

**2025**

**MISSOURI EMPLOYER**  
**REPORTING**

OF

**W-2 INSTRUCTIONS**

&

**SPECIFICATIONS HANDBOOK**

TAXATION DIVISION  
SYSTEMS SUPPORT AND ELECTRONIC SERVICES BUREAU  
[WWW.DOR.MO.GOV](http://WWW.DOR.MO.GOV)

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# 1 Introduction

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This document provides the official specifications and filing instructions for submitting Form W-2 Wage and Tax Statements electronically to the Missouri Department of Revenue (DOR). These guidelines are updated annually and may be revised throughout the tax year to ensure accuracy and compliance with Federal and State reporting standards.

**Current Issue Date: 11/25/2025**

The Missouri Department of Revenue's electronic W-2 file requirements are based on the Social Security Administration's (SSA) Electronic Filing of W-2s (EFW2) publication (SSA Pub. No. 42-007), with state-specific modifications to meet Missouri's reporting needs.

Employers, Payroll Service Providers, and Third-Party Transmitters responsible for filing W-2s must adhere to these standards when submitting electronic files.

## 1.1 What's New for Tax Year 2025

**No Changes** have been made to the W-2 filing requirements, file specifications, or procedures for Tax Year 2025.

This guide has been **redesigned only** for improved readability and easier navigation.

**Note:** *If you filed W-2s for Tax Year 2024, no changes are needed to your process for 2025.*

## 1.2 Related Publications:

- [Employer Withholding Tax Guide \(Form 4282\)](#)
- [Social Security Administration \(SSA\) EFW2 Publication 42-007](#)
- [General Instructions for Forms W-2 and W-3 \(irs.gov\)](#)

## 2 General Information

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### 2.1 Electronic Filing Requirement

Employers who file **250 or more** W-2 forms for the tax year are **required** to file electronically with the Missouri Department of Revenue, in accordance with Section 143.591, RSMo.

Employers filing **fewer than 250** W-2s, are **encouraged** to file electronically. Otherwise, W-2s and MO-W-3 forms may be submitted by one of the following options:

- 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 3330  
Jefferson City, MO 65105-3330

**Note:** Do not submit W-2 information both electronically and by paper. Duplicate submissions can delay processing.

### 2.2 Due Date

Employers filing **250 or more** W-2 forms are **required** to submit electronically no later than **January 31**.

**Note:** If the due date is missed, you are still expected to submit the information electronically.

Employers filing **fewer than 250** W-2 forms electronically or not are required to file by the **last date in February**.

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

### 2.3 Waiver From Filing Electronically

If you receive a Federal waiver from the IRS exempting you from filing electronically, the waiver automatically applies to Missouri, in accordance with Section 143.591, RSMo.

**Note:** An approved waiver only provides exemption from the electronic filing requirement for the current tax year. Filers are still required to file paper forms with Missouri Department of Revenue.

## 3 Record Types and Descriptions

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The records below must follow the flat-file format as outlined in the [SSA Specification for Filing Forms W-2](#) unless otherwise specified.

### 3.1 RA (Submitter) Record – Required

The RA record identifies the organization submitting the file. It MUST be the FIRST record on each file. There should be only one RA record per file.

Key fields that must be filled to pass validation

- Submitter Name
- EIN
- Address
- City and State

### 3.2 RE (Employer) Record – Required

The RE record identifies the employer whose employee wage and tax information are being reported in the later RS record. The RE record MUST be the SECOND record on each file.

Key fields that must be filled to pass validation

- Employer EIN
- Name
- Address
- City and State

### 3.3 RW (Employee) Record – Required

The RW record reports income and tax data for employees and MUST follow the RE record.

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

The RO record provides additional, specific wage and tax data for an employee.

If an RO Record is reported for an employee, it must immediately follow that employee's RW Record.

### 3.5 RS (State) Record – Required

The RS record reports state-level wage and tax information for each employee.

**Only** submit RS records that report state wages taxable to Missouri.

Key fields that must be filled 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.

<b>RS RECORD FIELD POSITION</b>	<b>Field Name</b>	<b>Field Length</b>	<b>Field Type</b>	<b>Required</b>	<b>Field Description</b>
-	Other fields	-	-	-	-
274-275	State Code	2	Numeric	Yes	Enter <b>29</b> for Missouri

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

The RT record reports the totals of the RW records.

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

The RU record is OPTIONAL but is REQUIRED if a RO record is prepared.

