

## Federal Format Layout RS Record Specifications

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	7	Follow EFW2
5-9	Taxing Entity Code	5	Fill with blanks
10-18	SSN	9	If no SSN is available enter zeros
19-33	Employee First Name	15	
34-48	Employee Middle Name or Initial	15	
49-68	Employee Last Name	20	
69-72	Suffix	4	
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc) Left justify and fill with blanks
95-116	Delivery Address	22	Enter the employee's delivery address (street address). Cannot be blank. Left justify.
117-138	City	22	
139-140	State Abbreviation	2	For Foreign address, fill with blanks
141-145	Zip Code	5	For Foreign address, fill with blanks
146-149	Zip Code Extension	4	**If not applicable fill with blanks
150-154	Blank	5	Fill with blanks
155-177	Foreign State/Province	23	Follow EFW2
178-192	Foreign Postal Code	15	Follow EFW2
193-194	Country Code	2	Follow EFW2
195-196	Optional Code	2	Fill with blanks
197-202	Reporting Period	6	Fill with blanks
203-213	State Quarterly Unemployment Insurance Total Wages	11	Fill with blanks
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Fill with blanks
225-226	Number of weeks worked	2	Fill with blanks
227-234	Date first employed	8	Fill with blanks
235-242	Date of separation	8	Fill with blanks
243-247	Blank	5	Fill with blanks
248-267	State Employer Account Number	20	Fill with blanks
268-273	Blank	6	Fill with blanks
274-275	State Code	2	Numeric code
276-286	State Taxable Wages	11	
287-297	State Income Tax Withheld	11	
298-307	Period End Date	10	MM/DD/YYYY (last day of the year)
308	Tax Type Code	1	Fill with blanks
309-319	Local Taxable Wages	11	Fill with blanks
320-330	Local Income Tax Withheld	11	Fill with blanks
331-339	Withholding Number	9	No hyphen and include upper case alpha characters
340-396	Employer's Name	57	
397-418	Employer's Location Address	22	Enter the employer's location address (Attention, Suite, Room Number etc) Left justify and fill with blanks
419-440	Employer's Delivery Address	22	Enter the employer's delivery address. (Attention, Suite, Room Number, etc) Left justify and fill with blanks
441-462	Employer's City	22	
463-464	Employer's State Abbreviation	2	
465-469	Employer's Zip Code	5	
470-473	Employer's Zip Code Extension	4	**If not applicable fill with blanks
474-482	Employer's FEIN	9	
483-487	Blank	5	Fill with blanks
488-512	Blank	25	Fill with blanks

