

# Procedures and Specifications for Filing Wage and Tax Information Electronically

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**2020**



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The Department of Revenue (DOR) requires W-2, W-2G, and 1099 information to be filed electronically. This publication contains important information concerning electronic filings of W-2, W-2G, and 1099. **Employers are required to file all electronic W-2 information with the DOR in the format consistent with the electronic filing specifications outlined by the Social Security Administration (SSA). The specifications and procedures for W-2Gs and various 1099s must be followed in accordance with Federal Publication 1220.** Failure to comply with the procedures outlined in this guide may result in a minimum penalty of two hundred fifty dollars (\$250.00).

## WHO MUST FILE ELECTRONICALLY

A person or entity is required to file wage statements or information returns electronically with the DOR if **ANY** of the following conditions apply:

1. Taxpayer is required to file wage statements, W-2Gs, or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements;
2. Employer filing 25 or more W-2s;
3. Taxpayer has 25 or more 1099s to be submitted;
4. Taxpayer used a single payroll service provider for the entire calendar year and;
5. Employee leasing company that provided personnel to any business within Mississippi.

## ELECTRONIC FILING DUE DATE

W-2 information filed electronically are due January 31<sup>st</sup>.  
1099 information filed electronically are due February 28<sup>th</sup>.

## ELECTRONIC FILING OPTIONS

The options available for filing electronically are Taxpayer Access Point (TAP) and Federal/State Employment Taxes (FSET).

- **TAP:** TAP allows taxpayers to transmit returns and make payments electronically. The withholding returns can be uploaded to TAP using the .TXT File. An option to key the returns manually is also available. To access TAP and submit returns electronically, visit our website at [www.dor.ms.gov](http://www.dor.ms.gov).
- **FSET:** Bulk filing through the FSET Program is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.

**If the wage documents are uploaded via TAP, the SSA EFW2 format is required.**

## EFW2 E-FILE FORMAT

Electronic format for W-2 information must be in accordance with the Social Security Administration (SSA), Office of Systems Requirements and EFW2. **DOR will follow any new SSA file record specification changes for the current year and prior two years. Although, SSA will accept files that are not delimited, DOR requires that all files be delimited with a carriage return or line feed in position 513 of each record.** The following records are read by the DOR:

- RA – Submitter Record
- RT – Total Record
- RS – State Record - **Required**
  
- RW – Employee Wage Record
- RF – Final Record
- RE – Employer Record

Please visit [www.socialsecurity.gov/employer/](http://www.socialsecurity.gov/employer/) for complete instructions, including record specifications and edits for the RA, RT, RW, RF, and RE Records. **The RS Record Specifications for Mississippi are unique from the SSA Record Specifications.** See the below table for these modifications.

### MISSISSIPPI RS RECORD SPECIFICATIONS

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix F).
5-9	Taxing Entity Code	5	Defined by State/local agency.
10-18	Social Security Number (SSN)	9	Enter the employee's SSN as shown on the original/replacement SSN card issued by SSA. <b>If no SSN is available, enter zeros.</b>
19-33	Employee First Name	15	Enter the employee's first name as shown on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks. Otherwise, fill with
49-68	Employee Last Name	20	Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with blanks. Otherwise, fill with
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
95-116	Delivery Address	22	Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with blanks.
141-145	ZIP Code	5	Enter the employee's ZIP code. For a foreign address, fill with blanks.
146-149	ZIP Code Extension	4	Enter the employee's four-digit extension of the ZIP code. If not applicable, fill with blanks.
150-154	Blank	5	Fill with blanks. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the employee's applicable Country Code (see Appendix G).
195-196	Optional Code	2	Defined by State/local agency. <b>Applies to unemployment reporting.</b>

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032020" for January through March of 2020. <b>Applies to unemployment reporting.</b>
197-202	Reporting Period	6	Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032020" for January through March of 2020. Applies to unemployment reporting.
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill. Applies to unemployment reporting.
214-224	State Quarterly Unemployment Insurance Total Taxable Wages	11	Right justify and zero fill. Applies to unemployment reporting.
225-226	Number of Weeks Worked	2	Defined by State/local agency. Applies to unemployment reporting.
227-234	Date First Employed	8	Enter the month, day and four-digit year; e.g., "01312016." <b>Applies to unemployment reporting.</b>
235-242	Date of Separation	8	Enter the month, day and four-digit year; e.g., "01312020." <b>Applies to unemployment reporting.</b>
243-247	Blank	5	Fill with blanks. Reserved for SSA use.
248-267	State Employer Account	20	See Glossary, Appendix J. <b>Applies to unemployment reporting.</b>
268-273	Blank	6	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Enter the appropriate postal NUMERIC Code (see Appendix F). <b>Applies to income tax reporting.</b>
276-286	State Taxable Wages	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
287-297	State Income Tax Withheld	11	Right justify and zero fill. <b>Applies to income tax reporting.</b>
298-307	Other State Data	10	Defined by State/local agency. <b>Applies to income tax reporting.</b>

