



## Electronic Reporting of Form NYS-45 Information

### Section 1 – Introduction

This publication supersedes Publication 69, *Electronic Reporting of Quarterly Combined Wage and Withholding Tax Information*, Publication 72, *Electronic Reporting of Form NYS-45 Information*, and Publication 911, *Electronic Reporting of Quarterly Wage and Withholding Tax Information Based on Federal Formats*.

This publication describes specifications, formats, and layouts for reporting Form NYS-45, *Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return*, using the Tax Department's Online Services at [www.tax.ny.gov](http://www.tax.ny.gov).

While some information on wage reporting and withholding is included in this publication, specific definitions and requirements are in Publication NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*, and Form NYS-45-I, *Instructions for Form NYS-45*.

The upload submission will include data from Form NYS-45, Part A – *Unemployment insurance (UI) information*, Part B – *Withholding tax (WT) information*, and Part C – *Quarterly employee/payee wage reporting and withholding information*.

Payroll services that report for at least 10 employers may volunteer to use this upload. Prior approval by the New York State Department of Taxation and Finance is required.

Payroll services electing to file by upload must submit a test file for approval.

**Note:** The approval process involves several steps, and it can take up to 30 days for you to complete testing, receive your agent identification number, and become certified to submit an upload.

### Section 2 – Filing requirements

Employers/payers must report total unemployment insurance (UI) remuneration, gross federal wages or distribution subject to withholding, and total New York State tax withheld, total New York City tax withheld and total Yonkers tax withheld each calendar quarter for each employee/payee paid during the quarter you are reporting for.

**Note:** The amounts you report are only the amounts paid or withheld within the quarter you are reporting.

The Tax Department will accept amended information through the NYS-45 upload application using the same file layout as an original filing. An amended return must be a complete filing that will fully replace the original return. The specifications below indicate which additional fields are required for an amended return.

For tax years 2024 and prior, returns must be filed using the current layout. You will be unable to submit returns created using older layouts in the upload application.

## **Record retention**

Employers/payers must retain a copy of the uploaded files, or be able to reconstruct the data, for at least four years after the due date of the returns submitted in the upload.

## **Penalties**

Failing to electronically file your quarterly wage reporting and withholding tax information may subject the employer/payer to penalties.

## **Section 3 – Submission of test upload**

Payroll services electing to file by upload are required to submit a test upload using the format specified in this publication. The testing process reduces the potential for upload submissions that cannot be processed. Upload submissions that cannot be processed constitute a failure to file that may result in penalties.

Test upload submissions must be submitted using an agent identification number 490 in the same upload format that will be used to submit actual return information. Test submissions should include at least 10 employer records.

Transmitters will submit a test upload file using the Web application and receive immediate results on the success or failure of the file. If there are fatal errors contained in the file, the errors will be displayed within the Web application. All errors must be corrected before uploading the test file for the file to be successful.

The test file must be a complete submission containing all UI, WT, and wage reporting information in a single return. The Tax Department will notify the payroll service if it has been successfully processed and certified. Submission of a successful test will determine the amount of time it takes to be approved to use the upload.

## **Section 4 – File preparation**

Payroll services must consult Publication NYS-50 for definitions and descriptions of the information that must be reported.

Payroll services should also consult Forms NYS-45 and NYS-45-I to understand how these specifications are structured. You must submit your file in an acceptable upload format. The Tax Department will notify you if it is unable to process your upload.

Refunds of UI cannot be requested by upload. Returns resulting in overpayments can be filed using the upload application.

Multiple uploads can be submitted for a single quarter under the same agent identification number. Uploads can be submitted for the current quarter or for previous quarters. However, all returns within a single upload file must be for the same quarter. Each return in the upload must be a complete report of all UI and WT information including all regular and other wages for that employer for the quarter.

If you have questions about what to file and when, see *Need help?*. If you have technical questions about this publication, call 518-457-7105.

