REQUIREMENTS FOR ELECTRONIC W-2 FILING

- **THE CITY OF LANSING REQUIRES ALL EMPLOYERS THAT HAVE 10 OR MORE EMPLOYEES FILE THEIR W2(s) BY ELECTRONIC MEDIA.**
- **ALL PAYROLL PROVIDERS THAT HAVE MULTIPLE LANSING WITHOLDERS AS CLIENTS ARE REQUIRED TO FILE ALL CLIENT'S W2s BY ELECTRONIC MEDIA.**
- **IF YOU DO NOT COMPLY WITH THESE REQUIREMENTS YOUR INFORMATION WILL BE RETURNED, SO PLEASE READ CAREFULLY.**

ACCEPTABLE MEDIA: ⇨ **CD-ROM** **USB Drive** **Email**

Caution: **Password protected and encrypted files are highly recommended whenever submitting sensitive information**

Floppy disks are no longer acceptable and will be returned to the sender

LOCAL ENTITY CODES

The entity code MUST be included. The entity code signifies the locality name that you withheld for. We can not give your employees credit for their withholding if you do not designate Lansing as the locality. See a listing of local entity codes in these instructions.

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IF THE LOCAL ENTITY CODE IS NOT INCLUDED, YOUR INFORMATION WILL BE RETURNED

REQUIREMENTS:

Local information is not a requirement for the federal government **but it is a requirement for Lansing electronic filing.** Please include the RS records or talk to your programmer about including RS records for employees who are taxable to the City of Lansing. **The RS record MUST be included along with the RW federal record. RS record provides locality information; the codes used by other programs are meaningless to the City of Lansing. If this data is not included, your information will be returned.**

ELECTRONIC FILING:

The City of Lansing is accepting electronic filing for W2 statements. Please include the LW3 Reconciliation form along with the acceptable media, as detailed in the instructions below.

There are two acceptable formats when electronic filing for the City of Lansing:

- Federal Filing Format—MMREF-1/EFW2 FILE
- CityTax Proprietary Format—CTP

1. Acceptable media: Data is to be submitted either by CD-ROM, USB DRIVE or EMAIL. Floppy disks are no longer accepted and will be returned. The file must be named W2REPORT and must be in the root directory.

2. **If using the alternate CityTax Proprietary format a file extension of .csv must be attached to the file.**

3. If more than one file of W-2 information is being submitted, each file must be named as follows: W2REPORT1, W2REPORT2, and W2REPORT3.

4. Email your report to withholding@lansingmi.gov **please include in the subject line: W2REPORT and FEIN. Attach the W2 report and LW3 report.**

City Tax Proprietary Format (CTP)

This is a simple format for a single employer. It may be created using Microsoft Excel; and should be in a Comma Delimited format. Details are listed on the following page.

- All text must be in upper case.
- If leading zeros on a Social Security Number or Zip code does not show, this is all right.
- All dollar amounts should be entered as a normal number with a decimal point, such as 5100.50.
- Do not leave blank lines between information.
- Do NOT use column headings; start employer information in cell A1.

Submitting W2(s) Electronically

Important: The RS record **MUST** be included in addition to the RW record. Please provide only local tax information for the City of Lansing. **For the RW record, follow all federal requirements. For the RS record, the following table lists critical fields when using the MMREF/EFW2 FILE to submit W2s electronically**:

		MMREF/ EFW2 FILE	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
	Value	**LAN**	**LAN**
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

1. Open a new spreadsheet.
2. To start, enter the employer information on the first line (cell A1) as indicated 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. All alpha entries must be upper case.
3. For each employee, starting on line 2, column (A) and entering one field per column.
4. To save your file, click on "File", then "Save-As". Enter the file name: W2REPORT & FEIN. From the drop down list in "Save As Type" select, "CSV (Command Delimited) (*.csv) and click on the save button.
5. Email directly or copy to a CD OR USB DRIVE and mail (addresses page 4).

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 Zip code 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, slashes, etc.

G. Employee City

H. Employee State ..... 2 characters

I. Employee Zip code .....5 digits (or 6 characters if foreign country)

J. Employee Zip code Plus4.....4 digits

K. Federal Wages .....Box 1

L. Local Entity Code ..... See table Page 1 or 4

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 submit your W2 file and LW3 report Information

Email: **Withholding@lansingmi.gov**

Mail to (only if you have less than 10 employees):

Lansing Income Tax Division
Withholding
124 W. Michigan Avenue 1st Floor
Lansing MI 48933

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
Grand Rapids	GR	Lapeer	LAP	Walker	WALK
Grayling	GRA	Muskegon	MKG	Muskegon Heights	MH
Hamtramck	HAM	Springfield	SPR	Flint	FL
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