

# CITY OF SIDNEY

## Magnetic Media Reporting For Tax Year 2010

Submitting Annual W-2  
Employee Wage Reporting

This packet contains:

- Specifications for filing Magnetic Media
- Requirements for EFW2-2007 Federal Format
- An alternative City format if desired

**Please read the specs carefully and thoroughly to be sure the correct changes are made.**

Failure to follow these specifications will result in unreadable media by our software. All unreadable software will be returned to you at your expense for correction.

The City of Sidney's magnetic media specs are now taken directly from the **Federal** filing EFW2-2010 W-2 format (formerly MMREF-1). The records that will be read are the **RA, RE, RW & RS** records in that order.

An alternative option new this year is also attached from our software provider.

As required by the Tax Administrator, any employer who has 150 or more employees is asked to file magnetic media. A W-2 for each employee is required, along with magnetic media submission showing all wage breakdown information. Printouts will be accepted in lieu of W-2 forms if the printout has the wage and tax breakdown. Information required on the printout will be completed boxes 1, 3, 5, 18 & 19 from the W-2 form. There will be no exceptions.

If you have any questions regarding the magnetic media filing specs, please feel free to contact us at the phone number or e-mail address listed below. I will be happy to help in any way I can. Thank you for your assistance.

Revenue Collections  
(937)498-8111  
TAX@SIDNEYOH.COM

**SPECIFICATIONS FOR MAGNETIC MEDIA REPORTING OF W-2 INFORMATION TO CITY OF  
SIDNEY DEPARTMENT OF TAXATION**

For the 2010 tax year, the City of Sidney Department of Taxation & Revenues requires all employers filing W-2's for 150 or more employees to submit their W-2 information on magnetic media, **in addition to**, paper forms. Please note the correct format is the EFW2-2010 W-2 format (formerly MMREF-1).

This file/record format is detailed in the Social Security Administration publication "EFW2-2009". If you do not have a copy of the publication, you may request one from the local SSA office or view and/or print the form on the SSA web page located at <http://www.ssa.gov/employer/pub.htm>.

For our recording needs, we require only 4 of the records in the Federal filing format. We require a Submitter record (RA) for each employer; one Employer Record (RE) for each employer, if submitting multiple employers then one RE record for each employer, one employee wages record (RW) and one Supplemental Record (RS) for each Employee. All other records (those required by the SSA) may be filled with spaces or left as is, since these unneeded records will be skipped during our processing. Use only hard carriage returns at the end of a completed record.

**Important exceptions to the Federal filing format specifications:**

- **The City of Sidney Department of Taxation accepts W-2 information recorded ONLY on MSDOS compatible 3½" high density diskettes or compact disk (CD) or an e-mail file. The e-mail address you may send it to is: [tax@sidneyoh.com](mailto:tax@sidneyoh.com)**
- **The City of Sidney Department of Taxation & Revenues accepts multiple Employers on one "W2REPORT" file. However, there may be only one W2REPORT file on each diskette or CD. This feature allows tax service companies to efficiently file for multiple employers.**

The following is a list of records available in the Federal file format and should be titled as "W2REPORT". As you can see from the bolded records, the City of Sidney uses only the one (1) employer record and three (3) supplemental records. All other records are skipped during processing and, therefore, may or may not have information in them:

<b>CODE RA</b> . . . . .submitter Records	<b>required</b> *see layout
<b>CODE RE</b> . . . <b>EMPLOYER RECORDS</b>	<b>required</b> *see layout
<i>CODE RO</i> . . . <i>Employee Wage Records</i>	<i>not required – not processed</i>
<b>CODE RW</b> . . . <b>Employee Wage Records</b>	<b>required</b> *see layout
<b>CODE RS</b> . . . <b>Supplemental (State) Records</b>	<b>required</b> *see layout
<i>CODE RT</i> . . . <i>Total Records</i>	<i>not required – not processed</i>
<i>CODE RF</i> . . . <i>Final Record</i>	<i>not required – not processed</i>

# Code RA – Submitter Record

Field Name	Record Identifier	Submitter's Employer Identification Number (EIN)	Personal Identification Number (PIN)	Blank	Resub Indicator	Resub WFID
<b>Position</b>	1-2	3-11	12-19	20-28	29	30-35
<b>Length</b>	2	9	8	9	1	6

