Massachusetts Department of Revenue

Instructions for Bulk / Batch Filing

FORMS M941, M941-D, M941-A, M942

MA Withholding Returns

(With or without Debit Payments)

General Information

This user's guide is designed to provide submitters, including Professional Tax Preparer (PTP) and third party payroll reporting agents with specifications and requirements for electronically filing **multiple** Massachusetts withholding returns and/or ACH debit payments. This handbook is not recommended for individuals who want to file single returns. For those individuals it is recommended to file electronically directly on-line using Web File for Business.

Please note that filers who are already remitting payments electronically through ACH credit may continue to do so. However, regardless of payment method a return must be filed. Also note that submitting returns and/or payments electronically by any means does not effect due dates or filing frequencies, which still must comply with Massachusetts wage withholding tax guidelines.

Filing multiple withholding returns and/or debit payments electronically will be submitted through Web File for Business, upload page available for bulk filers. This site allows businesses to submit bulk files securely over the Internet to the Massachusetts Department of Revenue.

- Files are uploaded using a web browser such as Internet Explorer or Netscape.

- Security is ensured by the use of 128-bit SSL (https).

Submitters remitting tax payments via ACH Debit must make certain that the bank information (RTN & account number) has been registered on the users profile on the Web File for Business application. This process includes a test of the bank information and requires a 10-days waiting period. Payments received, that do not meet this criteria will not be processed and may be subject to penalties and interest.

File Types

This user's guide describes the file formats that are accepted by the Massachusetts Department Of Revenue. The two supported formats are ASCII formatted text files and XML. The most current information about these formats, including this user's guide and schema files are available on the Web File for Business application.

In an attempt to remain consistent, both file formats capture the exact same data fields. Files submitted may contain return information, payment information, or returns and payments together.

ASCII Text Format

The total width of each record is 280 characters in length. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. The carriage return and line feed character will be placed in position 281 and 282, respectively. Do not place more than one carriage return and line feed combination following a record. Do **not** place any other type of delimiters between fields within a record (commas, quotation marks, etc).

Record Descriptions

The file consists of two types of records. Each file must have a **header record** as the first record, and a minimum of one **detail record** that follows. The data within the header record identifies the type of file and the transmitter of the file.

The data within each subsequent detail record identifies the employer's information. The federal employer's identification number, business information, employee count, tax liability and payment data, if applicable. Multiple detail records are given a sequence number; the sequence number field is used to identify a particular record within a file.

Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed. Do not use punctuation in any fields. However negative dollar amounts will be identified only in fields "prior period adjustment" and "amount due" with a negative sign (-) preceding the dollar amount if it is less than zero.

At the time of this publication, amended returns are not being supported by either electronic file format. Please contact the Department of Revenue for further information on how to file amended returns.

Acknowledgements

Status information and acknowledgements for files submitted as well as any processing errors that may occur will be available by viewing "Upload History" on Web File for Business. In chronological order, files uploaded will be present for determining a files status. Click the file name for more detailed information. Important to note; file history may read "File Successfully Uploaded" which means MDOR has received files but have yet to process those returns. Be sure to continue and check file status as it may be up to 72 hours before any scheduled job successfully processes.

Test Files

Test files are encouraged. A transmitter may elect to submit a test file by checking off the test file option on the dialogue box directly at the upload page on Web File for Business. Files marked "test" will not be processed. To determine the status of a test file, use view file history for more information. Feedback information about test files may take up to one week for processing acknowledgements.

File Size Greater than 2MB transmitters must use the "Secure Shell" file transfer protocol or "SSH". Contact the MADOR @ 617-887-5052 for further information and to obtain a password.