Separate remittances must be submitted with each upload. You can pay via ACH debit or by check. If paying by ACH debit, there are two separate payment pages in the application, one for UI liability and one for WT liability. If paying by check, you must send separate remittances for the total UI liability for all employers labeled **UI Payment** on the memo line of the remittance, and separate remittances for the total WT liability for all employers labeled **WT Payment** on the memo line of the remittance.

If either remittance exceeds \$99,999,999.99, the Tax Department recommends that the upload be divided into two or more separate submissions to bring the remittance totals under the limit. However, if a single employer's amount due is over the limit, only one submission should be made. Follow the guidance in the *Submission Requirements* section for submitting multiple checks.

## Section 5 – Submission requirements

Agents reporting for one or more employers/payers must advise those employers not to submit separate reports to the Tax Department.

**The due dates for Form NYS-45 returns are as follows:**

Quarter	Due date*
January 1 to March 31	April 30
April 1 to June 30	July 31
July 1 to September 30	October 31
October 1 to December 31	January 31

\* When the due date falls on a Saturday, Sunday, or legal holiday, New York State Tax Law permits you to file on the next business day.

Payment is required with the return. Payroll services using this format may pay by ACH debit in the Web application or by check. If paying by check, payroll services:

- must print their Form NYS-45-V, *Payment Voucher for NYS-45 Upload*; this voucher will show the total UI and WT amounts due.
- cannot send individual checks or money orders for each employer.
- must create a separate check or money order for each liability as follows:
  - the UI liability payment for all employers reported on the upload must equal the amount displayed in the *Total UI* box on Form NYS-45-V; and
  - the WT liability payment for all employers reported on the upload must equal the amount displayed in the *Total WT* box on Form NYS-45-V.

**Note:** If the liability amount due for one UI or WT payment exceeds \$99,999,999.99, submit multiple checks or money orders that total the amount due for that liability. The department cannot process any one check or money order for an amount greater than \$99,999,999.99.

The checks or money orders and the payment voucher must be sent in together for your file to be processed. Write the upload confirmation number and **NYS Employment Contributions and Taxes** on the checks or money orders and mail them with your Form NYS-45-V\*, postmarked on or before the due date, to:

**NYS TAX DEPARTMENT  
RPC-NYS-45-V UPLOAD PAYMENT  
PO BOX 15148  
ALBANY NY 12212-5148**

#### **Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use any private delivery service, whether it is a designated service or not, send the form(s) covered by these instructions to: NYS Tax Department, RPC-NYS-45-V Upload Payment, 90 Cohoes Ave, Green Island, NY 12183.

\* Do not send any other returns, correspondence, or payments to this address. The amount of the check or money order **must** match the payment voucher.

## Section 6 – Technical specifications

All data records must have a fixed length of 512 bytes. Deviations from the prescribed format are not acceptable.

Field values that are alphanumeric (such as name and address) must be left-justified, filled with blanks, and not have any special characters.

Field values that are numeric must be right-justified and zero-filled with implied decimal (if applicable). Data must be recorded in uppercase letters only.

File names must conform to Windows file naming conventions, have no spaces, and end in *.RPT*, *.ZIP*, or *.TXT*.

File must be created in a text-based application using ANSI encoding.

**Caution! Importing, copying, or converting file data from one format to another may cause file failures.**

Transmitters should use consolidated files, rather than a separate file for each employer or client of the transmitter. Submissions **must** be sorted in **ascending** Employer Identification Number (EIN) order.

Print files are not acceptable. A properly composed file contains the following records in sequence:

- Record RA – Transmitter record (occurs only once before all employer/payer records)
- Record RE – Employer/payer record
- Record RS (36) – State employee record
- Record RV – State total record
- Record RZ – Final record (occurs only once after all employer/payer records)

Repeat records RE and RV for each employer in the file. Repeat record RS for each employee receiving UI remuneration or wages subject to New York State, New York City, or Yonkers tax withholding.