### 3.8 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 FIELD POSITION	Field Name	Length	Type	Required	Field Description
1 - 2	Record Type	2	Alpha	Yes	Enter “RV”.
3 - 6	Tax Year	4	Numeric	Yes	Enter the tax year.
7 – 15	Federal Employer Identification Number (FEIN)	9	Numeric	Yes	Enter the FEIN used for tax payments. No hyphens.
16 – 23	Missouri Tax Identification Number (MOID)	8	Numeric	Yes	Eight-digit MOID.
24 – 80	Employer Name	57	Alpha Numeric	Yes	Enter Employer Name corresponding to MOID entered in position 16-23. Left justified, fill with blanks.
81 – 86	Employer Number of W-2’s	6	Numeric	Yes	Enter total number of W2s coded for MO. Right justified, zero-fill.
87 - 98	Employer Total Tax Withheld as shown in Line 17 on W-2’s	12	Numeric	Yes	Enter the total state withholding tax for all MO employee records in the file. Right justified, zero-fill.
99 - 512	Blank	414	Alpha Numeric	Yes	Fill with blanks.

### 3.9 RF (Final) Record – Required

The RF record reports the total number of RW Records within the file.

There **MUST be only one** RF record per file, and it **MUST** be the **last record in the file** and no other data should appear after the RF record.

## 4 Record Requirements

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### 4.1 Acceptable Character Set

American Standard Code for Information Interchange-1 (ASCHII-1) entered as all uppercase.

### 4.2 Record Length

Each record is 512 characters.

### 4.3 Record Delimiter

Include a record delimiter (CR/LF) (Carriage Return + Line Feed) after position 512 of each record. Do **not** include a CR/LF before the first record (RA).

### 4.4 Record Order

These records must appear in the order as shown below:

- RA (Submitter) Record
- RE (Employer) Record
- RW (Employee) Record
- RO (Employee Optional) Record
- RS (State) Record
- RT (Total) Record
- RU (Total Optional) Record
- RV (Missouri State Total) Record
- RF (Final) Record

### 4.5 Multi-Employer File

When submitting a file that includes multiple employers:

- Include **one** RA (Submitter) record at the beginning of the file.
- Include **one** RF (Final) record
- Each employer must start on a new line and repeat the full set of record types:
  - RE (Employer)
  - RW (Employee)
  - RS (State)
  - RT (Totals)
  - RV (Missouri State Total)

## 4.6 Record Field 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.
  - No negative amounts.

**Note:** If SSA Publication No.42-007 EFW2 instructs to use blanks for alpha/numeric fields, enter blanks unless Missouri specifies otherwise.

## 5 File Requirements

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### 5.1 File Type

Only **.txt files** are accepted. No other file types (e.g., .csv, .xml, .pdf, or .zip) will be accepted.

### 5.2 File Name

File names **must** meet the following requirements:

- Do **not** use Special Characters (e.g., @, &, #, /, spaces, etc.).
- Include the Company Name in the file name.
- Must have “.txt” file extension.

#### Recommended Naming Format

To help the Department identify your submission, it is recommended the file name use the following format:

- TYccyyW2\_ [Business Name] \_Missouri [TAXID]\_MMDDYYYY.txt.
  - TY = Tax Year.
  - CCYY = 4-digit calendar year of the data being uploaded.
  - W2 = Type of file being submitted.
  - [BusinessName] = Company name.
  - [TaxID] = Missouri Tax Identification Number (MOID) or Federal (FEIN).
  - MMDDYYYY = Date the file is being uploaded.

**Example:** TY2024W2\_MissouriDepartmentofRevenue\_12345678\_10272024.txt

### 5.3 File Size

Do **not** compress, zip, or encrypt your file. 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)

#### 5.3.1 QuickBooks Users

**IMPORTANT:** Files generated from QuickBooks in Excel or PDF format are not accepted.

You must create a “W2REPORT” text file from QuickBooks. For instructions on creating a “W2REPORT” text file, contact QuickBooks support.

**Please note:** No direct or automated link is available within QuickBooks to upload files to Missouri.

Visit the Department’s [W-2 Electronic Filing](#) website to upload the “W2REPORT”.

