



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

State and Local Withholding Reports WH-3 Booklet
XML FORMAT

(Revised November 8, 2010)

WH-3 Electronic Filing Requirements

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WH-3 Electronic Filing Requirements

INTRODUCTION

This document provides the specifications for filing electronic WH-3s with the Indiana Department of Revenue for those from whom Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of WH-3 reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to IDORB2BSupport@dor.IN.gov , or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204

New for 2011

- **The 2010 Session of the Indiana General Assembly enacted a change to the filing requirements for Employers submitting more that twenty-five wage statements. Annual Withholding Reports consisting of a WH-3 and more than twenty-five wage statements must be filed electronically.**

Beginning with 2009's WH-3 return due last working day of February 2010

- There is a new version of the WH-3 return form for 2009 that requires employers to report their employees' county withholding taxes by county of residence.
- WH-3s can now be filed electronically via the INTax website or File Uploads
- WEBSITE www.intax.in.gov
- Businesses are required to register for INTax in advance of trying to file their first return. Completion of INTax registration may take several days.
- File Upload uses a text file format defined in Extended Markup Language, known as XML. It is important that submitters understand this technology prior attempting to file using this method.

The WH-3 is an annual return that has a filing deadline of not later than the last working day in February. The postmark date is used to determine that the filing is on time. Underpayments are not remedied on this form. A WH-1U return should be filed with payment for any deficiency in an Employer's withholding account.

WH-3 Electronic Filing Requirements

A request for an extension to the filing deadlines should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

WH-3 Electronic Filing Requirements

ELECTRONIC FILING OPTIONS

INTax

What INTax Is. The INTax website (www.intax.in.gov) is the business portal into the Indiana Department of Revenue. Businesses can use it to electronically file many of their business tax returns.

Who INTax Is For. INTax is for any enterprise doing business in Indiana that collects and pays taxes.

Signing Up for INTax. Corporations and partnerships wishing to use INTax must be registered with the Indiana Secretary of State. Any enterprise wishing to file tax returns must have filed a BT-1 form with the Indiana Department of Revenue in order to open accounts for the various taxes they need to collect and pay. Having satisfied these requirements, one representative of the business may request login credentials for INTax by registering on the website. It may take several business days for the registration process to complete.

File Upload

What File Upload Is. File Upload is a facility for uploading electronic files containing tax return data to the Department of Revenue's systems.

Who File Upload Is For. File Upload is for very large Taxpayers and Service Providers (e.g. payroll services, accounting firms). Very large Taxpayers may file the same return for many locations. Service Providers may file returns on behalf of many clients. Both may need a hands-free means of filing.

File Upload Submitters must be pre-registered and certified to use the facility. Filings from unregistered submitters or using uncertified files will not be processed.

Signing up for File Upload. Firms wishing to file returns via File Upload must register with the Department of Revenue and be certified for each tax type they wish to file. Registration is handled through the INTax website so File Upload Submitters must be registered for INTax before they can be registered for File Upload. Certification will require that the Submitter provide two different test files in the prescribed format that successfully pass the edits in the Department of Revenue's Electronic Return Filing system.

WH-3 Electronic Filing Requirements

File Naming Convention

Files transmitted to the DOR via the File Upload system should be named using the convention shown in the following table:

File Naming Conventions

Characters	Values
1	File Type Indicator Valid Indicators: P – Production T – Test
2-11	Submitter Identifier as assigned through the DOR's registration process
12-14	Tax Form Code 201 – Form WH-3
15	File format that is used to represent the data in the file. This is the file format that was certified. File formats are: 1 - XML
16-21	Sequence Number incremented from 000001 for each transmission of the specified Tax Form Code made by the Submitter in a given tax year
22-25	Extension depending on the file format. File Format extensions: 1 - .xml

WH-3 Electronic Filing Requirements

WH-3 UPLOAD FILE SPECIFICATIONS

The primary definition for the XML format upload file is the XML Schema Definition (XSD) file that can be downloaded from the IN DOR website. It is the master governing all files. Unfortunately, XSDs are hard to read and do not allow us to provide useful hints to help you create the upload file.

Many of the schemas used by our new electronic filing systems come from the Modernized eFile (MeF) project sponsored by the Internal Revenue Service. We do not own these schemas and have agreed not to change them even though some of the data are specified differently than IN DOR can use them. This way, there is a single set of schemas that can be used by the IRS and all of the states providing a single target to which developers can write. We supply supplemental material to show developers where our requirements are different than those of MeF. For example, MeF may allow for a data element to be much longer than IN DOR can accept. We use a business rule to enforce this tighter requirement.

Therefore, we are providing the following as supplemental material to help you successfully navigate the development process. As a rule of thumb, the schema is the final authority for data and IN DOR will never ask a developer to do more than the schema allows. We may ask the developer to do less and in those cases we will specify those changes in our materials

Transmission Header

IDOR uses a generic transmission header schema that can encapsulate any group of return XML documents.

