Government of Puerto Rico
Department of the Treasury

Publication 19-05

Reference Guide for Correction Errors in the W-2c Corrected Withholding Statement Year 2019

Analysis and Programming Division
Rev. November 4, 2019

Introduction

This guide contains a reference table with the description of possible errors that may occur during the filing process of the Corrected Withholding Statement file (Form 499R-2c/W-2cPR), based on Publication 19-02, *Developer Guide Form 499R-2c/W-2cPR Electronic Filing Requirements for Tax Year 2019.*

The purpose of this document is to:

- Give developers the necessary information to configure these error conditions in their system and determine if the file contains an error before submitting it;

- Streamline and facilitate the filing process;

- Create a reference table that contains the following information: i) error code; ii) error description; iii) record type; and iv) the position of the field in error within the record.

Filing Types

The text files that include the Corrected Withholding Statements, ("W-2C"), can be filed *only* through the Internal Revenue Unified System ("SURI", its Spanish acronym). It will receive the error responses that the file contains. If it has any error, it will be rejected.

If the system identifies that the text file has validation errors, the following information will be displayed:

Codigo de error	Mensaje de error	Número de línea	Posición
CONTN3	El Número Control debe ser numérico.	11	356-364
EXCO11	El código de exención A o B para salarios exentos es inválido. Los únicos valores aceptados en este campo	14	243-244
CONTN2	Tiene que proveer un número de control único.	14	356-364
CONTN2	Tiene que proveer un número de control único.	17	356-364

Errores en el anejo — Filtro

4 Filas

The system will show the error code, error message, line number in the file, and the position of the field in the record where the error was identified.

Error Reference Table (Forms 499R-2c/W-2cPR)

This table describes the possible error codes that may occur during the file validation. For each error code there is a description, a record type, and the position of the error.

Note: This reference table is subject to change. We encourage you to access our website, www.hacienda.pr.gov, to verify if there is a new version.

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE0	SSN2	Invalid SSN	3	11
W2CE0	SSN2	Invalid SSN	82	90
W2CE0	FNREQ	First name is required for individual ID types.	91	105
W2CE0	LNREQ	Last name is required.	121	140
W2CE0	STRLEN	Address street must be at least 4 characters long	161	200
W2CE0	STRREQ	Address street is required	161	200
W2CE0	STRLEN	Address street must be at least 4 characters long	201	240
W2CE0	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	241	260
W2CE0	CITLEN	Address city must be at least 2 characters long	241	260
W2CE0	CITREQ	Address city is required	241	260
W2CE0	STAREQ	Address state is required	261	262
W2CE0	ZIPLEN	Address zip code length is invalid. Must be 5 digits long.	263	267
W2CE0	ZIPREQ	Address zip is required.	263	267
W2CE0	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	268	271
W2CE0	RSNREQ	Change reason is required for amended documents.	280	319
W2CE0	CONTN1	Control number required. Make sure the field is not blank.	320	328
W2CE0	CONTN2	You must provide a unique control number. Control numbers must have 9 digits and be unique for the employer, form type, and fiscal year.	320	328
W2CE0	CONTN3	The control number must be numeric.	320	328
W2CE0	CONTN4	The control number must be 9 digits in length.	320	328

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE0	CONTN6	You can not sure the interval (900000000-999999999); it is reserved for control numbers automatically assigned in SURI.	320	328
W2CE0	DUPRE2	You are submitting a duplicate W2C record. You cannot submit two W2Cs for the same W2 in the same file.	329	337
W2CE0	OCNNF	A record with a control number that matches the original control number provided does not exist.	329	337
W2CE0	OCNREQ	Original control number is required and must be different than the control number for amended documents.	329	337
W2CE0	DELIND	Delete record indicator value is invalid. The only value accepted in this field is "X" if the record is to be deleted, otherwise the field should be blank.	338	338
W2CE0	DOB1	The date of birth is required if exempt salaries code 'E' is reported.	339	346
W2CE0	DOB3	An employee cannot be over 26 years old for the tax year if exempt salaries code 'E' is reported.	339	346
W2CE0	INVDA5	Invalid Birth Date. Birth date must be greater than 1/1/1900 and cannot be after the end of the filing tax year.	339	346
W2CE0	INVDAT	Date field is invalid.	339	346
W2CE0	FLAG01	Report only one type of remuneration payments to the employee.	347	347
W2CE0	FLAG01	Report only one type of remuneration payments to the employee.	348	348
W2CE0	FLAG02	Fill in the description of others Payments.	349	349
W2CE0	FLAG01	Report only one type of remuneration payments to the employee.	390	390
W2CE0	FLAG01	Report only one type of remuneration payments to the employee.	391	391
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	14	24

