State of Rhode Island - Division of Taxation

Personal Income Tax

Regulation PIT 96-19

W-2 Informational Returns

Every employer required to file Annual W-2 information to the Social Security Administration on magnetic media and having a minimum of 25 employees in the State of Rhode Island, is required to file W-2 informational returns on magnetic media with the State. The required format is described in the SAA TIB-4 (SAA Publication No. 42-007 and any amendments or revisions thereto) Magnetic Media Reporting. The records required for reporting to the State are the Code A - Transmitter Record; B - Basic Authorization Record; E - Employer Record; S - Supplemental Record; T - Total Record; and F - Final record.

Code T and Code F records must be modified to meet Rhode Island filing requirements as follows:

CODE T RECORD

```
Record Identifier..............Same as Federal Requirements
Number of Employees............Change to Number of State Employees
Federal Annual
    Social Security Wages......Change to State Taxable Wages
Federal Annual
    Social Security Tips.......Change to State Income Tax Withheld
Balance of Record..............Blank
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CODE F RECORD

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Record Identified..............Same as Federal Requirements
Number of Employees............Change to Number of State Employees
File Total, Federal Annual
    Social Security Wages......Change to File Total, State
                                     Taxable Wages
File Total, Federal Annual
    Social Security Wages......Change to File Total, State Income
                                     Tax Withheld
Balance of Record..............Blank
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R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE DATE: JANUARY 1, 1996