FYI Withholding 6
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 by W-2 wage and withholding statements by department-set deadlines. More information about withholding tax requirements is available in publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements.

W-2 statements may be submitted to the department by one of two methods:
- Secure electronic submission, or
- By paper.

Employers with greater than 250 employees are required to submit electronically. Those businesses with fewer employees may submit W-2s electronically or file paper W-2 statements. 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 by ½ inch tape, 3480 cartridge, CD-ROM, diskette or by email submissions. Revenue Online must be used instead of magnetic media and email submissions.

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 statement by paper means with the annual reconciliation, form DR 1093.
Last day of March	Employers must submit to the Colorado Department of Revenue any W-2 statement by secure electronic submission (including data entry option).
NOTE: A penalty may be assessed for each W-2 that is filed late.	

W-2 FILE SPECIFICATIONS

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 = 000005960).
- All state withholding shall be rounded to the nearest dollar (example: $5,500.99 = 0000550100).
- 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 Department of Revenue to prepare mail correspondence, if necessary. For more information refer to the U.S. Postal Service Web site at *www.usps.com*
- 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)

- The FEIN must match the FEIN used to register with Revenue Online.
- 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 Colorado Department of Revenue account number.

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 a 666 or 9.
- For valid range numbers, check the latest list of newly issued Social Security number ranges on the Social Security Department Web site at *http://www.socialsecurity.gov/employer*
- 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, Room 634, Denver CO 80261, Attention: Withholding Unit Supervisor
- Affected 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 submitters must register on Revenue Online prior to submitting a file

- The RV record is not utilized by Department of Revenue and should be excluded from the submission.
- Validation will occur at the time of submission.
- Revenue Online will validate the full file and list all errors contained rather than rejecting after the first error is found.
- An email will be sent to the address supplied verifying the Department has received the submission. Print this email.

Assistance

Call (303) 205-8292, Monday through Friday, 8 a.m. to 5 p.m., Mountain Standard Time.

Code RA- Submitter Record

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 Revenue Online registration.
Required Colorado fields are denoted with * below.
If domestic address exists, do not populate foreign address fields. **
If foreign address exists, fill domestic address with blanks

Field Name	Record Identifier*	Submitter's Federal Identification Number (FEIN)*	User Identification (User ID)	Software Vendor Code	Blanks	Resub Indicator
Position	1-2	3-11	12-19	20-23	24-28	29
Length	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	SSA Resub WFID	Software Code	Company Name*	Location Address	Delivery Address*	City*
Position	30-35	36-37	38-94	95-116	117-138	139-160
Length	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	State Abbreviation*	Zip Code*	Zip Code Extension	Blank	Foreign State/Province**	Foreign Postal Code**
Position	161-162	163-167	168-171	172-176	177-199	200-214
Length	2	5	4	5	23	15
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Submitter Specific	Only if Applicable	Only if Applicable

Field Name	Country Code**	Submitter Name	Location Address	Delivery Address	City	State Abbreviation
Position	215-216	217-273	274-295	296-317	318-339	340-341
Length	2	57	22	22	22	2
CDOR Specific	Only if Applicable	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Zip Code	Zip Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
Position	342-346	347-350	351-355	356-378	379-393	394-395
Length	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	Contact Name*	Contact Phone Number*	Contact Phone Extension	Blank	Contact Email/Internet*	Blank
Position	396-422	423-437	438-442	443-445	446-485	486-488
Length	27	15	5	3	40	3
CDOR Specific	Submitter Specific	Submitter Specific	Submitter Specific	Blank	Submitter Specific	Blank

Field Name	Contact Fax	Preferred Method of Problem Notification Code	Preparer Code	Blank
Position	489-498	499	500	501-512
Length	10	1	1	12
CDOR Specific	Submitter Specific	Populate or Blank	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 numer (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. **

If foreign address exists, fill domestic address with blanks

NOTE: Byte 174 has changed

Field Name	Record Identifier*	Tax Year*	Agent Indicator Code	Employer/Agent Identification Number (EIN)*	Agent for EIN	Terminating Business Indicator
Position	1-2	3-6	7	8-16	17-25	26
Length	2	4	1	9	9	1
CDOR Specific	RE		*See Federal Guide*	Employer Specific	Agent Specific	Populate or Blank

Field Name	Establishment Number	Other EIN	Employer Name*	Location Address	Delivery Address*	City*
Position	27-30	31-39	40-96	97-118	19-140	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 City

Field Name	State Abbreviation*	Zip Code*	Zip Code Extension	Kind of Employer	Blank	Foreign State/Province**
Position	163-164	165-169	170-173	174	175-178	179-201
Length	2	5	4	1	4	23
CDOR Specific	Employer Specific	Employer Specific	Employer Specific	Employer Specific or Blank	Blank	Only if Applicable

Field Name	Foreign Postal Code**	Country Code**	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Blank
Position	202-216	217-218	219	220	221	222-512
Length	15	2	1	1	1	291
CDOR Specific	Only if Applicable	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. **
If foreign address exists, fill domestic address with blanks

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	34-48
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	139-140
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	193-194
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 Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
Position	195-196	197-202	203-213	214-224	225-226	227-234
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	276-286
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	331-337
Length	11	10	1	11	11	7
CDOR Specific	Employee Specific	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill	Populate or zero fill

Field Name	Supplemental Data 1	Supplemental Data 2	Blank
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	17-512
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 the 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 the 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 the 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 the 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 the Social Security Administration EFW2 specifications.

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 the authority to bind the Department, has not formally reviewed and/or approved these FYIs.