



**2020**  
**Missouri Employer**  
**Reporting of W-2s**  
**Instructions and**  
**Specifications**  
**Handbook**

**October 2020**

**Taxation Division**  
**Electronic Services Section**

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## Document Change Log

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## Introduction

Missouri law requires that employers submit their annual Withholding reconciliation using the electronic format if the total number of W-2 statements meets or exceeds 250. We encourage all employers, regardless of the number of W-2s, to file electronically.

For employers **required** to file W-2 wage/tax statements electronically, the **electronic filing deadline** is **January 31st**. If the due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day. Employers **not required** to file electronically must submit their W-2s on or before the last day of February.

The 2020 Missouri Employer Reporting of W-2s Instructions and Specifications Handbook is designed to be used as a companion to the Social Security Administration (SSA) Publication *No. 42-007 EFW2 Tax Year 2020*. Since many functions of the Missouri employer-reporting program are similar to the SSA program, this handbook highlights the special requirements of the Missouri program.

## **Filing Requirements for W-2 Wage Data**

Employers with 250 or more W-2 forms to report must file electronically as described on the next page. Filing electronically requires the generation of an EFW2-format text file which is described in the Social Security Administration (SSA) Publication *No. 42-007 EFW2 Tax Year 2020*, "Specifications for Filing Forms W-2 Electronically (EFW2)". Additionally, this handbook will have the necessary Missouri modifications, as mentioned in the introduction.

Employers failing to file in the method (electronically for those with 250 or more employees) or by the due date, taking into account any extension of time granted, unless it is shown that such failure is due to reasonable cause, may incur a penalty of two dollars per statement not filed, not to exceed one thousand dollars, as authorized by Section 143.731.2 RSMo.

## Electronic Filing of W-2 Wage Information

### 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 W2/MO-3 information for multiple employers (see Electronic File/Records).

When a file cannot be processed, the user will be notified by email, any reject is a reject of the entire file. The email will contain a subject of “EFW2 Rejected”; the email will include recommendations on how to correct the file. When resubmitting a file after a reject be sure to upload the entire file, as if you are submitting for the first time.

## Electronic Filing Record Requirements

Below are the Missouri records in the EFW2-format file\* for reporting of W-2s and submission of the electronic MO-W3. These required records must be 512 bytes and are described in detail further in this document. The RA record required by Missouri is identical to the RA record in the file required by the SSA Publication No. 42-007 EFW2 file. The RV record is specific to the Missouri W-2 file. Your software may compile a single file that serves both federal file requirements and Missouri requirements. You may open your file using Notepad to see these records once it has been generated.

<b>RA - Submitter Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)
<b>RE - Employer Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)
<b>RW - Employee Wage Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)
<b>RS - State Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)
<b>RT - Total Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)
<b>RV - State Total Record</b>	(Modified record layout description)
<b>RF - Final Record</b>	(Same record layout as SSA Publication No. 42-007 EFW2 Tax Year 2020)

Note:

- Multiple companies can be submitted in one file. If submitting for multiple companies, repeat each set of record types RE, RW, RS, RT, and RV in this sequence for each company you are submitting, with only a single RA record at the beginning of the file and a single RF record at the end of the file.
- Data must be uppercase letters in ASCII.
- File should include record delimiters (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 2020, section 7.3 Data Requirements.
- Each record type (RA, RE, RW, RS, RT, RV, RF) starts on a new row.
- Electronic files submitted by bulk upload cannot be compressed or password protected. The file you upload is placed on an encrypted server.

\*The electronic file that you create may be opened and viewed using Notepad. It is helpful to click on “View” tab and check the “Status Bar” so that the column/line numbers appear at the bottom, right corner of the screen, below the left-right scroll bar. Also, click on the “Format” tab to make sure Word Wrap is NOT checked.

## Reminders for Tax Year 2020

1. The filing deadline of W-2 wage/tax statements for taxpayers required to file electronically is February 1, 2021. Missouri will begin accepting files December 7, 2020.
2. The “RV” record is the electronic version of the paper form, MO-W3, Annual Employer Reconciliation Return. The RV record contains all fields from the MO-W3 form and is a required record for a successful file validation.
3. If you outsource your payroll, please provide the transmitter/submitter with the **correct** Federal Employer Identification Number (FEIN) and the **correct** Missouri Identification Number. The information is located in the Employer Withholding Tax Returns Coupon Book. Please contact Taxpayer Services at 573-751-7200 if you need a confirmation of your MoID.
4. Do not submit paper documents after filing electronically  
**This may result in errors on your account.**



## Most Common Errors to Avoid

- Failure to include the RA record will result in the file not being processed.
- Failure to include the RV record containing the MO-W3 information.
- Failure to include the RF record at the end of the file.
- Invalid Missouri Identification Number used.
- Using the FEIN instead of the Missouri identification number.
- Uploading PDF, MsWord or Excel files. These are not acceptable formats. This will result in a filing reject.
- The file missing record delimiters (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 2020, section 7.3, Data Requirements*.

# **Record Format Rules**

## **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 = 00000005960).
- 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 Tax Year 2020 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies other.

