

# 1099 Filing Specification Guide

Version 2023.1  
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Louisville Metro Revenue Commission

## Table of Contents

1.	Introduction .....	3
1.1.	Electronic Filing Requirements .....	3
2.	What’s New.....	3
2.1.	Change Log.....	3
2.2.	Yearly Summary .....	4
2.2.1.	Tax Year 2020.....	4
2.2.2.	Tax Year 2021.....	4
2.2.3.	Tax Year 2022.....	4
2.2.4.	Tax Year 2023.....	4
3.	Acceptable Format.....	5
3.1.	eMINTS Bulk Upload Method .....	5
3.2.	eMINTS Keying Data Method with optional Import Feature.....	5
3.2.1.	eMINTS Keying Data Method.....	5
3.2.2.	Using Template Import Feature .....	5
4.	Deadline .....	5
5.	eMINTS Bulk Upload File Format .....	5
5.1.	File Requirements .....	5
5.2.	Record Specifications .....	6
5.3.	LMRC Specific Fields.....	6
5.4.	Record and Field Format Details.....	6
5.4.1.	T (Transmitter) Record.....	6
5.4.2.	A (Issuer) Record .....	9
5.4.3.	B (Payee) Record .....	13
5.5.	Confirmation and Acceptance of bulk file .....	19
6.	Template Import Feature File Format .....	19
6.1.	Template Format Details.....	19
6.1.1.	For 1099- NEC Form .....	19
6.1.2.	For 1099- MISC Form .....	20
6.2.	How to Submit Template via eMINTS.....	20
6.3.	Confirmation and Acceptance of template.....	21
7.	FAQs .....	21

## 1. Introduction

Every business entity making payments of \$600 or more to natural persons other than employees (non-employee compensation payments) for services performed within Louisville Metro, Kentucky is required to maintain records of such payments and to report such payments to the Louisville Metro Revenue Commission (LMRC). Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky.

### 1.1. Electronic Filing Requirements

Any business entity required to report more than 10 reports (payee records) on behalf of themselves or their clients must submit the records electronically ([LMCO §110.07](#)). Failure to submit a timely file may result in penalties [LMCO §110.99 L \(Penalty\)](#).

Include only payee records pertinent to Louisville Metro, Jefferson County, KY in your electronic file.

This guide provides the details on how to meet the electronic filing specification. The guide will be updated annually to reflect any changes to the e-file process. It is the taxpayer's responsibility to review the specifications prior to filing each year.

## 2. What's New

### 2.1. Change Log

Section	Description	Change Date
Entire Document	Initial Publication	2019.10.29
2.2.1	Added new section for tax year 2020. NEC new form	2020.11.20
6.2	Updated information for 1099-NEC and 1099-MISC allowing special data entries field to capture amount of compensation in Louisville Metro, Kentucky if different than payment amount	2020.11.20
6.3.2	Updated type of return and amount codes in payer record to validate for NEC records	2020.11.20
6.3.3	Updated Field Positions 544-750 definitions for the 1099-NEC and 1099-MISC forms.	2020.11.20
Entire Document	Updated language to include NEC updates	2020.11.20
2.2.3	Added Tax Year 2021 changes	2021.10.18
6.3.1	Updated a few filed names and descriptions to match publication 1220	2021.10.18
6.3.2	<ul style="list-style-type: none"> <li>Updated field position 12-20 name to Issuers Taxpayer Identification Number (TIN)</li> <li>Updated field position 24-24 name to Issuer Name Control</li> <li>Updated field Amount Codes - Increased Field Position 28-45, Length to 18</li> <li>Updated Blank field to 46-51, Length to 6</li> </ul>	2021.10.18
6.3.3	<ul style="list-style-type: none"> <li>General Information Records – Updated eighth bullet from 16 to 18 Payment Amount Fields</li> <li>Field Title Payment H – Updated Field Position 247-258, Field Title, Length and General Field Description.</li> </ul>	2021.10.18

	<p>Field Title Payment J – Updated Field Position 259-270, Field Title, Length and General Field Description. Updated Blank field to Field Position 271-286.</p> <ul style="list-style-type: none"> <li>• Updated Foreign Country Indicator to Field Position 287</li> <li>• Updated First Payee Name Line field to Field Position 288-327</li> <li>• Updated Second Payee Name Line field to Field Position 328-367</li> <li>• Record Layout Positions, Form 1099-MISC – Deleted Field Position 548 and Field Title FATCA Filing Requirement Indicator</li> <li>• Record Layout Positions, Form 1099-NEC – Updated 545-546 to Blank, updated 547 field to Direct Sales Indicator, Length and Description and Remarks Updated 548-722 field to Blank</li> </ul>	
3.2.2, 6	<ul style="list-style-type: none"> <li>• Added section about tax year 2022 and adding spreadsheet import method.</li> </ul>	2022.06.28
2.2.4	<ul style="list-style-type: none"> <li>• Added section about tax year 2023 and accepting amended/corrected returns.</li> </ul>	2023.07.21

