

Submitting Form W-2 and W-2c Information

Withholding Fact Sheet 2

Fact Sheet

This fact sheet explains how to electronically submit W-2 and W-2c information to the Minnesota Department of Revenue.

Due Date

If you are actively registered for Minnesota Withholding Tax, you must submit W-2 information to us by January 31 each year.

Form W-2 and W-2c Filing Options

If you have a **total of more than 10 forms** (W-2s plus 1099s), you must electronically submit the information to us.

If you have **10 or less forms** (W-2s plus 1099s), you may send us paper copies. Mail your forms to:

Minnesota Revenue
Mail Station 1173
St. Paul, MN 55146-1173

You may file Forms W-2c electronically or by mail. Mail copies of W-2cs to the address above.

Electronic Filing Options

Submit your W-2 and W-2c information using our e-Services system:

e-Services system

- Key and Send (manually enter information)
- Simple File (spreadsheet saved as .txt or .csv file)
- EFW2 or EFW2c File (see instructions on page 2)

Note: If you need to submit files larger than 30 megabytes, contact us at 651-282-9999 or 1-800-657-3594 (toll-free).

Key and Send Method

Enter required information from your W-2s and W-2cs directly into the system. To do so, follow these steps:

1. Log into e-Services and choose **Submit Forms W-2/W-2c/1099** under the **I Want To** menu.
2. Choose **Key and Send**.
3. Select the year of your Forms W-2 and W-2c.
4. Enter the number of Forms W-2 and W-2c to submit and choose **Next**.
5. Enter the required W-2 and W-2c information and choose **Next**.
6. A summary of W-2 and W-2c information will display. If correct, choose **Submit** to complete. If incorrect, choose **Previous** to correct any errors.

7. The confirmation screen will appear after successfully submitting the information. Print the confirmation page by choosing **Printer Friendly** or email the confirmation by choosing **Email Me**.

Simple File Method

Upload a file you create using a spreadsheet program such as Microsoft Excel. Your file must contain the required information (see “Required Information” below).

Note: There are two simple file types accepted by e-Services — tab delimited (.txt) and comma delimited (.csv).

Creating a Simple (delimited) File

Your payroll computer software may be able to create a text file that includes the required information needed to use this method. If not, you must create a file on your own.

One way to create your own file is by using any spreadsheet software, such as Microsoft Excel. On your spreadsheet, each row should represent one payee and each column should represent one piece of required information. **You cannot load a spreadsheet file directly into e-Services; it must first be saved as a delimited file.** To do so in Microsoft Excel, choose **File** on the toolbar, and then select **Save As**. In the dropdown **Save as type**, choose either **Text** (tab delimited) (*.txt) or **CSV** (comma delimited) (*.csv).

Required Information

A separate column must be used for each piece of required information. The columns must follow the specifications below.

Column	Field
A	Filler (see “What You Should Know” on page 2)
B	Year (4 digits, e.g., 2017)
C	Social Security Number (if none, enter 000000000)
D	First Name (max of 15 characters)
E	Middle Name (optional)
F	Last Name (max of 20 characters)
G	Federal Wages
H	Federal Withholding
I	Minnesota Wages
J	Minnesota Withholding
K	1099 Income
L	1099 Withholding

Continued

What You Should Know

- Column A is a filler column and must contain data. Do not put W-2 information in this column. You can use this area for your own purpose (e.g., company name).
- The first row is designated for column headings. Do not put W-2 information in this row.
- If there is no dollar amount to enter, the dollar field must be filled with a zero. All dollar amounts must be positive.
- All dollar fields must contain a decimal if there are cents (e.g., 100.55).
- Do not include the “\$” or commas in any fields.
- Do not include dashes in Social Security numbers.
- If you are using Microsoft Excel to create your file and you have a Social Security number that begins with zero, place an apostrophe before the zero.

EFW2 or EFW2c File Method

EFW2 and EFW2c files are technical and typically created through accounting/payroll software or custom programming. If you do not have software or the programming capability, you should submit your information using the Key and Send method or the Simple File method.

Note: Third-party bulk filers should submit W-2 and W-2c information using the EFW2 and EFW2c file formats.

Creating an EFW2 or EFW2c File

Go to www.socialsecurity.gov/employer for complete instructions, record specifications, and edits for preparing your file. The state code for Minnesota is 27.

For EFW2 files, the RS record (position 248-267) should contain your seven digit Minnesota Tax ID Number, not your unemployment number as stated in the SSA specifications.

If the RV record is included in your file, it must follow the Minnesota specifications in the Code RV record layout table below.

After you create your file, follow the instructions to submit your file in e-Services.

Code RV record layout	
<i>Location</i>	<i>Field</i>
1-2	Record identifier
3-29	Not used by the Department of Revenue
30-36	Total RS records. All RS records since last RE record regardless of state code. Right justify and fill.
37-72	Not used by the Department of Revenue
73-87	State taxable wages. All RS records since last RE record regardless of the state code. Right justify and fill.
88-102	State income tax withheld. All RS records since last RE record regardless of the state code. Right justify and fill.
103-133	Not used by the Department of Revenue
134-512	Fill with blanks

Submitting your File in e-Services

Log in to e-Services:

1. Choose **Submit Forms W-2/W-2c/1099** under the **I Want To** menu.
2. Choose **Upload a file**.
3. Review the information and choose **Add Attachment**.
4. Choose the **W-2s (Simple or EFW2) or EFW2c (W-2c)** file type, enter a description, and choose Browse to attach your file.
5. Choose **Next** to review a summary of the information you attached.
6. If correct, choose **Submit** to complete. If incorrect, choose the red X in the Attachments box on the left to remove the attached file. Choose **Previous** to attach a new file. **Note:** You must correct errors in your file information before reattaching a new file.
7. The confirmation screen will appear after successfully submitting your information. Print the confirmation page by choosing **Printer Friendly** or email the confirmation by choosing **Email Me**.

Information and Assistance

Additional forms and information, including fact sheets and frequently asked questions, are available on our website.

Website: www.revenue.state.mn.us

Email: withholding.tax@state.mn.us

Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

This document is available in alternate formats.