



Missouri Employer Reporting of  
1099 Instructions and Specifications  
Handbook  
2023



Taxation Division Electronic Services Section

# Introduction

The Missouri Department of Revenue reissues this document every tax year and may be updated at any time to ensure that it contains the most current and accurate information.

**Current Issue Date: 11/09/2023**

- **Related Publications:**

- [Employer Withholding Tax Guide \(Form 4282\)](#)
- [Publication 1220; Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G](#)

The purpose of this publication is to provide the specifications and requirements for electronic filing informational returns with the Missouri Department of Revenue. Additionally, this publication is designed to be used as a companion to the Internal Revenue Service Publication 1220 and provides information for alternative filing options.

**Important Note:** The Department does not support the XML format used by the IRS's new Information Return System (IRIS).

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# Electronic Submission Requirements

## What Is an Information Return?

If you make certain types of payments during the calendar year, you must file an information return to the IRS, state, and to the recipient of the payment. An information return is a form to report your payments.

## Who must file 1099s with Missouri?

All individuals, businesses and corporations who are required to make a federal 1099 information report must file with the Missouri Department of Revenue an annual statement of payments of any income or \$1,200 or more from a Missouri source except:

- Wages from which taxes were withheld; and,
- Income reported on an information report for an S-corporation or partnership.

Annual statements are required of any individual, business, or corporation making those payments to Missouri residents and nonresidents.

## Am I required to file 1099s electronically?

No, Missouri does not require 1099 forms to be filed electronically regardless the number of forms.

## What forms can be filed electronically?

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties, and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income

- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received from Cooperatives
- Form 1099-Q, Payments from Qualified Education Programs
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds from Real Estate Transactions
- Form 1099-SA, Distributions from an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form W-2G, Certain Gambling Winnings

### **Electronic Filing Waiver**

If you have received a waiver of the Federal requirement to file electronically per Section 143.591, RSMo, the requirement to file electronically with Missouri is automatically waived.

For more information about requesting a waiver from the IRS visit [Topic No. 803, Waivers and Extensions | Internal Revenue Service \(irs.gov\)](#).

## Bulk Upload Process

The bulk upload process allows the user (Employer/Payroll Provider) to upload a text file, compiled in the required IRS Pub. 1220 format. The file can contain 1099 information for multiple employers (see Electronic File/Records).

We encourage you to file combined reports to avoid creating a separate file for each employer.

### Notes:

- For multiple company submissions in one file, repeat each set of record types (A, B, C, & K) in sequence for each company. Do not use Transmitter “T” Record(s) or End of File Transmission “F” Record(s) between payers. Each file can only have one “T” and one “F” Record.
- The maximum number of “A” Record(s) allowed in a single file is 99,000.
- Each record type starts a new row.
- Data should be in uppercase letters ASCII format.
  - Pronounced ask-ee, ASCII is the acronym for the American Standard Code for Information Interchange. It is a code for representing 128 English characters as numbers, with each letter assigned a number from 0 to 127. For example, the ASCII code for uppercase M is 77.
- Each record must be 750 bytes
- File should include record delimiters (CR – Carriage Return followed by LF – Line Feed) after position 750 of each record.
- Electronic files submitted via bulk upload should not be compressed or password protected. The uploaded file is securely placed on an encrypted server.



## **Electronic Filing Access**

### **Who needs an EFW2/1099 Submission Account?**

Third party payroll agencies filing for Missouri clients that do not have a Missouri Employer Withholding account and/or who did not register with the Department in the previous year.

### **How do I request an EFW2/1099 Submission Account?**

Submit a request via email to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) containing the responsible person's name, company, email address, and phone number.

### **Where do I upload/file the information electronically?**

Electronically file using the direct upload on the Department's website. You will need an active Missouri Tax Identification Number (MOID) and Personal Identification Number (PIN) in order to access the website. Once you access the website you will be able to submit your information. Please note the MOID and PIN is only to gain access the website and nothing is uploaded and/or filed under the MOID.

[Click Here to File an Electronic W-2 or 1099](#)

# Alternative Filing Options

## Combined Federal/State Filing (CF/SF) Program

The Combined Federal/State Filing (CF/SF) Program was established by the Internal Revenue Service (IRS) to simplify the filing of information returns for issuers. Through the CF/SF Program, the IRS electronically sends information returns to the Missouri Department of Revenue; therefore, participants do not need to send a separate file.