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeating ?	Contents	Error Nbr	
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child	Great-great-great-great-grandchild							
IDORTransmission														
	count							Numeric	13	N	N	N	This attribute contains the number of WH-3 returns in the transmission. This number must balance with the sum of the <ReturnState> schemas or INDOR will reject the file.	S1, S4, F1
	xsmnSchemaVersion							Character	50	N	N	N	IDORImagingTransmission2009V1.0	
	TransmissionId							Character	41	N	N	N	Assigned VendorCd concatenated with the 5 character Julian date concatenated with a 6 digit number to make the transmissison unique. If only one transmission is sent daily, this number can always be 000001. Example: LOGAN0822600001	S1

	Timestamp						Date	20	N	Y	N	Date/Time Stamp of the transmission. All Timestamps should look like this: YYYY-MM-DDT HH :MM:SSZ. The embedded "T" and "Z" are required. Use the System Time of your job to set it	
	VendorCd						Character	30	N	N	N	Submitter ID supplied by IN DOR	S1

	ProcessType						Character	1	Y	N	N	"P" for Production, "V" for Vendor Certification, or "T" for Test. Production files are run through the system and those returns that pass all edits are submitted to RPS. Those that fail edits are rejected. A report of successes and failures is sent to the Submitter. Vendor Certification files are run through the system and into the Vendor Certification system. See documentation for Software Developer Vendor Certification for an explanation of this process. Test files are run through the system just far enough to be edited with a report of success or failure returned to the Submitter. Test file data is not sent on to process in the Revenue Processing System (RPS).	S1
	TransmissionPaymentHash						Numeric	18	N	Y	N	This Data Element is not applicable for WH-3 returns and is not expected for any submission.	F2

	ReturnState								N	N	Y	This element repeats for every Return in the transmission. There must be at least one return in the file.	S1, S5
	FinancialTransaction								N	Y	N	Payments are not currently supported	

Err Nbr	Error Message	Severity	IN DOR Response
File Level Errors			
F1	The count of the number of returns contained in the File must agree with the value of the count element in the Transmission Manifest	Fatal	Reject Entire Submission File
F2	The sum of the PaymentAmounts for all FinancialTransactions must equal the TransmissionPaymentHash amount	Fatal	Reject Entire Submission File
Schema Level Errors			
S1	Data Element is Required and must have either a Data Value or child Data Elements. Return Xpath to Data Element	Fatal	Reject Offending Return/Payment
S2	Data Value does not match Data Element Enumerations or specified default value. Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S3	Cannot specify multiple options for Choice Gate Data Element. Return Xpath to Choice Gate Parent Data Element..	Fatal	Reject Offending Return/Payment
S4	Data Value format does not conform to Data Element format (e.g. A non-numeric character was placed in a Data Element whose Data Type is Numeric; A Date value did not match the format specified for Dates). Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S5	Data Element is Optional and Repeating but at least one is required	Fatal	Reject Offending Return/Payment

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WH-3 Return XML Document

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeating ?	Contents	Error Nbr
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grandchild							
IDORReturnINWH-3								N	N	N		S1	
	ReturnState							N	N	Y	This element repeats for every WH-3 in the transmission. There must be at least one return in the file.	S1, S5	
		stateSchemaVersion					Character	20	N	N	N	This is an attribute of ReturnState. The value should be "IDORWTH2009V1.3"	S1
		ReturnHeaderState							N	N	N		S1
			binaryAttachmentCount				Numeric	13	N	Y	N	No binary attachments are expected with this transmission. This attribute is optional. If used, it should contain 0.	
			Jurisdiction				Character	2	Y	N	N	"IN"	S1

			TimeStamp				Character	20	N	N	N	Date/Time stamp that record was written. All Timestamps should look like this: YYYY-MM-DDTHH:MM:SSZ. The embedded "T" and "Z" are required. Use the System Time of your job to set it. This value is for the Submitter's information only. The IN DOR will overlay this value with the timestamp of the file uploaded to our server. This is considered to be the Postmark Date for this and all other returns in the same file. The Postmark Date is used to determine the timeliness of the filing of the return and is used to calculate any penalties and interest for late filings.	S1
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			TaxPeriodBeginDate			Date	10	Y	N	N	This element is optional in the schema, but required for all WH-3 returns. The format is YYYY-MM-DD. This element is derived using the Tax Period End Date. Example: Tax Period End Date is DEC 31 2009 on WH-3. This element would be 2009-01-01.	S1, S4
			TaxPeriodEndDate			Date	10	Y	N	N	This element is optional in the schema, but required for all WH-3 returns. It is the end date of the tax period to which this return applies. The format is YYYY-MM-DD. Example: Tax Period End Date is DEC 31 2009 on WH-3. This element would be 2009-12-31.	S1, S4
			TaxYear			Character	4	Y	N	N	This is the tax year to which the return applies: example: "2009"	S1

			DisasterRelief				Character	##	N	Y	N	This element is optional. It is not expected unless the Governor has declared a disaster situation and the Commissioner relaxes tax filing deadline rules in support of that declaration.	
			ISPNumber				Character	13	N	Y	N	This element is optional and not expected with WH-3 returns.	
			PreparerFirm						N	Y	N	This element is optional. For WH-3 returns prepared by a service provider, this element would contain the information about that service provider.	
				EIN			Character	9	Y	N	N	This element is optional. It is in a choice gate with MissingEINReason. If data is present in this element, data cannot be present in MissingEINReason.	S1, S3
				MissingEINReason			Character	9	Y	N	N	This element is optional. It is in a choice gate with EIN. If data is present in this element, data cannot be present in EIN. There are only two permissible values in this element. They are: "FOREIGNUS" or "APPLD FOR"	S1, S3 S2

				PreparerFirmBusinessName				N	N	N		S1
				BusinessNameLine1		Character	70	N	N	N	Paid Preparer Firm's Name. Please note that the schema does not allow punctuation characters in this data element.	S1
				BusinessNameLine2		Character		N	Y	N	Not used by RPS. Please note that the schema does not allow punctuation characters in this data element.	
				PreparerFirmUSAddress							This element is in a choice gate with PaidPreparerForeign Address. If data is present in this element, data cannot be present in PaidPreparerForeign Address.	S3
				AddressLine1		Character	30	N	N	N	Paid Preparer Firm's Address Line 1. Please note that the schema does not allow punctuation characters in this data element.	S1
				AddressLine2		Character	30	N	Y	N	Paid Preparer Firm's Address Line 2. Please note that the schema does not allow punctuation characters in this data element.	
				City		Character	20	N	N	N	Paid Preparer Firm's City	S1
				State		Character	2	Y	N	N	Paid Preparer Firm's State Code. See Appendix A for popular values.	S1, S2

