

W3 Formats

There are four acceptable formats for electronic filing.

Federal Filing Format - MMREF

Information about the Federal MMREF format is available on the Social Security Administration website at: www.ssa.gov/employer

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

Old Federal Formats – 1A and A

The previous Federal formats continue to be supported.

CityTax Proprietary Format (CTP)

This is a simple format for a single employer. It may be created using Microsoft Excel. It is a Comma Delimited format. Details are on a later page.

The following table lists critical fields, with the location in that format

		MMREF	1A	A	CTP
Local Entity Code	Record	RS	2S	S	CTW
	Start Position	5	82	219	12
	Length	5	5	5	--
Local Withholding	Record	RS	2S	S	CTW
	Start Position	320	96	233	13
	Length	11	7	9	--
Local Taxable	Record	RS	2S	S	CTW
	Start Position	309	87	224	11
	Length	11	9	9	--

Local Entity Codes

Use the following entity codes for Michigan cities:

Albion	ALB
Battle Creek	BC
Big Rapids	BR
Detroit	DET
Flint	FL
Grand Rapids	GR
Grayling	GRA
Hamtramck	HAM
Highland Park	HP
Hudson	HUD
Ionia	ION
Jackson	JAC
Lansing	LAN
Lapeer	LAP
Muskegon	MKG
Muskegon Heights	MH
Pontiac	PNT
Port Huron	PH
Portland	POR
Saginaw	SAG
Springfield	SPR
Walker	WALK

CityTax Proprietary

This is a comma-delimited format. That means that each field is separated by a comma. See below for instructions on creating this file from Microsoft Excel. All text must be in upper case. If leading zeros on TaxIDs or Zipcodes do not show, this is all right.

First Line: Employer

A. CTE	text exactly as shown
B. Employer FEIN or TaxID	9 digits no spaces or punctuation
C. TaxYear	4 digits
D. Employer name	
E. Corporate	C if a corporation, blank otherwise
F. Employer street address	No commas
G. Employer City	
H. Employer State	2 characters
I. Employer Zipcode	5 digits (or 6 characters if foreign country)
J. Employer Plus4	4 digits

Remaining Lines: One per Employee

A. CTW	text exactly as shown
B. Employee SSN	9 digits no spaces or punctuation
C. Employee Last Name	
D. Employee First Name	
E. Employee Middle Name	
F. Employee street address	No commas
G. Employee City	
H. Employee State	2 characters
I. Employee Zipcode	5 digits (or 6 characters if foreign country)
J. Employee Plus4	4 digits
K. Federal Wages	Box 1
L. Local Entity Code	See table above
M. Local Withholding	Entered as normal number with decimal point
N. Social Security Wages	Box 3
O. Medicare Wages	Box 5
P. Local Wages	Box 18
Q. Total Deferred	Included in Box 12

How to Create CTP format using Microsoft Excel

Note: All dollar amounts should be entered as normal number with decimal point, such as 15100.50

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified above, entering one value per column. The letter shown at the start of each line must match the letter at the top of the column in Excel. Skip the column if blank. Insure all entries are upper case. To start, enter 'CTE' in the first column.
3. For each employee, enter another line, entering CTE in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the File menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select 'CSV (Comma delimited)(* .csv)'

Then enter a file name and click save.

5. Copy this file to a diskette or compact disc and send to the Income Tax office.

Mailing the formats to Employers

The following page mirrors the information above, and is intended to be sent to Employers when desired. It does not include the older formats that should not be used any longer.

There are certain options that each site should modify before sending:

The Local Entity should be set to the site abbreviation (maximum of five letters), such as 'ERAPD' for Eaton Rapids. Set this in the table on the front page, and in the CTP instructions on the second page.

For CTP:

Columns N through Q are optional, and should be removed if the site does not use the extra wage information.

{{City Name}}

Submitting W2s electronically

The following formats are acceptable for filing W2 information electronically.

Federal Filing Format - MMREF-1

Information about the Federal MMREF format is available on the Social Security Administration website at: www.ssa.gov/employer

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

CityTax Proprietary Format (CTP)

This is a simple format for a single employer. It may be created using Microsoft Excel. It is a Comma Delimited format. Details are shown below.

The following table lists critical fields with local information, with the location in that format

		MMREF	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
	Value	{{Entity}}	{{Entity}}
Local Withholding	Record	RS	CTW
	Start Position	320	13
	Length	11	--
Local Taxable	Record	RS	CTW
	Start Position	309	11
	Length	11	--

{{City Name}}

Using Excel to Submit W2s electronically

All text must be in upper case.

If leading zeros on Social Security Numbers or Zipcodes do not show, this is all right.

All dollar amounts should be entered as normal number with decimal point, such as 15100.50

Do not leave blank lines between information.

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified below, entering one value per column. The letter shown at the start of each line must match the letter at the top of the column in Excel. Skip the column if blank. Insure all entries are upper case. To start, enter 'CTE' in the first column.
3. For each employee, enter another line, entering CTW in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the File menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select 'CSV (Comma delimited)(* .csv)'
Then enter a file name and click save.
5. Copy this file to a diskette or compact disc and send to the Income Tax office.

First Line: Employer

- | | | |
|----|-------------------------|---|
| A. | CTE | text exactly as shown |
| B. | Employer FEIN or TaxID | 9 digits no spaces or punctuation |
| C. | TaxYear | 4 digits |
| D. | Employer name | |
| E. | Corporate | C if a corporation, blank otherwise |
| F. | Employer street address | No commas |
| G. | Employer City | |
| H. | Employer State | 2 characters |
| I. | Employer Zipcode | 5 digits (or 6 characters if foreign country) |
| J. | Employer Plus4 | 4 digits |

Remaining Lines: One per Employee

- | | | |
|----|-------------------------|---|
| A. | CTW | text exactly as shown |
| B. | Employee SSN | 9 digits no spaces or punctuation |
| C. | Employee Last Name | |
| D. | Employee First Name | |
| E. | Employee Middle Name | |
| F. | Employee street address | No commas |
| G. | Employee City | |
| H. | Employee State | 2 characters |
| I. | Employee Zipcode | 5 digits (or 6 characters if foreign country) |
| J. | Employee Plus4 | 4 digits |
| K. | Federal Wages | from Box 1 |
| L. | Local Entity Code | {{City Code}} |
| M. | Local Withholding | |
| N. | Social Security Wages | from Box 3 |
| O. | Medicare Wages | from Box 5 |
| P. | Local Wages | from Box 18 |
| Q. | Total Deferred | Included in Box 12 |