### The following information returns may be filed under the CF/SF Program:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received from Cooperatives
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 5498, IRA Contribution Information

Only **New** Participants in the CF/SF Program must submit a copy of the approval letter from the IRS to the Missouri Department of Revenue via one of the following methods:

- Email PDF: [ElecFile@dor.mo.gov](mailto:ElecFile@dor.mo.gov)
- Fax: (573) 522-6816
- Mail To: Missouri Department of Revenue  
Taxation Division  
P.O. Box 3375  
Jefferson City, MO 651055-3375

For additional information regarding the CF/SF Program, review the Internal Revenue Service Publication 1220 or review the IRS Tax Topic 804.

**Note:** If you file via the CF/SF Program do not submit the information via paper or electronic submission through the EFW2 website.

## Electronic Media

The Department accepts Compact Disc (CDs) and Flash Drives.

To ensure a smooth process, please follow the below guidelines:

- Each of your compact discs or flash drives should have an external label that includes the following details:
  - Missouri Tax Identification Number
  - Business Name
  - Return Mailing Address
  - Tax Year
- Password protected CDs and Flash Drives
  - Email: [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov)
    - Subject: Compact Disc/Flash Drive Password
  - Ensure the label contains “Password Protected” and the date the password was emailed.
- If you are submitting multiple discs or drives, affix a separate label to each one and arrange them in sequential order to match how they should be processed.

Mail To: Missouri Department of Revenue  
Taxation Division  
P.O. Box 3330  
Jefferson City, MO 651055-3375

**NOTE:** The Department does not send notifications upon processing paperless tax information. In addition, the Department will not return compact disc or flash drives; instead, they will be securely destroyed after processing has been completed.

## Paper Submission

Paper filers must submit the following:

- For every Federal 1099-MISC, Miscellaneous Information form issued complete a Form MO-99 MISC, Information Return for Receipts of Miscellaneous Income and submit with form MO-96, Annual Summary and Transmittal of Missouri Forms MO-99 Misc.

**Note:** Federal Form 1099-MISC can be used as a substitute for the MO-99 MISC form, as long as Copy 1 for the 1099-MISC form is clearly marked “Missouri Copy”.

- Federal Form 1099-NEC, Nonemployee Compensation

**Note:** No Missouri forms will accompany this form.

- For every W-2G, Certain Gambling Winnings issued complete a Form MO-99 MISC, Information Return for Receipts of Miscellaneous Income and submit with form MO-96, Annual Summary and Transmittal of Missouri Forms MO-99 Misc.

**Note:** Federal Form W-2G can be used as a substitute for the MO-99 MISC form, as long as Copy 1 for the W-2G form is clearly marked “Missouri Copy”.

Mail To: Missouri Department of Revenue  
Taxation Division  
P.O. Box 3330  
Jefferson City, MO 651055-3375

## **Filing Deadlines**

### **What is the Due Date?**

Whether you file electronically or paper the information is due by the last day of February. If the due date falls on a Saturday, Sunday, and/or Federal Holiday, the information is due on the next business day.

### **What is the earliest I can start submitting the file electronically?**

For the tax year 2023, files may be uploaded beginning December 2, 2023.

### **Terminated Business: Can I submit the 1099 information now?**

Yes, you can submit your 1099 forms throughout the year up to November while the system goes offline until the first week of December.

### **What if I missed the electronically filing due date?**

The Department still requires 1099 forms to be submitted even if the deadline is missed.

## File Requirements

A file consists of one Transmitter “T” Record at the beginning of the file followed by Payer “A” Record, Payee “B” Records, and an End of Payer “C” Record after each set of B Records, followed by State Summary “K” Record. The last record on the file should be the End of Transmission “F” Record. Nothing should be reported after the End of the Transmission F Record.

### In a 1099 File which records are required?

#### **T (Submitter) Record – Required**

This is the first record on each file. The “T” record identifies the organization or individual submitting the file.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

#### **A (Payer/Issuer) Record – Required**

This is the second record on the file. The “A” Record identifies the organization or individual (Payer/Issuer) making payments.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

#### **B (Payee) Record – Required**

This is the third record on the file. The “B” Record contains the payment information from the information returns that a Person or organization receiving payments from the payer or for whom an information return must be filed. The payee includes a gambling winner (Form W-2G) or a seller or other transferor.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

### **C (End of Payer) Record – Required**

This is the fourth record on the file. The “C” Record consists of the total number of the payees and the payment amount field totals, filed by a given payer, a particular type of return, or both.

