City of Flint
Income Tax Department

SPECIFICATIONS FOR
ELECTRONIC MEDIA FILING OF W-2
FORMS Revised: October 30, 2013

1. **Acceptable media:** Data is to be submitted via CD-ROM. **3 ½" diskettes will no longer be accepted.**

2. The MS-DOS ASCII file must be named **W2REPORT**.

3. The file name W2REPORT must be in the root directory. When filing using the SSA Magnetic Media Reporting and Electronic Filing (EFW2) format, no extension is to follow the file name. When using the alternate CityTax Proprietary format, a file extension of .csv must be attached to the file.

4. Federal EFW2 Format

   a. Transmitters of W-2 information for multiple employers can avoid creating a separate file for each employer by using the EFW2 format. Review Appendix C, example 6 of EFW2, Page 69, to see how multiple employers can be combined into one file.

   b. Records Specifications are found on Page 14 of the EFW2 requirements.

   c. Data requirements can be found in the EFW2 requirements.

   d. Required and Optional Records:

   Include the RA, RE, RW, RO, RS, RT, RU and RF records when using the EFW2 format. The employer records should include records pertaining to the City of Flint income tax only. The RS records should include local tax information for the City of Flint only.

   The 10 characters of data in locations 298-307 of the RS record (Form W-2, Box 20) must be used to identify the City of Flint by placing the upper case letters FL (preferred designation) and eight blank characters or FLINT and five blank character. The 11 characters of data in locations 320-330 of the RS record (Form W-2, Box 19) must include only Flint income tax withheld.

   The code used by your system to identify the City of Flint as the locality for which tax is withheld is meaningless to us.

   RA − Submitter Record (Required)
   This record should be the same as the record submitted to the Social Security Administration.

RE − Employer Record (Required)

This record should be the same as the record submitted to the Social Security Administration.

RW − Employee Wage Record (Required)

This record should be the same as the record submitted to the Social Security Administration. Include RW records for only employees who are or were residents of Flint or Nonresidents who worked in Flint.

RO − Employee Wage Record (Optional)

RS − State Record (Required)

This record should be the same as the record submitted to the Social Security Administration. Include RS records for only employees who are or were residents of Flint or Nonresidents who worked in Flint.

RT − Total Record (Required)

This record should be the same as the record submitted to the Social Security Administration except include totals for only the RS records for only employees who are or were residents of Flint or Nonresidents who worked in Flint.

RU − Total Record (Optional)

RF − Final Record (Required)

RV − State Total Record (Optional)

5. CityTax Proprietary Format (CTP): (This is a comma-delimited format. See instructions for creating this file in Microsoft Excel under section c below.)

a. First Line: Employer

Column	Data	Explanation
A	CTE	Text exactly as shown. Identifies as employer record.
B	Employer EIN of Tax ID	9 digits no spaces or punctuation
C	Tax year	4 digits
D	Employer name	
E	C or blank	C if corporation, blank otherwise
F	Employer street address	No punctuation or commas in address
G	Employer city	
H	Employer state	2 characters
I	Employer Zip Code	5 digits (6 characters if foreign address)
J	Employer Zip Plus 4	4 digits

CityTax Proprietary Format (CTP): (Continued)

b. Remaining Lines: One per Employee

Column	Data	Explanation
A	CTW	Text exactly as shown. Identifies as employee record.
B	Employee SSN	9 digits no spaces or punctuation
C	Employee Last Name	
D	Employee First name	
E	Employee Middle Initial	
F	Employee Street Address	No punctuation or commas in address
G	Employee City	
H	Employee State	2 characters
I	Employee Zip Code	5 digits (6 characters if foreign address)
J	Employee Zip Plus 4	4 digits
K	Employee total wages	Same as box 1 of federal W-2 form. Format as number with two decimal places; do not use 1000 Separator (,). If no wages zero fill field.
L	Local Entity Code	Enter FL or FLINT
M	Flint Withholding	Format as number with two decimal places; do not use 1000 Separator (,). If no wages, fill with zeros.

c. How to Create CTP formatted file using Microsoft Excel.
1) Open a new spreadsheet.
2) All entries are to be made in upper case letters.
3) On the first line, enter the employer data as specified above. Enter one value per column. Skip a column if blank. Start by entering 'CTE' on the first line in column A. Enter the remaining employer data items one per column.
4) On the second line and each line necessary thereafter, enter the employee data as specified above. Enter 'CTW' in column A. Enter the remaining employee data items one item per column. If a data item is blank, skip the corresponding column.
5) On the next line after the last line of data, enter in column A 'ZZZ' as an end of data marker.
6) When done entering employee data, click on the Save button (or select Save from the file menu). At the bottom of the save window is a drop down box titled, Save as type. Click on this drop-down and select, 'CSV (Comma delimited)(*.csv). Enter the file name, 'W2REPORT' and then click on the save button.
7) Copy this file to a CD-ROM and mail the CD-ROM
   to: City of Flint Income Tax Department
        Withholding Tax Section
        PO Box 529
        Eaton Rapids, MI 48827-0529

6. Filing of Form FW-3, Employer's Annual Reconciliation of Income Tax Withheld
An employer filing W-2's on magnetic media must file the FW-3, Employer's Annual Reconciliation of Income Tax Withheld, with the magnetic media.
a. Tax due upon reconciliation, as shown on Form FW-3, line 6, must be paid when the reconciliation and magnetic media are submitted.
b. A refund of an overpayment of tax determined upon reconciliation, will be made upon the employer's submission of a letter providing a ***detailed explanation*** of the cause of the overpayment and making a request for refund of the overpayment.

7. Mark all CD-ROM's submitted with the name of the taxpayer, the taxpayer's identification number, the tax year of the W-2 forms, and sequential number, if necessary.