

W-3 Filing Specification Guide

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Louisville Metro Revenue Commission

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1. Introduction

All employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation earned by employees for work performed within Louisville Metro, Kentucky. (Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. [LMCO §110.5](#).) Form W-1 is submitted quarterly to report wages earned while working in Louisville Metro, Kentucky.

Form W-3, Annual Reconciliation of Employers Quarterly Return of Occupational License Fees Withheld, is due each February 28th ([LMCO §110.5](#)) to the Louisville Metro Revenue Commission (LMRC).

1.1. Electronic Filing Requirements

All employers who report more than 25 W-3 reconciliation records on behalf of themselves or their clients must submit the records electronically ([LMCO §110.18](#)). Failure to submit a timely file may result in penalties [LMCO §110.99 L \(Penalty\)](#).

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
All	Initial Publication	2019.10.29
5.2	Added new return status fields for amended return, final return, and employee cease date	2022.07.31

2.2. Yearly Summary

2.2.1. Tax Year 2021

- Added clarification on an individual name as a legal name should be entered as last, first.

2.2.2. Tax Year 2022

- Added new return status fields for amended return, final return, and employee cease date.

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 the eMINTS single W-3 submission 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 W-3s is via 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 FAQs](#). Submissions must follow the specifications outlined in this document. Select *W-3 Bulk Upload* as the file type.

3.2. eMINTS Single W-3 Submission Method

The W-3 may be entered directly into eMINTS. You must have a logon with our online portal to file. For instruction on how to create a logon, see [eMINTS FAQs](#). Navigate to the December quarter end filing period within the W-1 account and file Form W-3.

4. Deadline

The deadline for filing W-3s is **February 28th** of the year following the close of the calendar year in which the wages/compensation were paid. When using eMINTS, an email confirmation will be sent when the file is successfully uploaded.

5. eMINTS Bulk Upload File Format

The W-3 file format is a fixed width text (.txt) file.

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 20MB. If your file is larger than the LMRC maximum file size, you must create and transmit separate files.

5.1. Record Specifications

- Each record must be a fixed length of 589 positions.
- Each record must end in a carriage return.
- 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.
- For alpha/numeric fields, left justify and fill with blanks. When a field shows blank, all positions must be blank and not zero.
- For money fields, include only numbers with no punctuation. Signed amounts are not permitted. Include both dollars and cents. The last two digits will be the cents. (Example \$253.14 = 0000000025314) Right justify and zero fill to the left. Do not round to the nearest dollar. Any money field that has no amount to be reported must be filled with zeros, not blanks.

5.2. Record and Field Format Details

Field position	Field Title	Length	Description and Remarks
1-3	ID Type	3	Required. Must be FID, TIN, SSN FID - Federal Identification Number. Use for corporations and partnerships. SSN - Social Security Number. Use for individuals. TIN - Individual Taxpayer Identification Number. Use for individuals that do not have an SSN.
4-12	ID Number	9	Required. Format numbers only. Must be valid ID number. 9 digits, do not enter dashes.

Field position	Field Title	Length	Description and Remarks
13-22	LMRC W-1 Account ID	10	Required. Numbers only Valid 10-digit LMRC W-1 Account ID Examples: 1012114321 - W-1 Account
23-57	Last Name	35	Required - for individuals using SSN.
58-92	First name	35	Required - for individuals using SSN.
93-93	Middle initial	1	Enter a letter or enter a blank.
94-143	Legal Name/business	50	Required - for business entities and individuals using FID. If you are entering a person's name for the legal name enter it Last Name, First Name (Ex. Smith, John) If you are entering business entity name or dba name, use the business name on file with the LMRC.
144-183	Address (number/street)	40	Required.
184-203	Unit/Apt no	20	Enter information or enter blanks.
204-238	City	35	Required.
239-240	State	2	Required.
241-249	Zip	9	Required. For USA or blank country: Must be 5-9 digits. For Foreign Addresses: 5-9 alphanumeric characters. No spaces. Do not enter dashes.
250-253	Country	4	USA will be assumed if empty. Required if not USA and entering a foreign address. Two letter codes defined by the IRS will be allowed as well as the three-letter country codes defined in ISO 3166 alpha-3 .
254-303	Email	50	Enter valid email. Fill unused positions with blanks.
304-318	Phone	15	Required. Enter numbers only. Do not enter any dashes. Fill unused positions with blanks.
319-323	Ext	5	Optional. Fill unused positions with blanks.
324-327	Year	4	Required. Must be 4 digits. Minimum Year = current year -5. Maximum Year = Current Year. Example 2022
328-328	Checkbox of W-2 files	1	Required. 1-Yes 0-No
329-342	Amount - Quarter ending March 31st	14	Required. Line 1 on the return. Amount that should have been paid with Form W-1 ending March 31st. Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount should have been paid.

