512
Length	75	75	25
CDOR Specific	Populate or zero fill	Populate or zero fill	Blank

Code RF – Final Record

- File must contain one RF record.
- RF must be the last record.
- Required Colorado fields are denoted with * below.

Field Name	Record Identifier*	Blank	Number of RW Records	Blank
	Position	1-2	3-7	8-16
Length	2	5	9	496
CDOR Specific	RF	Blank	zero fill	Blank

Optional Records**Code RW – Employee Wage Record**

- The RW record is not utilized by CDOR and should be excluded from the submission; however files containing RW records will not be rejected.
- Files containing RW records shall conform to Social Security Administration EFW2 specifications.

Code RO – Employee Wage Record

- The RO record is not utilized by CDOR and should be excluded from the submission; however files containing RO records will not be rejected.
- Files containing RO records shall conform to Social Security Administration EFW2 specifications.

Code RT – Total Record

- The RT record is not utilized by CDOR and should be excluded from the submission; however files containing RT records will not be rejected.
- Files containing RT records shall conform to Social Security Administration EFW2 specifications.

Code RU – Total Record

- The RU record is not utilized by CDOR and should be excluded from the submission; however files containing RU records will not be rejected.
- Files containing RU records shall conform to Social Security Administration EFW2 specifications.

Code RV – State Total Record

- The RV record is not utilized by CDOR and should be excluded from the submission; however files containing RV records will not be rejected.
- Files containing RV records shall conform to Social Security Administration EFW2 specifications.