



## W-3 Electronic 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](http://www.ssa.gov/employer). Both formats are very similar and can both be read.

NOTE: The record with local information is not required for filing federally, but the RS record must be included to provide city information.

### City Tax Proprietary Format (CTP)

This is a sample 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	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
Local Withholding	Record	RS	CTW
	Start Position	320	13
	Length	12	--
Local Taxable	Record	RS	CTW
	Start Position	309	11
	Length	12	--

Local Entity Codes - Use the following entity codes for Michigan cities:

Albion	MIALB
Battle Creek	MIBCK
Benton Harbor	MIBEN
Big Rapids	MIBRR
Detroit	MIDET
East Lansing	MIELA
Flint	MIFLT
Grand Rapids	MIGRR
Grayling	MIGRA
Hamtramck	MIHAM
Highland Park	MIHPK
Hudson	MIHUD

Ionia	MIION
Jackson	MIJAC
Lansing	MILNS
Lapeer	MILPR
Muskegon	MIMKG
Muskegon Heights	MIMHT
Pontiac	MIPNT
Port Huron	MIPHN
Portland	MIPOR
Saginaw	MISAG
Springfield	MISPR
Walker	MIWAL



## City Tax Proprietary Format for W-3

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

### First Line: Employer

A. CTE	text exactly as shown
B. Employer FEIN or Tax ID	9 digits no spaces or punctuation
C. Tax Year	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 Zip code	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 Zip code	5 digits (or 6 characters if foreign country)
J. Employee Plus4	4 digits
K. Wages	Entered as normal number with decimal point
L. Local Entity Code	See table above
M. Local Withholding	Entered as normal number with decimal point

## 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 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 compact disc and send to the Income Tax Department.