



# FREQUENTLY ASKED QUESTIONS:

## Electronic/Bulk Filing

### Electronic/Bulk Filing Requirement

The Louisville Metro Code of Ordinances (LMCO), Chapter 110, Section 18 was updated effective 8/22/2019. The law now requires any employer, payroll entity, or any other business entity, who files more than 25 returns or reports with the Louisville Metro Revenue Commission (LMRC) annually, to file the returns/reports electronically on or before the prescribed due date. This change went into effect January 1, 2020 for all tax periods beginning on or after January 1, 2019.

#### Compliant Filing Options:

1. **Bulk Upload Method**-upload a file following the specifications for the record type
2. **eMINTS Keying Data Method**-directly key the information into eMINTS ([emints.metrorevenue.org](http://emints.metrorevenue.org))

[1099 Specifications](#)

[W-2 Specifications](#)

[W-1 Specifications](#)

[W-3 Specifications](#)

[ACH Specifications](#)

### How to Achieve Compliance:

LMRC suggests that you work with your current software provider to comply with the electronic filing bulk upload method or begin using a software that complies with the electronic filing bulk upload method. Another option is to plan to file the required returns or reports electronically via eMINTS, LMRC's online portal ([emints.metrorevenue.org](http://emints.metrorevenue.org)).

If you are still unable to comply with the electronic filing requirement, you are encouraged to contact LMRC directly [P 502-574-4860; or by submitting the [Electronic Filing Mandate Compliance Contact Form](#)] to discuss other options for reaching compliance. You will be expected to provide a detailed explanation as to why the filing options listed above are not applicable to your situation. If appropriate, LMRC will partner with you to identify an alternative electronic filing solution.

An Electronic Filing Waiver may also be obtained. A waiver request is appropriate if you are in the process of adopting one of the electronic filing options listed in this letter, but the process will not be complete by the filing deadline. Your waiver request will need to include estimated timelines for completion. A waiver request may also be appropriate if you are actively partnering with LMRC to identify an alternative electronic filing solution. It should be noted that repeated requests for a waiver due to software capabilities is not a permanent solution to the electronic filing requirement. You must demonstrate that you are actively working towards compliance; otherwise, the LMRC will no longer consider the software capabilities "relevant" under Section D of LMCO 110.18 and the waiver will be denied.

**Q. I am not sure how to generate a bulk upload file in accordance with LMRC's specifications. Can the LMRC assist me?**

**A. LMRC would like to review your current state and assess possible solutions for satisfying the bulk upload requirements. LMRC will contact entities when resources are available to focus on their specific case. LMRC requests that you submit the [Electronic Filing Mandate Compliance Contact Form](#) and include all of the requested information that is currently available along with any other relevant information about your data.**

**Q. Can the LMRC recommend or provide a list of software solutions capable of meeting the bulk upload filing requirements?**

**A. The LMRC does not recommend software solutions. The source of data received is limited to the owner of the records and does not identify the software used to generate the data.**

**Q. I believe my records are covered by a waiver approved for my CPA firm or payroll provider. How can I confirm?**

**A. Please provide LMRC the name of your service provider and we will confirm whether or not your records are covered by approved waivers.**

**Q. Where is the waiver request form available?**

**A. LMRC requests that you contact us via phone (502-574-4860) or submit the [Electronic Filing Mandate Compliance Contact Form](#) to discuss your specific situation and evaluate your needs and our recommended solution(s). Through the process LMRC may recommend you complete the waiver request to allow additional time to develop and implement a solution, at which time the waiver form would be provided to you.**

**Q. How can I submit a waiver form that is likely to be approved?**

**A. Please contact LMRC via phone (502-574-4860) or by submitting the [Electronic Filing Mandate Compliance Contact Form](#) to discuss your specific situation. Once the details have been evaluated the LMRC may recommend requesting a waiver for your entity. For a waiver request to be approved, it must include the specific issue preventing compliance, a summary plan for achieving compliance and an expected**

**compliance date. LMRC will verify that your situation has been evaluated and that a waiver is warranted for the year requested.**

**Q. Is there a due date for filing a waiver request?**

**A. Yes, waiver requests for each tax year are due to LMRC by 10/31 of the year of the records – a waiver request for 2022 records would be due to the LMRC by 10/31/2022, even though the records to be reported to the LMRC would not be due until 2/28/2023 (form W-2 or 1099). The LMRC will provide a response to all waiver requests received by the due date by 12/31 of the year of the records (for 2022 records responses to waiver requests received by 10/31/2022 will be communicated by 12/31/2022). Waiver requests will receive responses of approved, denied, or additional information is required. To be able to submit a complete waiver request with the highest possible likelihood of approval, you are encouraged to initiate contact with the LMRC as early as possible to explore all possible solutions for your responsibility under the bulk filing requirement.**

**Q. How long will it take to receive a response to my request for a waiver?**

**A. LMRC will evaluate and respond to waiver requests as quickly as possible. LMRC anticipates evaluation and responses to waiver request would not take longer than 60 days. LMRC is committed to providing a response to all waiver requests received by the 10/31 due date by or before 12/31 of the year of the records. This is to allow sufficient time for planning to be compliant by the due date of the records.**