

## EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER NAME & ADDRESS	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE <b>FEBRUARY 28, 2020</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 2019 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 2019.** (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**

### Local Entity Codes

Use the following entity codes for Michigan cities:

Albion	MIALB
Battle Creek	MIBCK
Benton Harbor	MIBEN
<b>Big Rapids</b>	<b>MIBRR</b>
Detroit	MIDET
Flint	MIFLT
Grand Rapids	MIGRR
Grayling	MIGRA
Hamtramck	MIHAM
Highland Park	MIHPK
Hudson	MIHUD
Ionia	MION
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 OF BIG RAPIDS**  
**Submitting W2s electronically**

**The following formats are acceptable for filing W2 information electronically.**

**Federal Filing Format - MMREF-1 or EFW2**

Information about the Federal MMREF and EFW2 formats are available on the Social Security Administration website at: [www.ssa.gov/employer](http://www.ssa.gov/employer)

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 shown below.

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

		MMREF	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
	Value	<b>MIBRR</b>	<b>MIBRR</b>
Local Withholding	Record	RS	CTW
	Start Position	320	13
	Length	11	--
Local Taxable	Record	RS	CTW
	Start Position	309	11
	Length	11	--

## CITY OF BIG RAPIDS

### Using Excel to Submit W2s electronically in CityTax Proprietary Format (CTP)

All text must be in upper case.

If leading zeros on Social Security Numbers or Zip Codes do not show, this is all right.

All dollar amounts should be entered as normal number with decimal point, such as 15100.50

Do not leave blank lines between information.

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified below, 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 diskette or compact disc and send to the Income Tax Office.

#### 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           | from Box 1                                    |
| L. | Local Entity Code       | <b>MIBRR</b>                                  |
| M. | Local Withholding       |   |
| N. | Social Security Wages   | from Box 3                                    |
| O. | Medicare Wages          | from Box 5                                    |
| P. | Local Wages             | from Box 18                                   |
| Q. | Total Deferred          | Included in Box 12                            |