



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Individual Income Tax
Withholding Branch**
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2008 Magnetic Media Specifications

General Information

- 2007 State of Arkansas W-2 information must be submitted on or before February 28, 2008.
- Accepted media for the transmission of electronic W-2 information will be:

3 ½ inch floppy disks
CD's
DVD's

The State of Arkansas no longer accepts magnetic round tapes or cartridges. Do not send duplicate paper information when filing using electronic filing methods. Media submitted to the State of Arkansas **will not** be returned.

Required Records

Arkansas follows the data formats as outlined in the MMREF-1 formats for submitting W-2 information to the Social Security Administration. All federal required fields should be submitted along with the state portion of the record designated as the Code **RS** Record. Required records are:

Code RA – Submitter Record
Code RE – Employer Record
Code RW – Employee Wage Record
Code RS – State Record
Code RT – Total Record
Code RF – Final Record

Data Format

Any file name can be used.

Data must be recorded in the ASCII-1 character set.

These are fixed length records. Records must be **exactly 512 characters** long with a delimiter of a carriage-return/line feed (CR/LF) immediately following character position 512. Typically, this is accomplished by pressing the "Enter" key at the end of each record (i.e., after position 512).

The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10 respectively.

Do not place a record delimiter before the first record of a file.
Do not place a record delimiter after a field within a record.

Records that are not in this format will be rejected.

"EQUAL OPPORTUNITY EMPLOYER"

CODE RS Record - General

The Code RS record as outlined in the MMREF-1 formats is required for State of Arkansas W-2 electronic transmission. Not all fields are required but the submission will not be rejected if these fields have data in them. If no data is reported in the non-required fields, fill the field with blanks/spaces or zeros when the field is numeric.

Supplemental Data Field 1 (Position number 338 – 412) of the Code RS record is required. This field should contain the FEIN of the company as reported in the Code RE Record. Report the number in the first nine places (left justify) and blank fill the rest (9 +66).
Do not include hyphens in the FEIN number.

Supplemental Data Field 2 (Position number 413 – 487) of the Code RS record is required. This field should contain the nine digit State of Arkansas ID number as reported on the state registration and monthly coupons. Report the number in the first nine places (left justify) and blank fill the rest (9 +66). If the number is the same as the federal FEIN, repeat the FEIN in the first nine places.
Do not include hyphens in the ID number.

CODE RS – Layout

This is a fixed length record. Even if the State of Arkansas does not require a field, placeholders, (blanks or zeros - depending on the field) must be used in order to fill the 512 length record. Carriage returns and line feeds must be used (see previous section). If data is available and it is easier to go ahead and populate the non required fields, do so according to the federal specifications. The State of Arkansas will not reject the file unless required records are not in the proper format.

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS	STATE REQUIRED
1 – 2	Record Identifier	2	Constant "RS"	YES
3 – 4	State Code	2	Enter the appropriate postal NUMERIC Code	YES
5 – 9	Taxing Entity Code	5	Defined by State/local agency. Fill with blanks.	NO
10 – 18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement card issued by SSA. If no SSN is available, enter zeros.	YES
19 - 33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.	YES
34 – 48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with blanks	YES
49 – 68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.	YES

69 – 72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with blanks.	YES
73 – 94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.	YES
95 – 116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.	YES
117 – 138	City	22	Enter the employee's city. Left justify and fill with blanks.	YES
139 – 140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F of the federal MMREF-1). For a foreign address, fill with blanks.	YES
141 – 145	ZIP Code	5	Enter the employee's ZIP Code. For a foreign address, fill with blanks.	YES
146 – 149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP Code. If not applicable, fill with blanks.	YES
150 – 154	Blank	5	Fill with blanks. Reserved for SSA use.	NO
155 – 177	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with blanks. Otherwise, fill with blanks.	YES
178 – 192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.	YES

193 – 194	Country Code	2	<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 <p>Otherwise, enter the employee's applicable Country Code (See Appendix G of the federal MMREF-1).</p>	YES
195 – 196	Optional Code	2	<p>Defined by State/local agency.</p> <p>Applies to unemployment reporting.</p>	NO
197 – 202	Reporting Period	6	<p>Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032007" for January-March of 2007.</p> <p>Applies to unemployment reporting.</p>	NO
203 – 213	State Quarterly Unemployment Insurance Total Wages	11	<p>Right justify and zero fill.</p> <p>Applies to unemployment reporting.</p>	NO
214 – 224	State Quarterly Unemployment Insurance Total Taxable Wages	11	<p>Right justify and zero fill.</p> <p>Applies to unemployment reporting.</p>	NO
3225 – 226	Number of Weeks Worked	2	<p>Defined by State/local agency.</p> <p>Applies to unemployment reporting.</p>	NO
227 – 234	Date First Employed	8	<p>Enter the month, day, and four-digit year; e.g., "01312005".</p> <p>Applies to unemployment reporting.</p>	NO
235 – 242	Date of Separation	8	<p>Enter the month, day, and four-digit year; e.g., "01312005".</p> <p>Applies to unemployment reporting.</p>	NO
243 – 247	Blank	6	<p>Fill with blanks, Reserved for SSA Use.</p>	NO
248 – 267	State Employer Account Number	20	<p>See Glossary, Appendix I of the federal MMREF-1.</p> <p>Applies to unemployment reporting.</p>	NO
268 – 273	Blank	6	<p>Fill with Blanks. Reserved for SSA Use.</p>	NO
274 – 275	State Code	2	<p>Enter the appropriate postal NUMERIC Code (See Appendix F of the federal MMREF-1).</p> <p>Applies to income tax reporting.</p>	YES
276 – 286	State Taxable Wages	11	<p>Right justify and zero fill.</p> <p>Applies to income tax reporting.</p>	YES

287 – 297	State Income Tax Withheld	11	Right justify and zero fill. Applies to income tax reporting.	YES
298 – 307	Other State Data	10	Defined by State/local agency. Fill with blanks.	NO
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: C = City Income Tax D = County Income Tax E = School District Income Tax F = Other Income Tax Applies to income tax reporting.	NO
309 – 319	Local Taxable Wages	11	To be defined by State/local agency. Applies to income tax reporting. Fill with Blanks.	NO
320 – 330	Local Income Tax Withheld	11	To be defined by State/local agency. Applies to income tax reporting. Fill with Blanks.	NO
331 – 337	State Control Number	7	Optional. Applies to income tax reporting. Fill with Blanks.	NO
338 – 412	Supplemental Data 1 FEIN as Reported in the Code RE Record	9 + 66	To be defined by State/local agency. Applies to income tax reporting. 9 digit FEIN - Left justify and blank fill.	YES
413 – 487	Supplemental Data 2 State ID Number	9 + 66	To be defined by State/local agency. Applies to income tax reporting. 9 digit State ID Number - Left justify and blank fill. If same as Federal FEIN, Repeat.	YES
448 - 512	Blank	25	Fill with blanks. Reserved for SSA use.	NO

Label Format