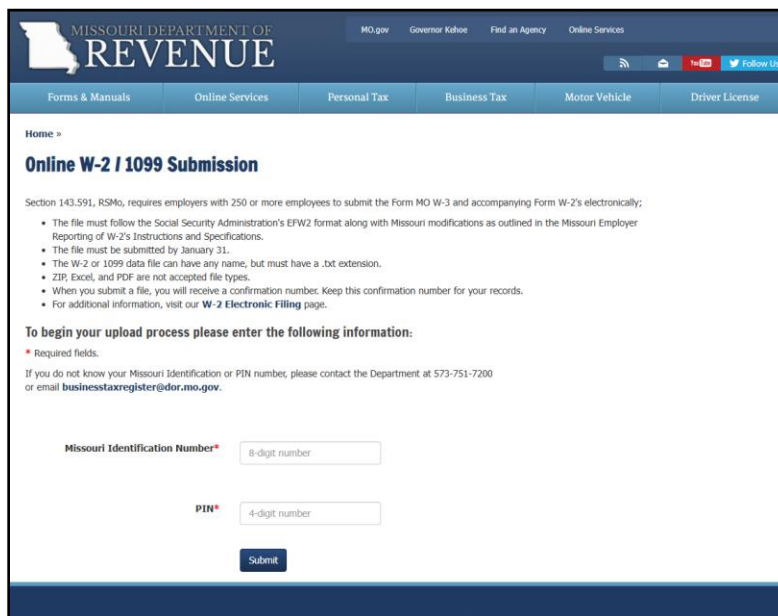
## 6 Electronic Filing Options

### 6.1 Online W-2 & 1099 Submission System

#### 6.1.1 Overview

**No registration** is required to utilize the secure Online W-2/1099 Submission system.

To file through the system, you **must** have an **active Employer Withholding Tax Account, MOID** and **PIN** for the year you are filing for.



The screenshot shows the Missouri Department of Revenue website. The header includes the logo and navigation links for MO.gov, Governor Kehoe, Find an Agency, and Online Services. The main navigation menu has links for Forms & Manuals, Online Services, Personal Tax, Business Tax, Motor Vehicle, and Driver License. The page title is "Online W-2 / 1099 Submission". The content area provides instructions for employers with 250 or more employees to submit Form MO W-3 and Form W-2s electronically. It lists requirements such as following the Social Security Administration's EFW2 format, submitting by January 31, and using .txt, .ZIP, Excel, or PDF file types. A form section titled "To begin your upload process please enter the following information:" includes fields for "Missouri Identification Number\*" (8-digit number) and "PIN\*" (4-digit number), with a "Submit" button below.

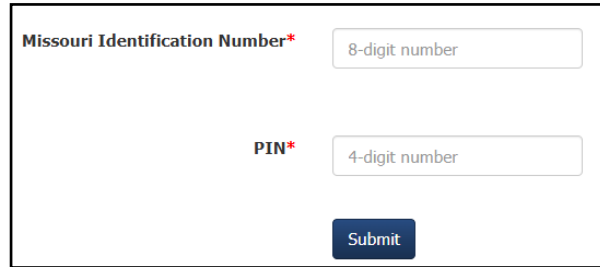
**Note:**

- A Maximum of 3 sign-in attempts are allowed. After 3 failed sign-in attempts, the account will be locked.
  - For assistance with a locked account contact the Department by one of the methods below:
    - Phone: 573-751-8150
    - Email: [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov)
- If you have forgotten or do not know your MOID and/or PIN, please contact the Department for assistance by one of the methods below:
  - Phone: 573-751-5860
  - Email: [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

## 6.1.2 File Upload Process

To begin, Click [Home Page - Electronic W-2 Submissions System](#)

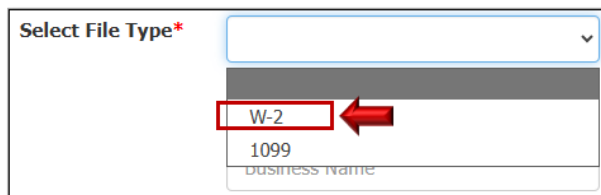
Enter the Missouri Tax Identification Number (**MOID**) and **PIN**.



Missouri Identification Number\*

PIN\*

Click **Select File Type** and choose **W-2**.



Select File Type\*

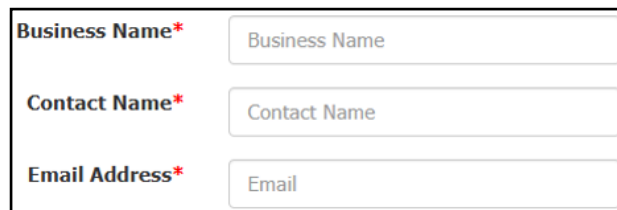
1099  
business name

Click **Choose File** Button to locate your file.



