

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)
- If you are using Microsoft Excel to create your file and have a number beginning with zero, place an apostrophe before the zero

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.