**Note:** Only RS records containing a value of 36 in the *State Code* field (locations 3 and 4) will be processed for New York State purposes.

The *EIN* in New York State is primarily the federal EIN with two exceptions:

- Temporary nine-character numbers beginning with TF are used until the federal EIN is assigned; and
- decentralized employers may apply for a location suffix to their federal EIN.

### Wage reports

Beginning in tax year 2019, if the employee/payee does not have any gross wages covered by UI in New York State, gross federal wages or distribution subject to withholding, and New York State, New York City, and Yonkers tax withheld in the calendar quarter you are reporting, the employee/payee should not be reported.

If the employee/payee did not have any gross wages covered by UI, or if the employee is not covered by UI in New York State in the quarter you are reporting, the *UI remuneration paid this quarter* field should be zero-filled. However, if the employee/payee had gross federal wages or distribution subject to withholding, and New York State, New York City, and Yonkers tax withheld in that quarter, you are required to report those amounts for each employee/payee paid during the quarter.

Employers who are liable under the Federal Unemployment Tax Act (FUTA) must include a separate employee record for any employee receiving these payments, reporting payments of severance pay and the first six months of sick pay. This additional employee record must be identified by entering a letter **O** for other types of wages at position 195 of the RS record.

Specific details related to these types of other wages are available in Publication NYS-50.

All gross federal wages subject to withholding, New York State tax withheld, New York City tax withheld, and Yonkers tax withheld must be reported in the RS employee record containing regular wages (that is, with the letter **W** in position 195).

## Money amounts

All money fields are strictly numeric. Include dollars and cents with the decimal point assumed, except for fields to report Part A, lines 1, 2, and 3, UI total remuneration, UI excess remuneration, and UI wages subject to contributions and their amended counterparts, which are whole dollar amounts. Do **not** use any punctuation in any field.

- Right-justify and zero-fill all money fields. In a money field that is not applicable, enter **zeroes**.
- Negative money amounts are not acceptable. Enter absolute values in the *difference* fields for amended returns.
- High-order signed fields are not acceptable.
- In general, *State quarterly UI remuneration* must include wages that are subject to Article 18 of the Labor Law. These wages are the basis for claims for unemployment insurance benefits in New York State.
- In general, *Gross federal wages subject to withholding* is the amount of wages subject to withholding tax.
- *Total tax withheld* in the RV record is the sum of all taxes withheld for New York State, New York City, and the city of Yonkers for all employees for that employer.

## Employee/payee name formats

Left-justify the name, in uppercase only. Connect parts of a compound surname with a hyphen.

Separate single letter prefixes (such as *O* or *D*) from the rest of the surname with an apostrophe or be contiguous with the rest of the name. Do **not** use a space.

If you have questions regarding technical specifications, call 518-457-7105.

## Section 7 – File formats

Each record is 512 bytes in length.

**A. Record name: RA – Transmitter Record**

Position	Element name	Length	Remarks	Field edits
1-2	Record identifier	2	Code used to identify the record as the header	Constant <b>RA</b>
3-13	Submitter EIN	11	Submitter's federal EIN or NYS tax identification number	Left-justify and blank-fill; no hyphens or spaces in number
14-216	Blanks	203		
217-273	Submitter name	57	Organization transmitting the file	Left-justify and blank-fill; only specific characters allowed; see <i>Section 8</i>
274-295	Location address	22	Optional	Left-justify and blank-fill
296-317	Delivery address	22	Street address of transmitter	Left-justify and blank-fill
318-339	City	22		Left-justify and blank-fill
340-341	State	2		Use standard Federal Information Processing System (FIPS) postal abbreviation; Alpha
342-346	Submitter ZIP code	5		Left-justify and blank-fill
347-393	Blanks	47		
394-395	Submitter country code	2		Alpha; <b>US</b> or see the IRS <i>Foreign country code listing for Modernized e-File</i> for specifications for filing forms W-2 electronically (EFW2)
396-422	Contact name	27		Alpha; left-justify and blank-fill
423-437	Contact phone number	15		Numeric characters; parentheses and hyphens allowed. Left-justify and blank-fill
438-442	Contact phone extension	5		Alphanumeric; left-justify and blank-fill
443-445	Blanks	3		
446-485	Contact email/Internet address	40		Alpha; left-justify and blank-fill
486-488	Blanks	3		
489-498	Contact fax number	10		Numeric characters; parentheses and hyphens allowed. Left-justify and blank-fill
499-500	Blanks	2		
501-506	Upload creation date	6	Date upload is prepared	MMDDYY
507-512	Blanks	6		

