

Electronic Filing

Working with PALITE and BIG BackOffice Users

BIG BackOffice Tax Support Services

Revised: November 2013

Change Summary:

11/2013 - The list of participating collectors and bureaus has been updated. No changes to file specification.

5/2012 - Clarified the requirements for PSD codes and specified line breaks for EFW2 files.

This document provides information for employers submitting information electronically to PALITE member bureaus or to tax collection entities using the BIG BackOffice tax administration system.

Welcome

Thank you for your interest in supporting local tax collection in Pennsylvania. This document will discuss electronic file formats used by collectors subscribing to the PALITE.ORG family of services and/or those that use the BIG BackOffice tax administration system.

Collectors Able to Accept These Formats

The following collectors support the formats outlined in this document:

Collector Name	
York Adams Tax Bureau (Adams & York Counties)	
Blair County Tax Collection Bureau (Blair County)	
Williamsport Municipal & School Earned Income Tax Office (Lycoming County)	
Danville Area Earned Income Tax Office (Montour County)	
Forest County Earned Income Tax Office (Forest County)	No PALITE online filing. Submit magnetic media directly to Forest County Earned Income Tax Office.

Format Overviews

The BIG BackOffice tax system and the PALITE.ORG online filing system accept either of two formats: EFW2 (also known as MMREF) and Microsoft Excel files. You can use either of the formats described herein to submit your employee details to any of the bureaus noted above (and perhaps others who have adopted these formats).

Whether EFW2 or Excel, the same format can be used to file for a single employer account or for multiple employer accounts. When filing for multiple accounts with an Excel file, you must use account numbers provided by the tax bureaus.

When planning your file formats, remember these tips:

- **For EFW2/MMREF files:** The file must have separate RE records. Each new RE record encountered by the importing systems will be considered a new employer. However, the file may contain more than one RE record having the same EIN (that is, more than one set of detail records for the same employer).
- **For EXCEL files:** The file must contain an 'ACC' or 'ACCOUNT' column if you are filing for more than one employer account with a single Excel upload. ***The Federal EIN is not an acceptable account number.*** Excel format can be used to submit EIT or LST details.
- All employer accounts MUST be pre-registered with the tax bureau you will submit to. These bureaus can also initiate your PALITE registration where appropriate.

Notes on PSD Codes

A detail record can contain:

1. A valid Residential PSD, a valid Work PSD. Resident works and lives in the state of PA.
2. A valid Residential PSD, 880000 (out of state) for Work PSD. Taxpayer lives in PA, but works outside.
3. 880000 Residential PSD, valid Work PSD. Taxpayer lives out of state, but works in the state.
4. 880000 Residential PSD, 880000 Work PSD. Resident lives and works outside the state.
SHOULD NOT BE REPORTED HERE unless otherwise specified by the collector.

Excel Format Specification

The Excel file format specification is easiest for employers or preparers who do not have a fully featured system capable of producing the more established (but more complicated) MMREF/EFW2 file standard.

Excel file facts

- Columns can be in any order.
- Formulas in cells are okay.
- Macros must NOT be included in the file.
- Blank columns or rows can cause file upload problems. Data should be contiguous.
- Only the visible “tab” in the workbook will be read when the file is processed.
 - We recommend providing only a single tab where possible.
- A payroll service may file for more than one account in a single Excel file.
- Can be used for EIT or LST filings.
 - Can only file EIT or LST in a single file. That is, you may not file multiple tax types in a single file.

Excel File Format

The Excel File format is very straightforward. **Column headings must appear in the first row of the spreadsheet. To be recognized by PALite, a heading must contain one of the text strings listed below.** The headings are not case sensitive. The system ignores any additional columns.

Acceptable Heading(s)	Description	Notes
ACC ACCOUNT	Account – The filing account assigned by the tax bureau.	This field is only required when filing for multiple accounts. Federal EIN is not an acceptable account number.
SSN SOC	Social Security Number	
FIRST NAME FNAME FIRST	First Name	Include first name and middle initial if possible, and given suffix (SR., JR., III, etc.)
LAST NAME LNAME LAST	Last Name	No middle initials or suffixes in this field, please
ADDRESS ADD STRE	Street Address	No PO Boxes, please
CITY CIT	City	
STATE ST	State	2 character US state designation
ZIP	Zip Code	
GROSS WAGES GRO WAG	Gross wages being used for this filing.	Please include decimal. A negative number is acceptable in the event that wages were over-reported in a previous period. Column not required for LST filings.
WITHHELD WITH TAX WITHHELD	Tax Withheld for this filing.	Please include decimal. A negative number is acceptable in the event that withholdings were over-reported in a previous period.
PSD DISTRICT	Residential PSD – the Pennsylvania State PSD assigned to the municipality in which this individual resides.	Pennsylvania State PSD codes can be found at www.newpa.com . Leading zeros are required (i.e. 010101 must be reported...10101 is not valid). Column not required for LST filings.
WORK WRK	Work PSD – the Pennsylvania State PSD assigned to the municipality in which this individual works. Generally speaking, their “home office”.	Pennsylvania State PSD codes can be found at www.newpa.com . Leading zeros are required (i.e. 010101 must be reported...10101 is not valid).

MMREF / EFW2 file format

Files submitted to the collector on mag media or submitted online to PALite using EFW2/MMREF format follow the Federal Government’s guidelines. These guidelines can be found in the Social Security Administration’s publication number 42-007, *Specifications for Filing Forms W2 Electronically*.

MMREF File Format

- Can be used for EIT filings, **not** for LST filings.
- The codes “RE” and “RS” are the only records required by the BIG and PALITE systems.
- Each record must be followed by a single record delimiter consisting of a carriage-return/line feed (CR/LF) placed immediately following position 512.
- The RE record should be implemented as specified in the SSA publication noted above.
- The RS record should be implemented as specified in the SSA publication noted above.
 - All RS fields should be provided.
 - These additional fields are required:

Position	Length	Field Name	Required Information
5-9	5	Tax Entity Code	See the table below
308	1	Tax Type Code	Must be “F”
309-319	11	Local Taxable Wages	Include two decimal positions but no decimal (\$1000.00 = 00000100000)
320-330	11	Local Income Tax Withheld	Include two decimal positions but no decimal (\$1000.00 = 00000100000)
338-343	6	Residential PSD	Must supply the PSD of the municipality where this individual lives.
413-418	6	Work PSD	Must supply the PSD of the municipality where this individual works.

Pennsylvania State PSD codes can be found at www.newpa.com.

Tax Entity Codes	
Note: When uploading to PALITE, use the codes specified below	
Organization	Code
Blair County Tax Collection Bureau	BCTCB
York Adams Tax Bureau	YATB
Williamsport Area Earned Income Tax Office	WATO or WASD
Danville Earned Income Tax Office	DATO or DANV
Forest County Earned Income Tax Office	FCTO or FCTB

Technical Contact

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