

PLEASE FILE YOUR PAYROLL RECONCILIATION DIGITALLY, EITHER ON A CD OR FLASH DRIVE, OR BY UPLOADING THE FILE ELECTRONICALLY TO <https://cantonincometax.com/tax/w3upload.php>

W3 Formats

There are four 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 Both formats are very similar and can both be read.

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

Old Federal Formats – 1A and A

The previous Federal formats continue to be supported.

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

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

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 Fromat (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 in that format

		MMREF	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
	Value	CANTO	CANTO
Local Withholding	Record	RS	CTW
	Start Position	320	13
	Length	11	--
Local Taxable	Record	RS	CTW
	Start Position	309	11
	Length	11	--

Using Excel to Submit W2s electronically

- All text must be in upper case.
- If leading zeros on Social Security Numbers or Zipcodes 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 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 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 | CANTO |
| 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 |