

W3 Formats

There are two acceptable formats for electronic filing.

Federal Filing Format – MMREF and EFW2

Information about the Federal MMREF and EFW2 format is available on the Social Security Administration website at: www.ssa.gov/employer Both formats are very similar and can both be read.

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 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
Benton Harbor	BH
Big Rapids	BR
Detroit	DET
East Lansing	EL
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 Zip codes 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.