## 2.2. Yearly Summary

### 2.2.1. Tax Year 2020

- 1099-NEC and 1099-MISC will both be accepted by the LMRC in electronic format.
- **1099-NEC Use:**
  - **For 2020 Tax Year:** If filing nonemployee compensation use the **1099-NEC form**.
- **1099-MISC Use:**
  - **Prior Tax Years:** If filing nonemployee compensation for tax years **prior to 2020** use the **1099-MISC form**.
  - **For 2020 Tax Year:** use this form for rents, royalties, or other payments to be submitted to the Louisville Metro Revenue Commission.

### 2.2.2. Tax Year 2021

- Updated LMRC specifications to match Publication 1220. These updates should not impact files submitted to LMRC.

### 2.2.3. Tax Year 2022

- Added ability to import a spreadsheet into the eMINTS keying method.

### 2.2.4. Tax Year 2023

- Can now accept amended/corrected 1099 returns.

### 3. Acceptable Format

There are two methods that meet the electronic filing requirement: the Metro Integrated Tax System (eMINTS) bulk upload method using these specifications and eMINTS keying 1099 data method. CD submission does not meet the electronic filing requirement and will not be accepted.

#### 3.1. eMINTS Bulk Upload Method

The preferred method of submitting 1099s is the bulk upload functionality in eMINTS. You must have a logon with our online portal to upload. For instruction on how to create a logon, see [eMINTS 101](#). Submissions must follow the specifications outlined in the eMINTS bulk upload method of this document.

#### 3.2. eMINTS Keying Data Method with optional Import Feature

Within eMINTS, 1099 information may be manually keyed or imported from an excel spreadsheet template. You must have a logon with our online portal to use this method. For instruction on how to create a logon, see [eMINTS 101](#).

##### 3.2.1. eMINTS Keying Data Method

We recommend directly keying only if you have a small number of records to key. The recipient section along with box 1 for nonemployee wages must be completed.

##### 3.2.2. Using Template Import Feature

If you do not have software that will create a bulk file per our specifications which must include the wages and taxes applicable to LMRC, importing the data from a template will be the best option to meet the electronic filing requirements. The template used must follow the specifications outlined in the section 6 Template Import Feature File Format of this document to work successfully.

### 4. Deadline

The deadline for filing 1099s is **February 28<sup>th</sup>** of the year following the close of the calendar year in which the non-employee compensation was paid.

### 5. eMINTS Bulk Upload File Format

The file format for submitting your Form 1099 is based on the federal format laid out in [IRS Publication 1220](#). Review both the IRS specification and LMRC specification to ensure submissions are formatted properly.

Standard ASCII code is required for all files. A text file with .txt file extension is the only format that will be accepted. LMRC does not accept any zip files, self-extracting zip files or compressed files. The maximum file size LMRC will accept is 20 MB. If your file is larger than LMRC maximum file size, create and transmit separate files.

#### 5.1. File Requirements

Three of the six possible record types in IRS Publication 1220 are **REQUIRED** and will be validated. The other three record types are optional and will not be validated.

Record Type	LMRC	IRS
T (Transmitter) Record	<b>Required, Validated</b>	Required

A (Issuer) Record	<b>Required, Validated</b>	Required
B (Payee) Record	<b>Required, Validated</b>	Required
C (Summary of Payee B) Record	Optional	Required
F (End of Transmission) Record	Optional	Required
K (Summary of State(s) totals for (CF/SF)) Record	Optional	Optional

## 5.2. Record Specifications

The 1099 data submitted to the LMRC must include only those contractors/payees that earned income while working in Louisville Metro, KY (Jefferson County). The file must follow the specifications published by the IRS in Publication 1220 and this specification.

- Each Record must be a fixed length of 750 positions.
- For all fields marked “Required”, the transmitter must provide the information described under description and remarks.
- For those fields not marked “Required”, the transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions.
- All alpha characters entered must be in upper-case, except e-mail addresses which may be case sensitive.
- Do not use punctuation in the name and address fields.
- Pay special attention to the LMRC description and remarks. **Red text indicates LMRC filing specific details including why a file may be rejected.**

## 5.3. LMRC Specific Fields

The federal format defines field position 663-722 in B(Payee) record as “Special Data Entries” for state or local government entities. LMRC will use field position 685-696 for additional data in both the 1099-NEC and 1099-MISC forms. Values in field position 663-684 may remain as they will be ignored by the LMRC. The special data entries field is required if the amount of compensation earned in Louisville Metro, Kentucky is different from the Nonemployee Compensation reported in the Payee Record.