Massachusetts MA941X Withholding Text File Layout

Header Record

Location	Field Name	Length	Description of Fields
1-6	File Identifier	6	Enter "MA941X"
7-12	Total Return Count	6	6-digit numeric, omit hyphens & commas. Enter the total number of Returns (detail records) reported within the file
13-21	Transmitter FEIN	9	Federal Employer Identification Number of Transmitter
22-51	Transmitter Name	30	Left Justify, fill with blanks
52-81	Transmitter Address	30	Left Justify, fill with blanks
82-111	Transmitter City	30	Left Justify, fill with blanks
112-113	Transmitter State	2	Use Standard FIPS Postal Abbreviations
114-118	Transmitter Zip Code	5	Enter Valid Zip Code
119-123	Zip Code Extension	5	Enter Zip Extension, If N/A leave blank
124-280	Reserved	157	Enter blanks
Total Characters		**280**	

Detail Record

Location	Field Name	Length	Description of Fields
1	Record Identifier	1	Enter "W" for Weekly (Depository payment). Enter "M" for Monthly (and Seasonal). Enter "Q" for Quarterly. Enter "D" for Depository Quarterly. Enter "A" for Annual.
2-7	Sequence Number	6	6-digit numeric, omit hyphens & commas - "000001" identifies first return within file
8-15	Tax Period End Date	8	MMDDYYYY
16-24	Employer FEIN	9	Federal Employer Identification Number of Employer
25-26	Filing Entity Code	2	Enter if Applicable, Otherwise Leave Blank

27-56	Business Name	30	Left Justify, fill with blanks
57	Return Record	1	Enter "Y" if Return Information is present, otherwise Enter "N"
58-67	Number Of Employees	10	10-digit numeric, omit hyphens & commas - Right Justify, zero filled
68-79	Total Tax Withheld	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
80-91	Total Payment	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
92-104	Prior Period Adjustment	13	No commas or decimal - Right Justify, zero filled "**S**DDDDDDDDDDCC" Use minus sign if amount is negative
105-116	Total Tax	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
117-129	Amount Due	13	No commas or decimal - Right Justify, zero filled "**S**DDDDDDDDDDCC" Use minus sign if amount is negative
130-141	Previous Over Payment	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
142-153	Balance Due	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
154-165	Overpayment	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
166	Credit or Refund	1	Only applies if "Overpayment is Greater than Zero" Enter "C" for Credit, or "R" for Refund (default).
167	Amended	1	Enter "Y" to file return as "Amended" (Not Currently Available)
168	Final Return	1	Enter "Y" if Final Return, otherwise enter "N"
169	Payment Record	1	Enter "Y" if Payment Information is present, otherwise Enter "N"
170-178	Routing Transit Number	9	9-digit numeric, omit hyphens
179-208	Bank Name	30	Left Justify, fill with blanks
209-226	Bank Account Number	18	Enter 18-digit Numeric Bank Account Number - **Left Justify, file with blanks**.
227-228	Account Type	2	Enter 01 if Checking or 02 if Savings
229-240	Payment Amount	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
241-248	Settlement Date	8	MMDDYYYY, (see rules below)*
249-280	Reserved	32	Fill with blanks
Total Characters		**280**	

Important Information

Rules for Settlement Date: If left blank, the transaction will use a default settlement date. Default settlement date equals next business day if received before 4 pm EST, otherwise two business days.

Settlement date cannot be less than the default date, or greater than the last business day before the actual due date. Therefore, files not received at least 1 business day before the due date (and before 4pm EST) will be considered late.

Filing Frequency Types Specifics

Depository Frequency
Tax Return: M-941D
Tax type code: 0166D
Tax return due date: On or before last day of the month following the end of the calendar quarter.
Payments due: by the 7th, 15th, 22nd and last day of month. Pay over within three business days.
Period end date: This entry should represent the last date of the pay period for the respective frequency being reported.
Frequency: Weekly depository Payments, Return filed Quarterly

Quarterly Frequency
Tax Return: M-941Q
Tax type code: 0166Q
Tax return due date: On or before last day of the month following close of calendar quarter (April 30, July 31, October 31 and January 31).
Payment Due: Payment Due with return.
Period end date: This entry should represent the last date of the pay period for the respective frequency being reported.

Monthly Frequency
Tax Return: M-942
Tax type code: 0166M
Tax return due date: On or before 15th day of the following month.
Payment Due: Payment Due with return.
Period end date: This entry should represent the last date of the pay period for the respective frequency being reported.

Note: Exceptions for payments due March, June, September and December- these are due the last day of the following month.

Annual Frequency
Tax Return: M-941A
Tax type code: 0166A
Tax return due date: Due by January 31 of the following year.
Payment Due: Payment Due with return.
Period end date: This entry should represent the last date of the pay period for the respective frequency being reported.

