

| 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 | |

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|---------|---------------------|----|--|
| | State Income Tax | | |
| 287-297 | 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 |
| | Local Income Tax | | |
| 320-330 | Withheld | 11 | Fill with blanks |
| | | | No hyphen and include upper case alpha characters |
| 331-339 | Withholding Number | 9 | |
| 340-396 | Employer's Name | 57 | |
| | Employer's Location | | Enter the employer's location address (Attention, Suite, Room Number etc.) Left justify and fill with blanks |
| 397-418 | Address | 22 | |
| | Employer's Delivery | | Enter the employer's delivery address. (Attention, Suite, Room Number, etc.) Left justify and fill with blanks |
| 419-440 | Address | 22 | |
| 441-462 | Employer's City | 22 | |
| | Employer's State | | |
| 463-464 | Abbreviation | 2 | |
| 465-469 | Employer's Zip Code | 5 | |
| | Employer's Zip Code | | |
| 470-473 | 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****

| RCS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|---------------------|---|---------------|---|
| 1-3 | Record Identifier | 3 | Constant "RCS" |
| 4-5 | State Code | 2 | Follow EFW2C |
| 6-10 | Originally Reported Taxing Entity Code | 5 | Fill with blanks |
| 11-15 | Correct Taxing Entity Code | 5 | 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 |

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|---------|--|----|-----------------------------------|
| 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 |
| 398-408 | Originally Reported State Taxable Wages | 11 | |
| 409-419 | Correct State Taxable Wages | 11 | |
| 420-430 | Originally Reported State Income Tax 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 |
| 464-474 | Originally Reported Local Taxable Wages | 11 | Fill with blanks |
| 475-485 | Correct Local Taxable Wages | 11 | Fill with blanks |
| 486-492 | Originally Reported Withholding Number | 7 | No hyphen, no alphas |

| | | | |
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| 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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****If not applicable, fill with blanks****

| 1099 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 | |
| 735-750 | | 15 | Follow Pub 1220 |

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