

Amendments to Louisville Metro Code of Ordinances Chapter 110 FAQ

What changes have been made to the LMCO Chapter 110 Ordinances?

A new section has been added to Ordinance 110:

Anyone who files more than 25 returns or reports on behalf of themselves or their clients must now submit these returns or reports electronically on or before the due date of the return.

Subsection 110.05 has also been amended:

Anyone who makes payments on behalf of more than 25 separate accounts is required to make Electronic Fund Transfer (EFT) payment. Previously only those who paid for more than 100 separate accounts were required to make EFT payments.

When do these changes go into effect?

The effective date for all taxpayers who fit the above criteria is January 1, 2019. For taxpayers who meet the criteria, the first electronic submission date is January 2020.

What returns/reports will be affected by these changes?

Returns and reports affected are:

W-1, W-1D, W2, W3, and 1099MISC /1099SF

When is the first report due?

W1 Deposit	January 15, 2020 (for Q4 2019)
W1 Return	January 31, 2020 (for Q4 2019)
W2/W3	February 28, 2020
1099 SF/MISC	February 28, 2020

Will the current upload specs change?

Yes. The current specs will work but we are in the process of updating each one. Updated specs will be available on the following dates:

1099 & W-3	November 1 2019
ACH	December 1, 2019
W-1	February 1, 2020
W-2	March 16, 2020

Will you still accept filing by CD?

CD submission is no longer an accepted method of filing.

How do I bulk file returns/reports?

You will need to create a eMINTS web logon if you do not already have one. If you are a third-party vendor you will need to create a third-party logon. A Notice ID is required to create the logon. Call Registration and Support at (502) 574.4860 to get the Notice ID number. Once you have the Notice ID number, go to <https://emints.metrorevenue.org> and create your web logon.

What if I cannot file electronically by the due date?

You can request a one-year waiver. The waiver can be found on our website www.metrorevenue.org under the Forms and Publications link. Waiver requests should be mailed to:

LMRC
PO Box 32060
Louisville KY 40232

If I am approved for the waiver then how do I submit the required returns/reports?

If you are approved for the one-year waiver, you can continue to submit returns/reports as done previously.

How do I make Electronic Funds Transfer (EFT) payment?

Sign up for EFT payments by completing the ACH Credit Authorization Form. The ACH form and ACH Agreement Instructions can be found on our website www.metrorevenue.org under the Forms & Publications link.

Is there a penalty assessed for not meeting the requirements?

There is a penalty of \$5.00 per return/report not filed electronically by the due date, but not less than \$500.00 for each failure to comply.

Who do I contact for additional information or help in meeting the requirements?

Contact the Registration and Support division,
Phone (502) 574-4860