**B. Record name: RE – Employer Record**

Position	Element name	Length	Remarks	Field edits
1-2	Record identifier	2		Constant <b>RE</b>
3-7	Blanks	5		
8-18	Employer federal employer identification number (FEIN)	11	Employer's FEIN or NYS tax identification number	Left-justify and blank-fill; no hyphens or spaces in number
19	Withholding tax identification number (WTID) check digit	1	Calculate and enter check digit for WTID. Computation rules for the WTID check digit are in Publication 63, <i>Specifications for Reproduction of New York State Sales and Use Tax, Employer, and Miscellaneous Tax Forms.</i>	Must be numeric
20-39	Blanks	20		
40-96	Employer name	57		Left-justify and blank-fill; only specific characters allowed; see <i>Section 8</i>
97-118	Location address	22	Optional	Left-justify and blank-fill
119-140	Delivery address	22	Street address of employer	Left-justify and blank-fill
141-162	City	22		Left-justify and blank-fill
163-164	State	2		Use standard FIPS postal abbreviation; Alpha
165-169	ZIP code	5		Left-justify and blank-fill; alphanumeric
170-173	ZIP code extension	4		Left-justify and blank-fill; alphanumeric
174-216	Blanks	43		
217-218	Country code	2		Alpha; <b>US</b> or see the IRS <i>Foreign country code listing for Modernized e-File</i> for specifications for filing forms W-2 electronically (EFW2)
219-318	Blanks	100		
319-323	Quarter and year being reported	5		QYYYY: Q: values of 1, 2, 3, 4. YYYY: values being the tax year



Position	Element name	Length	Remarks	Field edits
324-326	Agent identification number	3	Three-digit number assigned by the Department of Labor	Must be numeric and exactly three characters
327-333	Employer registration number	7	UI employer registration number; seven-digit number assigned by the Department of Labor	Must be numeric and exactly seven characters
334	Blank	1		
335	Type of return	1	Use to indicate whether return is an original or amended filing	Alpha character <b>O</b> = Original or <b>A</b> = Amended
336	Does the employer offer dependent health care insurance benefits	1		<b>1</b> or <b>2</b> where 1=Yes 2=No
337	Blank	1		
338	Seasonal indicator	1		Enter <b>1</b> if seasonal; otherwise enter <b>0</b>
339	Blank	1		
340-347	Ceased paying wages date	8	Enter if employer <b>permanently</b> ceased paying wages	MMDDYYYY; zero-fill if not applicable
348	Blank	1		
349	Sold or transferred all or part	1	Enter to report a business sale or transfer	Enter 1 alpha character <b>W</b> = whole or <b>P</b> = part; otherwise set to blank
350-355	Date of transfer	6	Date transfer was completed	MMDDYY
356-385	Legal name	30	30-character name, identifying the acquiring entity's name	Left-justify and blank-fill
386-396	Acquiring entity EIN	11	FEIN	Left-justify and blank-fill; no hyphens or spaces in number; blank-fill if not applicable
397-426	Acquiring entity street address line 1	30	Optional	Left-justify and blank-fill; blank-fill if not applicable
427-456	Acquiring entity street address line 2	30	Street address of acquiring entity	Left-justify and blank-fill; blank-fill if not applicable
457-474	Acquiring entity city	18		Left-justify and blank-fill; blank-fill if not applicable
475-476	Acquiring entity state	2		Use standard FIPS postal abbreviation; blank-fill if not applicable

