

# Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s to the State of Michigan

Issued under the authority of Public Act 281 of 1967. Filing is mandatory if you are submitting magnetic W2 information.

Magnetic media must arrive in good condition and be packed in cartons. Diskettes must be packed in cardboard diskette mailers. The packages should be labeled as containing magnetic media and should be marked "fragile." If the media you submit does not meet Treasury specifications, it will be returned to you.

**Ship packaged media with your completed form to: Return Processing Division; Magnetic Medit Unit - SUW; Michigan Department of Treasury; Lansing, MI 48930.** Call (517) 636-4730 if you have any questions.

## PART 1: GENERAL INFORMATION

Type of Submission <input type="checkbox"/> Original <input type="checkbox"/> Corrected		Type of data being reported (check only one) <input type="checkbox"/> W-2 <input type="checkbox"/> W-2C <input type="checkbox"/> W-2G <input type="checkbox"/> 1099			
Transmitter Name		Tax Year	Federal Employer Identification Number		Number of employees being reported
Address		City		State	ZIP Code
Contact Person Name		Contact Person Title		Contact Person Telephone Number	

## PART 2: DESCRIPTION

Media Type <input type="checkbox"/> Tape (cartridge) <input type="checkbox"/> Diskette <input type="checkbox"/> CD-R			Quantity of Media Submitted	Computer Manufacturer and Model
Operating System/Version				

## PART 3: MEDIA INFORMATION

Software Program/version used to create file		Method for generating disk <input type="checkbox"/> DOS Copy <input type="checkbox"/> DOS backup		
Tape Density <input type="checkbox"/> 6250 bpi <input type="checkbox"/> 1600 bpi		Recording Mode <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII		Quantity of Magnetic Labels
Are Labels followed by Tape Marks? <input type="checkbox"/> Yes <input type="checkbox"/> No		Record Length (Number of characters)		Number of records per block

List all employers included in this file below. Attach additional page(s) if needed.

Employer Name	Federal Employer Identification Number (FEIN)

## General Information

The Michigan Department of Treasury requires employers with 250 or more Michigan employees to file MI-W-2 information on 3480 and 3490 cartridges, CD, or diskette. Smaller employers are encouraged to use magnetic media, but may file using the state copy of the federal W-2. W-2 reports are due February 28. Late filing is subject to penalty as provided under the Revenue Act.

Do not enclose your annual return with your W-2 report. Mail your annual return to the address on that form. Do not duplicate on paper forms any information filed on magnetic media.

For W-2 reporting, the State of Michigan currently accepts the federal EFW2 format. The State accepts magnetic W-2 reporting only in the format published by the Social Security Administration.

Corrected magnetic media files should be clearly marked "CORRECTED" and sent to the address above. Paper W-2Cs that are correcting information submitted on magnetic media should also be sent to the address above.

If you choose to send a copy of your federal EFW2 filing, you must be sure that the Code RS State Record (optional for federal reporting) is filled in. Within the RS record, Treasury will be looking for the following positions:

1-2	Record Identifier	117-138	City
3-4	State Code "26"	139-140	State Abbreviation
5-9	Blank	141-145	ZIP Code
10-18	SSN	146-149	ZIP Code Extension
19-33	Employee First Name	150-247	Blank
34-48	Employee Middle Name	248-267	State Employer Acct #
49-68	Employee Last Name	268-275	Blank
69-72	Blank	276-286	State Taxable Wages
73-94	Location Address	287-297	State Income Tax Withheld
95-116	Deliver Address	298-512	Blank

Treasury will ignore any other fields included in this record.

You do not need to apply in advance to submit W-2 information on magnetic media or submit test media. You must, however, send Form 447, *Transmittal for Magnetic Media Reporting of W-2s, W-2Gs, and 1099s to the State of Michigan* with your magnetic tapes or diskettes. If Form 447 is not completed and included with your media, your media may be rejected and returned to you unprocessed.

If your transmittal or media indicate any unacceptable specifications, they will be returned to you. If your filing is returned, it is your responsibility to resubmit them in an acceptable format. However, the original submission is considered a timely filing if it was mailed by February 28.

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### **1099-MISC Reporting**

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1099-MISC for services performed in the State of Michigan, regardless of the state of residence of the payee, must be filed with the State of Michigan whether there was withholding or not. See the following pages for filing instructions.

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### **Waivers and Extensions**

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Section 365, subsection 1, of the Income Tax Act of 1967, [MCL 206.365 (1)] states that a duplicate of form W-2 made pursuant to this section and an annual reconciliation return shall be filed with the Department of Treasury by February 28 of the succeeding year. The department cannot grant an extension.

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### **Retention**

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Tapes and disks that are acceptable to process will not be returned. You should keep a copy of your magnetic media file for 14 months. You must keep a copy of the W-2 data, or be able to reconstruct the data, for six years after the due date of the report.

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### **Michigan Media Technical Requirements**

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Data must be recorded in ASCII on 3.5 inch double density or high density diskettes. Treasury does not accept 8 inch diskettes. When transferring files from 8 inch diskettes, use only the DOS random file format. Do not use the ASCII text file format. Each diskette must contain the entry "W-2REPORT" as the file name.

The diskette must not contain any files other than W-2REPORT. Record data in upper-case letters only.

Label each diskette on the outside with this information: name and FEIN of transmitter, type of document represented (W-2), payment year and number of employees. For multi-volume diskette reports, the diskette labels must indicate the proper sequence (e.g., Vol. 2 of 3).

Diskettes must be formatted with DOS 2.X or above. Be sure to format the diskette to the proper size. Don't format double density diskettes as high density diskettes. If a multi-volume file is needed, create it using the DOS "backup" command. Do the backup from the root directory of your C: drive.

Magnetic media sent must be identified externally with a stick-on label listing name and federal employer identification number (FEIN) of transmitter, type of document represented (W-2), payment year, number of employees, density, recording mode, record size and blocking factor.

Treasury accepts IBM 3480 and 3490 compatible cartridges using the same requirements as defined by the IRS (IBM Standard Label, EBCDIC, 37,871 BPI Density). Acceptable W-2 and 1099 data should have Record Length: 276; Blocking Factor: 1-25. Treasury will accept ASCII fix length records submitted on floppy disk or CD-Rom.

Multi-volume tapes are not acceptable.

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### **W-2G and 1099 Series Forms**

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Treasury does not require the filing of W-2G information by payers unless Michigan taxes have been withheld.

Michigan does not participate in the combined Federal/State Filing Program of W-2G or 1099 series forms. Payers with 250 or more W-2G or 1099 records to report must file the information to Michigan using the publication 1220 format or W-2 magnetic media specifications. Starting with Tax Year 2008 (report due February 28, 2009), Michigan will only accept publications 1220 format for W-2Gs and 1099s. Payers with fewer than 250 W-2Gs or 1099s to report may file either magnetic media or the paper copy of the W-2G or 1099 with the annual return. See the FAQ's at [www.michigan.gov/businessstax](http://www.michigan.gov/businessstax).