

RETURN TO:
BIG RAPIDS CITY INCOME TAX
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307
ADDRESS SERVICE REQUESTED

2009 CITY OF BIG RAPIDS 2009 EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

Dear Employer,

All necessary forms for reporting and remitting City of Big Rapids Income Tax withholding for calendar year 2009 are enclosed.

Please review the pre-printed forms to see that the correct name, address and Federal Employer Identification Number are listed. If an error is noted, file a Notice of Change or Discontinuance.

WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 20 OF THE FORM AS *BIG RAPIDS* OR *BR*. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Big Rapids; or
2. Is doing business in the City of Big Rapids.

WITHHOLDING RATES:

Use **1%** (.01) for:

1. Residents of the City of Big Rapids working anywhere,
2. Residents of the City of Big Rapids working outside of Big Rapids who are not subject to withholding for the city where they work.

Use **1/2%** (.005) for:

Nonresidents of the City of Big Rapids working in Big Rapids.

QUESTIONS?

**CALL
(231) 592-4012**

CITY OF BIG RAPIDS INCOME TAX DEPARTMENT

YEAR 2009 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE.

EMPLOYER'S MONTHLY OR QUARTERLY DEPOSIT OF INCOME TAX WITHHELD, FORM BR-941.

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM BRW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2010.

INSTRUCTIONS FOR EMPLOYER'S MONTHLY OR QUARTERLY DEPOSIT OF INCOME TAX WITHHELD, FORM BR-941.

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds \$100.00. If not complied with, the withholdings will be subject to interest and penalty.

EXEMPTIONS

Exemptions of \$600.00 per year are allowed the employee for himself, his spouse, and each of his dependents. Dependents and all deductions are those allowed by the Internal Revenue Service.

The withholding may be determined by a direct percentage. For residents 1%, for non-residents working inside the city limits 1/2%. The following amounts may be used per exemptions.

Weekly	\$11.54
Bi-Weekly	\$23.08
Semi-Monthly	\$25.00
Monthly	\$50.00
Per Diem	\$1.65

FOR EXAMPLE:

Gross Weekly Pay	\$500.00
2 Exemptions	\$23.08
	\$476.92
Residents (1%)	\$4.77
Non-residents (1/2%)	\$2.38

PREPARING W-2 FORMS – IF BOX 20 OF THE W-2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS BIG RAPIDS OR BR, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.

CITY OF BIG RAPIDS
INCOME TAX DEPARTMENT
NOTICE OF CHANGE OR DISCONTINUANCE

ACCOUNT NUMBER (FEIN)	CHANGES EFFECTIVE ON (Date)
CURRENT LEGAL NAME	CHANGE LEGAL NAME TO
DBA	CHANGE DBA TO
CURRENT LEGAL BUSINESS ADDRESS	CHANGE LEGAL BUSINESS ADDRESS TO
MAILING ADDRESS	CHANGE MAILING ADDRESS TO

**Instructions: Place an "X" in all boxes that apply. Complete all information for that change.
Write any comments or explanations on back of form.**

- 1. The Internal Revenue Service assigned us Federal Employer Identification Number: _____
- 2. Our Federal Employer Identification Number is wrong. The correct number is: _____
- 3. We have incorporated. Our corporate name is: _____
- 4. Our new corporate Federal Employer Identification Number is: _____
- 5. Discontinue our withholding tax registration:
 - We no longer have any business activity in the City of Big Rapids.
 - We closed our business on: _____
 - We sold our entire business on: _____ We sold our business to:

 - We sold part of our business on: _____ Their FEIN is: _____
- 6. Address and phone number where we may be reached following discontinuance of business:

CONTACT PERSON	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE
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- 7. Change in ownership. (Please explain on back)
- 8. Effective _____, we changed our fiscal year ending from _____ to _____
MONTH/YEAR MONTH MONTH
- 9. Other changes. (Please explain on back)

SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE NUMBER () -
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EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER NAME & ADDRESS	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE FEBRUARY 28, 2010

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
FIRST QUARTER TOTAL		
April		
May		
June		
SECOND QUARTER TOTAL		
July		
August		
September		
THIRD QUARTER TOTAL		
October		
November		
December		
FOURTH QUARTER TOTAL		
	TOTAL WITHHOLDING TAX PAID	3.
TOTAL BIG RAPIDS WAGES FROM BOX 18 OF YOUR 2009 W-2(S)		4.
NUMBER OF W-2 FORMS ATTACHED		5.
TOTAL TAX WITHHELD PER W-2(S)		6.
BALANCE DUE		7.
REFUND		8.