					ZipCode			Character	9	N	N	N	Paid Preparer Firm's 5 or 9 character Zip Code	S1, S4
				PreparerFirmForeignAddress									This element is in a choice gate with PaidPreparerUS Address. If data is present in this element, data cannot be present in PaidPreparerUS Address	S3
					AddressLine1			Character	30	N	N	N	Paid Preparer Firm's Foreign Address Line 1	S1
					AddressLine2			Character	30	N	Y	N	Paid Preparer Firm's Foreign Address Line 2	
					City			Character	20	N	N	N	Paid Preparer Firm's Foreign City	S1
					ProvinceOrState			Character	8	N	N	N	Paid Preparer Firm's Foreign Province or State Code. See Appendix A for popular values.	S1
					Country			Character	2	Y	N	N	Paid Preparer Firm's Foreign 2 Alpha Character Country Code	S1, S2
					PostalCode			Character	20	N	N	N	Paid Preparer Firm's Foreign Postal Code	S1, S4
				Preparer						N	Y	N	This element is optional. We will detail the data expected in the child elements in the unlikely chance that the data is available to send.	
				Name				Character	70	N	Y	N	Paid Preparer's Name	

				SSN				Character	9	Y	N	N	This element is in a choice gate with PTIN. If data is present in this element, data cannot be present in PTIN.	S1, S3, S4
				PTIN				Character	8	Y	N	N	This element is in a choice gate with SSN. If data is present in this element, data cannot be present in SSN.	S1, S3, S4
				Phone				Character	10	Y	Y	N	This element is in a choice gate with ForeignPhone. If data is present in this element, data cannot be present in ForeignPhone.	S3, S4
				ForeignPhone				Character	30	N	Y	N	This element is in a choice gate with Phone. If data is present in this element, data cannot be present in Phone.	S3, S4
				EmailAddress				Character	70	N	Y	N	Paid Preparer's Email Address	S4
				DatePrepared				Date	10	Y	Y	N	Date Paid Preparer prepared return. Format is YYYY-MM-DD.	S4
				SelfEmployed				Character	1	Y	Y	N	"X" if Paid Preparer is self employed.	S2

			Originator						N	N	N	This element is required. These are used for tracking MeF transmissions. Since this data is not likely to be available on an imaged return nor for file upload, default values are provided for the children below.	S1	
				EFIN				Character	6	Y	N	N	"123456"	S1
				Type				Character	3	Y	N	N	"ERO"	S1
				PractitionerPin										
					EFIN			Character	6	Y	Y	N	This element is optional and not expected with WH-3 returns.	
					PIN			Character	5	Y	Y	N	This element is optional and not expected with WH-3 returns.	

			SoftwareId				Character	10	N	N	N	This code is assigned by the IN DOR to software vendors whose software has passed certification as being able to create output that will successfully pass edits in our Electronic Returns Filing system and will submit data through the Modernized eFile system. This value should be set "SUBMITTER" for returns filed directly with the IN DOR through our direct electronic filing channels.	S1
			SoftwareVersion				Character	20	N	Y	N	This element is optional and not expected with WH-3 returns.	
			PINEnteredBy				Character	8	N	Y	N	This element is optional and not expected with WH-3 returns.	
			SignatureOption				Character	45	N	Y	N	This element is optional and not expected with WH-3 returns.	
			AmendedReturnIndicator				Character	1	Y	Y	N	This element is optional and is not expected with WH-3 returns. But if this is a refile because of a previous rejected return, then a value of "X" is placed in this element.	

			OriginalSubmissionId				Character	20	N	Y	N	This element is optional and is not expected with WH-3 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	
			OriginalSubmissionDate				Date	10	Y	Y	N	This element is optional and is not expected with WH-3 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	
			ReturnType				Character	20	N	N	N	"WH-3"	S1
			Filer						N	N	N		S1
				IndividualEntity								This element is in a choice gate with BusinessEntity. If data is present in this element, data cannot be present in BusinessEntity.	S3
					SSN		Character	9	Y	Y	N	This element is optional and not expected with WH-3 returns.	
					IndividualName				N	N	N		S1
						FirstName	Character	15	N	N	N	Individual Taxpayer's First Name	S1
						MiddleInitial	Character	1	Y	Y	N	Individual Taxpayer's Middle Initial	

						LastName	Character	25	N	N	N	Individual Taxpayer's Last Name	S1
						NameSuffix	Character	5	N	Y	N	Individual Taxpayer's Suffix	
					BusinessEntity							This element is in a choice gate with IndividualEntity. If data is present in this element, data cannot be present in IndividualEntity.	S3
					FEIN		Character	9	Y	N	N	Even though the schema defines this data element to be optional, we need to have the FEIN in order to identify the particular return we are acknowledging. We will fail the return by business rule if this data element is missing or blank.	S1, S4
					BusinessName				N	N	N		S1
						BusinessNameLine1	Character	70	N	N	N	Business Taxpayer's Name	S1
						BusinessNameLine2	Character	70	N	Y	N	This element is not used.	
					Address				N	N	N		S1
					USAddress							This element is in a choice gate with ForeignAddress. If data is present in this element, data cannot be present in ForeignAddress.	S3
						AddressLine1	Character	30	N	N	N	US Taxpayer's Address Line 1	S1
						AddressLine2	Character	30	N	Y	N	US Taxpayer's Address Line 2	

