*What is the Withholding Online System?*

In 2007 the department implemented its "Withholding Online" system to assist employers with their tax filing. Also known as the "WHO" system, this program allows employers to submit their EFW2 files (formerly MMREF-1) online. Paper filers can choose to data enter the W2s on the WHO system.

In prior years, the wage and withholding information employers sent to the department were required to be on tapes, cartridges, CD-ROM, email or diskettes.

The WHO system permits employers to send their files through a secured web page, replacing the prior submission methods.

To use the WHO system employers must first register to use the system by accessing www.who.state.co.us and clicking on "NEW USER." The registration can be completed in as little as five minutes, and employers can then begin using WHO.

Currently there are two methods payroll administrators and tax professionals can use to send their year-end withholding information:
1.      Upload their EFW2 file (formerly MMREF-1). Instructions are found online at: http://www.revenue.state.co.us/fairshare_dir/wrap.asp?incl=Instruction%20page

2.      Enter the W2 data directly into the WHO system instead of sending paper documents. The system will allow filers to enter as many W2 documents as needed, therefore there is no limit to the number of data entered statements.

**IMPORTANT:** Effective January 1, 2008, the department will no longer accept 3480 cartridges or ½" magnetic tapes. However, the department will allow email, 3 ½" diskettes, and CD-ROM submissions until February 28, 2009. After that date, WHO must be used in place of any magnetic media.

Available in 2008 the WHO system will allow employers and tax professionals to transmit 1099 and W2G data.