
General Information

Treasury offers magnetic media filing to all taxpayers reporting Michigan wage statements. Wage statements are due January 31st. You can send magnetic media in electronic or mailed format, however, **employers with 250 or more Michigan employees must use Michigan Treasury Online (MTO) to electronically send magnetic media.**

Do not duplicate any wage statement information on magnetic media that was previously filed with Treasury in paper format (or vice versa). Employers may include City of Detroit withholding information via magnetic media for tax years 2017 and beyond.

Wage Statements

Wage statements include but are not limited to: W-2s, W-2Gs and 1099s. Wage statements are due to Treasury January 31st of the year following the year the income was earned. Late filing is subject to penalty as provided by the Revenue Act. Pursuant to the Income Tax Act of 1967, Treasury is unable to grant an extension on this filing.

Treasury does not require W-2G information be filed by payers unless Michigan taxes have been withheld. For W-2G and 1099 reporting, if Michigan income tax is withheld, a copy of the wage statement must be filed with Treasury.

Michigan is now participating in the combined federal/state 1099 filing program. If an employer enrolls in this IRS program, the IRS will share 1099 information with Michigan. If there is no Michigan individual income tax withheld and the 1099 was filed using this program, the Michigan filing requirement (for reporting non-employee compensation paid to Michigan residents) is satisfied.

The exception to this rule is 1099-MISC for services performed in Michigan. This form must be filed with Treasury regardless of the state of residence of the payee or if there was Michigan withholding.

EFW2/Text File

If you choose to send a copy of your federal EFW2 filing (via mailed magnetic media or .TXT file upload via Michigan Treasury Online), you must be sure that the CODE RS State Record (optional for federal reporting) is completed. Within the RS record, Treasury will be looking for the following positions:

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

City of Detroit (tax years 2017 and beyond):

298-304 Fill with Blanks 309-319 City Taxable Wages

305-307 City of Detroit Code (170) 320-330 City Tax Withheld

308 Tax Type Code (C) 331-512 Blank

Treasury will ignore any other fields included in this record.

Michigan Treasury Online (MTO)

Eligibility

Wage statement upload through MTO is available to all Michigan taxpayers.

Magnetic media files can be sent electronically through MTO for tax years 2017 and beyond. MTO is a free, secure and intuitive way to electronically manage your Treasury business account. Visit michigan.gov/mtobusiness for MTO instructional guides and tutorials. Wage statement files sent through MTO are encrypted and securely stored on Treasury servers.

Upload Format and Process

A copy of this completed form is not required when sending wage statements through MTO. Your annual withholding tax return does not need to be filed prior to uploading your wage statements. Wage statements can be uploaded in .PDF, .RAR, .TXT or .ZIP formats with less than a 10MB file size. Multiple file submissions are allowed per tax year if necessary.

On MTO, you can submit wage statements for a particular business you have connected to via Tax Services or you can utilize Guest Services to send W-2s for one or multiple business. For all MTO upload options, you will receive a confirmation number upon submission, indicating your file was successfully transmitted.

Mailing Magnetic Media

Eligibility

Mailed magnetic media is only available to employers with less than 250 Michigan employees.

Address

USPS mail: Michigan Department of Treasury; Returns Processing Division; Magnetic Media; Lansing, MI 48930

Courier delivery: Michigan Department of Treasury; Magnetic Media; 7285 Parsons Drive; Dimondale, MI 48821

Formatting and Labeling

Magnetic media should be recorded on CD-R or IBM 3480 or 3490 compatible cartridges. Treasury will accept ASCII fix length records submitted on CD-R. Magnetic Media recorded on IBM 3480 or 3490 compatible cartridges should be in compliance with current IRS standards: IBM standard label, EBCDIC, 37,871 BPI density, 276 record length, 1-25 blocking factor). Multi-volume tapes are not acceptable.

Mailed magnetic media must arrive in good condition, packed in cartons and externally labeled “MAGNETIC MEDIA” and “FRAGILE”. Mailed magnetic media should be postmarked no later than January 31st to be considered timely.

Within the package, magnetic media must be identified with a stick-on label listing: name, federal employer identification number of the transmitter, type of documents represented (W-2, 1099, etc.), tax year, number of employees, record size, density, recording mode and blocking factor. A completed copy of this form must also accompany your mailed magnetic media.

Your annual return reporting withholding tax must be filed separately by February 28th. Do not enclose a copy of the annual return with your magnetic media mailing.

Submissions received with missing, improper or incorrect documentation and formatting will be rejected and if possible, returned unprocessed. See the **Correcting Magnetic Media** section of these instructions for more information.

Correcting Magnetic Media

Magnetic media received with incorrect wage data (including W-2Cs) must be corrected. If your original submission was timely, your corrected submission will also be considered timely. Correct all magnetic media formatting and/or data issues and resubmit as soon as possible. If mailing corrected magnetic media, it must be externally labeled “CORRECTED”; see the Mailing Magnetic Media section of these instructions for mailing addresses.

Record Retention

Accepted magnetic media will not be returned. Keep a copy of your magnetic media file for 14 months. You must retain a copy of the wage statement data (or have the ability to reconstruct it) for six years after the due date, or the date the tax was paid, whichever is later.

Contact Us

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.