



**Missouri Employer Reporting of  
W-2s 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: 9/5/2023**

This user guide is intended to provide a standard for submitters required to file electronic W-2 Forms with Missouri. The Missouri Department of Revenue has based the W-2 file specifications on the Social Security Administration's (SSA) Specifications for Filing Forms W-2 Electronically.

- **Related Publications:**

- [Employer Withholding Tax Guide \(Form 4282\)](#)
- [Social Security Administration \(SSA\) EFW2 Publication 42-007](#)

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# Electronic Submission Requirements

## Who is required to file electronically?

Section 143.591, RSMo, requires Employers filing 250 or more Form W-2(s) must file electronically by January 31st unless granted a waiver by the IRS.

If the due date falls on a Saturday, Sunday, and/or Federal Holiday the information is due on the next business day.

## 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 form the IRS visit [Topic No. 803, Waivers and Extensions | Internal Revenue Service \(irs.gov\)](#).

## Can I still file electronically if I do not meet the requirement?

Yes, if you do not meet the 250 or more requirement, you may file your Form W-2s and MO-W-3 by the last day in February electronically or via one of the following methods:

- Email PDF: [Withholding@dor.mo.gov](mailto:Withholding@dor.mo.gov)
- Fax: (573) 522-6816
- Mail To: Missouri Department of Revenue  
Taxation Division  
P.O. Box 999  
Jefferson City, MO 65105-0999

For additional information in regard to filing W-2s and MO-W-3 visit the Employer's Tax Guide ([Form 4282](#)).

**NOTE:** If you file electronically do not submit the information via paper.

## Bulk Upload Process

The bulk upload process allows the user (Employer/Payroll Provider) to upload a text file, compiled in the required EFW2 format. The file can contain W-2s and MO-W-3 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 (RE, RW, RS, RT, and RV) in sequence for each company include a single RA record at the beginning of the file and a single RF record at the end of the file.
- 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.
- File should include record delimiters (CR – Carriage Return followed by LF – Line Feed) after position 512 of each record. Do not include a record delimiter before the first record (RA) of the file.
- Each record type (RA, RE, RW, RS, RT, RV, RF) starts on a new row.
- Electronic files submitted via bulk upload should not be compressed or password protected. The uploaded file is securely placed on an encrypted server.

## QuickBooks Users

EXCEL or PDF files generated from QuickBooks are not acceptable formats and cannot be uploaded. You must create a "W2REPORT" text file from QuickBooks. For instructions on creating a "W2REPORT" text file, contact QuickBooks support.

Please note that there is no direct or automated link available within QuickBooks to upload files to Missouri. Visit the Department's website <https://dor.mo.gov/taxation/business/tax-types/withholding/efw2.html> to upload the "W2REPORT".

## Electronic Filing Access

### Who needs an EFW2 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 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?

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

## Filing Deadlines

### What is the Due Date to submit the electronic file by?

- 250 or more is required to be electronically filed on or before January 31st.
- 249 or less is required to be electronically and/or paper filed by the last day of February.
  - For information in regard to paper submission visit the Employer's Tax Guide (Form 4282) on the Department's website: <https://dor.mo.gov/forms>
    - **NOTE** – If you file electronically do not submit the information via paper.

### 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 W2(s)/MO-W-3 now?

Yes, you can submit your W-2s/MO-W-3 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 W-2s/MO-W-3 forms to be submitted electronically even if the deadline is missed.

# File Requirements

## In an EFW2 File which records are required?

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

This is the first record on each file. The RA record identifies the organization submitting the file. This record is the same as found in the [SSA Specification for Filing Forms W-2](#).

Key fields that must be filled in order to pass validation

- Submitter Name
- EIN
- Address
- City and State

### **RE (Employer) Record – Required**

This record identifies the employer paying the wages for employees in the later RS record. This record is the same as found in the [SSA Specification for Filing Forms W-2](#).

Key fields that must be filled in order to pass validation

- Employer EIN
- Name
- Address
- City and State

### **RW (Employee) Record – Required**

This record reports income and tax data for employees.

### **RO (Employee Optional) Record – Optional**



### **RS (State) Record – Required**

Be sure to only submit the RS records that report state wages taxable to Missouri. Use State Code 29 for Missouri. This record is the same as found in the [SSA Specification for Filing Forms W-2](#).

Key fields that must be filled in order to pass validation

- Employee SSN
- Last Name
- Taxable Wages
- Withholding Tax

The total of state withholding listed in the RS record must match the total withholding reported in the RV record.

The total number of employees listed in the RS record must match the total number of employees reported in the RV record.

### **RT (Total) Employer Record – Required**

This record reports the totals of the RW records.

### **RU (Total Optional) Record – Optional**

### RV (State Total) Record – Required

The RV record is specific to the Missouri W-2 file. The “RV” record is the electronic version of the paper MO-W-3, Annual Employer Reconciliation Form. It includes all the fields present in the W-3 form and is a crucial record necessary for the successful validation of the file.