## **“RA” Record**

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## **“RE” Record**

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## **“RW” Record**

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## **“RS” Record – Use State Code 29 for Missouri**

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## **“RT” Record**

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## “RV” Record Modified for Missouri Reporting

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	9	Numeric	Required. Enter the EIN under which tax payments were submitted. Enter only numeric values. Omit hyphens.
16-23	State ID Number	8	Numeric	Required. Eight-digit Missouri Identification Number (Tax Withholding Account Number).
24-80	Employer Name	57	Alpha Numeric	Required. Enter the name associated with the State ID 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 Missouri. Right justify and zero fill.
87-98	Employer Total Tax Withheld as shown on W-2s	12	Numeric	Required. Enter the total state withholding tax for all Missouri employee records in the file. Right justify and zero fill.
99-512	Blank	414	Alpha Numeric	Fill with blanks.

## “RF” Record

Use record layout defined in SSA Pub #42-007 EFW2 Tax Year 2020

## **To View the Electronic File**

Open the EFW2 file using Notepad. Some hints to navigate this file to make corrections:

- Click on the View tab and make sure the Status Bar is checked. This will allow for the Line number and Column number (example. Ln 1, Col 1) to appear at bottom right corner of the screen, below the scroll bar that goes from left to right.
- Click on the Format tab and make sure Word Wrap is unchecked.
- Use caution when adding/subtracting fields in each line, that the remainder of the line is held in position.

## **QuickBooks Users' Common Question**

Do not upload QuickBooks' EXCEL or PDF files. These are not acceptable formats. You must create a "W2REPORT" text file from QuickBooks and upload the text file to bulk filing website at <https://dor.mo.gov/business/withhold/EFW2.php>.

There is neither a direct link nor an automated link to upload from QuickBooks to the State of Missouri.

Please contact QuickBooks support for instructions on how to create the "W2REPORT" text file.

## Frequently Asked Questions

### Who must file W-2s?

Any employer with business ties to Missouri (i.e. employees receiving Missouri wages, employees living in Missouri).

Beginning January 1, 2018:

- Employers with **250 or more employees** must electronically file W-2 forms with the Department by January 31<sup>st</sup>.
- Employers with **less than 250 employees** must file W-2 forms with the Department by the last day of February. These may be filed electronically, but not required.
- The 1099 forms must be filed with the Department by the last day of February. These may be filed electronically, but not required.

### What is the Missouri Identification number?

The Missouri Identification Number (MoID) is an eight-digit number assigned by Missouri when you register your business with Missouri.

### How can I confirm an employer's Missouri Identification number?

You can contact our taxpayer assistance phone lines by telephone at 573-751-7200, by e-mail at [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov), or by fax at 573-522-1722. Be prepared to provide the following information: Federal Employer Identification Number (FEIN); name of company.

### How do I name my electronic file before submitting it to the Department?

Any file name is accepted.

### What other methods of filing are accepted?

Employers having less than 250 W-2 wage tax statements to report may send a paper Form MO-W3 with paper copies of the W-2 wage tax statements, or compact disc(s), or flash drive(s) containing the data to:

Missouri Department of Revenue  
P.O. Box 3330  
Jefferson City, Missouri 65105-3330

Please refer to the [Missouri Employer's Tax guide](#) for more information on these filing methods.

### Can I file my corrections electronically or on magnetic media?

No, we cannot process W-2Cs or MO-W3 corrections electronically.

If after you have filed your Form W-2(s) and Form MO W-3, you discover an error in Line 17 of the original W-2(s), and need to file a Form W-2C(s) you must correct it by remitting an amended Form MO-941. This form must be used to increase or decrease any previously reported tax amounts. Attach a copy of the Form W-2C(s) to the amended Form MO-941 and Form W-3. If you have discovered an incorrect figure was indicated on the original Form MO W-3; however, no changes need to be made to the amount of withholding: submit a new Form MO W-3 with the correct figures and check W-3 Corrected on the top left corner. Note: Do not send copies of W-2C(s), if no change in withholding tax liability.

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

No, test files are not required. Software developers interested in testing formatting changes should contact Electronic Services at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) or 573-751-8150.

**Is there a filing deadline?**

The filing deadline for electronic submissions of W-2 wage tax statements for employers with 250 or more employees is January 31. The filing deadline for employers with less than 250 employee W-2 wage tax statements is the last day of February. If any due date falls on a Saturday, Sunday or legal holiday, the statements must be filed by the next business day.

**What is the earliest year I can submit using the EFW2 Upload Application?**

The earliest year that can be submitted using the EFW2 Upload Application is tax year 2017.

**Where do I send back-year data since I cannot submit it through the bulk upload application?**

Mail all back-year information to:  
Missouri Department of Revenue  
P.O. Box 3330  
Jefferson City, Missouri 65105-3330

**Can I submit for multiple employers?**

Yes. Multiple employers can be submitted within one file. Be sure to include one set of record types in this sequence (RE, RW, RS, RT, RV) for each employer.

**Do you return the data submitted?**

No, data submitted becomes the property of the Revenue Administration Division and for security reasons it is destroyed after being successfully processed.

**What if I am having difficulty creating my W2 file?**

If you are having difficulty in creating your W2 file, please call us at 573-751-8150, or email to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov), or by fax to 573-526-5915.