						City		Character	20	N	N	N	US Taxpayer's City	S1
						State		Character	2	Y	N	N	US Taxpayer's State Code. See Appendix A for popular values.	S1, S2
						ZipCode		Character	9	N	N	N	US Taxpayer's 5 or 9 character Zip Code	S1, S4
						InCareOfName		Character	50	N	Y	N	This element is optional and is not expected with WH-3 returns.	
						ForeignAddress							This element is in a choice gate with USAddress. If data is present in this element, data cannot be present in USAddress.	S3
						AddressLine1		Character	30	N	N	N	Foreign Taxpayer's Address Line 1	S1
						AddressLine2		Character	30	N	Y	N	Foreign Taxpayer's Address Line 2	
						City		Character	20	N	N	N	Foreign Taxpayer's City	S1
						ProvinceOrState		Character	8	N	N	N	Foreign Taxpayer's Province or State Code. See Appendix A for popular values.	S1
						Country		Character	2	Y	N	N	Foreign Taxpayer's 2 Alpha Character Country Code	S1, S2
						PostalCode		Character	20	N	N	N	Foreign Taxpayer's Postal Code	S1, S4
						InCareOfName		Character	50	N	Y	N	This element is optional and is not expected with WH-3 returns.	

				DBAName					N	Y	N	This data may or may not be present on the WH-3. If there are two names in the Name and Address area, the second name is placed in this element.	S1
					BusinessNameLine1	Character	70	N	N	N		Taxpayer's "Doing Business As" Name	S1
					BusinessNameLine2	Character	70	N	Y	N		This element is not used.	
				StateID		Character	10	Y	N	N		The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The StateID is the first 10 digits and they should appear here.	S1, S4, R4
				LocNbr		Character	3	Y	N	N		The Taxpayer's Location Number is digits 11-13 of the TID (See above).	S1, S4, R4

			FilingMethodCd				Character	5	Y	N	N	This element is used to designate the return as filed electronically. Use value "ELF"	S1
			ReturnSourceCd				Character	10	Y	N	N	"FTP"	S1
			InputSourceMethodCd				Character	7	Y	N	N	"BULK"	S1
			FormVersionCode				Character	4	Y	N	N	"0809"	S1
			PmtLocNbr				Character	13	Y	Y	N	Payment Locator Number - This optional element is only populated if data is present in either the StatePayment or EstimatedPayments element of the FinancialTransaction element. Payments are not expected with WH-3 returns.	
			AccountId				Numeric	9	Y	Y	N	This element is optional and not expected with WH-3 returns.	
			CountyCd				Character	2	Y	Y	N	This element is optional and not expected with WH-3 returns.	
			TaxDistrictNbr				Character	5	Y	Y	N	This element is optional and not expected with WH-3 returns.	
			TaxTypeCd				Character	3	Y	N	N	"WTH"	S1

			DLN											This element is in a choice gate with SubmissionId. SubmissionID is the choice that should be used with this transmission type. If data is present in this element, data cannot be present in SubmissionId.	S3
				DocLocNbr				Character	13	Y	N	N		Return's Document Locator Number	S1
				DocLocNbrOccur				Character	13	N	N	N		"0"	S1
				WageStatementOccurId				Character	2	Y	Y	N		This element is optional and is not expected with file uploaded WH-3 returns.	
			SubmissionId					Character	47	N	N	N		This element is optional in the schema, but it is required for file upload transmissions. It is in a choice gate with DLN. If data is present in this element, data cannot be present in DLN. For file upload transmissions, this element must contain the file name.	S3
			ReturnDataState							N	N	N			S1
			FormWH-3							N	N	N			S1

				AmountByCounty				N	N	Y	This element repeats for each county breakdown reported on the WH-3. At least 1 is required. Only those counties with non-zero amounts for CountyWithheldAmt should be reported.	S1
				CountyCd		Character	2	Y	N	N	2 Character County Code. See Appendix B for acceptable values.	S1
				CountyWithheldAmt		Numeric Decimal	13	N	N	N	Amount withheld for this county. This amount should balance to the sum of the Local Tax Amounts for all wage statements included with this return for the Locality matching the CountyCd.	S1, S4, R5
				TaxWithheld		Numeric Decimal	13	N	N	N	Total State Tax Withheld. This amount should balance to the sum of the State Tax Amounts for all wage statements included with this return.	S1, S4
				CountyTaxWithheld		Numeric Decimal	13	N	N	N	Total County Tax Withheld. This should equal the sum of all CountyWithheldAmt elements in the repeating element.	S1, S4, R1, R5

				AdvanceEICPaymentAmt		Numeric Decimal	13	N	Y	N	Indiana Advance EIC Payments. This amount should balance to the sum of the Advanced EIC Amounts for all wage statements included with this return.	S4, R5
				SubtotAmountDue		Numeric Decimal	13	N	Y	N	(TaxWithheld + CountyTaxWithheld) - AdvanceEICPayment Amt	S4, R2
				RefundClaimed		Numeric Decimal	13	N	N	N	Refund Claimed	S1, S4
				WthDocsEnclNbr		Numeric Integer	13	N	N	N	Number of Wage Statements included with WH-3 filing. Must equal the count of all Wage Statements. INDOR will reject the return if these counts do not match.	S1, S4
				MagMediaEncl		Character	1	Y	Y	N	"X" if wage statements included on magnetic media. INDOR does not want XML filers to use Magnetic Media. Include all Wage Statements using the schemas below.	S2
				AmendedReturnIndicator		Character	1	Y	Y	N	"X" if this WH-3 is amending a previously filed WH-3 for the same tax period.	S2