No file chosen

Enter **Business Name**  
**Contact Name**  
**Email Address**

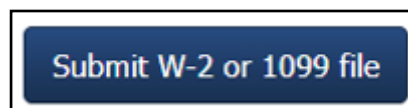



Business Name\*

Contact Name\*

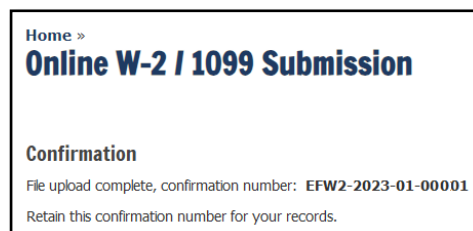
Email Address\*

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



 The upload process may take several minutes. Please do **not** click the Submit button more than once.

**Save the confirmation number** which indicates the file was **submitted successfully** 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.

**Note:** The confirmation number received upon submission is confirmation of a successful submission and processed file unless otherwise notified.

## 6.2 Missouri File Transfer Portal (MOFTP)

### 6.2.1 Overview

**Registration** is **required** to utilize the MOFTP system-to-system file transfers for **only** those who meet the below requirements:

- Third party payroll providers submitting on behalf of clients that do not have a Missouri Employer Withholding Tax account.
- Software Developers and Payroll Service Providers
- Filers who did not register with the Department in the previous year and the information is not yet available in the secure Online W-2/1099 Submission system.

### 6.2.2 Registration Requirements

Access is granted on a **limited basis** and is intended **only** for the reasons listed above.

If you meet the criteria, email a request to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) containing the contact information for the person uploading files.

Access is granted to **individual users only** and is not a shared or group account. If multiple individuals will be uploading files, a separate access request must be submitted for each person.

- Your First and Last Name
- Company Name
  - This should reflect the company you work for and not filing on behalf of.
- Email Address
- Phone Number

Once the request is approved by the Department, an encrypted email will be sent to the individual's email address with their user setup information and instructions.

## 7 Alternative Filing Options

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### 1.1 Electronic Media

#### 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:
  - 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 65105-3330

#### Note:

The Department does not send notifications upon processing paper and/or 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.

## 7.1 Paper Submission

Paper filers must submit the following:

Copies of all Form W-2, Wage and Tax Statements and/or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., along with the Transmittal of Tax Statements (Form [MO W-3](#)).

Information can be submitted by one of the following methods below:

- 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 3330  
Jefferson City, MO 65105-3330

**Note: Mailing instructions** and additional **mailing requirements** are outlined in Section 21, Part A – Annual Report of the Missouri Employer’s Tax Guide.

Additional Information can be located at one of the following below:

- Missouri Employer’s Tax Guide (Form [4282](#))
- Website: <https://dor.mo.gov/taxation/business/tax-types/withholding/>

## 8 File Errors and Rejections

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Below are the most frequent validation errors and rejections encountered when submitting EFW2 files.

- 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 Incorrect Record Sequence
  
- Incorrect Field Formatting
  - Numeric Fields – must contain only numbers and be right justified with leading zeros.
    - Missouri Tax Identification Number (MOID)
      - Left blank
      - Invalid MOID
        - Used Federal Tax Identification Number (FEIN)
  - Alpha Fields – must be left justified and filled with blanks
  
- Missing record delimiter (CR/LF) (Carriage Return + Line Feed) after position 512.
  
- Incorrect File Type or extension used:
  - PDF
  - Word
  - Excel

If the file is rejected, the Department will **only** notify the submitter by email with the subject line “MO EFW2 File Rejected”. The email will include recommendations for correcting the file.

To ensure prompt notification, please verify that your email address in the RA (Transmitter) Record is correct and complete.

**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.

## 9 Frequently Asked Questions (FAQ)

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### 9.1 General

#### **Q. How do I submit the Annual Summary?**

The RV record is the electronic version of the paper Form MO-W-3, Transmittal of Tax Statements.

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

For the tax year 2025, files may be uploaded beginning December 2, 2025.

#### **Q. Terminated Business: Can I submit the EFW2 file now?**

Yes, you can submit your W-2 files throughout the year up to November while the system goes offline until the first week of December.

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

No, you cannot submit mixed tax years in a single file. Each file can only contain W-2 data for a specific tax year because the EFW2 Format includes a record at the beginning of the file that specifies the tax year for the entire submission.