Position	Element name	Length	Remarks	Field edits
477-485	Acquiring entity ZIP code	9		Left-justify and blank-fill; alphanumeric; blank-fill if not applicable
486-491	Number of employees – first month	6	Number of full-time <b>and</b> part-time workers in covered employment who worked during, or received pay for, the week that includes the 12th day of the 1st month.	If there is no employment in the payroll period, zero-fill. Number of employees must be right-justified.
492-497	Number of employees – second month	6	Number of full-time and part-time workers in covered employment who worked during, or received pay for, the week that includes the 12th day of the 2nd month.	If there is no employment in the payroll period, zero-fill. Number of employees must be right-justified.
498-503	Number of employees – third month	6	Number of full-time and part-time workers in covered employment who worked during, or received pay for, the week that includes the 12th day of the 3rd month.	If there is no employment in the payroll period, zero-fill. Number of employees must be right-justified.
504-505	Disaster SPI code	2	Code to indicate employer impacted by disaster	Blank-fill if not applicable
506-512	Blanks	7		

### C. Record name: RS – Employee Record

Position	Element name	Length	Description	Field edits
1-2	Record identifier	2		Constant <b>RS</b>
3-4	State code	2		Constant <b>36</b>
5-9	Blanks	5		
10-18	Social Security number (SSN)	9		Numeric, omit hyphens; right-justify and zero-fill
19-33	Employee first name	15		Left-justify and blank-fill, Commas not permitted
34-48	Employee middle name or initial	15		Left-justify and blank-fill, Commas not permitted
49-68	Employee last name	20		Left-justify and blank-fill, Commas not permitted
69-72	Suffix	4		Left-justify and blank-fill

Position	Element name	Length	Description	Field edits
73-194	Blanks	122		
195	Wages for UI benefit computation/Other wages (Other Wages indicator)	1		Alpha character <b>W</b> = Wages or <b>O</b> = Other
196-202	Blanks	7		
203-213	State quarterly UI remuneration	11	Wages subject to UI in New York State	Right-justify; zero-fill; dollars and cents; implied decimal
214-275	Blanks	62		
276-286	Gross federal wages or distribution subject to withholding	11	Wages, tips and other compensation subject to New York State withholding tax	Right-justify; zero-fill; dollars and cents; implied decimal
287-297	Total New York State tax withheld	11	New York State income tax withheld	Right-justify; zero-fill; dollars and cents; implied decimal
298-319	Blanks	22		
320-330	Total NYC tax withheld	11	New York City income tax withheld	Right-justify; zero-fill; dollars and cents; implied decimal
331-346	Blanks	16		
347-357	Total Yonkers tax withheld	11	Yonkers income tax withheld	Right-justify; zero-fill; dollars and cents; implied decimal
358-512	Blanks	155		

#### D. Record name: RV – State Total Record

Position	Element name	Length	Description	Field edits
1-2	Record identifier	2		Constant <b>RV</b>
3-9	Number of RS records	7	Enter total number of RS records for this employer	Right-justify and zero-fill
10-20	Total tax withheld	11	Sum of all NYS tax withheld, NYC tax withheld, and Yonkers tax withheld values in all RS records for this employer	Right-justify; zero-fill; dollars and cents; implied decimal
21	Blank	1		
22-32	WT credit from <b>previous</b> quarter's return	11		Right-justify; zero-fill; dollars and cents; implied decimal
33	Blank	1		
34-44	Form NYS-1, <i>Return of Tax Withheld</i> , payments made for the quarter	11		Right-justify; zero-fill; dollars and cents; implied decimal

