

**Filing 1099-SF Form Electronically
Louisville Metro Revenue Commission**

Submitting 1099-SF Electronically

Electronic HTTPS upload specifications:

- Name of file download must be '1099-SF *company name acct no.txt*'
Example: '**1099-SF ABC Co Inc 999999.txt**'
- File size should not exceed 10MB

Format Specifications

There are currently two (2) methods for formatting 1099-SF electronic submissions.

1. The preferred method is the Federal Format via IRS Publication 1220.
2. An Excel Spreadsheet may be uploaded if it is formatted per the LMRC specifications.

Files will be rejected by the Louisville Metro Revenue Commission if they do not follow format specifications.

Federal Format (via IRS Publication 1220)

Look at IRS Publication 1220 for details regarding this format, [http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Filing-Information>Returns-Electronically-\(FIRE\)](http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Filing-Information>Returns-Electronically-(FIRE)). Details for locally defined fields are below.

The LMRC will not accept corrected 1099 data via the Federal Format.

- Corrected 1099's may be submitted via the Excel Spreadsheet upload format or by submitting the 1099-SF form.

Include only payee records pertinent to Louisville Metro in your electronic file.

Required records for the file include:

- T** - Transmitter Record
- A** - Payer Record
- B** - Payee Record
- C** - Summary of B Records
- F** - Final Record

Each record must be a fixed length of 750 positions.

For all fields marked "**Required**", please provide the information described by IRS Publication 1220. For all fields not marked "**Required**", please follow the instructions in IRS Publication 1220 and enter blanks or zeroes.

Special Data Entries Field in B Record - Payee Record

The Federal Format defines field position 663-722 as "Special Data Entries" for State or Local Government entities. The LMRC will use field position 685-696 for additional data.

Values in field position 663-684 may remain as they will be ignored by the LMRC.

The Special Data Entries Field is required if the amount of compensation earned in Louisville Metro is different than the Nonemployee Compensation reported in the Payee Record, Field Position 127-138, Payment Amount 7.

Please leave the Special Data Entries Field blank if not reporting a different amount of compensation earned in Louisville Metro.

If this field does not include the amount earned in Louisville Metro per the LMRC Specifications listed below, the amount earned in Louisville Metro will be equal to the total of the Nonemployee Compensation reported in the Payee Record, Field Position 127-138, Payment Amount 7. (100% of total compensation was earned in Louisville Metro, KY)

Field Position	Field Title	Length	Description and Remarks
685-696	Amount of Compensation Earned in Louisville Metro, KY	12	<p>Enter the amount of compensation earned in Louisville Metro.</p> <p>Right justify and zero- fill any unused positions. The right-most two positions represent cents in the payment fields. Do not enter commas, dollar signs or decimals.</p> <p>Leave this field blank if all compensation was earned in Louisville Metro.</p>

Excel Spreadsheet Format

Include only employee records pertinent to Louisville Metro in your electronic file.

Please save and upload an **xlsx** or **xls** file.

Employer Information: The first five (5) rows submitted must be the required information for the payer.

Row 1	Payer's Name
Row 2	Payer's Federal Identification Number or Social Security Number
Row 3	Payer's Occupational Account Number
Row 4	Payer's Telephone Number
Row 5	Calendar year for which the contract labor wages are being reported.

The rows following the Payer Information contain the recipient information as required on the Louisville Metro Revenue Commission Form 1099-SF. One header row may be provided describing the recipient data contained in each column.

Recipient Information: The remaining rows submitted contain information for wages paid to each contract laborer.

Spreadsheet Column	Column Description	Maximum Length In Characters	Instructions
Column A	Recipient Name	40	
Column B	Recipient Street Address	40	
Column C	Recipient City	40	
Column D	Recipient State	2	
Column E	Recipient Zip Code	5	
Column F	Recipient SSN/FID	9	Recipient's Social Security Number or Federal Identification Number
Column G	Total Non-Employee Compensation	15	Example: 1234.10 Decimal Points must be included.
Column H	Amount of Compensation Earned in Louisville Metro, Kentucky If this field does not include the amount earned in Louisville Metro, the amount earned in Louisville Metro will be equal to the total Non-Employee Compensation entered in Column G. (100% of total compensation was earned in Louisville Metro, KY)	15	Example: 1234.10 Decimal Points must be included.

Example:

Payer				ABC Construction			
FID/SSN				61888888			
Occupational Account				899999			
Phone				5025749999			
Calendar Year				2013			
Recipient Name	Street Address	City	State	ZIP	SSN/FID	Comp Paid	Comp Earned in Louisville Metro
John Brown	101 S 8 th St	Louis	KY	40202	999999999	500.00	500.00

How to Format Excel File

The font size should be 10pt Calibri with the column widths adjusted to fit the contents.

Select the column or columns that you want to change.

