

Reconciliation of Income Tax Withheld Form BW-3
Instructions for CD-ROM Due On or Before February 28 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

NEW FOR 2016 AND PURSUANT TO STATE OF OHIO HB5, if an employer reports local W-2 information for an employee, the employer is required to file all the employee’s local W-2 information.

The Social Security Administration has reserved positions 308-512 of the RS record for local tax reporting. The change to those positions are listed below for tax year 2016 forward.

<u>Position</u>	<u>Field</u>	<u>Length</u>	<u>Description</u>
338-412	Supplemental Data 1	75	Municipality Name, no abbreviations

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 2017, Version 1). 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 City of Brook Park Tax Department at (216) 433-1533.