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	14	24
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	25	35
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	25	35
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	36	46
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	36	46
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	47	57
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	47	57
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	58	68
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	58	68
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	69	79
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	69	79

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	80	90
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	80	90
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	91	101
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	91	101
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	102	112
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	102	112
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	113	123
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	113	123
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	124	134
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	124	134
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	135	145

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	135	145
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	146	156
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	146	156
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	157	167
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	157	167
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	168	178
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	168	178
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	179	189
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	179	189
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	190	200
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	190	200

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	212	222
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	212	222
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	223	233
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	223	233
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	234	244
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	234	244
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	245	247
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	248	258
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	248	258
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	259	260

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	261	271
W2CE1	INVNUM	Field must be numeric with no signs, decimals, or commas	261	271
W2CE1	ORGVAL	The original value in the E1 record does not match the value in the originally submitted W2. Verify that the value reported originally in the E1 record matches the value submitted in the original W2.	272	273
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	14	24
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	14	24
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	25	35
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	25	35
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	36	46
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	36	46
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	47	57
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	47	57
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	58	68
W2CE2	INC1	Total income must match the sum of wages, commissions, allowances, and tips reported.	58	68
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	69	79
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	69	79
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	80	90

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE2	WITH14	The total tax withheld cannot exceed the total sum of exempt income and wages for the employee. Verify the amount of tax withheld is not greater than the total sum of exempt wages, commissions, allowances, tips, and salaries for the employee.	80	90
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	80	90
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	91	101
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	91	101
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	102	112
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	102	112
W2CE2	CODA4	CODA contributions and government retirement fund contributions cannot both be greater than 0.	102	112
W2CE2	CODA7	CODA contributions cannot exceed $25,000.	102	112
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	113	123
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	113	123
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	124	134
W2CE2	SS21	The sum of the social security tips and wages cannot exceed $132,900.	124	134
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	124	134
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	135	145
W2CE2	SS14	The total social security tax withheld for an employee cannot exceed $8,239.80	135	145
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	135	145

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE2	MED2	The medicare income (medicare wages and tips) cannot be less than the total social security wages and tips.	146	156
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	146	156
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	146	156
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	157	167
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	157	167
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	168	178
W2CE2	SS21	The sum of the social security tips and wages cannot exceed $132,900.	168	178
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	168	178
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	179	189
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	179	189
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	190	200
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	190	200
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	212	222
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	212	222
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	223	233
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	223	233
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	234	244
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	234	244
W2CE2	EXCO10	Exemption code is invalid. The only values accepted in this field are "A",	245	246

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		"B", "C", "D", "E", "F", "G", "H", or "I".		
W2CE2	EXCOD4	The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank.	245	246
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	248	258
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	248	258
W2CE2	EXCOD4	The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank.	259	260
W2CE2	EXCO11	The exemption code for exempt wages is invalid for this taxable year.	259	260
W2CE2	DLREC2	All wage values must be 0 for records that are flagged for removal.	261	271
W2CE2	INVNUM	Field must be numeric with no signs, decimals, or commas	261	271
W2CE2	EXCO11	The exemption code for exempt wages is invalid for this taxable year.	272	273
W2CE2	EXCOD4	The exemption code is required if the amount of exempt wages is greater than zero. Verify that the exemption code is not blank.	272	273
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	15	26
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	15	26

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	27	38
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	27	38
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	39	50
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	39	50
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	51	62
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	51	62
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	63	74

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	63	74
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	75	86
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	75	86
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	87	98
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	87	98
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result	99	110

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		of the difference can be positive (+) or negative (-).		
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	99	110
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	111	122
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	111	122
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	123	134
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	123	134
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result	135	146

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		of the difference can be positive (+) or negative (-).		
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	135	146
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	147	158
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	147	158
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	159	170
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	159	170
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	171	182
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported	171	182

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		originally in the W-2PR). The result of the difference can be positive (+) or negative (-).		
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	183	194
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	183	194
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	195	206
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	195	206
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	207	218
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	207	218

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	231	242
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	231	242
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	243	254
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	243	254
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	255	266
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	255	266
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported	267	278