				FederalExtensionIndicator	Character	1	Y	Y	N	"X" if a Federal extension was filed for the same tax period as the WH-3.	S2
			IRSW2				N	Y	Y		
				CorrectedW2Indc	Character	1	Y	Y	N	"X" if Corrected W-2 Indicator is checked.	S2
				VoidIndc	Character	1	Y	Y	N	This element is optional and is not expected with Wage Statements filed electronically with a WH-3.	
				EmployeeSSN	Character	9	Y	N	N	Employee's Social Security Number.	S1, S4
				EmployerEIN	Character	9	Y	N	N	Employer's Federal Identification Number.	S1, S4
				EmployerName			N	N	N		S1
				EmployerNameControl	Character	20	N	N	N	This attribute is populated with the first three significant non-punctuation characters in the EmployerName	S1
				BusinessNameLine1	Character	70	N	N	N	Employer's Name	S1
				BusinessNameLine2	Character		N	Y	N	Not used by RPS.	
				EmployerUSAddress				N	N	This element is in a choice gate with EmployerForeign Address. If data is present in this element, data cannot be present in EmployerForeign Address	S3
				AddressLine1	Character	30	N	N	N	Employer's US Address Line 1.	S1

				AddressLine2		Character	30	N	Y	N		
				City		Character	20	N	N	N		S1
				State		Character	2	Y	N	N		S1, S2
				ZipCode		Character	9	N	N	N		S1, S4
				EmployerForeignAddress					N	N	This element is in a choice gate with EmployerUSAddress. If data is present in this element, data cannot be present in EmployerUSAddress.	S3
				AddressLine1		Character	30	N	N	N	Employer's Foreign Address Line 1.	S1
				AddressLine2		Character	30	N	Y	N	Employer's Foreign Address Line 2.	
				City		Character	20	N	N	N	Employer's Foreign City.	S1
				ProvinceOrState		Character	8	N	Y	N	Employer's Foreign Province or State.	
				Country		Character	2	Y	N	N	Employer's Foreign Country.	S1, S2
				PostalCode		Character	20	N	N	N	Employer's Foreign Postal Code.	S1, S4
				ControlNumber		Character	14	N	Y	N	This element is not expected with electronically filed W-2s.	
				EmployeeName		Character	35	N	N	N	Employee's Name.	S1
				EmployeeUSAddress					N	N	This element is in a choice gate with EmployeeForeign Address. If data is present in this element, data cannot be present in EmployeeForeign Address.	S3

				AddressLine1		Character	30	N	N	N		S1
				AddressLine2		Character	30	N	Y	N		
				City		Character	20	N	N	N		S1
				State		Character	2	Y	N	N		S1, S2
				ZipCode		Character	9	N	N	N		S1, S4
				EmployeeForeignAddress					N	N	This element is in a choice gate with EmployeeUS Address. If data is present in this element, data cannot be present in EmployeeUS Address.	S3
				AddressLine1		Character	30	N	N	N		S1
				AddressLine2		Character	30	N	Y	N		
				City		Character	20	N	N	N		S1
				ProvinceOrState		Character	8	N	N	N		S1
				Country		Character	2	Y	N	N		S1, S2
				PostalCode		Character	20	N	N	N		S1, S4
				WagesAmt		Numeric Integer	13	N	Y	N	Wages, Tips, Other Compensation.	S4
				WithholdingAmt		Numeric Integer	13	N	Y	N	Federal Income Tax Withheld.	S4
				SocialSecurityWagesAmt		Numeric Integer	13	N	Y	N		S4
				SocialSecurityTaxAmt		Numeric Integer	13	N	Y	N		S4
				MedicareWagesAndTipsAmt		Numeric Integer	13	N	Y	N		S4
				MedicareTaxWithheldAmt		Numeric Integer	13	N	Y	N		S4
				SocialSecurityTipsAmt		Numeric Integer	13	N	Y	N		S4
				AllocatedTipsAmt		Numeric Integer	13	N	Y	N		S4
				AdvanceEICPaymentAmt		Numeric Integer	13	N	Y	N	Advance EIC Payment.	S4

				DependentCareBenefitsAmt	Numeric Integer	13	N	Y	N		S4
				NonQualifiedPlansAmt	Numeric Integer	13	N	Y	N		S4
				EmployersUseGrp				Y	Y		
				EmployersUseCd	Character	6	N	Y	N		
				PriorYearUserraContribution	Numeric Integer	13	N	Y	N		S4
				EmployersUseAmt	Numeric Integer	13	N	Y	N		S4
				StatutoryEmployeeInd	Character	1	Y	Y	N	"X"	S2
				RetirementPlanInd	Character	1	Y	Y	N	"X"	S2
				ThirdPartySickPayInd	Character	1	Y	Y	N	"X"	S2
				OtherDeductsBenefits				Y	Y		
				Description	Character	##	N	Y	N		
				Amount	Numeric Integer	13	N	Y	N		S4
				W2StateLocalTaxGrp			N	N	N		S1
				W2StateTaxGrp			N	N	N		
				StateAbbreviationCd	Character	2	Y	N	N	State. Only transmit wages earned in the State of Indiana - "IN"	S1, S2

