



— DEPARTMENT OF —
REVENUE
—
STATE OF MISSISSIPPI

**Procedures and Specifications for
Filing Wage and Tax Information Electronically**

PUBLICATION 89-145

**MISSISSIPPI DEPARTMENT OF REVENUE
INCOME AND FRANCHISE TAX BUREAU
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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 31st.
1099 information filed electronically are due March 31st.

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.
- **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.

SOCIAL SECURITY ADMINISTRATION (SSA) EFW2 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/ 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 | SPECIFICATIONS |
|-------------|---------------------------------|--------|--|
| 1-2 | Record Identifier | 2 | Constant "RS". |
| 3-4 | State Code | 2 | Enter the appropriate postal NUMERIC 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. If no SSN is available, enter zeros. |
| 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 will blanks. |
| 49-68 | Employee Last Name | 20 | Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks. |
| 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 blanks. |
| 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. |

| RS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|---|--------|--|
| 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"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the employee's applicable Country Code (see Appendix G). |
| 195-196 | Optional Code | 2 | Defined by State/local agency. Applies to unemployment reporting. |
| 197-202 | Reporting Period | 6 | Enter the last month and four-digit year for the calendar quarter for which this report applies; e.g., "032015" for January through March of 2015. 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. |

| RS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|-------------------------------|--------|---|
| 227-234 | Date First Employed | 8 | Enter the month, day and four-digit year; e.g., "01312015." Applies to unemployment reporting. |
| 235-242 | Date of Separation | 8 | Enter the month, day and four-digit year; e.g., "01312015." Applies to unemployment reporting. |
| 243-247 | Blank | 5 | Fill with blanks. Reserved for SSA use. |
| 248-267 | State Employer Account Number | 20 | See Glossary, Appendix J. Applies to unemployment reporting. |
| 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). Applies to income tax reporting. |
| 276-286 | State Taxable Wages | 11 | Right justify and zero fill. Applies to income tax reporting. |
| 287-297 | State Income Tax Withheld | 11 | Right justify and zero fill. Applies to income tax reporting. |
| 298-307 | Other State Data | 10 | Defined by State/local agency. Applies to income tax reporting. |
| 308 | Tax Type Code | 1 | Enter the appropriate code for entries in fields 309 – 330: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to income tax reporting. |
| 309-319 | Local Taxable Wages | 11 | To be defined by State/local agency. Applies to income tax reporting. |
| 320-330 | Local Income Tax Withheld | 11 | To be defined by State/local agency. Applies to income tax reporting. |
| 331-337 | State Control Number | 7 | Optional. Applies to income tax reporting. |
| 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. |

SSA EFWC2 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 | SPECIFICATIONS |
|---------------------|---|---------------|--|
| 1-3 | Record Identifier | 3 | Constant "RCS". |
| 4-5 | State Code | 2 | Enter the appropriate postal NUMERIC Code (see Appendix G). |
| 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. |
| 25-33 | Employee's Correct Social Security Number (SSN) | 9 | 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). This is a required field. |
| 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. |

| RS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|--|--------|---|
| 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 G. 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. |
| 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. Applies to unemployment reporting. |
| 256-257 | Country Code | 2 | If one of the following applies, fill with blanks: <ul style="list-style-type: none"> • One of the 50 States of the U.S.A. • District of Columbia • Military Post Office (MPO) • American Samoa • Guam • Northern Mariana Islands • Puerto Rico • Virgin Islands Otherwise, enter the applicable Country Code (see Appendix H). |
| 258-263 | Originally Reported Reporting Period | 6 | Enter the incorrectly reported data. Applies to unemployment reporting. |
| 264-269 | Correct Reporting Period | 6 | Enter the last month and four-digit year for the correct calendar quarter. Applies to unemployment reporting. |
| 270-275 | Blank | 6 | Fill with blanks. Reserved for SSA use. |
| 276-286 | Originally Reported State Quarterly Unemployment Insurance Total Wages | 11 | Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. Applies to unemployment reporting. |

