
General Information

Definitions. “Wage statements” mean Form W-2 or W-2 C. “Income record forms” include Forms W-2, W-2 C, W-2 G, 1099-R, 1099-MISC, and 1099-NEC.

Overview. State copies of most income record forms are due to the Michigan Department of Treasury (Treasury) on or before January 31. For more information on income record form requirements and filing methods, refer to the *Michigan Income Tax Withholding Guide* (Form 446).

Form 447 is used to identify the sender, issuer, and type of information contained in a physical magnetic media file. Mailed magnetic media is only accepted from those issuing fewer than 250 income record forms. Issuers with 250 or more income record forms must send electronic file(s) through Michigan Treasury Online (MTO). Electronic filing is available to everyone.

Do not duplicate W-2 or 1099 information on magnetic media that was previously filed with Treasury in another format. Because Treasury administers withholding and income taxes for the City of Detroit, filers may transmit Detroit city-level income record forms to Treasury for tax years 2017 and beyond.

EFW2/Text File

Overview. You can send a copy of your federal EFW2 filing via electronic upload or mailed magnetic media. Refer to the Michigan Treasury Online (MTO) section of these instructions for more on sending EFW2 information to Treasury electronically.

Formatting. You must ensure 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:

State-Level Withholding

| | | | |
|--------|----------------------|---------|---------------------------|
| 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)

Overview. MTO is Treasury’s web service portal for business taxes. It is a free, secure, fast, and easy-to-use way to communicate with Treasury on behalf of one or multiple registered business tax accounts. Each person who needs to interact with Treasury on behalf of a business creates a personal MTO user profile to access web services. From there, the individual connects to registered business account(s). To get started, visit mto.treasury.michigan.gov.

Eligibility. All Michigan taxpayers can use MTO to send income record forms. Electronic magnetic media formatted files are supported for tax years 2017 and beyond. Income record form information sent through MTO are encrypted and securely stored on Treasury servers. For all MTO upload options, you will receive a confirmation number upon submission, indicating your file was successfully transmitted.

Electronic Formats. When uploading electronic magnetic media files through MTO, you do not need to complete or include Form 447. The annual withholding tax return does not need to be filed prior to remitting income record form information. Treasury can only accept income record form information in .PDF, .RAR, .TXT, or .ZIP file formats. The maximum file size is 10MB. Multiple files can be submitted if necessary.

MTO Upload Portals. Treasury offers two upload options for W-2 and/or 1099 information via MTO. You can send EFW2-formatted wage statements (W-2 and W-2 C only) for one or multiple businesses, through the EFW2 Upload Guest Service. You can send income record forms (W-2 and 1099s) for a particular business when connected to the business tax account through the SUW Tax Service.

Visit the MTO Help Center at michigan.gov/mtobusiness to access tutorials for each of these processes in the Resources/ Guides section.

Mailing Magnetic Media

Eligibility

Sending physical magnetic media is only available to those who issue fewer than 250 income record forms.

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 31 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 Form 447 must also accompany your mailed magnetic media.

An annual return reporting applicable withholding tax must be filed separately, on or before February 28. 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.