	Software Code	Company Name	Location Address	Delivery Address	City	State Abbreviation
	36-37	38-94	95-116	117-138	139-160	161-162
	2	57	22	22	22	2

	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
	163-167	168-171	172-176	177-199	200-214	215-216
	5	4	5	23	15	2

	Submitter Name	Location Address	Delivery Address	City	State Abbreviation	ZIP Code
	217-273	274-295	296-317	318-339	340-341	342-346
	57	22	22	22	2	5

	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code	Contact Name
	347-350	351-355	356-378	379-393	394-395	396-422
	4	5	23	15	2	27

	Contact Phone Number	Contact Phone Extension	Blank	Contact E-Mail /Internet	Blank	Contact Fax
	423-437	438-442	443-445	446-485	486-488	489-498
	15	5	3	40	3	10

	Preferred Method of Problem Notification Code	Preparer Code	Blank			
	499	500	501-512			
	1	1	12			

## Code RE – Employer Record

Field Name	Record Identifier	Tax Year	Agent Indicator Code	Employer/Agent Employer Identification Number (EIN)	Agent for EIN	Terminating Business Indicator
<b>Position</b>	1-2	3-6	7	8-16	17-25	26
<b>Length</b>	2	4	1	9	9	1

Establishment Number	Other EIN	Employer Name	Location Address	Delivery Address	City
27-30	31-39	40-96	97-118	119-140	141-162
4	9	57	22	22	22

State Abbreviation	ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code
163-164	165-169	170-173	174-178	179-201	202-216
2	5	4	5	23	15

Country Code	Employment Code	Tax Jurisdiction Code	Third-Party Sick Pay Indicator	Blank
217-218	219	220	221	222-512
2	1	1	1	291

## Code RS – State Record

Field Name	Record Identifier	State Code	Taxing Entity Code	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial
<b>Position</b>	1-2	3-4	5-9	10-18	19-33	34-48
<b>Length</b>	2	2	5	9	15	15

Employee Last Name	Suffix	Location Address	Delivery Address	City	State Abbreviation
49-68	69-72	73-94	95-116	117-138	139-140
20	4	22	22	22	2

ZIP Code	ZIP Code Extension	Blank	Foreign State/Province	Foreign Postal Code	Country Code
141-145	146-149	150-154	155-177	178-192	193-194
5	4	5	23	15	2

Optional Code	Reporting Period	State Quarterly Unemployment Insurance Total Wages	State Quarterly Unemployment Insurance Total Taxable Wages	Number of Weeks Worked	Date First Employed
195-196	197-202	203-213	214-224	225-226	227-234
2	6	11	11	2	8

Date of Separation	Blank	State Employer Account Number	Blank	State Code	State Taxable Wages
235-242	243-247	248-267	268-273	274-275	276-286
8	5	20	6	2	11

State Income Tax Withheld	Other State Data	Tax Type Code	Local Taxable Wages	Local Income Tax Withheld	State Control Number
287-297	298-307	308	309-319	320-330	331-337
11	10	1	11	11	7

Supplemental Data 1	Supplemental Data 2	Blank
338-412	413-487	488-512
75	75	25

The following table lists critical fields, with the location in that format

		MMREF
Local Entity Code	Record	RS
	Start Position	5
	Length	5
Local Withholding	Record	RS
	Start Position	320
	Length	11
Local Taxable	Record	RS
	Start Position	309
	Length	11

## Code RW – Employee Wage Record

Field Name	Record Identifier	Social Security Number (SSN)	Employee First Name	Employee Middle Name or Initial	Employee Last Name	Suffix
<b>Position</b>	1-2	3-11	12-26	27-41	42-61	62-65
<b>Length</b>	2	9	15	15	20	4

Location Address	Delivery Address	City	State Abbreviation	ZIP Code	ZIP Code Extension
66-87	88-109	110-131	132-133	134-138	139-142
22	22	22	2	5	4

Blank	Foreign State/Province	Foreign Postal Code	Country Code	Wages, Tips and Other Compensation	Federal Income Tax Withheld
143-147	148-170	171-185	186-187	188-198	199-209
5	23	15	2	11	11

Social Security Wages	Social Security Tax Withheld	Medicare Wages and Tips	Medicare Tax Withheld	Social Security Tips	Advance Earned Income Credit
210-220	221-231	232-242	243-253	254-264	265-275
11	11	11	11	11	11