| RS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|--|--------|--|
| 287-297 | Correct State Quarterly Unemployment Insurance Total Wages | 11 | Right justify and zero fill. No negative amounts. Applies to unemployment reporting. |
| 298-299 | Originally Reported Number of Weeks Worked | 2 | Enter the incorrectly reported data. Applies to unemployment reporting. |
| 300-301 | Correct Number of Weeks Worked | 2 | Enter the correct number of weeks worked. Applies to unemployment reporting. |
| 302-309 | Originally Reported Date First Employed | 8 | Enter the incorrectly reported data. Applies to unemployment reporting. |
| 310-317 | Correct Date First Employed | 8 | Enter the correct date. Applies to unemployment reporting. |
| 318-325 | Originally Reported Date of Separation | 8 | Enter the incorrectly reported data. Applies to unemployment reporting. |
| 326-333 | Correct Date of Separation | 8 | Enter the correct date. Applies to unemployment reporting. |
| 334-343 | Blank | 10 | Fill with blanks. Reserved for SSA use. |
| 344-363 | Originally Reported State Employer Account Number | 20 | Enter the incorrectly reported data. Applies to unemployment reporting. |
| 364-383 | Correct State Employer Account Number | 20 | Enter the correct account number. Applies to unemployment reporting. |
| 384-395 | Blank | 12 | Fill with blanks. Reserved for SSA use. |
| 396-397 | State Code | 2 | Enter the appropriate postal numeric code. (See Appendix G.) Applies to Income Tax reporting. |
| 398-408 | Originally Reported State Taxable Wages | 11 | Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. Applies to Income Tax reporting. |
| 409-419 | Correct State Taxable Wages | 11 | Right justify and zero fill. No negative amounts. Applies to Income Tax reporting. |
| 420-430 | Originally Reported State Income Tax Withheld | 11 | Enter the incorrectly reported data. Right justify and zero fill. No negative amounts. Applies to Income Tax reporting. |
| 431-441 | Correct State Income Tax Withheld | 11 | Right justify and zero fill. No negative amounts. Applies to Income Tax reporting. |
| 442-461 | Other State Data | 20 | To be defined by State/local agency. Applies to Income Tax reporting. |

| RS POSITION | FIELD NAME | LENGTH | SPECIFICATIONS |
|-------------|--|--------|---|
| 462 | Originally Reported Tax Type Code | 1 | Enter the incorrectly reported data. Applies to Income Tax reporting. |
| 463 | Correct Tax Type Code | 1 | Enter the correct code: <ul style="list-style-type: none"> • C = City Income Tax • D = County Income Tax • E = School District Income Tax • F = Other Income Tax Applies to Income Tax reporting. |
| 464-474 | Originally Reported Local Taxable Wages | 11 | Enter the incorrectly reported data. If not making a correction, fill with blanks. No negative amounts. Applies to Income Tax reporting. |
| 475-485 | Correct Local Taxable Wages | 11 | If not making a correction, fill with blanks. No negative amounts. Applies to Income Tax reporting. |
| 486-492 | Originally Reported State Control Number | 7 | Enter the incorrectly reported data. Applies to Income Tax reporting. |
| 493-499 | Correct State Control Number | 7 | Enter the correct Control Number. Applies to Income Tax reporting. |
| 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 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. 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>.

TESTING AN EFW2 FILE

A software company can test their W2 and 1099 file format by placing their test file in the secure FTP server test location and sending an email to FSETSupport@dor.ms.gov. If you do not have a login, send an email requesting a registration form to the same email address.

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 SSA EFW2 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 does the error “record type RA – the record length must be 512” mean?**
We do not accept one continuous line of data. Each R type record must be on a separate line of 512 bytes with the LF/CR in position 513.
2. **What does the error “RW Position 342-352” mean?**
This position is required to be blank according to the TY13 EFW2 Specifications which means no zeroes.
3. **What does the error “RE record must contain one of the following codes: F, S, T, Y, N” mean?**
Based on the EFW2 specifications, RE Position 174 must be completed using one of the options from the table below.

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

4. **What does the error “unknown error has occurred” means?**
This error has occurred when there is data after the RF Record. To correct the error, go to the end of the file and delete any data after the RF Record.

5. **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 EFW2 Specifications. Any new format or specification changes made by the SSA will be followed. The Department of Revenue will also accept the SSA formats for the prior two years.
6. **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.
7. **How to convert a file into a .TXT Format?**
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.**
8. **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).

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

| STATE | ABBREVIATION | NUMERIC CODE* | STATE | ABBREVIATION | NUMERIC CODE* |
|----------------------|--------------|---------------|----------------|--------------|---------------|
| 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*