Field position	Field Title	Length	Description and Remarks
343-356	Amount - Quarter ending June 30th	14	Required. Line 2 on the return. Amount that should have been paid with Form W-1 ending June 30th. Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount should have been paid.
357-370	Amount - Quarter ending September 30th	14	Required. Line 3 on return. Amount that should have been paid with Form W-1 ending September 30th. Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount should have been paid.
371-384	Amount - Quarter ending December 31st	14	Required. Line 4 on the return. Amount that should have been paid with Form W-1 ending December 31st. Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount should have been paid.
385-398	Total Quarterly Taxes	14	Required. Line 5 on the return. Amount that should have been paid for all quarters. (Sum Line 1 thru Line 4) Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount should have been paid.
399-412	Total Taxes Withheld	14	Required. Line 6 on the return. Total taxes withheld per employees' wages electronically reported. Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if no amount withheld.

Field position	Field Title	Length	Description and Remarks
413-426	Difference Between Withheld and Quarterly Taxes	14	<p>Required. Line 7 on the return. Subtract Total Taxes Withheld (Line 6) from Total Quarterly Taxes (Line 5). Numbers only, no decimals. Last two digits will be the cents. Enter 14 zeros if the difference is zero. Enter 14 zeros if the difference is a negative number.</p> <p>Note: If there is a figure on Line 7, you must file an amended Form W-1 to pay any additional tax, obtain a refund, or apply a credit.</p>
427-461	Preparer Name	35	<p>Required if return is filed by a third party, (CPA/payroll company/etc.), complete all the preparer fields. Name of individual preparing the W-3 information.</p> <p>**Failure to provide preparer information could result in LMRC applying penalty as the records were not submitted in our prescribed manner. **</p>
462-470	PTIN	9	<p>Required if filed by a preparer. Enter 9 digits, do not enter dashes. Leave blank if no preparer used.</p>
471-505	Firm Name	35	<p>Required if filed by a preparer. Leave blank if no preparer used.</p>
506-514	Firm EIN	9	<p>Required if filed by preparer. Enter 9 digits, do not enter dashes. Leave blank if no preparer used.</p>
515-564	Firm Address	50	<p>Required if filed by a preparer. Leave blank if no preparer used.</p>
565-579	Firm phone	15	<p>Required if filed by a preparer. Leave blank if no preparer used.</p>
580	Amended Return	1	<p>Required. 1 - Yes, this is an amended return. 0 - No, this is the first return filed for this year. If this field is not marked correctly, processing of the return could be delayed.</p>
581	Final Return	1	<p>Required. 1 - I no longer have employee withholding on this account. I want to close my W-1 account. 0 - I am still in business and have employees.</p>
582-589	Employee Cease Date	8	<p>Required if indicated final return and want to close W-1 account. mmddyyyy Leave blank if not a final return.</p>

6. Corrected W-3s

Once a file has been accepted via bulk upload, the file will be processed. If you have filed any of the returns in error, resubmit a new file with the corrected returns only. Indicate it is an amended return by entering a "1" in the amended return field (position 580). An amended W-1 return for each quarter affected must be submitted to obtain refunds or apply credits.

7. FAQs

How will I know if I have generated an acceptable file?

If your file meets the specifications per this document, you will receive real time validation. LMRC will not accept the file if it does not pass validation rules. Once your file is accepted, you will receive an email confirmation. LMRC may contact you if they have any additional questions.

I am filing form W-3 on behalf of taxpayers, and I do not know their W-1 account number. Can I include W-3s without account numbers in the file or send paper copies?

Consult with your client(s) to get their account number(s) or you may contact our agency. In most cases, a new LMRC customer can get an account number immediately via eMINTS. Do not send paper forms or reports. Penalties may be applied if paper forms, or reports are submitted when electronic submission is required.