9. SIGNATURE	10. NAME AND TITLE <i>(Please Print)</i>	PHONE #	11. DATE
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INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 5.
- Enter the amount of tax withheld per the W-2 forms attached in Box 6. **Attach an adding machine tape totaling the W-2 forms and include copies of W-2 forms.**
- **It is being requested that you attach a copy of your 3 1/2-inch diskette or CD if available of your W-2's for 2009.** (See last two pages of this booklet for filing diskette from Innovative Software Company. Make sure you include box 18, 19, and 20 of W-2's on the diskette).
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 6), enter the balance due in Box 7. The balance due must be paid in full with this BRW-3 form. Make remittance payable to: BIG RAPIDS CITY TREASURER.
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 6), enter the refund in Box 8.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 6) enter a zero (0) in Boxes 7 and 8.
- Sign the return in Box 9; Print your name, title, and phone number in Box 10; and enter the date signed in Box 11.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed BRW-3 form and mail to:
BIG RAPIDS TREASURER'S OFFICE, 226 N. MICHIGAN AVENUE, BIG RAPIDS, MI 49307.

CITY OF BIG RAPIDS

INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM BR-941, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM BR-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD.

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits of Big Rapids income tax withheld are required for each month in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form BR-941. Remittance in full payable to the Big Rapids City Treasurer is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form BR-941, for May is due June 30.
2. Quarterly returns of Big Rapids income tax withheld are filed using Form BR-941. Remittance payable to Big Rapids City Treasurer is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form BR-941, for the first quarter is due April 30.
3. Mail monthly deposits and Form BR-941, to the Big Rapids Treasurer's Office, 226 N. Michigan Avenue, Big Rapids, MI 49307.
4. A monthly deposit is not required if less than \$100 is withheld during a month.
5. A quarterly return, Form BR-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, form BR-941, must be filed showing zero tax withheld.
6. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

B. INITIAL RETURNS

1. Registration via phone accepted at (231) 592-4012. Withholding forms and an employer's registration packet will be mailed immediately.
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing the following information: Name of Business Owner(s), Type of Ownership, Employer Identification Number (EIN), d.b.a., address, mailing address and period covered.
3. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own EIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their EIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form BRW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.
4. It is being requested that you attach a copy of your 3 1/2-inch diskette or CD if available of your W-2's for 2009. (See last two pages of this booklet for filing diskette). Make sure you include box 18, 19, and 20 of W-2's on the diskette.

D. ALL EMPLOYERS

1. Pre-printed forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Department at (231) 592-4012 so forms can be mailed to you prior to the due date, or download off our website: www.ci.big-rapids.mi.us
2. Verify the name, address and EIN on the monthly deposit and quarterly return form BR-941. If an error is noted, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form BR-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT!**
4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns.

2009 941 1M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JANUARY 2009	3. DUE ON OR BEFORE 2/28/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

2009 941 2M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD FEBRUARY 2009	3. DUE ON OR BEFORE 3/31/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

2009 941 1Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MARCH OR 1 ST QUARTER 2009	3. DUE ON OR BEFORE 4/30/2009
	TAXPAYER		

TAX REMITTED

DO NOT WRITE IN SPACE BELOW	January	
	February	
	March	
	Adjustments	
	TOTAL	

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE**
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

If final return, check here and complete Notice
of Change or Discontinuance in return booklet.

