

Announcement 98-48

This announcement corrects certain minor errors which appeared in Revenue Procedure 98-26, I.R.B. 1998-13, which provides specifications for filing Form 941, Employee's Withholding Allowance Certificate, magnetically or electronically. Revenue Procedure 926 is reprinted as Publication 1245, Specifications for Filing Form 941, Employee's Withholding Allowance Certificate, Magnetically or Electronically.

Changes are listed by part and section. The actual changed wording is highlighted **in italics and bold print**.

26 CFR 601.602: Tax forms and instructions.

PART A. GENERAL

SEC. 7. FILING FORM S W-4 MAGNETICALLY/ELECTRONICALLY

.06 Before submitting your magnetic/electronic file, include the following:

(b) Your media (tape, diskette or cartridge with an external label. **Notice 1027** describes the information which should be included on this self-prepared label.

PART B. MAGNETIC MEDIA/ELECTRONIC SPECIFICATIONS

SEC. 1. GENERAL

.02 An external label must appear on each tape, tape cartridge and diskette submitted **Notice 1027** details what information must be on the label. The diskettes used must be MS/DOS compatible.

SEC. 7. FOR M W-4 RECORD FORMAT AND RECORD LAYOUT

Field Position	Field Title	Length	Description and Remarks
140-141	Employee State	2	REQUIRED. Enter the two of employees address - must be one the following:
☛ Note 1: For foreign addresses, enter xx from table below.			

Location	Code	Location	Code	Location	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Marshall Islands	MH	Pennsylvania	PA
Arkansas	AR	Maryland	MD	Puerto Rico	PR
California	CA	Massachusetts	MA	Rhode Island	RI
Colorado	CO	Michigan	MI	South Carolina	SC
Connecticut	CT	Minnesota	MN	South Dakota	SD
Delaware	DE	Mississippi	MS	Tennessee	TN
District of Columbia	DC	Missouri	MO	Texas	TX
Federated States of Micronesia	FM	Montana	MT	Utah	UT
Florida	FL	Nebraska	NE	Vermont	VT
Georgia	GA	Nevada	NV	Virginia	VA
Guam	GU	New Hampshire	NH	Virgin Islands	VI
Hawaii	HI	New Jersey	NJ	Washington	WA
Idaho	ID	New Mexico	NM	West Virginia	WV
Illinois	IL	New York	NY	Wisconsin	WI
Indiana	IN	North Carolina	NC	Wyoming	WY
Iowa	IA	North Dakota	ND	Foreign Address,	
Kansas	KS	Northern Mariana Islands	MP	All Others	XX

FORM W-4 RECORD FORMAT AND RECORD LAYOUT (CONTINUED)

Field Position	Field Title	Length	Description and Remarks
214-247	Employer Name <i>Line 2</i>	34	If the employer name requires more space than is available in Employer Name Line 1, enter the remaining portion of the name in this field. Left-justify and fill with blanks. Position 214 Must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the field (e.g., ab...b, aba).

☛ Note: The same exceptions apply as set forth in “Employer Name Line 1” plus the use of a percent sign (%) is not valid—use c/o if necessary.

248-282	Employer Street	35	REQUIRED. Enter mailing address of employer. Street address should include number, street, apartment or suite number (or P O Box if mail is not delivered to street address). Left-justify and fill unused positions with blanks. Position 248 must be alpha or numeric; hyphens must be surrounded by alphas or numerics; blanks must be surrounded by alphas or numerics or continued to the end <i>of the field</i> (e.g., ab...b, aba).
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☛ Note: The only allowable characters are alphas, blanks, numerics, ampersand, hyphens and slashes. Punctuation such as periods and commas are not allowed and will cause your file to be returned. For example, the address 210 N. Queen St., Suite #300 must be entered as 210 N Queen St Suite 300.