



MISSOURI DEPARTMENT OF
REVENUE
**Affidavit For Withholding
Based on Primary Work Location**

This form is to be completed by any employer who did not maintain a time and attendance system for all of 2020. A time and attendance system is defined as a system that requires each employee to record his or her work location for every day worked outside of the employee's primary work location.

Employer	Name		Missouri Tax Identification Number			
	Street Address	City	State	ZIP Code		

Check all of the boxes below that apply:

- My business did not have a time and attendance system in place for all employees as of the declaration date.
- My business did not have a time and attendance system in place to identify the locations at which employees performed services during the COVID-19 relief period. Fill in the blank with the period for which you are asking relief.
(_____)
Month/Day to Month/Day
- My business has primary working locations in Missouri. During 2020, employees that typically work in Missouri began working remotely in another state. I continued to withhold Missouri state tax for some or all of the time the employees were working remotely from another state.
- My business has primary working locations outside Missouri. During 2020, employees that typically work outside Missouri began working remotely from a Missouri location. I continued to withhold tax to the other state for some or all of the time the employees were working remotely from Missouri.
- I will issue W-2s to my employees which reflect that all of their wages were earned at their primary work location and 100% of the state income tax withheld was based on the primary work location.
- I will issue W-2s to my employees which reflect that wages were earned at both the primary work location and where the employees were working remotely; the amounts reported as earned at the primary work location are likely greater than the amounts actually earned.

I will notify my employees within five business days of the completion of this Affidavit that wages and tax reported on their W-2 may not be consistent with where they actually performed their work.

Signature	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I am a Missouri resident and an employee of the employer listed above.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Mail to: Taxation Division
P.O. Box 3330
Jefferson City, MO 65105-3330

Phone: (573) 751-8750
TDD: (800) 735-2966 Visit <http://www.dor.mo.gov/business/withhold>
Fax: (573) 522-6816 for additional information.
E-mail: withholding@dor.mo.gov

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