RS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309 – 330: <ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to income tax reporting.</b>
309-319	Local Taxable Wages	11	To be defined by State/local agency. <b>Applies to income tax reporting.</b>
320-330	Local Income Tax Withheld	11	To be defined by State/local agency. <b>Applies to income tax reporting.</b>
331-337	State Control	7	Optional. <b>Applies to income tax reporting.</b>
338-412	Supplemental Data 1	75	To be defined by user.
413-487	Supplemental Data 2	75	To be defined by user.
488-512	Blank	25	Fill with blanks. Reserved for SSA use.

## EFWC2 E-FILE FORMAT – CORRECTED RETURNS

If an incorrect amount of income tax withholding was paid to the DOR, an amended return must be filed and any difference paid. To amend the return electronically, follow the guidelines administered by the SSA for the RCA, RCT, RCW, RCF, and RCE Records (DOR uses the same file specifications). However, for the RCS Record, the specifications were modified for state purposes.

### MISSISSIPPI RCS RECORD SPECIFICATIONS

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
1-3	Record Identifier	3	Constant "RCS".
4-5	State Code	2	Enter the appropriate postal <b>NUMERIC</b> Code (see Appendix H).
6-10	Originally Reported Taxing Entity Code	5	Enter the incorrectly reported data.
11-15	Correct Taxing Entity Code	5	Enter the correct code.
16-24	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report. Enter the incorrectly reported SSN. If this field is not used, fill with blanks.

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
25-33	Employee's Correct Social Security Number (SSN)	9	<b>This is a required field.</b> Enter the employee's SSN. Use the number shown on the original/replacement SSN card issued to the employee by SSA. Enter only numeric characters. If the SSN is not available, enter "zeros" (0).
34-48	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name. Left justify and fill with blanks.
49-63	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial. Left justify and fill with blanks.
64-83	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name. Left justify and fill with blanks.
84-98	Employee's Correct First Name	15	Enter the employee's first name as shown on the Social Security card. Left justify and fill with blanks.
99-113	Employee's Correct Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the Social Security card. Left justify and fill with blanks.
114-133	Employee's Correct Last Name	20	Enter the employee's last name as shown on the Social Security card. Left justify and fill with blanks.
134-155	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.) for the employee named. Left justify and fill with blanks.
156-177	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box). Left justify and fill with blanks.
178-199	City	22	Enter the employee's city. Left justify and fill with blanks.
200-201	State Abbreviation	2	Enter the employee's State or commonwealth/territory. Use a postal abbreviation from Appendix H. For a foreign address, fill with blanks.
202-206	ZIP Code	5	Enter a valid ZIP code. For a foreign address, fill with blanks.
207-210	ZIP Code Extension	4	Enter the four-digit extension of the ZIP code. If not applicable, fill with blanks.
211-215	Blank	5	Fill with blanks. Reserved for SSA use.



RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
216-238	Foreign State/Province	23	If applicable, enter the foreign State/province. Left justify and fill with blanks. Otherwise, fill with blanks.
239-253	Foreign Postal Code	15	If applicable, enter the foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
254-255	Optional Code	2	To be defined by State/local agency. <b>Applies to unemployment reporting.</b>
256-257	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 States of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable Country Code (see Appendix I).
258-263	Originally Reported Reporting Period	6	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
264-269	Correct Reporting Period	6	Enter the last month and four-digit year for the correct calendar quarter. <b>Applies to unemployment reporting.</b>
270-275	Blank	6	Fill with blanks. Reserved for SSA use.
276-286	Originally Reported State Quarterly Unemployment Insurance Total	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. <b>Applies to unemployment reporting.</b>
287-297	Correct State Quarterly Unemployment	11	Right justify and zero fill. No negative amounts. <b>Applies to unemployment reporting.</b>
298-299	Originally Reported Number of Weeks Worked	2	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
300-301	Correct Number of Weeks Worked	2	Enter the correct number of weeks worked. <b>Applies to unemployment reporting.</b>
302-309	Originally Reported Date First Employed	8	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
310-317	Correct Date First Employed	8	Enter the correct date. <b>Applies to unemployment reporting.</b>
318-325	Originally Reported Date of	8	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
326-333	Correct Date of Separation	8	Enter the correct date. <b>Applies to unemployment reporting.</b>
334-343	Blank	10	Fill with blanks. Reserved for SSA use.
344-363	Originally Reported State Employer Account	20	Enter the incorrectly reported data. <b>Applies to unemployment reporting.</b>
364-383	Correct State Employer Account Number	20	Enter the correct account number. <b>Applies to unemployment reporting.</b>
384-395	Blank	12	Fill with blanks. Reserved for SSA use.
396-397	State Code	2	Enter the appropriate postal numeric code (See Appendix H). <b>Applies to Income Tax reporting.</b>
398-408	Originally Reported State Taxable Wages	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. <b>Applies to Income Tax reporting.</b>
409-419	Correct State Taxable Wages	11	Right justify and zero fill. No negative amounts. <b>Applies to Income Tax reporting.</b>
420-430	Originally Reported State Income Tax Withheld	11	Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. <b>Applies to Income Tax reporting.</b>
431-441	Correct State Income Tax	11	Right justify and zero fill. No negative amounts. <b>Applies to Income Tax reporting.</b>
442-461	Other State Data	20	To be defined by State/local agency. <b>Applies to Income Tax reporting.</b>
462	Originally Reported Tax Type	1	Enter the incorrectly reported data. <b>Applies to Income Tax reporting.</b>
463	Correct Tax Type Code	1	Enter the correct code: <ul style="list-style-type: none"> <li>• C = City Income Tax</li> <li>• D = County Income Tax</li> <li>• E = School District Income Tax</li> <li>• F = Other Income Tax</li> </ul> <b>Applies to Income Tax reporting.</b>
464-474	Originally Reported Local Taxable Wages	11	Enter the incorrectly reported data. If not making a correction, fill with blanks. No negative amounts. <b>Applies to Income Tax reporting.</b>
475-485	Correct Local Taxable Wages	11	If not making a correction, fill with blanks. No negative amounts. <b>Applies to Income Tax reporting.</b>

RCS POSITION	FIELD NAME	LENGTH	FIELD SPECIFICATIONS
486-492	Originally Reported State Control Number	7	Enter the incorrectly reported data. <b>Applies to Income Tax reporting.</b>
493-499	Correct State Control	7	Enter the correct Control Number. <b>Applies to Income Tax reporting.</b>
500-649	Supplemental Data 1	150	To be defined by user.
650-799	Supplemental Data 2	150	To be defined by user.
800-1024	Blank	225	Fill with blanks. Reserved for SSA use.

## W-2G AND 1099 E-FILE FORMAT

The layout for W-2Gs and various 1099s will be the same as described in the Federal Publication 1220. The specifications and procedures for these documents must be followed according to the instructions outlined in the IRS Publication in order for the DOR to accept the information electronically. The 1099-NEC specification and procedures must be followed according to the instructions outlined below in order for the DOR to accept the information electronically.

For more information concerning the IRS Publication 1220 procedures and specifications, please visit the website at <http://www.irs.gov/pub/irs-pdf/p1220.pdf>.

## E-FILE TESTING

A software company can submit their W2 and 1099 file format for testing by emailing them to [FSETSupport@dor.ms.gov](mailto:FSETSupport@dor.ms.gov).

## ADDITIONAL INFORMATION

Each withholding tax account (employer record) must only contain a single “RE” Record. Multiple “RE” Records result in subtotals of the Mississippi income tax withheld rather than a single total as required. This applies to accounts which have multiple locations. **All locations reported under a particular Mississippi withholding tax account number must be represented by a single “RE” Record.**

If there are multiple withholding accounts (employer records) included in one submission, then each record must be separated according to the SSAEFW2 Specifications.

If you are a provider, software company or accounting firm that submits W2s or 1099s for clients---but you do not have a Mississippi tax liability---register for TAP; but, do not request or open a tax account.

## FREQUENTLY ASKED QUESTIONS (FAQs)

The following is intended to provide general information concerning frequently asked questions about filing W-2, W-2G, and 1099 information electronically.

### W-2 Upload FAQs:

#### 1. What format is required to submit W-2 files electronically?

The Department of Revenue uses the EFW2 format administered by the SSA. Each file must contain the RA, RE, RW, RS, RT, and RF records which will be validated based on the SSA EFW2 Specifications. Any new format or specification changes made by the SSA will be followed. The Department of Revenue will accept submissions for the current tax year and prior two tax years. The two prior tax years must be in accordance to the current SSA EFW2 format.

#### 2. What format is required to submit 1099 files electronically?

The Department of Revenue uses the E-File format administered by the IRS. Each file must contain the T, A, B, C and F records which will be validated based on the IRSE-File Specifications. Any new format or specification changes made by the IRS will be followed. The Department of Revenue will accept submissions for the current tax year and two prior tax years. The two prior tax years must be in accordance to the current IRS E-File format.