Leave the special data entries field blank if not reporting a different amount of compensation earned in Louisville Metro. If this field does not include the amount earned in Louisville Metro per the LMRC Specifications listed below, the amount earned in Louisville Metro will be equal to the total of the Nonemployee Compensation reported in the Payee Record. (100% of total compensation was earned in Louisville Metro, KY). For 1099-NEC it would be Field Position 55-66, payment amount 1 in the Payee Record. For 1099-MISC, prior to 2020 it would be Field Position 235-246, payment amount G in the Payee Record.

## 5.4. Record and Field Format Details

The LMRC has additional validations on certain fields in the file. Listed below are the field format details. If the file uploaded does not pass the validation rules, it will be rejected.

### 5.4.1. T (Transmitter) Record

- Must be the first record on each file and is followed by an Issuer “A” record.
- Identifies the entity transmitting the electronic file.
- Identifies the entity to be contacted by LMRC.

Field Position	Field Title	Length	LMRC Description and Remarks
1	Record Type	1	<b>Required.</b> Must equal "T" or file may be rejected.
2-5	Payment Year	4	<b>Required.</b> Enter current year. (ex "2023") If reporting prior year data, report the year which applies and set the prior year data indicator to field position 6. <b>Must not be greater than the current year or file may be rejected.</b>
6	Prior Year Data Indicator	1	<b>Required.</b> Enter "P" only if reporting prior year. Otherwise, enter a blank. If filing tax years prior to 2022 non-employee compensation, this must be P. Don't enter a "P" if the tax year is 2023 You cannot mix tax years within a file. <b>File may be rejected if not "P" or blank.</b>
7-15	Transmitter TIN	9	<b>Required.</b> Enter the transmitter's nine-digit taxpayer identification number (TIN). <b>File may be rejected if left blank.</b>
16-20	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	<b>Required.</b> Enter a blank. LMRC does not accept test files. <b>File may be rejected if equals "T".</b>
29	Foreign Entity Indicator	1	Enter "1" (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	<b>Required.</b> Enter the transmitter name. Left justify the information and fill unused positions with blanks. <b>File may be rejected if left blank.</b>
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.
110-149	Company Name	40	<b>Required.</b> Enter company name associated with the address in field positions 190-229. <b>File may be rejected if left blank.</b>
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	<b>Required.</b> Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent. <b>For U.S. address,</b> the issuer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code. <b>For foreign address,</b> filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one). <b>File may be rejected if left blank.</b>
230-269	Company City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	<b>Required.</b> Enter U.S. Postal Service state abbreviation.

Field Position	Field Title	Length	LMRC Description and Remarks
			Refer to Publication 1220-Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations. <b>File may be rejected if field does not equal a valid state or US territory abbreviation.</b>
272-280	Company Zip Code	9	<b>Required.</b> Enter the nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. <b>File may be rejected if left blank.</b>
281-295	Blank	15	Enter blanks.
296-303	Total Number of Payees	8	<b>*Required.*</b> Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros. <b>File may be rejected if field does not match the actual payee count from the "B" records submitted.</b>
304-343	Contact Name	40	<b>Required.</b> Enter the name of the person to contact when problems with the file or transmission are encountered. <b>File may be rejected if left blank.</b>
344-358	Contact Phone	15	<b>Required.</b> Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. <b>File may be rejected if left blank.</b>
359-408	Contact Email	50	<b>Required if available.</b> Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify.
409-499	Blank	91	Enter blanks.
500-507	Record Sequence Number	8	<b>*Required.*</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record. <b>File may be rejected if field has an incorrect sequence.</b>
508-517	Blank	10	Enter blanks.
518	Vendor Indicator	1	<b>Required.</b> If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below. If software was purchased from a vendor or other source use 'V'. If software was produced by in-house programmers use 'I'.  <b>Note:</b> An in-house programmer is defined as an employee or a hired contract programmer. If the software is