The “C” Record must be written after the last “B” Record for each type of return for a given payer. For each “A” Record and a group of “B” Record(s) on file, there must be a corresponding “C” Record.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

### **K (State Summary) Record – Required**

This is the fifth record on the file. The “K” Record is a summary for a given issuer and contains the total number of employees and the total of the payment. The “K” Record(s) must be written after the “C” Record for the related “A” Record.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

### **F (End of Transmission) Record – Required**

This is the last record on the file. The “F” Record is a summary of the number of issuers/payees in the entire file. This record must be written after the last “K” Record of the entire file.

This record is the same as found in the IRS [Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.](#)

### **How large can my file be?**

If your file is larger than 2 GB please contact the Department for additional information and assistance.

- Phone: 573-751-8150
- Email: [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov)

# RECORD SPECIFICATIONS

## Record Format Rules

### Acceptable Character Sets:

- American Standard Code for Information Interchange-1 (ASCII-1). Must be entered as all uppercase.

### What is ASCII?

Pronounced ask-ee, ASCII is the acronym for the American Standard Code for Information Interchange. It is a code for representing 128 English characters as numbers, with each letter assigned a number from 0 to 127. For example, the ASCII code for uppercase M is 77.

### What is the length of each record?

Each record is 750 bytes.

### What is a Byte?

A computer unit of measure. One byte contains eight bits and can store one character.

## Global Format Requirements

All fields in the record layouts are required and must follow the formatting rules as follows:

- **Alpha fields (Alphabetic characters and blanks only)**
  - Left justify and fill with blanks.
- **Numeric fields (Numeric characters only)**
  - Right justify and fill with zeroes.
  - Fill unused fields with zeroes.



- **Alpha/numeric fields (Alphabetic, numeric, blanks and special characters as allowed)**
  - Left justify and fill with blanks.
  - Fill unused fields with blanks.
  
- **Money fields**
  - Must contain only numbers, no spaces.
  - No punctuation.
  - No signed amounts (high order signed or low order signed).
  - Include both dollars and cents with the decimal point assumed
    - (Example: \$59.60 = 000000005960).
  - Do *not* round to the nearest dollar
    - (Example: \$5,500.99 = 000000550099).
  - Right justify and zero fill to the left.
  
  - Any money field that has no amount to be reported must be filled with zeroes, no spaces.

**NOTE:** If IRS Publication 1220 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies otherwise.

## General

### How do I submit the Annual Summary?

The “K” record is the electronic version of the paper Annual Reconciliation Form.

### Can I submit multiple tax years in the same file?

Yes, however, it is advised that you do not file multiple tax years in one file to ensure that the current tax year is properly filed and processed timely.

### Am I required to submit a test file?

No, test files are not required; however, software developers and payroll agencies interested in testing format changes for the current year should send an email to [electfile@dor.mo.gov](mailto:electfile@dor.mo.gov) with your company’s name and contact information for the person who will be submitting the test files.

A response email will provide the information for accessing and submitting a test file.

### What do I name my electronic file?

Any file name is accepted; however, do not use special characters in the name. In addition, it's a good idea to have the company name included in the file name and to have .txt as the file extension.

When uploading the file the Department recommends the file name be TY followed by the 4-digit calendar year of the data you’re uploading, followed by the type of file, business name, Missouri tax identification number (MOID) and date you’re uploading the file.

TYccyy1099\_businessname\_missourilDnumber\_currentdate.txt

CC = two-digit month

YY = two-digit year

Example: TY20231099\_MissouriDepartmentofRevenue\_12345678\_10272023.txt

### What should I do if I find a mistake in the submission file I’ve already sent?

If an error was made in regard to 1099 Form(s) that does not change the withholding amount reported, you may request the preciously submitted file be deleted. Email [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) and

provide the confirmation number and/or the name of the file. Then you may submit the newly corrected replacement file at any time.

**IMPORTANT NOTE:** When resubmitting a file, you will need to upload the entire file, as if you are submitting it for the first time.

Please be advised, you cannot correct an error made in the amount withheld of an original 1099(s) through electronic submission. You must complete an amended MO-941 return and submit paper Form 1099(s) with the form.