Dependent Care Benefits	Deferred Compensation Contributions to Section 401(k)	Deferred Compensation Contributions to Section 403(b)	Deferred Compensation Contributions to Section 408(k)(6)	Deferred Compensation Contributions to Section 457(b)	Deferred Compensation Contributions to Section 501(c)(18)(D)
276-286	287-297	298-308	309-319	320-330	331-341
11	11	11	11	11	11

Military Employees Basic Quarters, Subsistence and Combat Pay	Non-qualified Plan Section 457 Distributions or Contributions	Employer Contributions to a Health Savings Account	Non-qualified Plan Not Section 457 Distributions or Contributions	Nontaxable Combat Pay	Blank
342-352	353-363	364-374	375-385	386-396	397-407
11	11	11	11	11	11

Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	Income from the Exercise of Non-statutory Stock Options	Deferrals Under a Section 409A Non-qualified Deferred Compensation Plan	Blank	Statutory Employee Indicator	Blank
408-418	419-429	430-440	441-485	486	487
11	11	11	45	1	1

Retirement Plan Indicator	Third-Party Sick Pay Indicator	Blank
488	489	490-512
1	1	23

# Alternative City Format

## City of Sidney Submitting W2s electronically

The following formats are acceptable for filing W2 information electronically.

### Federal Filing Format - MMREF-1 or EFW2

Information about the Federal MMREF and EFW2 formats are available on the Social Security Administration website at: [www.ssa.gov/employer](http://www.ssa.gov/employer)

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

### CityTax Proprietary Format (CTP)

This is a simple format for a single employer. It may be created using Microsoft Excel. It is a Comma Delimited format. Details are shown below.

The following table lists critical fields with local information, with the location in that format

		MMREF	CTP
Local Entity Code	Record	RS	CTW
	Start Position	5	12
	Length	5	--
	Value		<b>Sidne</b>
Local Withholding	Record	RS	CTW
	Start Position	320	13
	Length	11	--
Local Taxable	Record	RS	CTW
	Start Position	309	11
	Length	11	--

## City of Sidney

### Using Excel to Submit W2s electronically

All text must be in upper case.

If leading zeros on Social Security Numbers or Zipcodes do not show, this is all right.

All dollar amounts should be entered as normal number with decimal point, such as 15100.50

Do not leave blank lines between information.

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified 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. Insure all entries are upper case. To start, enter 'CTE' in the first column.
3. For each employee, enter another line, entering CTW in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the File menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select  
'CSV (Comma delimited)(\*:.csv)'  
Then enter a file name and click save.
5. Copy this file to a diskette or compact disc and send to the Income Tax office.

#### First Line: Employer

A.	CTE	text exactly as shown
B.	Employer FEIN or TaxID	9 digits no spaces or punctuation
C.	TaxYear	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 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
G.	Employee City	
H.	Employee State	2 characters
I.	Employee Zipcode	5 digits (or 6 characters if foreign country)
J.	Employee Plus4	4 digits
K.	Federal Wages	from Box 1
L.	Local Entity Code	<b>Sidne</b>
M.	Local Withholding	
N.	Social Security Wages	from Box 3
O.	Medicare Wages	from Box 5
P.	Local Wages	from Box 18
Q.	Total Deferred	Included in Box 12

## City of Sidney, Ohio Taxation Department

Phone (937) 498-8111

---

# W-2 Diskette Submission Form

(to be submitted with W-2 diskette or CD)

For TAX YEAR \_\_\_\_\_

FID: \_\_\_\_\_

Local Tax ID: \_\_\_\_\_

**Name & Address of Employer:** (Include street, city, state, zip code and phone number.)

**Contact Name:** \_\_\_\_\_ **Phone Number:** \_\_\_\_\_

**Name & Address of Transmitter** (if different from Employer):  
(Include street, city, state, zip code and phone number)

**Contact Name:** \_\_\_\_\_ **Phone Number:** \_\_\_\_\_

## Summary of Forms

Number of Employees: \_\_\_\_\_ Total Local Taxable Wages: \_\_\_\_\_

Total Local Tax Withheld: \_\_\_\_\_

## Affidavit

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and magnetic media, and to the best of my knowledge and belief it is true, correct and complies.

Signature:	Title:	Date:
------------	--------	-------

Please mail magnetic media (diskette or CD) and this completed form to:

**City of Sidney, Taxation Department, 201 W Poplar St., Sidney, 45365**