						EmployersStateIdNumber	Character	20	N	N	N	The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The EmployersStateIdNumber is the first 13 digits and they should appear here.	S1, S4, R4
						StateWagesAmt	Numeric Integer	13	N	Y	N	State Wages.	S1, S4
						StateIncomeTaxAmt	Numeric Integer	13	N	Y	N	State Income Tax Withheld.	S1, S4
						W2LocalTaxGrp			N	Y	Y	This element repeats for each locality that applied to the Employee. An EIC credit is also specified here.	
						LocalWagesAndTipsAmt	Numeric Integer	13	N	Y	N	Local Wages and Tips.	S1, S4
						LocalIncomeTaxAmt	Numeric Integer	13	N	Y	N	The amount of Local Income Tax Withheld or the amount of the earned income credit.	S1, S4

						NameOfLocality	Character	20	N	Y	N	IDOR prefers to receive the numeric code for the locality as specified in Appendix B. This value is "EIC" when the amount in LocalIncomeTaxAmt is an earned income credit amount.	S1
					StandardOrNonStandardCd		Character	1	Y	N	N	"S"	S1, S2
					DocumentAttributes				N	N	N		S1
					documentId		Character	30	N	N	N		S1
					softwareId		Numeric	8	Y	Y	N		
					softwareVersion		Character	20	N	Y	N		
				IRS1099R					N	Y	Y		
					CorrectedInd		Character	1	Y	Y	N	"X" if Corrected Indicator is checked.	S2
					PayerNameControl		Character	3	N	N	N	This data element is populated with the first 3 characters of the BusinessNameLine1 element. If BusinessNameLine1 is shorter than 3 characters, this element is populated with the 1 or 2 significant characters of data in BusinessNameLine1.	S1
					PayersName				N	N	N		S1
					BusinessNameLine1		Character	70	N	N	N	Payer's Name.	S1
					BusinessNameLine2		Character			Y		Not used by RPS.	

				PayerUSAddress					N	N	N	This element is in a choice gate with PayerForeignAddress. If data is present in this element, data cannot be present in PayerForeignAddress.	S3
					AddressLine1		Character	30	N	N	N	Payer's US Address Line 1.	S1
					AddressLine2		Character	30	N	Y	N		
					City		Character	20	N	N	N		S1
					State		Character	2	Y	N	N		S1, S2
					ZipCode		Character	9	N	N	N		S1, S4
				PayerForeignAddress					N	N	N	This element is in a choice gate with PayerUSAddress. If data is present in this element, data cannot be present in PayerUSAddress.	S3
					AddressLine1		Character	30	N	N	N	Payer's Foreign Address Line 1.	S1
					AddressLine2		Character	30	N	Y	N	Payer's Foreign Address Line 2.	
					City		Character	20	N	N	N	Payer's Foreign City.	S1
					ProvinceOrState		Character	8	N	Y	N	Payer's Foreign Province or State.	
					Country		Character	2	Y	N	N	Payer's Foreign Country.	S1, S2
					PostalCode		Character	20	N	N	N	Payer's Foreign Postal Code.	S1, S4
					PayerFederalIdNumber		Character	9	Y	N	N	Payer's Federal Identification Number.	S1, S4
					RecipientsIdNumber		Character	9	Y	N	N	Recipient's Social Security Number.	S1, S4
					RecipientsName		Character	35	N	N	N	Recipient's Name.	S1

				RecipientsUSAddress					N	N	N	This element is in a choice gate with RecipientsForeign Address. If data is present in this element, data cannot be present in RecipientsForeign Address.	S3
				AddressLine1		Character	30	N	N	N			S1
				AddressLine2		Character	30	N	Y	N			
				City		Character	20	N	N	N			S1
				State		Character	2	Y	N	N			S1, S2
				ZipCode		Character	9	N	N	N			S1, S4
				RecipientsForeignAddress						N	N	This element is in a choice gate with RecipientsUS Address. If data is present in this element, data cannot be present in RecipientsUS Address.	S3
				AddressLine1		Character	30	N	N	N			S1
				AddressLine2		Character	30	N	Y	N			
				City		Character	20	N	N	N			S1
				ProvinceOrState		Character	8	N	N	N			S1
				Country		Character	2	Y	N	N			S1, 2
				PostalCode		Character	20	N	N	N			S1, S4
				RothContributionFirstYear		Numeric	4	Y	N	N		First year of designated Roth contribution.	S1, S4
				PayerRecipientAccountNumber		Character	30	N	Y	N		The account number for distributions to the recipient.	
				GrossDistributionAmt		Numeric Integer	13	N	Y	N			S4

				TaxableAmt			Numeric Integer	13	N	Y	N		S4
				TxblAmountNotDeterminedInd			Character	1	Y	Y	N	"X"	S2
				TotalDistributionInd			Character	1	Y	Y	N	"X"	S2
				CapitalGainAmt			Numeric Integer	13	N	Y	N		S4
				FederalIncomeTaxWithheldAmt			Numeric Integer	13	N	Y	N		S4
				EmployeeContributionsAmt			Numeric Integer	13	N	Y	N		S4
				NetUnrlzdSecuritiesApprcnAmt			Numeric Integer	13	N	Y	N		S4
				IraSepSimpleDistributionCd			Character	2	N	Y	N		S2
				IraSepSimpleInd			Character	1	Y	Y	N	"X"	S2
				OtherDistributionAmt			Numeric Integer	13	N	Y	N		S4
				RcpntOthDistributionPct			Numeric Integer	6	Y	Y	N		S4
				RcpntTotalDistributionPct			Numeric Integer	6	Y	Y	N		S4
				TotalEmployeeContributionsAmt			Numeric Integer	13	N	Y	N		S4
				F1099RStateLocalTaxGrp					N	N	N		S1
					F1099RStateTaxGrp				N	N	N		
						StateTaxWithheldAmt	Numeric Integer	13	N	Y	N	StateTax Withheld.	S1, S4
						StateAbbreviationCd	Character	2	Y	N	N	State Code.	S1