If you need to file W-2s for multiple years, you must prepare and submit a separate file for each tax year.

#### **Q. Can I submit for multiple employers?**

Yes. Multiple employers can be submitted within one file. Be sure to follow the Social Security Administration's (SSA) Electronic Filing of W-2s (EFW2) publication (SSA Pub. No. 42-007) for including multiple employers in one file.

**Q. Can I submit the same W-2 file to the Missouri that I sent to the Social Security Administration (SSA)?**

You generally cannot use the exact same EFW2 file that you submit to the Social Security Administration (SSA) for direct submission. While the EFW2 format (Specifications for Filing Forms W-2 Electronically) is based on the SSA's standards, Missouri does require specific state records.

If your SSA file does not include the state specific modifications to meet Missouri's requirements before submitting, you will need to modify the file.

**Q. I don't know my Missouri Tax Identification Number (MOID) or PIN?**

The MOID and PIN can be located on the registration paperwork and on certain tax notices issued by the Department.

If you no longer have those documents, contact the Department of Revenue for assistance:

- Phone: 573-751-5860
- Email: [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

**Note:** For confidentiality reasons, the Department will only release this information to an authorized officer, owner, or representative listed on the account.

If you are not listed on the account, the owner and/or officers can complete a Missouri Department of Revenue Power of Attorney ([Form 2827](#)) to authorize you to receive the information.

**Q. I have an Active MOID and PIN; the system says it cannot be found. What do I do?**

If your MOID and PIN are not recognized by the system, it could be due to one of the following reasons:

- **Not Registered for an Employer Withholding Tax Account**  
Even if your MOID and PIN are active, you must also be registered for a Withholding Tax account to use this option.

If you do not have an active Missouri Withholding account, review Section 6.2 (MOFTP) to determine eligibility. If you do not meet the requirements, see Section 7 Alternative Filing Methods for other available options.

- **Recent Registration**  
If you registered with the Department for a new Business account or just added an Employer Withholding Tax account to your existing business account late in the prior year or earlier in the current year, your account details may not have been added to this system yet.

Updates to the system occur throughout the filing period, therefore, continue to check back regularly or review Section 7 Alternative Filing Methods for other available options.

- **Incorrect Filing Portal**  
Ensure you are attempting to login through the appropriate system. MyTax Missouri is not an option to use currently.

[Home Page - Electronic W-2 Submissions System](#)

## 9.2 File Corrections

### How do I correct a previously submitted file?

If you discover an error, the correction process depends on the type of error made.

#### Withholding Error

An error in the amount withheld **cannot** be corrected electronically. You **must** complete an **amended** Employer's Return of Income Taxes Withheld (Form MO-941) return and attach paper Form W-2C's with a corrected MO-W-3 Form.

Information can be submitted by one of the following methods below:

- Mail to:  
Missouri Department of Revenue  
Taxation Division  
P.O. Box 3330  
Jefferson City, MO 65105-3330
- Fax: 573-522-1762
- Email PDFs: [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov)

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

#### All Other Errors

If the error made does not change the withholding amount reported, request the preciously submitted file to be deleted.

Email [ElecFile@dor.mo.gov](mailto:ElecFile@dor.mo.gov) and provide the confirmation number and/or the name of the file. Your replacement file can be submitted at any time.

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

## 10 ASSISTANCE

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For assistance, contact the Department by phone or email listed below.

**Please note:** Call wait times may vary depending on call volume.

### 10.1 Business Tax Registration

Request for Missouri Tax Identification Number (MOID) and associated Personal Identification Number (PIN).

- Phone: 573-751-5860
- Email: [businesstaxregister@dor.mo.gov](mailto:businesstaxregister@dor.mo.gov)

### 10.2 Electronic Filing

Questions regarding EFW2 File: Formatting, Submission Upload Assistance, File Confirmation, Errors or Rejected Files:

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

### 10.3 Employer Withholding Tax

Questions regarding completing an amended 941, Form MO-W-3, or filing by paper or electronic media:

- Phone: 573-522-0967
- Email: [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov)

### 10.4 Department of Revenue AI-Assistant (DORA)



Available 24/7 on our website, Facebook Messenger, or Text from your phone. Visit Chat with [DORA](#) on our website for details.

Always **Stay Connected** through our website and social media.





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*Proudly Serving **Missouri**, One Taxpayer at a Time.*

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