

## EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER NAME & ADDRESS	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE <b>FEBRUARY 28, 2019</b>

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
<b>FIRST QUARTER TOTAL</b>		
April		
May		
June		
<b>SECOND QUARTER TOTAL</b>		
July		
August		
September		
<b>THIRD QUARTER TOTAL</b>		
October		
November		
December		
<b>FOURTH QUARTER TOTAL</b>		
	<b>TOTAL WITHHOLDING TAX PAID</b>	<b>3.</b>
TOTAL BIG RAPIDS WAGES FROM BOX 1 OF YOUR 2018 W-2(S)		4.
NUMBER OF W-2 FORMS ATTACHED		5.
TOTAL TAX WITHHELD PER W-2(S)		6.
BALANCE DUE		7.
REFUND		8.

9. SIGNATURE	10. NAME AND TITLE <i>(Please Print)</i>	PHONE #	11. DATE
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**INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD**

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 5.
- Enter the amount of tax withheld per the W-2 forms attached in Box 6. **Attach an adding machine tape totaling the W-2 forms and include copies of W-2 forms.**
- **It is being requested that you attach a copy of your CD if available of your W-2's for 2018.** (See last two pages of this booklet for filing CD from Innovative Software Company. Make sure you include box 18, 19, and 20 of W-2's on the CD).
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 6), enter the balance due in Box 7. The balance due must be paid in full with this BRW-3 form. Make remittance payable to: CITY OF BIG RAPIDS.
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 6), enter the refund in Box 8.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 6) enter a zero (0) in Boxes 7 and 8.
- Sign the return in Box 9; Print your name, title, and phone number in Box 10; and enter the date signed in Box 11.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed BRW-3 form and mail to:  
**City of Big Rapids, Income Tax Processing Center, PO Box 536, Eaton Rapids, MI 48827-0536**

# W3 FORMATS

There are four acceptable formats for electronic filing

## Federal Filing Format – MMREF

This format is required starting with the 2002 tax year.

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

## State Formats – 1A and A

The Federal site states that the new format is accepted by the State of Michigan as well. However, the Sales, Use and Withholding Taxes Annual Return Instructions still show the old formats. They will continue to be supported.

## 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	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	12	7	9	--
Local Taxable	Record	RS	2S	S	CTW
	Start Position	309	87	224	11
	Length	12	9	9	--

## Local Entity Codes

Use the following entity codes for Michigan cities:

Albion	ALB
Battle Creek	BCK
Big Rapids	BRR
Detroit	DET
Flint	FLT
Grand Rapids	GRR
Grayling	GRA
Hamtramck	HAM
Highland Park	HPK
Hudson	HUD
Ionia	ION

Jackson	JAC
Lansing	LNS
Lapeer	LPR
Muskegon	MKG
Muskegon Heights	MHT
Pontiac	PNT
Port Huron	PHN
Portland	POR
Saginaw	SAG
Springfield	SPR
Walker	WAL

## City Tax Proprietary

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

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 compact disc and send to: **City of Big Rapids, Income Tax Processing Center, PO Box 536, Eaton Rapids, MI 48827-0536.**