

W-2 Submission Requirements for 2001

Transmittal Form: The Annual Wage Tax Reconciliation return is the only form that is transmitted with the W-2's. No other transmittal form is required.

Less than 250 W-2's

Paper W-2's can be submitted. Mail them with the Annual Wage Tax Reconciliation return to:

**Philadelphia Revenue Department
P.O. Box 1670
Philadelphia, PA 19105-1670**

250 or more W-2's

Employers with 250 or more W-2 copies must file those forms on magnetic media (either reel tape, 3 ½" diskette, 3480 cartridge or 3490 cartridge). Mail the tape, diskette or cartridge to the address noted above. Employers filing fewer than 250 W-2's can also file those forms via magnetic media if they choose to do so.

Record Format for 250 or more W-2's

Starting with 2001 W-2's, only the MMREF-1 format is acceptable. This is the same format transmitted to the Social Security Administration, as stated in **SSA Publication - Magnetic Media Reporting and Electronic Filing for 2001**. The RA, RE, RW, and RS records must be included. It is extremely important that all Social Security Administration rules for displaying data be followed exactly. The following information is specifically required:

RE record: In the last field of the RE record labeled "Blank", positions 222 to 228, employers are required to include their **seven-digit Philadelphia business tax account number**. This number must appear exactly as in the field marked "State Control Number" in the RS record as noted below.

RO record: If the RO record has data, include the employee 9-digit social security number in positions 3 – 11.

RS record: If the employer is withholding Philadelphia Wage Tax on the employee, then the following fields are required (only include **Philadelphia** data - do not include data for other jurisdictions):

- * "Tax Type Code" - This code **must** equal "C" (position 308).
- * "Local Taxable Wages" – Positions 309 to 319 **must** equal Philadelphia Taxable Wages.
- * "Local Income Tax Withheld" – Positions 320 to 330 **must** equal Philadelphia Wage Tax Withheld.
- * "State Control Number" – Positions 331 to 337 **must** include the seven-digit Philadelphia Business Tax Account number.

External Labels: Must include the name of the taxpayer, the 7-digit Philadelphia Business Tax Account number, and the tax year.

Test Data: Philadelphia does not accept test data. If errors are found in your data file, you will be contacted. If the file cannot be corrected, paper W-2's will be accepted.

Questions: For inquiries concerning filing of W-2's, e-mail to revenue@phila.gov or call 215-686-6569.