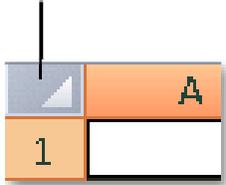
On the **Home** tab, in the **Cells** group, click **Format**.



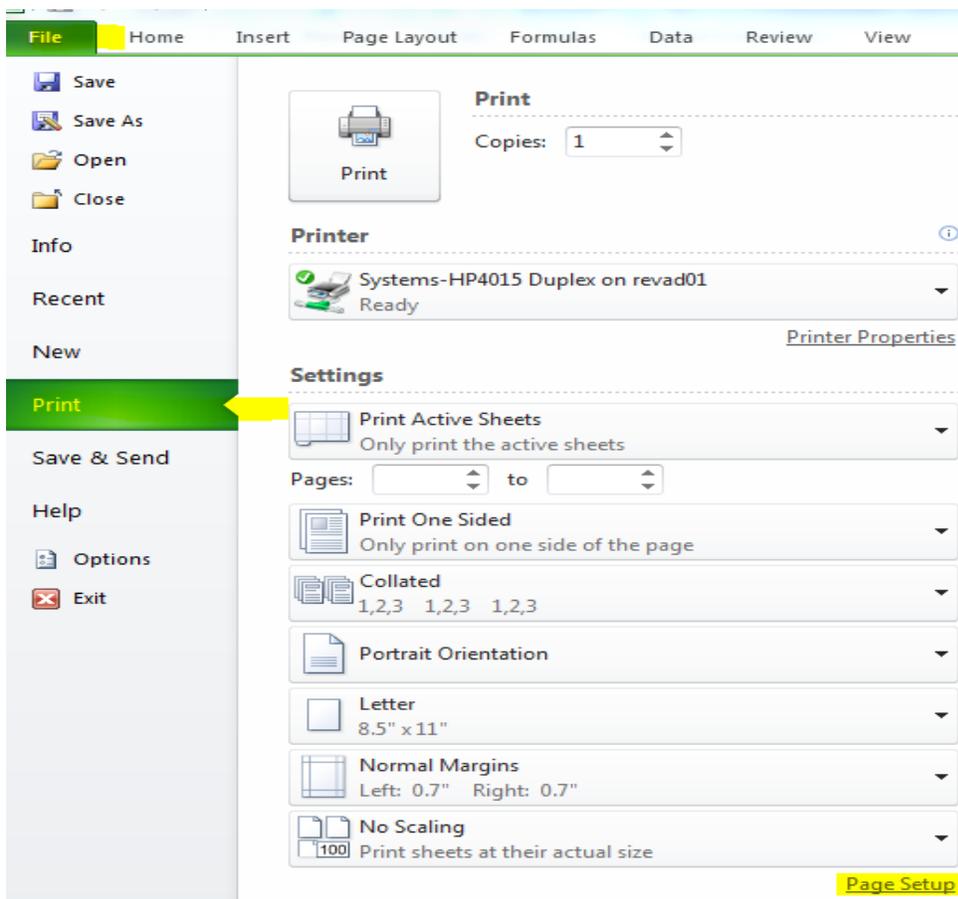
Under **Cell Size**, click **AutoFit Column Width**.

Tip: To quickly autofit all columns on the worksheet, click the **“Select All”** button, and then double-click any boundary between two (2) column headings.