Field Position	Field Title	Length	LMRC Description and Remarks
			produced in-house, fields 519-558 titled Vendor Name are not required.
519-558	Vendor Name	40	<b>Required.</b> Enter the name of the company from whom the software was purchased. If the software is produced in-house, enter blanks.
559-598	Vendor Mailing Address	40	<b>Required.</b> Enter the mailing address. If the software is produced in-house, enter blanks. <b>For U.S. address,</b> the issuer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code. <b>For foreign address,</b> filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).
599-638	Vendor City	40	<b>Required.</b> Enter the city, town, or post office. If the software is produced in-house, enter blanks.
639-640	Vendor State	2	<b>Required.</b> Enter U.S. Postal Service state abbreviation. If the software is produced in-house, enter blanks.
641-649	Vendor Zip	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, fill unused positions with blanks. Left justify. If the software is produced inhouse, enter blanks.
650-689	Vendor Contact Name	40	<b>Required.</b> Enter the name of the person to contact concerning software questions. If the software is produced in-house, enter blanks.
690-704	Vendor Contact Phone	15	<b>Required.</b> Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. If the software is produced in-house, enter blanks.
705-739	Blank	35	Enter blanks.
740	Vendor Foreign Entity	1	Enter "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

#### 5.4.2. A (Issuer) Record

- Must be the second record on the file and is followed by a Payee "B" Record.
- Identifies the person making payments. The issuer will be held responsible for the completeness, accuracy, and timely submission of electronic files.
- A transmitter may include Payee "B" Records for more than one issuer in a file. However, each group of "B" Records must be preceded by an "A" Record and followed by an End of Payee "C" Record.

- LMRC accepts 1099-NEC and 1099-MISC forms. The “A” Record will indicate which type of 1099 Return is being submitted in the ‘B’ record.