RV RECORD FIELD POSITION	Field Name	Field Length	Field Type	Field Description
1 - 2	Record Type	2	Alpha	Required. Enter “RV”.
3 - 6	Tax Year	4	Numeric	Required. Enter the tax year for this report.
7 – 15	Federal Employer Identification Number (EIN)	9	Numeric	Required. Enter the EIN for which tax payments were submitted. Enter only numeric values. Omit hyphens.
16 – 23	Missouri Tax Identification Number (MOID)	8	Numeric	Required. Eight-digit MOID.
24 – 80	Employer Name	57	Alpha Numeric	Required. Enter the name associated with the MOID entered in positions 16-23. Left justify and fill with blanks.
81 – 86	Employer Number of W-2s	6	Numeric	Required. Enter total number W-2s coded for MO. Right justify and zero fill.
87 - 98	Employer Total Tax Withheld as shown in Line 17 on W-2s	12	Numeric	Required. Enter the total state withholding tax for all MO employee records in the file. Right justify and zero fill.
99 - 512	Blank	414	Alpha Numeric	Fill with blanks.

### RF (Final) Record – Required

## 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 512 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 SSA Publication No.42-007 EFW2 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies otherwise.

# General

## How do I submit the MO-W-3?

The “RV” record is the electronic version of the paper MO-W-3, Annual Employer Reconciliation Form. It includes all the fields present in the W-3 form and is a crucial record necessary for the successful validation of the file.

## 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 [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) with your company’s name and contact information for the person who will be submitting 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.

## 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 W-2 Form(s) that does not change the withholding amount reported in box 17 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 NOTES:** 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 box 17 of the original W-2(s) through electronic submission. You must complete an amended MO-941 return and submit paper Form W-2C(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:
  - RA - (Submitter) Record
  - RE - (Employer) Record
  - RW - (Employee Wage) Record
  - RS - (State) Record
  - RT - (Total) Record
  - RV - (State Total) Record - (Modified record layout description)
  - RF - (Final) Record
- Invalid Missouri Tax Identification Number (MOID).
- Inserting the Federal Tax identification Number (FEIN) in place of the MOID.
- Files with incorrect formatting: PDF, 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 512. Do not place a record delimiter before the first record (RA) of the file. This is the same as stated in SSA Publication No. 42-007 EFW2 Tax Year 2023, section 7.3, Data Requirements.

## 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 NOTES:** 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 [2023 General Instructions for Forms W-2 and W-3 \(irs.gov\)](https://www.irs.gov/irm/part03/030101_01-001)
- SSA website available at [Employer W-2 Filing Instructions & Information \(ssa.gov\)](https://www.ssa.gov/employer/w2)

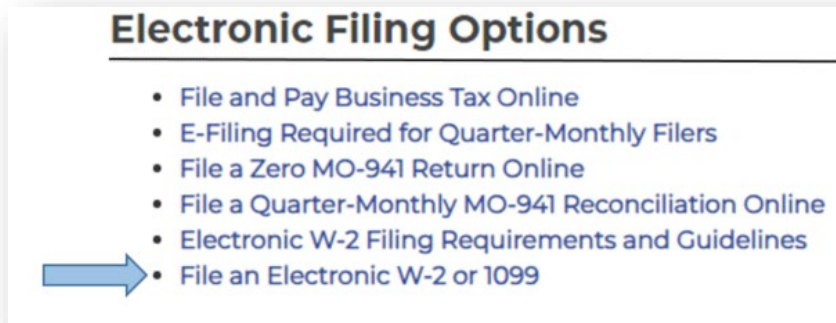
## **Assistance**

- 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)).



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

The screenshot shows a form titled "Online W-2 / 1099 Submission". It includes a section for instructions, a list of requirements, a "To begin your upload process please enter the following information:" section, and two input fields for "Missouri Identification Number" and "PIN", followed by a "Submit" button.

**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.

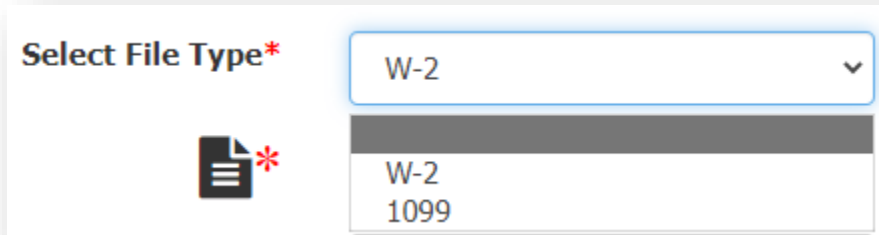
If you do not know your Missouri Identification or PIN number, please contact the Department at 573-751-7200 or email [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov).

Missouri Identification Number\*

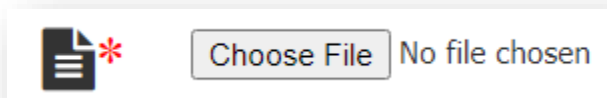
PIN\*



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



4. Click the **Choose File** Button



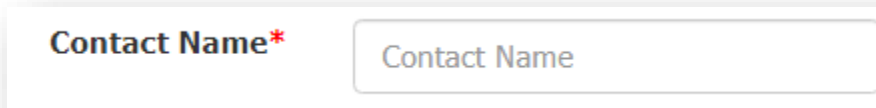
If the file is larger than 2 GB please contact the department at 573-751-8150 or by email at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov).

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.



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