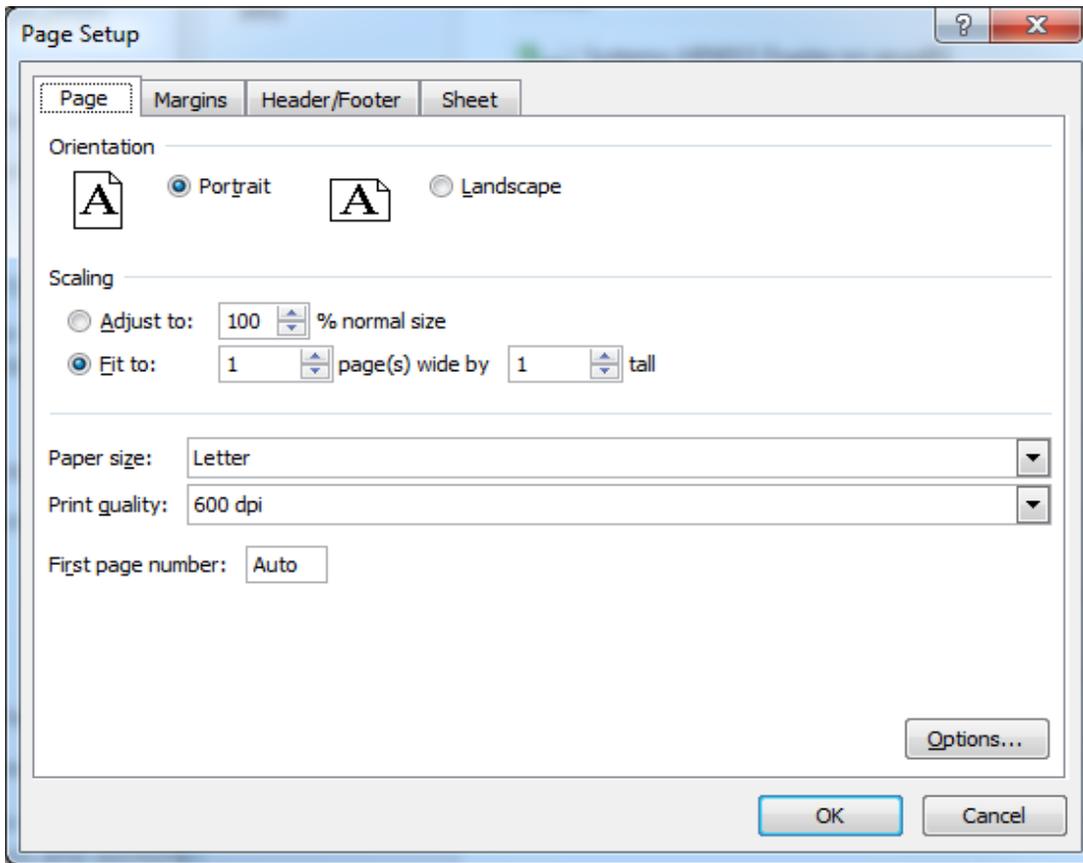
Select All button



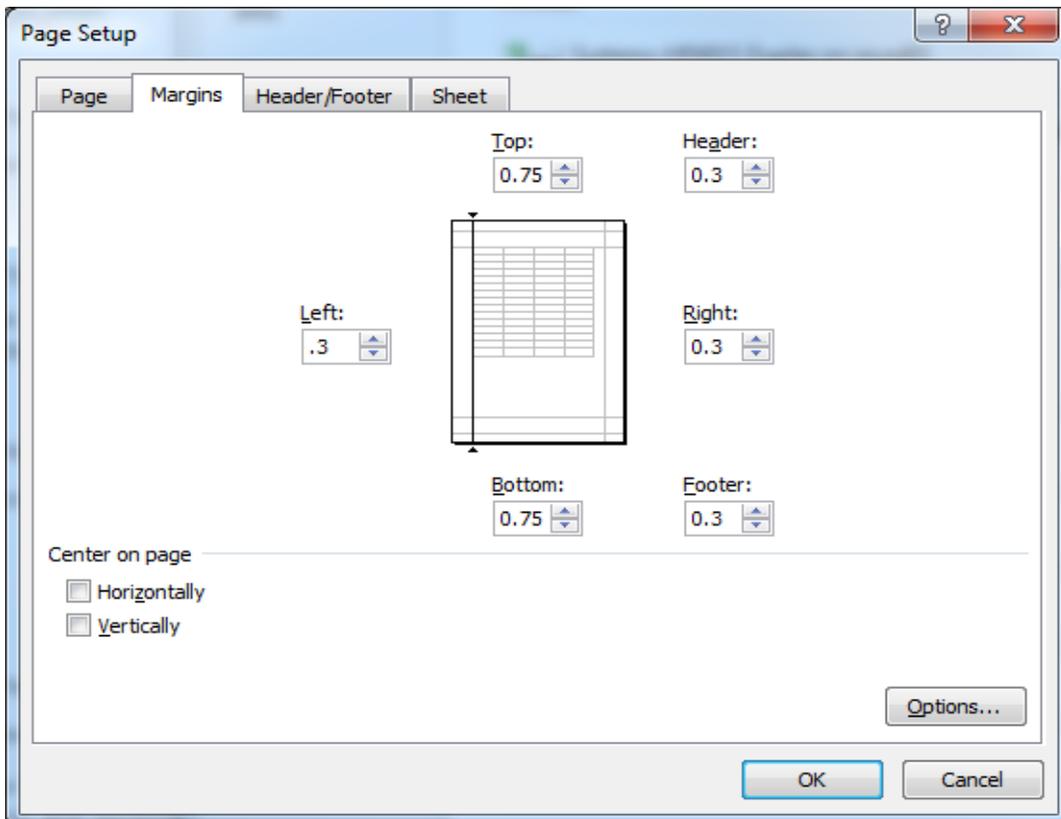
To adjust the printer settings, please click on **“File”**, **“Print”**, and then **“Page Setup”**.



In the “Page Setup” tab - The printer settings should be adjusted to a “portrait” orientation with the scaling settings fixed to “Fit to: 1 page wide by 1 tall”.



In the “Margins” tab – The “Left Margin” should be set to 0.3 and the “Right Margin” to 0.3.



In the "Sheet" tab - Gridlines should be printed.

