



502-574-4860  
Monday-Friday, 8am-5pm  
[www.metrorevenue.org](http://www.metrorevenue.org)

## **Notice of e-File Mandate**

Dear Taxpayer:

The Louisville Metro Revenue Commission (LMRC) is undergoing changes to better serve the community. Effective January 1, 2020 a new section of Chapter 110 of the Louisville Metro Code of Ordinances (LMCO) will go into effect. In addition, subsection 110.05(B) of the LMCO regarding electronic funds transfer payments was amended and will go into effect on this same date.

### **What does this mean?**

- If you are an employer, payroll provider, or any other business entity who files more than 25 returns or reports annually, you must file these reports electronically on or before the prescribed due date. Please note that CDs are not an acceptable form of electronic filing.
- These returns and reports include but are not limited to Form W-1, W-2, and W-3, as well as IRS form 1099 and LMRC form 1099-SF
- Any third-party payroll providers whose aggregate payment of occupational license taxes made on behalf of multiple employers exceeds \$25,000 **or** those who report and pay for more than 25 individual accounts must submit all payments by electronic funds transfer (EFT).
- Failure to comply with the electronic filing or electronic funds transfer will result in a \$5.00 penalty for each return, report, statement, or other document not filed in a timely manner.

### **Where can I find more information?**

- More information including the amended ordinance, frequently asked questions, and upload specifications is available by visiting our website, [www.metrorevenue.org](http://www.metrorevenue.org).
- You may also visit our new online portal, eMINTS. With eMINTS you can file and pay electronically, as well as upload W-2, W-3, and 1099 forms. Visit [emints.metrorevenue.org](http://emints.metrorevenue.org) to learn more.

### **If you are unable to meet the mandate**

- A one-year waiver request will be available for situations where a taxpayer or payroll provider is unable to meet the e-File mandate. The waiver request form and additional information is available at our website [www.metrorevenue.org](http://www.metrorevenue.org).