Field Position	Field Title	Length	LMRC Description and Remarks				
1	Record Type	1	<b>Required.</b> Enter an "A." <b>Must equal "A" or file may be rejected.</b>				
2-5	Payment Year	4	<b>Required.</b> Enter current year. (ex "2023") If reporting prior year data, report the year which applies. <b>File may be rejected if year does not match year reported in "T" record.</b>				
6	Combined Federal State Filing Program	1	LMRC does not participate in Combined Federal/State filing program. Enter a blank.				
7-11	Blank	5	Enter blanks.				
12-20	Issuers Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the valid nine-digit taxpayer identification number assigned to the issuer. Do not enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN. <b>Note:</b> For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1). <b>File may be rejected if left blank and Foreign Entity Indicator is not "1".</b>				
21-24	Issuer Name Control	4	Enter the four characters of the name control or enter blanks.				
25	Last Filing Indicator	1	Enter "1" (one) if this is the last year this issuer name and TIN will file information returns electronically or on paper. Otherwise, enter a blank. <b>File may be rejected if this is not a "1" or left blank.</b>				
26-27	Type of Return	2	<b>Required.</b> Enter the appropriate code. Left justify and fill unused positions with blanks. Enter code "A" for 1099-MISC. Enter code "NE" for 1099-NEC. <b>Must equal "A" or "NE" or file may be rejected.</b>				
28-45	Amount Codes	18	<b>Required.</b> Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks. <b>Note:</b> A type of return and an amount code must be present in every Issuer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form. <b>File may be rejected if this does not equal "1" through "8" or "A" through "G", or "H" or "J".</b>				
Amount Codes			For Reporting Payments on Form 1099-NEC: (Starting Tax Year 2020 and future only)				
<b>Form 1099-NEC, Nonemployee Compensation</b>			<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Nonemployee Compensation</td> <td>1</td> </tr> </tbody> </table>	Amount Type	Amount Code	Nonemployee Compensation	1
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Field Position	Field Title	Length	LMRC Description and Remarks																												
			<table border="1"> <tr> <td>Federal Income Tax Withheld</td> <td>4</td> </tr> </table>	Federal Income Tax Withheld	4																										
Federal Income Tax Withheld	4																														
Amount Codes	<p><b>Form 1099-MISC, Miscellaneous Income</b></p> <p><b>Note 1:</b> If only reporting a direct sales indicator (see "B" Record field position 547), use Type of Return "A" in field positions 26-27, and Amount Code 1 in field position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.</p> <p><b>Note 2:</b> Do not report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S</p>		<p>For Reporting Payments on Form 1099-MISC: LMRC accepts all amount types from the 1099-MISC.</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Rents</td> <td>1</td> </tr> <tr> <td>Royalties (see note 2)</td> <td>2</td> </tr> <tr> <td>Other Income</td> <td>3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding or withholding on Indian gaming profits)</td> <td>4</td> </tr> <tr> <td>Fishing boat proceeds</td> <td>5</td> </tr> <tr> <td>Medical and health care payments</td> <td>6</td> </tr> <tr> <td>Substitute payments in lieu of dividends or interest</td> <td>8</td> </tr> <tr> <td>Crop insurance proceeds</td> <td>A</td> </tr> <tr> <td>Excess golden parachute payment</td> <td>B</td> </tr> <tr> <td>Gross proceeds paid to an attorney in connection with legal services</td> <td>C</td> </tr> <tr> <td>Section 409A deferrals</td> <td>D</td> </tr> <tr> <td>Section 409A income</td> <td>E</td> </tr> <tr> <td>Prior Year Nonemployee Compensation (TY2019 &amp; earlier)</td> <td>G</td> </tr> </tbody> </table> <p>Note: T Record Field Position 6 must contain a P</p>	Amount Type	Amount Code	Rents	1	Royalties (see note 2)	2	Other Income	3	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)	4	Fishing boat proceeds	5	Medical and health care payments	6	Substitute payments in lieu of dividends or interest	8	Crop insurance proceeds	A	Excess golden parachute payment	B	Gross proceeds paid to an attorney in connection with legal services	C	Section 409A deferrals	D	Section 409A income	E	Prior Year Nonemployee Compensation (TY2019 & earlier)	G
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46-51	Blank	6	Enter blanks.																												
52	Foreign Entity Indicator	1	<b>Must equal a "1" or left blank.</b>																												
53-92	First Issuer Name Line	40	<p><b>Required.</b> Enter the name of the issuer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Issuer Name Line Field, if applicable). Left justify information and fill unused positions with blanks. Delete extraneous information.</p> <p><b>File may be rejected if left blank.</b></p>																												
93-132	Second Issuer Name Line	40	If position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent. If position 133 contains a "0" (zero), this field may contain either a continuation of the First Issuer Name Line or blanks. Left justify the information. Fill unused positions with blanks.																												
133	Transfer Agent Indicator	1	<p><b>Required.</b> Enter the appropriate numeric code from the indicator table below.</p> <table border="1"> <thead> <tr> <th>Meaning</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.</td> <td>1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Issuer</td> <td>0</td> </tr> </tbody> </table>	Meaning	Code	The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.	1	The entity shown is not the transfer (or paying) agent (that is, the Second Issuer	0																						
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Field Position	Field Title	Length	LMRC Description and Remarks
			<p>Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).</p> <p>File may be rejected if this does not equal a "1" or "0".</p>
134-173	Issuer Shipping Address	40	<p><b>Required.</b> If position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the issuer. The street address includes street number, apartment or suite number, or P.O. Box address if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the issuer city, state, and ZIP Code must be reported as 40-, 2-, and 9-position fields, respectively. Filers must adhere to the correct format for the issuer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p> <p>File may be rejected if left blank.</p>
174-213	Issuer City	40	<p><b>Required.</b> If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter issuer's city, town, or post office city. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p> <p>File may be rejected if left blank.</p>
214-215	Issuer State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviation.</p> <p>File may be rejected if field does not equal a valid state or US territory abbreviation.</p>
216-224	Issuer Zip Code	9	<p><b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in "A" Record, field position 52 Foreign Entity Indicator.</p> <p>File may be rejected if left blank.</p>
225-239	Issuer Telephone Number & Extension	15	<p>Enter the issuer's telephone number and extension. Omit hyphens. Left justify the information and fill unused positions with blanks.</p>
240-499	Blank	260	<p>Enter blanks.</p>
500-507	Record Sequence Number	8	<p><b>*Required.*</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003,"</p>

Field Position	Field Title	Length	LMRC Description and Remarks
			the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record. <b>File may be rejected if left blank or out of sequence order.</b>
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

#### 5.4.3. B (Payee) Record

- Identifies the person receiving the payments.
- Contains the payment information for Louisville Metro Revenue Commission reporting.
- The "B" Record must follow either an "A" Record or a "B" Record.
- A single file may contain "B" Records for multiple Issuers, but they must not be intermingled. A separate "A" Record is required for each group of "B" Records reported.
- Each group of "B" Records must be preceded by an "A" Record and followed by an End of Payee "C" Record.
- The record layout for field positions 1 through 543 is the same for all types of returns.
- Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.
- The filer must allow for all eighteen Payment Amount Fields.
- **DO NOT** use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters.