Position	Element name	Length	Description	Field edits
45	Blank	1		
46-56	WT payments made with previously filed Forms NYS-45	11	Amended file type only	Right-justify; zero-fill; dollars and cents; implied decimal
57	Blank	1		
58-68	Total payments	11		Right-justify; zero-fill; dollars and cents; implied decimal
69	Blank	1		
70-80	WT overpayment shown on previously filed Forms NYS-45	11	Amended file type only	Right-justify; zero-fill; dollars and cents; implied decimal
81	Blank	1		
82-92	Total WT amount due	11		Right-justify; zero-fill; dollars and cents; implied decimal
93	Blank	1		
94-104	Total WT overpaid	11		Right-justify; zero-fill; dollars and cents; implied decimal
105	Blank	1		
106	Apply WT overpayments to credit	1		Set to <b>0</b> if requesting a refund or account is not overpaid for WT refund. Set to <b>1</b> if overpayment is to be applied to next quarter (credit)
107	Blank	1		
108-118	Total remuneration	11	Original (or if amending, previously) reported amount; <i>Total remuneration</i> paid for employment during this quarter	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
119	Blank	1		
120-130	Corrected total remuneration	11	Amended file type only; <i>Total remuneration</i> paid for employment during this quarter	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
131	Blank	1		

Position	Element name	Length	Description	Field edits
132-142	Total remuneration difference	11	Amended file type only; <i>Corrected total remuneration</i> minus <i>Total remuneration</i>	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill; enter absolute value if negative
143	Blank	1		
144-154	Excess remuneration	11	Original (or if amending, previously) reported amount; Remuneration included in the <i>Total remuneration</i> that exceeds the UI wage base paid each worker during the year	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
155	Blank	1		
156-166	Corrected excess remuneration	11	Amended file type only; Remuneration included in the <i>Total remuneration</i> that exceeds the UI wage base paid each worker during the year	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
167	Blank	1		
168-178	Excess remuneration difference	11	Amended file type only; <i>Corrected excess remuneration</i> minus <i>Excess remuneration</i>	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill; enter absolute value if negative
179	Blank	1		
180-190	UI wages subject to contributions	11	Original (or if amending, previously) reported amount; <i>Total remuneration</i> minus <i>Excess remuneration</i>	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
191	Blank	1		
192-202	Corrected UI wages subject to contributions	11	Amended file type only; <i>Corrected total remuneration</i> minus <i>Corrected excess remuneration</i>	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill
203	Blank	1		
204-214	UI wages subject to contributions difference	11	Amended file type only; <i>Corrected UI wages subject to contributions</i> minus <i>UI wages subject to contributions</i>	Whole dollar amounts only; do not include cents in positions 10 and 11; right-justify; zero-fill; enter absolute value if negative

Position	Element name	Length	Description	Field edits
215	Blank	1		
216-219	UI rate	4	UI rate assigned to the employer (for example, record a UI rate of 3.525% as 3525)	Numeric; right-justify; zero-fill; decimal implied
220	Blank	1		
221-231	UI contributions due	11	Original (or if amending, previously) reported amount; <i>UI rate times UI wages subject to contributions</i>	Dollars and cents; right-justify; zero-fill; decimal implied
232	Blank	1		
233-243	Corrected UI contributions due	11	Amended file type only; <i>UI rate times Corrected UI wages subject to contributions</i>	Dollars and cents; right-justify; zero-fill; decimal implied
244	Blank	1		
245-255	Re-employment service fund	11	Original (or if amending, previously) reported amount; Multiply <i>UI wages subject to contributions</i> by 0.00075	Dollars and cents; right-justify; zero-fill; decimal implied
256	Blank	1		
257-267	Corrected re-employment service fund	11	Amended file type only; Multiply <i>Corrected UI wages subject to contributions</i> by 0.00075	Dollars and cents; right-justify; zero-fill; decimal implied
268	Blank	1		
269-279	UI subtotal	11	Original (or if amending, previously) reported amount; <i>UI contributions due plus Re-employment service fund</i>	Dollars and cents; right-justify; zero-fill; decimal implied
280	Blank	1		
281-291	Corrected UI subtotal	11	Amended file type only; <i>Corrected UI contributions due plus Corrected re-employment service fund</i>	Dollars and cents; right-justify; zero-fill; decimal implied
292	Blank	1		
293-303	UI amount previously underpaid with interest	11	Any amount previously underpaid that should be added to the contributions due	Dollars and cents; right-justify; zero-fill; decimal implied
304	Blank	1		