						PayersStateIdNumber	Character	20	N	Y	N	The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The EmployersStateIdNumber is the first 13 digits and they should appear here.	S4, R4
						StateDistributionAmt	Numeric Integer	13	N	Y	N	State Distribution Amount.	S4
						F1099RLocalTaxGrp			N	Y	Y	This element repeats for each of the required locality occurrences on the 1099-R. There should be one line for each different locality for which the Employee paid taxes.	
						LocalWithheldAmt	Numeric Integer	13	N	Y	N	Local Tax Withheld.	S4
						NameOfLocality	Character	20	N	Y	N	Local Name.	S4
						LocalDistributionAmt	Numeric Integer	13	N	Y	N	Local Distribution Amount.	S4
						StandardOrNonStandardCd	Character	1	Y	N	N	"S"	S1
						DocumentAttributes			N	N	N		S1

					documentId		Character	30	N	N	N		S1	
					softwareId		Numeric	8	Y	Y	N			
					softwareVersion		Character	20	N	Y	N			
				FormWH18					N	Y	Y			
					WageEmployee				N	N	N		S1	
					EmployeeId				N	N	N		S1	
					EmployeeSSN		Character	9	Y	N	N	Recipient's Social Security Number.	S1, S4	
					EmployeeTID		Character	10	Y	Y	N		S4	
					EmployeeName		Character	35	N	N	N	Recipient's Name.	S1	
					EmployeeAddress				N	N	N		S1	
					USAddress						N	N	This element is in a choice gate with ForeignAddress. If data is present in this element, data cannot be present in ForeignAddress.	S3
					AddressLine1		Character	30	N	N	N		S1	
					AddressLine2		Character	30	N	Y	N			
					City		Character	20	N	N	N		S1	
					State		Character	2	Y	N	N		S1, S2	
					ZipCode		Character	9	N	N	N		S1, S4	
					ForeignAddress						Y	N	This element is in a choice gate with USAddress. If data is present in this element, data cannot be present in USAddress.	S3
					AddressLine1		Character	30	N	N	N		S1	
					AddressLine2		Character	30	N	Y	N			
					City		Character	20	N	N	N		S1	
					ProvinceOrState		Character	8	N	N	N		S1	
					Country		Character	2	Y	N	N		S1, S2	
					PostalCode		Character	20	N	N	N		S1, S4	
					WageEmployer				N	N	N		S1	

					EmployerId		Character	9	Y	N	N	Payer's Federal Id	S1, S4
					EmployerName				N	N	N		S1
						BusinessNameLine1	Character	70	N	N	N	Payer's Name.	S1
						BusinessNameLine2				Y		Not used by RPS	
					EmployerAddress				N	N	N		S1
						USAddress						This element is in a choice gate with ForeignAddress. If data is present in this element, data cannot be present in ForeignAddress.	S3
						AddressLine1	Character	30	N	N	N	Employer's US Address Line 1.	S1
						AddressLine2	Character	30	N	Y	N		
						City	Character	20	N	N	N		S1
						State	Character	2	Y	N	N		S1, S2
						ZipCode	Character	9	N	N	N		S1, S4
						ForeignAddress				Y	N	This element is in a choice gate with USAddress. If data is present in this element, data cannot be present in USAddress.	S3
						AddressLine1	Character	30	N	N	N		S1
						AddressLine2	Character	30	N	Y	N		
						City	Character	20	N	N	N		S1
						ProvinceOrState	Character	8	N	N	N		S1
						Country	Character	2	Y	N	N		S1, S2
						PostalCode	Character	20	N	N	N		S1, S4
					WH18Detail				N	N	N		S1
					FormYear		Character	4	Y	N	N	"2009"	S1

					EmployerTID		Character	10	Y	N	N	The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The EmployersStateIdNumber is the first 13 digits and they should appear here.	S1, S4, R4
					IndcPaidOnWH1		Character	1	Y	Y	N		
					StateWages		Numeric Decimal	13	N	N	N	Amount of Distribution.	S1, S4
					StateIncomeTax		Numeric Decimal	13	N	N	N	IN State Tax Withheld	S1, S4
					LocalTaxWithheld		Numeric Decimal	13	N	N	N	IN County Tax Withheld	S1, S4
					NameOfLocality		Character	20	N	N	N	Indiana County Name and Code Number	S1
				Form1099M					N	Y	Y		
					CorrectedInd		Character	1	Y	Y	N	"X" if Corrected Indicator is checked.	S2
					PayerName								

					ProvinceOrState		Character	8	N	N	N	Payer's foreign Province or State. Use codes from Appendix "A" where possible.	
					Country		Character	2	Y	N	N	Payer's foreign County. Use international country codes where possible.	
					PostalCode		Character	20	N	N	N	Payer's foreign Postal Code	
					PayerPhone		Character	10	Y	Y	N	This element is in a choice gate with PayerForeignPhone. If data is present in this element, data cannot be present in PayerForeignPhone.	
					PayerForeignPhone		Character	30	N	Y	N	This element is in a choice gate with PayerPhone. If data is present in this element, data cannot be present in PayerPhone.	
					PayerEIN		Character	9	Y	N	N	Payer's Federal Id	
					IndividualRecipient							This element is in a choice gate with BusinessRecipient. If data is present in this element, data cannot be present in BusinessRecipient. One of these elements (and their children) must be present.	
					SSN		Character	9	Y	N	N	Recipient's Social Security Number.	