For additional information and/or questions in regard to amending a previously submitted MO-941 and the correct documentation to provided visit the Employer’s Tax Guide (Form 4282) on the Departments website: <https://dor.mo.gov/forms>.

### **Common Conditions That Will Cause the Electronic File to Reject:**

- Failure to include one of the following records:
  - T (Submitter) Record – Required
  - A (Payer/Issuer) Record – Required
  - B (Payee) Record – Required
  - C (End of Payer) Record – Required
  - K (State Summary) Record – Required
  - F (End of Transmission) Record – Required
- Invalid Missouri Tax Identification Number (MOID).
- Inserting the Federal Tax Identification Number (FEIN) in place of the MOID.
- Files with incorrect formatting: PDF, PNG, TIF, GIF, JPG, MsWord, and/or Excel.
- Missing record delimiter (CR-Carriage Return followed by LF-Line Feed).
  - Each record delimiter must consist of a carriage-return/linefeed (CR/LF) and placed immediately following position 750. Do not place a record delimiter before the first record (T) of the file. This is the same as stated in the IRS Publication 1220.

## What Happens if DOR Rejects My Electronic File?

DOR will notify the submitter via E-Mail with the subject line of “EFW2 Rejected”. The email will include recommendations on how to correct the file.

To ensure prompt notification, please verify that your E-Mail address in the RA (Submitter) Record is correct and complete.

**IMPORTANT NOTE:** A rejected file for any reason is a reject of the entire file. When resubmitting a file after it has rejected, you will need to upload the entire file, as if you are submitting it for the first time.

## How do I know if my submission was successful?

A successful file submission will result in receiving a confirmation number. It’s important that you save this information for your records.

## Will I be notified when my file is processed?

No, DOR does not send confirmation emails when a file has processed. DOR will only notify the submitter if the file has failed to process; therefore, the confirmation number received upon submission is confirmation of a successful submission and processed file unless otherwise notified.

## Additional Information

- IRS website available at <https://www.irs.gov/>
  - [General Instructions for Certain Information Returns \(Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G\)](#)

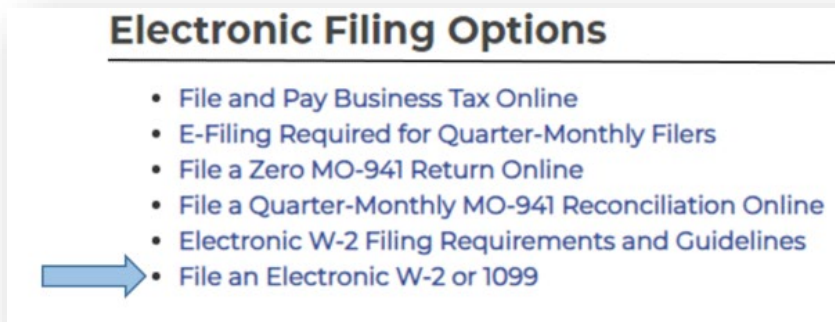
## Assistance

- Phone: 573-751-8150
- Email: [electfile@dor.mo.gov](mailto:electfile@dor.mo.gov)

# Uploading a File

## How to:

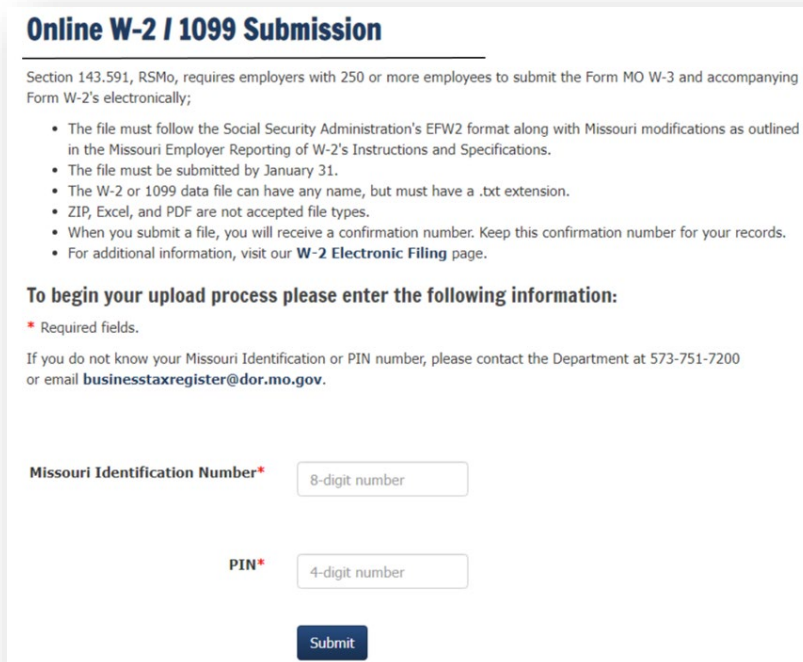
1. Click the **File and Electronic W-2 or 1099** hyperlink under the **Electronic Filing Options** on the Department's website: [Employer Withholding \(mo.gov\)](http://Employer Withholding (mo.gov)).



