

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

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

City Tax 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 tax ids 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. Corporation 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 Plus 4 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 if foreign country)
- J. Employee Plus 4 4 digits
- K. Wages Box 1
- L. Local Entity Name 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.

Submitting W2's Electronically

Federal Filing Format - MMREF-1

Information about the Federal MMREF formant 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 IRS record **must be included** to provide city information.

City Tax 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 above.

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

Format Type		MMREF	CTP
Local Entity Name	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	--