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		originally in the W-2PR). The result of the difference can be positive (+) or negative (-).		
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	267	278
W2CE3	DIFF1	The difference in the E3 record must match the corrected value in the E2 record minus the original value in the E1 record. Verify the E3 record (Increase or Reduction matches the difference in the E2 record (Correct Information) minus the E1 Record (Value as reported originally in the W-2PR). The result of the difference can be positive (+) or negative (-).	279	290
W2CE3	INVNUM	Field must be numeric with no signs, decimals, or commas	279	290
W2CPA	EIN1	EIN is required.	3	11
W2CPA	EIN2	Invalid EIN	3	11
W2CPA	FILTY2	An original W2 submission must be received before a W2C submission can be filed.	3	11
W2CPA	ID3	The ID in the PA record must match the IDs in SURI for the taxpayer and account.	3	11
W2CPA	NAMREQ	Name is required.	12	68
W2CPA	STRLEN	Address street must be at least 4 characters long	69	108
W2CPA	STRREQ	Address street is required	69	108
W2CPA	STRLEN	Address street must be at least 4 characters long	109	148
W2CPA	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	149	168
W2CPA	CITLEN	Address city must be at least 2 characters long	149	168
W2CPA	CITREQ	Address city is required	149	168
W2CPA	STAREQ	Address state is required	169	170
W2CPA	ZIPLEN	Address zip code length is invalid. Must be 5 digits long.	171	175

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CPA	ZIPREQ	Address zip is required.	171	175
W2CPA	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	176	179
W2CPA	BEGDAT	Date Operations Began value is invalid. Value must be a valid date greater than Jan 1, 1900 and not in the future. Expected date format is MMDDYYYY.	190	197
W2CPA	INVDA4	The cease date must be within the tax year (January 1st to December 31st of the tax year.	198	205
W2CPA	INVDAT	Date field is invalid.	198	205
W2CPA	STRLEN	Address street must be at least 4 characters long	206	245
W2CPA	STRREQ	Address street is required	206	245
W2CPA	STRLEN	Address street must be at least 4 characters long	246	285
W2CPA	INVCIT	City name is invalid. Value must contain alphanumeric characters only, no special characters.	286	305
W2CPA	CITLEN	Address city must be at least 2 characters long	286	305
W2CPA	CITREQ	Address city is required	286	305
W2CPA	STAREQ	Address state is required	306	307
W2CPA	ZIPLEN	Address zip code length is invalid. Must be 5 digits long.	308	312
W2CPA	ZIPREQ	Address zip is required.	308	312
W2CPA	ZEXLEN	Address zip code extension length is invalid. If provided it must be 4 digits long.	313	316
W2CPA	AMIND1	The value for the amended reconciliation (Form 499 R-3) indicator is invalid. The only values that may be entered are "Y" for yes and "N" for no.	357	357
W2CPA	AMIND2	You must enter a value for the amended reconciliation (Form 499 R-3) indicator. Use "Y" if the reconciliation was amended or "N" if the reconciliation did not change with the corrections.	357	357

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	358	370
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	358	370
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	371	383
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	371	383
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	384	396
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	384	396
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	397	409
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	397	409

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CPA	INC1	Total income must match the sum of wages, commissions, allowances, and tips reported.	410	422
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	410	422
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	423	435
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	423	435
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	436	448
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	436	448
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	449	461
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	449	461
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the	462	474

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
		sum of the difference in each E3 record.		
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	462	474
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	475	487
W2CPA	E0REC1	The W2 count in the employer record (PA) must match the number of W2 forms submitted.	501	509
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	501	509
W2CPA	INVNUM	Field must be numeric with no signs, decimals, or commas	510	522
W2CPA	AMNVAL	The value of the amended reconciliation (Form 499 R-3) must match the value of the original reconciliation (Form 499 R-3) plus the sum of the difference in each E3 record. Verify the field contains the original value in the R-3, plus the sum of the difference in each E3 record.	510	522
W2CPA	ESTNUM	The establishment number in the employer record (PA or RE) does not match the agency ID in SURI for this account.	523	526
W2CRF	E0REC2	The E0 Record Amount field in the final record (RF) must match the amount of W2C Forms included in the request.	3	11
W2CRF	INVNUM	Field must be numeric with no signs, decimals, or commas	3	11
W2CSU	INVTXY	Tax year is invalid or does not belong to the selected period.	3	6

RECORD	CODE	DESCRIPTION	POSITION FROM	POSITION TO
W2CSU	ID7	The filer's ID does not match the ID in SURI or there is no active Employer-Representative relationship. Access the SURI homepage (https://suri.hacienda.pr.gov) and select the "Wages Withholding" account. Under the "I Want To" section, select "More options" and then, under the "Services" section, select "Add Power of Attorney".	7	15
W2CSU	EMLREQ	Contact e-mail address is required.	236	275
W2CSU	INVDAT	Date field is invalid.	278	285