Field Position	Field Title	Length	LMRC Description and Remarks
1	Record Type	1	<b>Required.</b> Enter "B." <b>Must equal "B" or file may be rejected.</b>
2-5	Payment Year	4	<b>Required.</b> Enter current year. (ex "2023") If reporting prior year data, report the year which applies (2021, 2020, etc.). <b>File may be rejected if year does not match year reported in "T" record.</b>
6	Corrected Return Indicator	1	<b>Required for corrections only.</b> Indicates a corrected return. Enter "G" for a one-transaction correction or the first of a two-transaction correction. Enter "C" for a second transaction of a two-transaction correction.  Note: C, G, and non-coded records must be reported using separate Issuer "A" Records. See IRS Publication 1220 for more information.  Leave blank if not making corrections.
7-10	Name Control	4	If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the "B" Record. Otherwise, enter blanks. Last names of less than four characters must be left justified and fill the unused positions with blanks. Refer to Publication 1220 for more details on name control.

Field Position	Field Title	Length	LMRC Description and Remarks																		
11	Type of TIN	1	<table border="1"> <thead> <tr> <th>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors, or other entity</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An adopted individual prior to the assignment of an SSN</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank</td> <td>Blank</td> </tr> </tbody> </table> <p>File may be rejected if not “1”, “2”, or blank.</p>	TIN	Type of Account	Code	EIN	A business, organization, some sole proprietors, or other entity	1	SSN	An individual, including some sole proprietors	2	ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2	ATIN	An adopted individual prior to the assignment of an SSN	2	N/A	If the type of TIN is not determinable, enter a blank	Blank
TIN	Type of Account	Code																			
EIN	A business, organization, some sole proprietors, or other entity	1																			
SSN	An individual, including some sole proprietors	2																			
ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2																			
ATIN	An adopted individual prior to the assignment of an SSN	2																			
N/A	If the type of TIN is not determinable, enter a blank	Blank																			
12-20	Payee’s Taxpayer Identification Number (TIN)	9	<p><b>Required.</b> Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters. If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.</p> <p><b>Note:</b> If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to IRS General Instructions for Certain Information Returns for reporting instructions.</p> <p>File may be rejected if left blank.</p>																		
21-40	Issuers Account Number for Payee	20	<p><b>Required if submitting more than one information return of the same type for the same payee.</b> The account number can be any combination of alpha, numeric, or special characters. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks. See IRS Publication 1220 for more details.</p>																		
41-44	Issuers Office Code	4	<p>Enter the office code of the issuer. Otherwise, enter blanks. For issuers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices</p>																		
45-54	Blank	10	<p>Enter blanks.</p>																		
<p>Payment Amount Fields (Must be Numeric)</p> <p><b>Caution:</b> If payment amounts exceed the 12 field positions allotted, a separate Payee “B” Record must be submitted for the remainder. The files cannot be the same to avoid duplicate filing discrepancies. For example: For Form 1099-K reporting 12,000,000,000.00, the first “B” record would show 8,000,000,000.00 and the second “B”</p>			<p><b>Required.</b> Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments. Payment amounts must be right justified and fill unused positions with zeros.</p>																		

Field Position	Field Title	Length	LMRC Description and Remarks
			record would show 4,000,000,000.00. One substitute Form 1099-K may be sent to the recipient aggregating the multiple Forms 1099-K. <b>Note:</b> If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this publication must be followed for electronic filing.
55-66	Payment Amount 1	12	The amount reported in this field represents payments for Amount Code 1 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
67-78	Payment Amount 2	12	The amount reported in this field represents payments for Amount Code 2 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
79-90	Payment Amount 3	12	The amount reported in this field represents payments for Amount Code 3 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
91-102	Payment Amount 4	12	The amount reported in this field represents payments for Amount Code 4 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
103-114	Payment Amount 5	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
115-126	Payment Amount 6	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
127-138	Payment Amount 7	12	The amount reported in this field represents payments for Amount Code 7 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
139-150	Payment Amount 8	12	The amount reported in this field represents payments for Amount Code 8 in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
151-162	Payment Amount 9	12	The amount reported in this field represents payments for Amount Code 9 in the "A" Record. <b>Amount Code 9 is not used for Form 1099-MISC.</b> <b>File may be rejected if not completed per Pub 1220.</b>
163-174	Payment Amount A	12	The amount reported in this field represents payments for Amount Code A in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
175-186	Payment Amount B	12	The amount reported in this field represents payments for Amount Code B in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
187-198	Payment Amount C	12	The amount reported in this field represents payments for Amount Code C in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
199-210	Payment Amount D	12	The amount reported in this field represents payments for Amount Code D in the "A" Record <b>File may be rejected if not completed per Pub 1220.</b>
211-222	Payment Amount E	12	The amount reported in this field represents payments for Amount Code E in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
223-234	Payment Amount F	12	The amount reported in this field represents payments for Amount Code F in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>

