

INSTRUCTIONS FOR COMPLETING FORM MO W-3, TRANSMITTAL OF WAGE AND TAX STATEMENTS

This report is due on or before January 31 of the following year. Copies of all Form W-2s/1099-Rs (Copy 1), magnetic tape, cartridge or diskette must accompany the Form MO W-3, Transmittal of Wage and Tax Statements. A list, preferably an adding machine tape, of the total amount of the income tax withheld as shown on all "Copy 1s" of Form W-2/1099-R must be included.

Send Form W-2s/1099-Rs, magnetic tape, cartridge or diskette to the Missouri Department of Revenue in convenient size packages. Each package must be identified with the name and account number of the employer and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return with the Form W-2s, Form 1099-Rs, magnetic tape, cartridge or diskette. The last annual remittance must be sent separately with Form MO-941, Employer's Return of Income Taxes Withheld.

In completing the Form MO W-3, Transmittal of Wage and Tax Statements, you find that your employer withholding tax has been under reported in any one (1) period, you must file the Form MO-941U, Employer's Withholding Tax Underpayment

Amended Return that is in your coupon book. Send the Form MO-941U, with remittance, to the Missouri Department of Revenue, Post Office Box 999, Jefferson City, Missouri 65108-0999.

OR

In completing the Form MO W-3, Transmittal of Wage and Tax Statements, you find that your employer withholding tax has been over reported in any one (1) period, you must file the Form MO-941X, Employer's Withholding Tax Amended Return for Overpayments that is in your coupon book. Send the Form MO-941X, along with supporting documentation, such as a copy of your payroll ledger or Form W-2s, to the Missouri Department of Revenue, Post Office Box 999, Jefferson City, Missouri 65108-0999. A refund or credit will be issued by the Director of Revenue for any excess remittance over the actual amount due for a period. You cannot take a credit for any overpayment until you have received an overpayment notice from the Director of Revenue.