



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
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DELAWARE DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2000-5

Date: October 20, 2000

Subject: W-2 filing on magnetic media

The Delaware Division of Revenue has previously issued memoranda on the subject of magnetic media reporting of W-2 wage and tax information. This Technical Information Memorandum is effective for the reporting of W-2 wage and tax information for tax year 2000 and later.

Magnetic media filing requirement

All employers making annual reports of Delaware income taxes withheld at source (Form W-2) must make such reports on magnetic media provided they are required to file at least 250 such returns with the Division of Revenue, or they file their Federal Form W-2 report on magnetic media with the IRS. Employers not required to report on magnetic media are to continue reporting by means of paper filings.

Media specifications

The Delaware Division of Revenue will accept the following media:

- 3 1/2 inch MS-DOS format diskettes
- 1/2 inch magnetic tape reels
- 3480/3490E tape cartridges

Additionally, media must conform to the Social Security Administration's MMREF-1 specification. As of the date of this memorandum, that specification is available online at http://www.ssa.gov/employer_info/00mmref1.htm.

Data format specifications

For tax year 2000, the Delaware Division of Revenue will accept W-2 data in either the MMREF-1 or TIB-4 format, with some additional requirements. As of the date of this memorandum, these specifications are available online at http://www.ssa.gov/employer_info/00mmref1.htm (MMREF-1) and http://www.ssa.gov/employer_info/00tib4.htm (TIB-4).

Additional requirements and information:

1. Compressed data files on diskettes will **not** be processed.
2. Multiple-volume diskette files will **not** be processed. If more than one diskette must be used, each must contain a valid MMREF-1 or TIB-4 data file (with submitter and employer records.)
3. **S, 1S/2S, or RS** records must be included, specifying:
 - o Social Security Number
 - o Name and address
 - o City, state and zip code
 - o Delaware wages and withholding
 - o Numeric state codefor all employees with Delaware withholding. Other fields in the state record may be left blank or zero-filled.
4. No information should be included for employees without Delaware withholding.
5. Federal wage and withholding information (W, 1W/2W/3W, and RW records) is **not** required.

Record requirement summary			
Format:	TIB-4	TIB-4 diskette	MMREF-1
Required record types:	A	1A / 2A	RA
	E	1E/2E	RE
	S	1S/2S	RS
	F	1F/2F	RF

Filing

The magnetic tapes or diskettes described in the Technical Information Memorandum, accompanied by a covering letter containing the same information as required for federal purposes, plus Delaware Form W-3 (Reconciliation of Delaware Income tax

Withheld) or Form W-3A/W-2 (Transmittal of Delaware Income Tax Withheld), should be addressed to the State of Delaware, Division of Revenue, 820 North French Street, Wilmington, DE 19801.

The due date for magnetic media withholding is the same as for paper returns -- February 28. The due dates for these returns may be extended upon request to the Director of Revenue and a showing that, unless extended, filing on magnetic media will represent an undue hardship to the reporting entity.

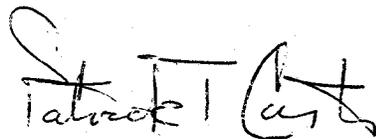
Test data

The Delaware Division of Revenue does not have facilities for routine processing of test W-2 data. If you would like to submit test data, contact David Smith (contact information below.) Please do not send test data to the same address as production data; it could then be processed as production data.

Contacts

If you have questions concerning withholding filing requirements, please contact the Public Service Section at (302) 577-8200.

If you have questions concerning media or data format specifications, please contact David Smith at dasmith@state.de.us or (302) 577-8631.



Patrick Carter
Acting Director of Revenue