				Name		Character	35	N	N	N	Recipient's Name.		
				BusinessRecipient							This element is in a choice gate with IndividualRecipient. If data is present in this element, data cannot be present in IndividualRecipient. One of these elements (and their children) must be present.		
				EIN		Character	9	Y	N	N	Recipient's Federal ID Number.		
				Name									
					BusinessNameLine1	Character	70	N	N	N	Recipient's Name.		
					BusinessNameLine2				Y		Not used by RPS		
				RecipientUSAddress						N	N	This element is in a choice gate with RecipientForeign Address. If data is present in this element, data cannot be present in RecipientForeign Address.	
				AddressLine1		Character	30	N	N	N	Recipient's US Address Line 1.		
				AddressLine2		Character	30	N	Y	N	Not used by RPS		
				City		Character	20	N	N	N	Recipient's US City		
				State		Character	2	Y	N	N	Recipient's US State		
				ZipCode		Character	9	N	N	N	Recipient's US Zip Code		

				FishingBoatProceeds		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				MedicalAndHealthCarePayments		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				NonemployeeCompensation		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				SubstitutePayments		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				DirectSalesExceedMiniumum		Character	1	Y	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				CropInsuranceProceeds		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				ExcessGoldenParachutePmts		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				GrossProceedsPaidToAttorney		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				Section409ADeferrals		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				Section409AIncome		Numeric Decimal	13	N	Y	N	This element is not expected with File Uploaded 1099-Ms.	
				State					N	N	This element repeats for each of the locality lines at on the 1099- M. The paper statement allows two lines. This file format will take all applicable lines in a single record.	

					TaxWithheld		Numeric Decimal	13	N	Y	N	State Income Tax.	
					StateCode		Character	2	Y	N	N	State Name.	
					PayerStateIdNumber		Character	20	N	Y	N	The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The EmployersStateIdNumber is the first 13 digits and they should appear here.	
					StateIncome		Numeric Decimal	13	N	Y	N	State Wages.	
					BinaryAttachment				N	Y	Y		
					FinancialTransaction				N	Y	N	Payments are not expected with WH-3 returns	

Err Nbr	Error Message	Severity	IN DOR Response
File Level Errors			
F1	The count of the number of returns contained in the File must agree with the value of the count element in the Transmission Manifest	Fatal	Reject Entire Submission File
F2	The sum of the PaymentAmounts for all FinancialTransactions must equal the TransmissionPaymentHash amount	Fatal	Reject Entire Submission File
Payment Level Errors			
Return Level Errors			
R1	CountyTaxWithheld must equal summation of CountyWithheldAmounts	Fatal	Reject Offending Return
R2	SubAmountDue must equal (TaxWithheld + CountyTaxWithheld) - AdvanceEICCreditAmt	Fatal	Reject Offending Return
R4	Taxpayer must use valid IN DOR Tax Identification Number	Fatal	Reject Offending Return
R5	Amount must balance to summation of corresponding amounts in the included wage statements	Fatal	Reject Offending Return
Schema Level Errors			
S1	Data Element is Required and must have either a Data Value or child Data Elements. Return Xpath to Data Element	Fatal	Reject Offending Return/Payment
S2	Data Value does not match Data Element Enumerations or specified default value. Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S3	Cannot specify multiple options for Choice Gate Data Element. Return Xpath to Choice Gate Parent Data Element..	Fatal	Reject Offending Return/Payment
S4	Data Value format does not conform to Data Element format (e.g. A non-numeric character was placed in a Data Element whose Data Type is Numeric; A Date value did not match the format specified for Dates). Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S5	Data Element is Optional and Repeating but at least one is required	Fatal	Reject Offending Return/Payment

WH-3 Electronic Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM.		ABBR.	NUM.
		CODE			CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVICES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

WH-3 Electronic Filing Requirements

APPENDIX B – Indiana County Codes

01 ADAMS	47 LAWRENCE
02 ALLEN	48 MADISON
03 BARTHOLOMEW	49 MARION
04 BENTON	50 MARSHALL
05 BLACKFORD	51 MARTIN
06 BOONE	52 MIAMI
07 BROWN	53 MONROE
08 CARROLL	54 MONTGOMERY
09 CASS	55 MORGAN
10 C LARK	56 NEWTON
11 CLAY	57 NOBLE
12 CLINTON	58 OHIO
13 CRAWFORD	59 ORANGE
14 DAVIESS	60 OWEN
15 DEARBORN	61 PARKE
16 DECATUR	62 PERRY
17 DEKALB	63 PIKE
18 DELAWARE	64 PORTER
19 DUBOIS	65 POSEY
20 ELKHART	66 PULASKI
21 FAYETTE	67 PUTNAM
22 FLOYD	68 RANDOLPH
23 FOUNTAIN	69 RIPLEY
24 FRANKLIN	70 RUSH
25 FULTON	71 ST. JOSEPH
26 GIBSON	72 SCOTT
27 GRANT	73 SHELBY
28 GREENE	74 SPENCER
29 HAMILTON	75 STARKE
30 HANCOCK	76 STEUBEN
31 HARRISON	77 SULLIVAN
32 HENDRICKS	78 SWITZERLAND
33 HENRY	79 TIPPECANOE
34 HOWARD	80 TIPTON
35 HUNTINGTON	81 UNION
36 JACKSON	82 VANDERBURGH
37 JASPER	83 VERMILLION
38 JAY	84 VIGO
39 JEFFERSON	85 WABASH
40 JENNINGS	86 WARREN
41 JOHNSON	87 WARRICK
42 KNOX	88 WASHINGTON
43 KOSCIUSCO	89 WAYNE
44 LAGRANGE	90 WELLS
45 LAKE	91 WHITE
46 LAPORTE	92 WHITLEY