**Electronic Filing Options**

- File and Pay Business Tax Online
- E-Filing Required for Quarter-Monthly Filers
- File a Zero MO-941 Return Online
- File a Quarter-Monthly MO-941 Reconciliation Online
- Electronic W-2 Filing Requirements and Guidelines
- **File an Electronic W-2 or 1099**

2. Enter the **Missouri Identification Number** and **PIN**



**Online W-2 / 1099 Submission**

Section 143.591, RSMo, requires employers with 250 or more employees to submit the Form MO W-3 and accompanying Form W-2's electronically;

- The file must follow the Social Security Administration's EFW2 format along with Missouri modifications as outlined in the Missouri Employer Reporting of W-2's Instructions and Specifications.
- The file must be submitted by January 31.
- The W-2 or 1099 data file can have any name, but must have a .txt extension.
- ZIP, Excel, and PDF are not accepted file types.
- When you submit a file, you will receive a confirmation number. Keep this confirmation number for your records.
- For additional information, visit our **W-2 Electronic Filing** page.

**To begin your upload process please enter the following information:**

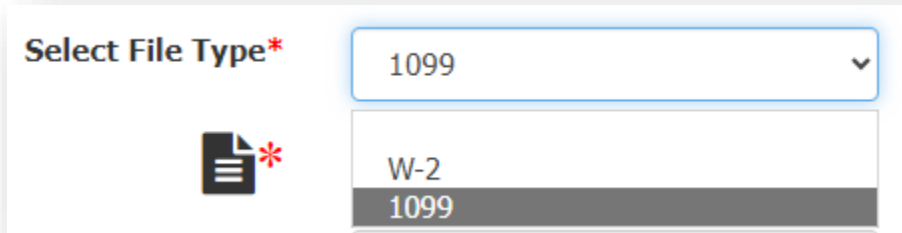
\* Required fields.

If you do not know your Missouri Identification or PIN number, please contact the Department at 573-751-7200 or email [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov).

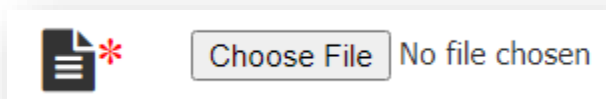
Missouri Identification Number\*

PIN\*

3. Click the Select File Type **W-2 or 1099**

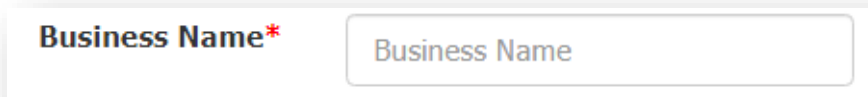


4. Click the **Choose File** Button



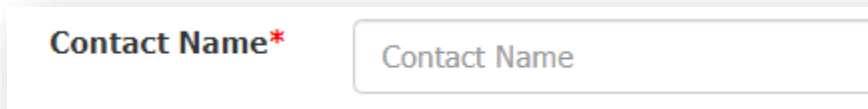
If the file is larger than 2 GB please contact the department at 573-751-8150 or by email at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov).

5. Enter the **Business Name**



Do not use special characters in the business name.

6. Enter the **Contact Name**



7. Enter the **Email Address**

Email Address\*

8. Click the **Submit W-2 or 1099 file** button

**Submit W-2 or 1099 file**



The upload process may take several minutes. Please avoid clicking the Submit button more than once.

9. Print and/or Save Confirmation Number for your records

Home »  
**Online W-2 / 1099 Submission**

**Confirmation**

File upload complete, confirmation number: **EFW2-2023-01-00001**

Retain this confirmation number for your records.



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*Proudly Serving Missouri, One Taxpayer at a Time*

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