



## W-2 and 1099 Information for All Taxpayers

W-2 and 1099 information can be submitted electronically using e-Services. There are three methods:

- **Manual method (key and send):** Manually enter information.
- **Simple (delimited) file:** Create a spreadsheet file in either a text (tab delimited, or .txt) or CSV (comma delimited, or .csv) file format.
- **EFW2 file:** This format is defined by the Social Security Administration (SSA). For file requirements, see [Specifications for Filing Forms W-2 and W-2c on the SSA website](#).

For detailed information on submitting W-2 and 1099 information, see [Withholding Fact Sheet 2](#) and [Withholding Fact Sheet 2a](#).

To prepare a Simple (delimited) file, open a spreadsheet in Excel or a similar spreadsheet program. The first row of the spreadsheet is ignored by our system but is still required. The most common use for the first row is column headings.

The W-2 or 1099 information will start on row 2. Each row should contain W-2 or 1099 information for a single worker. If a worker received both a W-2 and 1099, enter each one on a separate line.

**Column A:** Undefined and ignored by system

**Column B:** Tax year

- Must be numeric
- Must be four digits

**Column C:** ID type

- Must be one of these values:
  - SSN
  - FEIN
  - ITIN

**Column D:** ID number (required)

- Enter the ID number (without dashes) based on the ID type in column C (SSN, FEIN, or ITIN)

**Column E:** First name

- Maximum of 15 characters
- Do not use commas

**Column F:** Middle name

- Maximum of 15 characters
- Do not use commas
- Can be left blank

**Column G:** Last name or company name

- Maximum of 20 characters
- Do not use commas

**Column H:** Federal wages, tips, and other compensation

- Must be numeric
- Do not use commas
- Must use two decimal places

**Column I:** Federal income tax withheld

- Must be numeric
- Do not use commas
- Must use two decimal places

**Column J:** Minnesota wages, tips, and other compensation

- Must be numeric
- Do not use commas
- Must use two decimal places

**Column K:** Minnesota withholding

- Must be numeric
- Do not use commas
- Must use two decimal places

**Column L:** 1099-MISC, Minnesota income

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column M:** 1099-MISC, Minnesota withholding

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column N:** 1099-NEC, Nonemployee compensation

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column O:** 1099-NEC, Minnesota withholding

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column P:** 1099-R, Minnesota income

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column Q:** 1099-R, Minnesota withholding

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column R:** W-2G, Reportable winnings

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column S:** W-2G, Minnesota withholding

- Must be numeric
- Do not use commas
- Must use two decimal places
- Cannot be blank - if no income, enter 0

**Column T:** W-2G, Date won

- Date format must be **YYYYMMDD** (for example, **20220120** for January 20, 2022)
- Date must be within the tax year
- Cannot be blank if reporting W-2G information

When you have entered all W-2 and/or 1099 information, select **File** and then **Save As**. Enter your file name. From the Save As Type drop-down menu, select either **CSV (comma delimited) (\*.csv)** or **Text (tab delimited) (\*.txt)**. Then, select **Save**. Your file is now ready to upload.

FILLER	YEAR	ID Type	ID	F NAME	M NAME	L NAME/BUSINESS	FED WAGE	FED WTH	MN WAGE	MN WTH	MISC INCC	MISC WTH	NEC Incon	NEC WH	1099 R Inc	1099 R Wh	W2G Winn	W2G WH	W2G date
FILLER	2022	SSN	3.46E+08	JAMES		SMITH	40000	6000	40000	600	0	0	0	0	0	0	0	0	
FILLER	2022	SSN	3.47E+08	DONALD		DUCK	40000	8000	39000	700	0	0	0	0	0	0	0	0	
FILLER	2022	SSN	3.48E+08	JOE		CONTRACTOR	0	0	0	0	15000	1500	0	0	0	0	0	0	
FILLER	2022	SSN	3.48E+08	SUE		RETIRED	0	0	0	0	0	0	0	0	25000	5050	0	0	
FILLER	2022	FEIN	1.23E+08			MICKYS CIRCUS	0	0	0	0	0	0	3500	30	0	0	0	0	
FILLER	2022	SSN	3.48E+08	MICKEY		MOUSE	0	0	0	0	0	0	0	0	0	0	5000	100	20220415