2009 941 4M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD APRIL 2009	3. DUE ON OR BEFORE 5/31/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2009 941 5M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MAY 2009	3. DUE ON OR BEFORE 6/30/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2009 941 2Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JUNE OR 2 ND QUARTER 2009	3. DUE ON OR BEFORE 7/31/2009
	TAXPAYER		

TAX REMITTED

April	
May	
June	
Adjustments	
TOTAL	

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____

TELEPHONE NUMBER _____

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

If final return, check here and complete Notice
of Change or Discontinuance in return booklet.

2009 941 7M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JULY 2009	3. DUE ON OR BEFORE 8/31/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS
REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2009 941 8M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD AUGUST 2009	3. DUE ON OR BEFORE 9/30/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS
REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2009 941 3Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD SEPTEMBER OR 3 RD QUARTER 2009	3. DUE ON OR BEFORE 10/31/2009
	TAXPAYER		

TAX REMITTED

July	
August	
September	
Adjustments	
TOTAL	

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

If final return, check here and complete Notice
of Change or Discontinuance in return booklet.

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307**

2009 941 10M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD OCTOBER 2009	3. DUE ON OR BEFORE 11/30/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS
REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

2009 941 11M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD NOVEMBER 2009	3. DUE ON OR BEFORE 12/31/2009	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS
REQUIRED IF TAX WITHHELD IN FIRST
OR SECOND MONTH OF A QUARTER
EXCEEDS \$100.

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
BIG RAPIDS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
BIG RAPIDS TREASURER'S OFFICE
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

2009 941 4Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD DECEMBER OR 4 TH QUARTER 2009	3. DUE ON OR BEFORE 1/31/2010
	TAXPAYER		

TAX REMITTED

October

November

December

Adjustments

TOTAL

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

If final return, check here and complete Notice
of Change or Discontinuance in return booklet.

PAY TO: **BIG RAPIDS CITY TREASURER**

MAIL TO: **BIG RAPIDS TREASURER'S OFFICE**
226 N. MICHIGAN AVENUE
BIG RAPIDS, MI 49307

W3 FORMATS

There are four acceptable formats for electronic filing.

Federal Filing Format – MMREF

This format is required starting with the 2002 tax year.

Information about the Federal MMREF format is available on the Social Security Administration website at www.ssa.gov/employer

State Formats – 1A and A

The Federal site states that the new format is accepted by the State of Michigan as well. However, the Sales, Use and Withholding Taxes Annual Return Instructions still show the old formats. They will continue to be supported.

City Tax Proprietary Format (CTP)

This is a sample format for a single employer. It may be created using Microsoft Excel. It is a comma Delimited format. Details are on a later page.

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

		MMREF	1A	A	CTP
Local Entity Code	Record	RS	2S	S	CTW
	Start Position	5	82	219	12
	Length	5	5	5	--
Local Withholding	Record	RS	2S	S	CTW
	Start Position	320	96	233	13
	Length	12	7	9	--
Local Taxable	Record	RS	2S	S	CTW
	Start Position	309	87	224	11
	Length	12	9	9	--

Local Entity Codes

Use the following entity codes for Michigan cities:

Albion	ALB
Battle Creek	BC
Big Rapids	BR
Detroit	DET
Flint	FL
Grand Rapids	GR
Grayling	GRA
Hamtramck	HAM
Highland Park	HP
Hudson	HUD
Ionia	ION

Jackson	JAC
Lansing	LAN
Lapeer	LAP
Muskegon	MKG
Muskegon Heights	MH
Pontiac	PNT
Port Huron	PH
Portland	POR
Saginaw	SAG
Springfield	SPR
Walker	WALK

City Tax Proprietary

This is a comma-delimited format. That means that each field is separated by a comma. See below for instruction on creating this file from Microsoft Excel. All text must be in upper case. If leading zeros on Tax Id's or Zipcodes do not show, this is all right.

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. Wages Entered as normal number with decimal point
- L. Local Entity Code See table above
- M. Local Withholding Entered as normal number with decimal point

How to Create CTP format using Microsoft Excel

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified above, 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 CTE 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
'CVS (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.

