

Reconciliation of Income Tax Withheld Form BW-3
Instructions for CD-ROM Due On or Before February 29 for the Preceding Year

The City of Brook Park accepts W-2s on CD-ROM in the EFW2 format (formerly the MMREF1 format) as published by the Social Security Administration (SSA). Your data needs to be in text format. The file must include all of the following record types including the RS record.

RA – Submitter Record	RW – Wage Record	RF – Final Record
RE – Employer Record	RT – Total Record	RS – State Record

The file must contain a supplemental record for each employee having local municipal income taxes reported. The description of this supplemental record can be found in the Social Security Administration Publication No. 42-007 (Specifications for Filing Forms W2 Electronically (EFW2 Tax Year 2011, Version 2) The following are required fields in the supplemental record (RS) used for reporting local municipal income tax.

1. Record Identification must be “RS”
2. Taxing Entity code must contain the description or code of the locality where taxes were withheld
3. Employee Social Security Number
4. Employee First Name
5. Employee Middle Name or Initial (optional)
6. Employee Last Name
7. Employee Name Suffix (optional)
8. Location Address (optional)
9. Delivery Address
10. City
11. State
12. Zip Code
13. Zip Code Extension (optional)
14. Foreign State/Province (optional)
15. Foreign Postal Code (optional)
16. Country Code (optional)
- 17. Tax Type Code (must contain “C” for City Income Tax)**
18. Local Taxable Wages (zero fill and right justify with no negative amounts or decimals)
19. Local Income Tax (zero fill and right justify with no negative amounts or decimals)

A test file is recommended prior to submission of year-end data. To schedule a pre-test, please contact the Director of Taxation at (216) 433-1533.