

Position	Field Name	Length	Optional/Required
1-2	Record Identifier	2	Required
3-4	State Code	2	Required - Numeric
5-11	Number of RS Records	7	Required-Verify with RS Record Count
12-20	Employer/Agent	9	Required - Numeric
21-41	Blank	21	Optional
42-56	State Taxable Wages	15	Required – Verify with RS Record total
57-71	State Income Tax Withheld	15	Required – Verify with RS record total
72-86	Local Taxable Wages	15	Optional
87-101	Local Income Tax Withheld	15	Optional
102-512	Blank	411	Optional