



Finance, Budget and Tax Office

MULTNOMAH COUNTY OREGON

Dave Boyer, Chief Financial Officer

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May 3, 2004

The Administrator under the authority granted in County Ordinance 1012, Section 6 C hereby amends ITAX Rule § 11-632 to read as follows: effective May 4, 2004.

§ 11-632 Withholding Reconciliation By Employer For Payment Of Withheld ITAX.

(A) On or before the last day of March following any calendar year in which payroll withholdings have been made by any employer, such employer shall file with the Administrator a Form MC WR. Form MC WR for any year other than 2003 shall be released by January 31st by the Administrator. The form shall reconcile taxes withheld and taxes remitted. The form shall include detailed information regarding each employee for whom ITAX has been withheld, specifying the taxes withheld the employee's name and the employee's Social Security Number.

(B) *ELECTRONIC DATA EXCHANGE*. The data required on the 2004 and 2005 Form MC WR shall be required to be submitted in a standard electronic format for employers who have 50 or more employees for which they are withholding Multnomah County income tax.

WHERE TO FILE. The electronic data file and accompanying coversheet should not be sent to the regular post office box. The electronic file should be mailed or sent by courier to:

Multnomah County – ITAX
Attn: Personal Income Tax Supervisor
111 SW Columbia, Suite 600
Portland, OR 97201-5814

(1) *COVERSHEET*. The data file should be accompanied by a coversheet which indicates the following information:

- Business Name
- Federal EIN
- Contact Person
- Business Street Address
- City
- State
- Postal Code
- Telephone number

If you are a payroll service filing on behalf of more than one Multnomah County employer, only a single paper coversheet is required which identifies the transmitter and contact information (contact person, address and phone number).

(2) *DATA FILE INSTRUCTIONS*. An electronically based file must be transmitted on one of two media: 3.5 inch 1.44 HD diskette (IBM/MS-DOS formatted) or CD-ROM (IBM/MS-DOS formatted). In the event that there are errors in reading the submitted file, the file will be rejected and returned to the transmitter for correction.

(3) *MMREF-1*. (Preferred) Most employers and payroll service companies use the MMREF-1 standard (SSA standard) to transmit their W-2 information. This will be the preferred method to receive W-2 Reconciliation for the Multnomah County ITAX.

Some employers have experienced difficulty using the LOCALITY field in the MMREF-1 file due to constraints in the software configuration for 2003. Please confirm that the LOCALITY field is populating correctly prior to sending the MMREF-1.

(4) *DAT FILE*. (Alternative) The Administrator will publish in the *Employer Handbook for the Multnomah County Personal Income Tax* an alternative electronic format that may be used.

(5) Excel Spreadsheet File (Alternative) The Excel spreadsheet shall contain as a header the employer name and federal employer identification number along with the total amount of withholding that had been remitted for the calendar year. The required header information shall be entered in the following cells:

Employer Name Cell E4

Federal EIN Cell E6

Total Withholding Cell E8

The following columns should be headed as follows and contain the required information with the first data entry in the following cells:

A	B	C	D	E
Last Name	First Name	Social Security #	Amount Withheld	Running Total
Cell A12	Cell B12	Cell C12	Cell D12	Cell E12

A copy of the approved Excel Spreadsheet file shall be posted on the ITAX Website at www.multcotax.org.

Approved:

A handwritten signature in dark ink, appearing to read "David A. Boyer". The signature is fluid and cursive, with the first name "David" and last name "Boyer" clearly distinguishable.

David A. Boyer
ITAX Administrator
Chief Financial Officer
Multnomah County, Oregon

Dated: May 3, 2004