Michigan Department of Treasury
447 (Rev. 01-25)

Reset Form

Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s

Issued under the authority of the Income Tax Act (Public Act 281) of 1967. See the form's instructions for magnetic media reporting requirements and options.

PART 1: GENERAL INFORMATION

Type of Submission: ☐ Original ☐ Corrected	Type of data being reported (check only one): ☐ W-2 ☐ W-2C ☐ W-2G ☐ 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: ☐ Tape (cartridge) ☐ CD-R	Quantity of Media Submitted	Computer Manufacturer and Model
Operating System/Version		

PART 3: MEDIA INFORMATION

Software Program/version used to create file		
Tape Density: ☐ 6250 bpi ☐ 1600 bpi	Recording Mode: ☐ EBCDIC ☐ ASCII	Quantity of Magnetic Labels
Are Labels followed by Tape Marks? ☐ Yes ☐ 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

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 10 income record forms. Issuers with 10 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 10 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.