XML Document Format

This document provides information and technical guidance for software developers who are interested in creating XML tax documents for electronic filing. This document specifically describes the procedure for creating XML return files for the following Massachusetts tax forms: M-941, M-941A, M-941D, M-941W, and M-942.

The transmission structure for XML documents also follows the IRS standard, and uses a **MIME Boundary** between each individual return within a file. Refer to IRS publication 3823 for more information. Also note that Massachusetts does currently not make use of the **SOAP Manifest** within the IRS transmission structure, and will ignore it if present.

XML Schema and Element Definitions

The XML elements and attributes are defined below. A visual representation of the XML schema can be found on the last page of this document.

Document Elements and Attributes

Element	Description
ContentLocation	Not used by MA, but required by the IRS base schema. Enter any unique identifier such as "**Return1**", "**Return2**", etc.
TaxPeriodEndDate	The last day of the tax period.
PreparerFirm.Businessname	Name of the business entity (employer or preparer).
PreparerFirm.FEIN	9 digit Federal Taxpayer Identification number (employer or preparer).
ReturnType	The type of tax return, which is always 941.
Form	Weekly (Depository) Payment: Leave Blank Monthly Payment or Return: Enter "**M942**" Quarterly Payment or Return: Enter "**M941**" Quarterly Depository Return: Enter "**M941D**" Annual Payment or Return: Enter "**M941A**"
FEIN	9 digit Federal Taxpayer Identification number (employer or preparer).
BusinessName	Name of the business entity (employer or preparer).
PlantNumber	Massachusetts **Filing Entity Code**. Leave Blank unless applicable.
FinalReturn	Enter "**X**" to indicate this is the final return.
NumberOfEmployees	Number of employees from whom taxes were withheld.
TotalIncomeTaxWithheld	The amount of income tax withheld. Commonly referred to as "Amount Withheld" on the paper tax forms.
WHPaymentsOrDeposits	The amount of previous payments made. Commonly referred to as "Previous Payments Made" on the paper tax forms.
WHAdjustmentsPriorPeriod	The amount of any adjustments from the prior period. This is commonly referred to as "Adjustment for Prior Amount Withheld" or "Adjustment for Prior Qtr. Amount Withheld" on the paper tax forms.

WHTotalTax	This is the amount due after any adjustments have been taken into account. This field cannot be less than 0. This field can be calculated by adding the values in fields TotalIncomeTaxWithheld and WHAdjustmentsPriorPeriod.
WHAmountDue	This is the amount of tax due after any adjustments and previous payments have been taken into account. This field can be calculated by adding the values in fields WHTotalTax and WHPaymentsOrDeposits.
PaymentsOverPaymentPrevious	This is the amount credited from the previous period. This is commonly referred to as "Credit From Previous Qtr." on many of the paper tax forms.
WHBalanceDue	This is the amount of tax due. This field can be calculated by adding the values in fields WHAmountDue and PaymentsOverPaymentPrevious. If the resulting value is negative, use the Amount field instead of this field.
Amount	This is the amount of tax that has been overpaid.
CreditElect	Field indicating the value in the Amount field is to be credited to the next period.
Refund	Field indicating the value is the Amount field is to be refunded.
RoutingTransitNumber	Routing transit number of the bank to be used for payment.
BankName	Name of the bank to be used for payment.
BankAccountNumber	Bank account number to be used for payment.
AccountType	The bank account type to be used for payment. Use 1 for checking and 2 for savings.
AccountHolderType	The type of bank account holder.
AccountHolderName	Name of the bank account holder.
SettlementDate	Optional. If left blank, the transaction will use a default settlement date. By default, transactions will be processed as of the next business day if received before 4 pm EST, otherwise two business days. If a settlement date is entered, it can not be less than the default date, or greater than the last business day before the actual due date. Files not received at least 1 business day before the due date (and before 4pm EST) will be considered late.

Attributes	Description
DocumentId	A unique ID that represents the document.
DocumentCount	The number of documents that are included in this element. Enter **1** for just Payment or Return. Enter **2** if both Payment and Return.

Massachusetts MA941X Withholding XML Schema