Position	Element name	Length	Description	Field edits
305-315	UI amount previously overpaid	11	Any amount previously overpaid that should be subtracted from the contributions due	Dollars and cents; right-justify; zero-fill; decimal implied
316	Blank	1		
317-327	Total UI amount due	11	The amount included in the accompanying remittance for this particular employer	Dollars and cents; right-justify; zero-fill; decimal implied
328-512	Blank	185		

## E. Record name: RZ – Final Record

Position	Element name	Length	Description	Field edits
1-2	Record identifier	2		Constant <b>RZ</b>
3-16	Blanks	14		
17-22	Total number of employer records reported on upload	6	Enter number of (RE) employer records submitted on this upload	Right-justify and zero-fill
23-33	Total WT amount due with file	11	Total amount paid for withholding tax	Dollars and cents; right-justify; zero-fill; decimal implied
34	Blank	1		
35-45	Total UI amount due with file	11	Total amount paid for UI	Dollars and cents; right-justify; zero-fill; decimal implied
46-512	Blanks	467		

## Section 8 – Special characters: only specific ASCII characters are allowed in the upload

DEC	HEX	CHAR	DEC	HEX	CHAR	DEC	HEX	CHAR
32	20	Space	64	40	@	96	60	`
33	21	!	65	41	A	97	61	a
34	22	"	66	42	B	98	62	b
35	23	#	67	43	C	99	63	c
36	24	\$	68	44	D	100	64	d
37	25	%	69	45	E	101	65	e
38	26	&	70	46	F	102	66	f
39	27	'	71	47	G	103	67	g
40	28	(	72	48	H	104	68	h
41	29	)	73	49	I	105	69	i
42	2A	*	74	4A	J	106	6A	j
43	2B	+	75	4B	K	107	6B	k
44	2C	,	76	4C	L	108	6C	l
45	2D	-	77	4D	M	109	6D	m
46	2E	.	78	4E	N	110	6E	n
47	2F	/	79	4F	O	111	6F	o
48	30	0	80	50	P	112	70	p
49	31	1	81	51	Q	113	71	q
50	32	2	82	52	R	114	72	r
51	33	3	83	53	S	115	73	s
52	34	4	84	54	T	116	74	t
53	35	5	85	55	U	117	75	u
54	36	6	86	56	V	118	76	v
55	37	7	87	57	W	119	77	w
56	38	8	88	58	X	120	78	x
57	39	9	89	59	Y	121	79	y
58	3A	:	90	5A	Z	122	7A	z
59	3B	;	91	5B	[	123	7B	{
60	3C	<	92	5C	\	124	7C	
61	3D	=	93	5D	]	125	7D	}
62	3E	>	94	5E	^	126	7E	~
63	3F	?	95	5F	_			



## Contact information

### Need help?



Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Withholding Tax Information Center: 518-485-6654

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the  
equipment users New York Relay Service

## New York State Department of Labor Unemployment Insurance (UI) Division

Telephone assistance is available 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

For information on UI rates or registration: 1-888-899-8810

To confidentially report employer fraud call toll free: 1-866-435-1499

For additional UI phone/fax numbers and addresses, see Publication NYS-50, Section 6, *Need help?* or visit the Department of Labor's website at *dol.ny.gov*.