#### 3. When uploading my file, what goes in the description field?

You can put anything that can be used to distinguish one file from another. This allows you to upload multiple W-2 submission files.

#### 4. How to convert a file with the SSA EFW2 or IRS format into a .txt file?

Once the file has been generated, right-click on the file and select "Rename". At the end of the file name, type ".txt". **Do not save as a .txt file, only rename the file.** (PDF files can't be converted because the original file is not in the required SSA EFW2 or IRS format.)

#### 5. How do I create a zip file?

Right-Click on the .txt file and select "Send To > Compressed (zipped) Folder". Any file over 10 MB needs to be compressed (zipped).

#### 6. What does error on line 2, Record Type: RE – Tax year must be for current tax year or prior 2 tax years mean?

You have entered an invalid tax year on line 2 of the RE record. The tax year must be the current tax year or prior two tax years.

#### 7. What does the error "record type RA – the record length must be 512" mean?

This record did not meet the SSA EFW2 record length of 512 characters positions. Each R type record must be on a separate line of 512 bytes with the LF/CR in position 513. Your record could be too short, t

**8. What does the error “record type B – the record length must be 750” mean?**

This record did not meet the IRS E-File record length of 750 characters positions. Each record must be on a separate line of 750 bytes with the LF/CR in position 751. Your record could be too short, too long or you have one continuous line of data in your file.

**9. What does the error “RW Position 342-252” mean?**

This position 342-352 on the RW record must be blank according to the TY20 EFW2 Specifications, which means only blanks are allowed in position 342-352.

**10. What does the error “unknown error has occurred” mean?**

You have data after the RF record, which is the final record in your file. You can't have data or spaces after this record. To correct this error, go to the end of the file and delete any data or spaces after the RF record.

**11. What does the error “RE record must contain one of the following codes: F, S, T, Y, N”**

**mean?** Based on the EFW2 specifications, the RE record position 174 must have one of the codes under specifications for kind of employer from the table below.

RE POSITION	FIELD NAME	LENGTH	SPECIFICATIONS
174	Kind of Employer	1	<b>This is a required field.</b> Enter the appropriate kind of employer: <b>F</b> = Federal Government <b>S</b> = State and Local Governmental Employer <b>T</b> = Tax Exempt Employer <b>Y</b> =State and Local Tax Exempt Employer <b>N</b> = None Apply

## QuickBooks FAQs:

1. **Does the Department of Revenue (DOR) participate in a Federal program that allows employers to submit W-2s through QuickBooks electronically?**

No.

2. **Can I submit the Excel file from QuickBooks?**

The DOR **DOES NOT** accept the excel spreadsheet that is generated from QuickBooks.

3. **How to create the EFW2 W2REPORT directly from QuickBooks?**

QuickBooks 2012 or newer with an Enhanced Payroll Subscription can use the below steps to create the W2REPORT:

**Step 1: Click Get QuickBooks Data:** QuickBooks imports your W-2 data into an Excel spreadsheet which is used as the source for creating the W-2 electronic file that is sent to the DOR. (Do not send the Excel file to the state).

**Step 2: Click Add-ins Tab** and locate the QuickBooks Payroll State W-2 drop-down menu.

**Step 3: Click Start Interview:** QuickBooks asks a few questions to get additional information required by the DOR.

**Step 4: Click Create W-2 file:** QuickBooks combines the data in the spreadsheet with the answers from the interview and creates a W-2 file in the format required by the DOR. The file that is created is a text file in the EFW2 format. The file name must be W2REPORT.txt. If the file name does not have ".txt" at the end, right-click on the file and select "Rename". At the end of the file name, type ".txt".

**Step 5: Save the Excel Spreadsheet:** QuickBooks will save the spreadsheet for your records. We recommend that you save the file in the same folder as the W-2 electronic file.

**Step 6: Send the W-2 (the text file created in Step 4) File to Mississippi:** It is important to note that QuickBooks does not send your W-2 file to the DOR. Be sure to send the W-2 file that QuickBooks created, which is a text file. Do not send the Excel spreadsheet.

4. **Where does the state Account ID go in QuickBooks?**

The state Account ID goes in the field labeled "State Agency ID".

**APPENDIX A – POSTAL ABBREVIATIONS AND NUMERIC CODES**

	<b>ABBREVIATION</b>	<b>NUMERIC CODE*</b>	<b>STATE</b>	<b>ABBREVIATION</b>	<b>NUMERIC CODE*</b>
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

*\* Use on RS and RCS State Wage Records only*

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