Field Position	Field Title	Length	LMRC Description and Remarks
235-246	Payment Amount G	12	The amount reported in this field represents payments for Amount Code G in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
247-258	Payment Amount H	12	The amount reported in this field represents payments for Amount Code H in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
259-270	Payment Amount J	12	The amount reported in this field represents payments for Amount Code J in the "A" Record. <b>File may be rejected if not completed per Pub 1220.</b>
271-286	Blank	16	Enter Blanks.
287	Foreign Country Indicator	1	If the address of the payee is in a foreign country, enter a "1" (one) in this field. Otherwise, enter blank. When filers use the foreign country indicator, they may use a free format for the payee city, state, and ZIP Code. Enter information in the following order: city, province or state, postal code, and the name of the country. Do not enter address information in the First or Second Payee Name Lines. <b>File may be rejected is field does not equal "1" or blank.</b>
288-327	First Payee Name Line	40	<b>Required.</b> Enter the name of the payee (preferably last name first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines. <b>Note:</b> If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to IRS General Instructions for Certain Information Returns for reporting instructions. <b>File may be rejected if left blank.</b>
328-367	Second Payee Name Line	40	If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the "B" Record, or if not, enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to the IRS as possible to identify the payee associated with the TIN. See the Note under the First Payee Name Line. Left justify the information and fill unused positions with blanks.



Field Position	Field Title	Length	LMRC Description and Remarks
368-407	Payee Mailing Address	40	<b>Required.</b> Enter the mailing address of the payee. The street address should include number, street, apartment or suite number, or P.O. Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks. Do not enter data other than the payee’s mailing address. <b>File may be rejected if left blank.</b>
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	<b>Required.</b> Enter the city, town, or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks. <b>File may be rejected if left blank.</b>
488-489	Payee State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier. <b>File may be rejected if field does not equal a valid state or US territory abbreviation.</b>
490-498	Payee Zip Code	9	<b>Required.</b> Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service. For foreign countries, alpha characters are acceptable if the filer has entered a “1” (one) in the Foreign Country Indicator, located in position 247 of the “B” Record. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. <b>File may be rejected if left blank.</b>
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	<b>*Required. *</b> Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be one (1), since it is the first record on the file and the file can have only one “T” Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002,” the first “B” Record, “00000003,” the second “B” Record, “00000004”, and so on until the final record of the file, the “F” Record. <b>File may be rejected if left blank or out of sequence order.</b>
508-543	Blank	36	Enter blanks.

**Field Positions 544-750 are defined by form type –  
LMRC accepts 1099-NEC and 1099-MISC in this electronic format.**

<b><u>1099-NEC</u> Record layout Field positions 544-750</b>			
Field Position	Field Title	Length	LMRC Description and Remarks

544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator	1	Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank.
548-662	Blank	115	Enter Blanks.
663-684	Reserved for KY DOR special fields	22	LMRC does not need this information. Enter blanks.
685-696	<b>Louisville Metro Compensation</b>  <b>NOTE: Field position 685-696 in the Blank field is used by LMRC.</b>	12	This field is required if the amount of compensation earned in Louisville Metro is different than the Nonemployee Compensation reported in the Payee Record, Field Position 55-66, Payment Amount 1.  If left blank, we will assume the amount earned in Louisville Metro is equal to the total of the Nonemployee Compensation reported in the Payee Record, Field Position 55-66, Payment Amount 1.
697-722	Special Data Entries	26	Enter blanks. Currently, not used.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. The payment amount must be right justified, and unused positions must be zero-filled. Not used by LMRC.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters

**1099-MISC Record layout Field positions 544-750**

Field Position	Field Title	Length	LMRC Description and Remarks
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator (See Note)	1	Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. <b>Note:</b> If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.
548-662	Blank	115	Enter blanks.

663-684	Reserved for KY DOR special fields	22	LMRC does not need this information.
685-696	<b>Louisville Metro Compensation</b>  <b>NOTE: Field position 685-696 in the special data entries field is used by LMRC.</b>	12	This field is required if the amount of compensation earned in Louisville Metro is different than the Nonemployee Compensation reported in the Payee Record, Field Position 235-246, Payment Amount G.  If left blank, we will assume the amount earned in Louisville Metro is equal to the total of the Nonemployee Compensation reported in the Payee Record, Field Position 235-246, Payment Amount G.
697-722	Special Data Entries	26	Enter blanks. Currently, not used.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. The payment amount must be right justified, and unused positions must be zero-filled. Not used by LMRC.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	Combined Federal State Code	2	Enter blanks. LMRC is not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

### 5.5. Confirmation and Acceptance of bulk file

When submitted, the file will be verified in real time. If there is an issue with the file, a table will appear identifying the line, field, and details of the issue. The file will not be accepted if there is an issue found. Work with your software provider/programmers to address any issues.

