



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

**REVENUE DIVISION  
Individual Income Tax  
Withholding Branch**  
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<http://www.state.ar.us/dfa>

## 2009 Magnetic Media Specifications

### General Information

#### W-2s

- 2008 State of Arkansas W-2 information must be submitted on or before February 28, 2009.
- Accepted media for the transmission of electronic W-2 information will be:

Arkansas W-2 submission website, <http://www.arkansas.gov/dfa/W2>  
3 ½ inch floppy disks  
CDs  
DVDs

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 EFW2 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  
Code RCS – Corrected State 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).

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of State of Arkansas W-2/1099 Information  
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*Last Updated: 12/3/2008*

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.

### **CODE RS Record - General**

The Code RS record as outlined in the EFW-2 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 eleven (11) digit State of Arkansas ID number as reported on the state registration and monthly coupons. You must add a two (2) digit processing suffix number to the end of your FEIN. You must use your FEIN with the processing number for W-2 reporting. For wage withholding add "00" to the end of your FEIN (12345678900). Pension withholding add "50" to the end of your FEIN (12345678950). Pass through entity withholding add "70" to the end of your FEIN (12345678970). Report the number in the first eleven places (left justify) and blank fill the rest (9 +66). 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.

**1099's** – Arkansas participates in the combined Federal/State 1099 filing program. Magnetic media specifications and layouts are presented in Publication 1220 manual published by the Internal Revenue Service.

State data should be reported in the following fields:

<u>Description</u>	<u>Position</u>
Special Data Entries	663-722
State Income Tax Withheld	723-734
Combined Federal/State Program	747-748

The layouts vary slightly depending on the 1099 type; refer to Publication 1220 to verify if one or more of these fields are required.

The amount should be right justified with no dollar signs, decimal points or commas. The remaining portion of the field should be filled with blanks.

All 1099 types required to be filed with the Internal Revenue Service are required to be filed with the State of Arkansas. The dollar threshold for filing, provided there is no Arkansas income tax withheld, is \$2,500.00. If Arkansas taxes are withheld, filing is required regardless of the threshold amount or current residence.

The due date for filing magnetic media reporting is February 28, 2009. Magnetic media records **will only** be accepted via diskette, CD, or DVD. The mailing address is P. O. Box 8055, Little Rock, AR 72203. When filing by magnetic media, the only paper required is the Annual Reconciliation (AR-3MAR).

**Listed below is the label format for filing magnetic media.**

<b><i>State of Arkansas – Withholding Tax Branch</i></b>	
FEIN:	_____
Name:	_____
City:	_____ ST: _____
Zip Code	_____ Phone number: _____
Inv#:	_____ (dept use only)