**NOTE:** The Georgia Department of Revenue requires the end of line character at the end of each line.

**\*\*Unless specified, left justify and fill with blanks**  
**\*\*If not applicable, fill with blanks\*\***

## Federal Format Layout RCS Record Specifications

RS POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
1-3	Record Identifier	2	Constant "RCS"
4-5	State Code	7	Follow EFW2C
6-10	Originally Reported Taxing Entity Code	5	Fill with blanks
11-15	Correct Taxing Entity Code		Fill with blanks
16-24	Employee's Originally Reported SSN	9	Only use if SSN was reported incorrectly. If this field is not used, fill with blanks. If no SSN is available enter zeros
25-33	Employee's Correct SSN	9	If no SSN is available enter zeros
34-48	Employee's Originally Reported First Name	15	
49-63	Employee's Originally Reported Middle Name or Initial	15	
64-83	Employee's Originally Reported Last Name	20	
84-98	Employee's Correct First Name	15	
99-113	Employee's Correct Middle Name or Initial	15	
114-133	Employee's Correct Last Name	20	
134-155	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc) Left justify and fill with blanks.
156-177	Delivery Address	22	Enter the employee's delivery address (street address). Cannot be blank. Left justify.
178-199	City	22	
200-201	State Abbreviation	2	For Foreign address, fill with blanks
202-206	Zip Code	5	For Foreign address, fill with blanks
207-210	Zip Code Extension	4	**If not applicable fill with blanks
211-215	Blank	5	Fill with blanks
216-238	Foreign State/Province	23	Follow EFW2C
239-253	Foreign Postal Code	15	Follow EFW2C
254-255	Country Code	2	Follow EFW2C
256-257	Optional Code	2	Fill with blanks
258-263	Originally Reported Reporting Period	6	Fill with blanks
264-269	Correct Reporting Period	6	Fill with blanks
270-275	Blank	6	Fill with blanks
276-286	Originally Reported State Quarterly Unemployment Insurance Total Wages	11	Fill with blanks
287-297	Correct State Quarterly Unemployment Insurance Total Wages	11	Fill with blanks
298-299	Originally Reported Number of weeks worked	2	Fill with blanks
300-301	Correct Number of weeks worked	2	Fill with blanks
302-309	Originally Reported Date first employed	8	Fill with blanks
310-317	Correct Date first employed	8	Fill with blanks
318-325	Originally Reported Date of separation	8	Fill with blanks
326-333	Correct Date of separation	8	Fill with blanks
334-343	Blank	10	Fill with blanks
344-363	Originally Reported State Employer Account Number	20	Fill with blanks
364-383	Correct State Employer Account Number	20	Fill with blanks
384-395	Blank	12	Fill with blanks
396-397	State Code	2	Numeric code. Follow EFW2C

## Federal Format Layout RCS Record Specifications

	Originally Reported State Taxable		
398-408	Wages	11	
409-419	Correct State Taxable Wages	11	
	Originally Reported State Income Tax		
420-430	Withheld	11	
431-441	Correct State Income Tax Withheld	11	
442-451	Originally Reported Period End Date	10	MM/DD/YYYY (last day of the year)
452-461	Correct Period End Date	10	MM/DD/YYYY (last day of the year)
462	Originally Reported Tax Type Code	1	Fill with blanks
463	Correct Tax Type Code	1	Fill with blanks
	Originally Reported Local Taxable		
464-474	Wages	11	Fill with blanks
475-485	Correct Local Taxable Wages	11	Fill with blanks
	Originally Reported Withholding		
486-492	Number	7	No hyphen, no alphas
493-499	Correct Withholding Number	7	No hyphen, no alphas
500-556	Originally Reported Employer's Name	57	
557-578	Originally Reported Employer's Location Address	22	Enter the employer's location address (Attention, Suite, Room Number etc) Left justify and fill with blanks
579-600	Originally Reported Employer's Delivery Address	22	Enter the employer's delivery address. (Attention, Suite, Room Number, etc) Left justify and fill with blanks
601-622	Originally Reported Employer's City	22	
623-624	Originally Reported Employer's State Abbreviation	2	
625-629	Originally Reported Employer's Zip Code	5	
630-633	Originally Reported Employer's Zip Code Extension	4	**If not applicable fill with blanks
634-642	Originally Reported Employer's FEIN	9	
643-649	Blank	7	Fill with blanks
650-706	Correct Employer's Name	57	
707-728	Correct Employer's Location Address	22	Enter the employer's location address (Attention, Suite, Room Number etc) Left justify and fill with blanks
729-750	Correct Employer's Delivery Address	22	Enter the employer's delivery address. (Attention, Suite, Room Number, etc) Left justify and fill with blanks
751-772	Correct Employer's City	22	
773-774	Correct Employer's State Abbreviation	2	
775-779	Correct Employer's Zip Code	5	
780-783	Correct Employer's Zip Code Extension	4	**If not applicable fill with blanks
784-792	Correct Employer's FEIN	9	
793-799	Blank	7	Fill with blanks
800-1024	Blank	225	Fill with blanks

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Federal Format Layout  
1099 "B" Record Specifications

RS	POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
	1-662		663	Follow Pub 1220
	663-671	GA Withholding Number	9	No hyphen and include upper case alpha characters
	672-722	Blank	51	Fill with blanks
	723-734	State Income Tax Withheld	12	

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