Once the file is successfully submitted, a confirmation screen will appear, and a confirmation email sent. The file has been accepted by LMRC.

## 6. Template Import Feature File Format

### 6.1. Template Format Details

Include in the template a single record for each recipient that earned compensation in the Louisville Metro, KY area. There is a tab for 1099-NEC and 1099-MISC. Both file types will be accepted. Only a single payer may be listed on a spreadsheet. Do not delete the other tabs included in the spreadsheet.

File types of .xls and .xlsx must be used. The template can be found here on the [forms and publications page](#).

#### 6.1.1. For 1099- NEC Form

Enter data on the 1099-NEC tab. Start on line 3. Line 1 is the header and line 2 has example data.

The following fields are **required**:

- Recipient’s First Name and Recipient’s Last Name (if SSN in TIN type)
- Recipient Business Name (if FEIN in TIN type)
- Recipient’s Address
- City

- State
- Zip
- Type of Taxpayer ID Number (TIN)
  - Must be FEIN or SSN
- Recipient's Tax ID Number (TIN)
- Box 1 Nonemployee Compensation
- Some compensation earned outside of Louisville, Metro (required only if including specific amount earned in Louisville, Metro)
  - Must be yes or no
- Amount of non-employee compensation earned in Louisville Metro (required only if including specific amount earned in Louisville, Metro)

#### 6.1.2. For 1099- MISC Form

Enter data on the 1099-NEC tab. Start on line 3. Line 1 is the header and line 2 has example data. The following fields are **required**:

- Recipient's First Name and Recipient's Last Name (if SSN in TIN type)
- Recipient Business Name (if FEIN in TIN type)
- Recipient's Address
- City
- State
- Zip
- Type of Taxpayer ID Number (TIN)
  - Must be FEIN or SSN
- Recipient's Tax ID Number (TIN)
- Rents or Royalties or Other Income

## 6.2. How to Submit Template via eMINTS

You must have an eMINTS logon to submit a template. Additional information for creating a logon is located [here](#).

Complete a separate web submission for each Payer.

Once logged in, select **W-2s, 1099s, Bulk W-3s or Bulk W-1s** from the 'I want to' menu.

On the next screen select File W-2s/1099s.

Enter your information on the contact screen. Click next and go to the payer screen.

Enter the Payer information as the Payer. If you are both the contact and payer, check the box for: 'Check if submitter and payer information are the same' to populate the contact information entered previously. Click next.

In the Forms section, select only the forms you are submitting for a single employer/payer. A single spreadsheet can be used to submit W-2, 1099-MISC and 1099-NEC information for a single year in one web submission if all the forms are selected.

Click Export Template to download the spreadsheet. Click next.

On the 1099 payee screen, click import button. Select the file created that matches the LMRC template/specifications and upload the file.



If a record has an error, this icon will appear next to the record. Edit record to correct all errors.



If you wish to delete a record, click on this icon.

All records must be correct to submit. Click next once ready to submit.

A summary screen will appear with the total number of 1099s submitted and total compensation earned in Louisville. This may be printed for your records by clicking print summary.

Confirm the number is correct by checking the box: 'I confirm the number of statements submitted is correct' and then click submit.

### 6.3. Confirmation and Acceptance of template

Once the file is successfully submitted, a confirmation screen will appear, and a confirmation email sent. The file has been accepted by LMRC.

## 7. FAQs

### **Should I include income paid to entities for work outside of Louisville?**

No. If you include work for income earned outside of Louisville, based on our file specifications, we will consider 100% of the amount earned within Louisville Metro.

### **What if I have never submitted my 1099s electronically?**

You will need to create a logon through our online portal, eMINTS. Instructions for this can be found on our website at <https://louisvilleky.gov/government/revenue-commission/signing-emints>

### **Can I submit an exact copy of what I file to the IRS or Kentucky DOR?**

It depends. You should submit 1099s only for contractors/payees who earned their income in Louisville Metro, KY (Jefferson County). If all the payees you are reporting worked in Louisville 100% of the time, you may submit a copy of the file you sent to the IRS. In addition, you can also indicate the specific amount earned in the Louisville Metro area if it differs from the total compensation. See Louisville Metro Compensation field in the payee record for more details.

### **Can I submit records for 1099s issued below \$600?**

Yes. LMRC will accept the data we receive if the income was earned in Louisville Metro, Kentucky.