

BULK FILING FAQ

Below are general questions and answers for bulk filing. Specific FAQs for each filing can be found at the end of each type Bulk File Specification.

- [W-2 Electronic Filing Specification Guide](#)
- [W-3 Electronic Filing Specification Guide](#)
- [1099 Electronic Filing Specification Guide](#)
- [ACH Electronic Filing Specification Guide](#)
- [W-1 Electronic Filing Specification Guide](#)

What file type is accepted?

We accept .txt only (text file)

What should I do if my program can't create a file to meet specifications/Can't create a text file?

You have options

1. You will need to contact your IT department or the contact person of the Software/Program you use. Work with your IT person or your software provider for assistance
2. Use eMINTS to file key returns (you will need access to your client account. Both you and your client will need eMINTS logon access)
3. Complete a [waiver](#) request. When approved you can submit returns as you did previously. The waiver is approved for no longer than 1 calendar year.

Is 25 an aggregate total of returns/reports or is it 25 of each type return/report?

A report can be form W-2, form 1099, form W-1 or W3. Twenty-five (25) of a single type, in a single year, will require you to file electronically.

- Ex. 25 1099s, 25 W2s or 25 W-3s
 - each will need to be filed electronically
- Ex 14 W-2s and 11 W3s –aggregate total of 25
 - neither needs to be filed electronically
- Ex 25 W-2 and 1 W3
 - W-2s need to be filled electronically
 - W3 does not

What if I don't know my client's taxpayer Account ID?

LMRC requires a valid Account ID to submit a bulk file. Get the Account ID from:

1. Your client or;
2. Using your web logon send us a message through eMINTS. You will need to include your client's name and FEIN/SSN

Are the W-2s filed with the W-3?

These are 2 separate reports and are not filed together. The W-2 and the W-3 have different specs. Both the W-2 and the W-3 are due February 28, 2020. If you are filing 25 or more separate W-3s you are required to bulk file. If you are filing 25 or more W-2s for any one entity, they are required to be bulk filed.

Are all 1099s required to be bulk filed or only the 1099s earned in Louisville Metro?

You are only required to submit the 1099s for payees who earned income in Louisville Metro. If you are submitting 25 or more 1099s, you are required to bulk file.

How can any file be amended/corrected?

- W-1 Submit or upload amended versions. Bulk File Specification have specific field positions for amended returns.
- 1099 Submit a paper correction for each contractor. Indicate on the form --corrected 1099. Corrections submitted electronically may be aggregated, causing overreporting payments to payees.
- W-2 Any correction must be submitted by paper form.
- W-3 LMRC does not accept corrected W-3 forms electronically. No refund or credit will result from entries made on this form.
An amended W-1 return must be submitted to obtain refunds or apply credits

Is the PTIN (Preparer Tax Identification Number) required on the W-3?

A PTIN is the number assigned by the Internal Revenue Service to individuals who prepare or submit tax returns for others. The payroll provider may not have a PTIN, but its employees who prepare or submit returns may review. <https://www.irs.gov/tax-professionals/ptin-requirements-for-tax-return-preparers>. For LMRC purposes, if submitter has no PTIN, the W-2 field can be blank filled.

Have the ACH specs changed?

There are 2 changes to the ACH specs. Not implementing these changes will not cause your payment to reject.

1. LMRC account number in line 7 record. The biggest change to the spec is regarding the line 7 record, field 4. Previous specs allow the old 6-digit number. The new spec requests the 10-digit account number. The old 6-digit account number can be converted by adding 4 preceding zeros. Ex. 222222 converts to 0000222222.
2. Taxperiod end date in line 7 record—Read the description on thatfield.