

LMRC Specification Guide for W-3 Filing

Version 2020.3
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Louisville Metro Revenue Commission

Table of Contents

1. Introduction	3
1.1. Change Log	3
1.2. What’s New	3
1.2.1. Tax Year 2019	3
2. Acceptable Format	3
2.1. eMINTS Bulk Upload Method	4
2.2. eMINTS Single W-3 Submission Method	4
2.3. Waivers	4
3. Filing Requirements	4
3.1. Tips to Remember	4
4. Deadline	4
5. File Format	4
5.1. Record Specifications	4
5.2. Record and Field Format Details	5
6. Correcting a Processed File	8
7. FAQs	8

1. Introduction

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. 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. W-2 information for all employees who worked in Louisville during the calendar year is due at the same time. Refer to the specifications for filing W-2s for more information regarding the electronic submission of W-2s. This specification is regarding the submission of the W-3 form only.

Per Louisville Metro Ordinance 110 anyone who reports more than 25 W-3 reconciliation records on behalf of themselves or their clients must submit the records electronically.

Failure to submit a timely file will result in penalties.

1.1. Change Log

Section	Description	Change Date
Entire Document	Initial Publication	2019-10-29
5.2. Record and Field Format Details	For field position 413-426 Difference Between Withheld and Quarterly Taxes, added line Enter 14 zeros If the difference is a negative number.	2020-01-20
5.2. Record and Field Format Details	Updated zip code description to specify USA vs Foreign address requirements. Updated country required if not USA.	2020-01-31

1.2. What's New

1.2.1. Tax Year 2019

- 2019 is the initial year for this specification guide.
- On 8/22/2019 Louisville Metro Council passed Ordinance No. 120, series 2019, creating a new section for Ordinance Chapter 110. Taxpayers and/or reporting agents with more than 25 returns or reports are required to file electronically. This ordinance is effective for periods beginning on or after 1/1/2019 and governs all filings after 1/1/2020.
- CD submission does not meet the electronic filing requirement.
- Waivers must be completed and approved if you cannot meet the electronic filing requirement.

2. Acceptable Format

There are two methods that meet the electronic filing requirement: the eMINTS bulk upload method using these specifications and the eMINTS single W-3 submission method. A CD submission does not meet the electronic filing requirement.

2.1. 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. Submissions must follow the specifications outlined in this document.

2.2. eMINTS Single W-3 Submission Method

The W-3 can be entered directly into eMINTS. You must have a logon with our online portal to file. Navigate to the December quarter end filing period within the W-1 account and file Form W-3.

2.3. Waivers

A waiver must be submitted if you are unable to file your W-3 electronically. Waivers are granted for up to one year. A justification and details of how you will submit documentation must be included. Allow 45 days from the time of filing the waiver for the notice of approval or notice of denial.

3. Filing Requirements

If you have more than 25 records, you must submit via the eMINTS Bulk Upload Method. Paper copies may not be submitted by filers issuing more than 25 W-3s.

3.1. Tips to Remember

- Electronic filing is required when reporting more than 25 W-3s.
- CD submission does not meet the electronic filing requirement.
- No refunds or credits will result from entries made on Form W-3. An amended W-1 form must be submitted to obtain refunds or apply credits.
- If you failed to include deferred wages under Section 125 for any quarter, you must submit amended W-1 forms for the corresponding tax periods and remit any additional tax due.
- A W-3 form cannot be filed in lieu of 4th quarter withholdings tax return.
- Plan to submit individual employee W-2 information at the same time. Refer to W-2 specifications for more information regarding the electronic submission of W-2s.

4. Deadline

The deadline for filing the electronic W-3s is **February 28th** of the following year. When using eMINTS, an email confirmation will be sent when the file is successfully uploaded.

5. 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 579 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 = 00000000025314) 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.
13-22	LMRC W1 Account ID	10	Required. Numbers only Valid LMRC W-1 Account ID
23-57	Last Name	35	Required - for individuals.
58-92	First name	35	Required - for individuals.
93-93	Middle initial	1	Enter a letter or enter a blank.
94-143	Legal Name/business	50	Required - for partnerships and corporations.
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.
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.

Field position	Field Title	Length	Description and Remarks
			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 2018
328-328	Checkbox of w2 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.
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.

Field position	Field Title	Length	Description and Remarks
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.
413-426	Difference Between Withheld and Quarterly Taxes	14	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. 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.
427-461	Preparer Name	35	If return is filed by a third party, (CPA/Payroll Company/etc), complete all the preparer fields. **Failure to provide preparer information could result in LMRC applying penalty as the records were not submitted in our prescribed manner. **
462-470	PTIN	9	Required if filed by a preparer. Enter 9 digits, do not enter dashes. Leave blank if no preparer used.
471-505	Firm Name	35	Required if filed by a preparer. Leave blank if no preparer used.
506-514	Firm EIN	9	Required if filed by preparer. Enter 9 digits, do not enter dashes. Leave blank if no preparer used.
515-564	Firm Address	50	Required if filed by a preparer. Leave blank if no preparer used.
565-579	Firm phone	15	Required if filed by a preparer. Leave blank if no preparer used.

6. Correcting a Processed File

LMRC does not accept corrected W-3 forms electronically. No refunds or credits will result from entries made on this form. An amended W-1 form must be submitted to obtain refunds or apply credits.

7. FAQs

Where can I find more information about the waiver?

Visit our website www.metrorevenue.org for more information. A copy of the waiver can be found under Forms and Publications.

I haven't filed a waiver and the due date for the filing is closer than 45 days. What do I do now?

Complete and submit the waiver request immediately. Penalties could be assessed if W-3s are not filed timely and waiver has not yet been reviewed/approved. Assessment of penalties will be reviewed on a case-by-case basis.

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

Your file must meet the specifications per this document, and you will receive real time validation. LMRC will not accept the file if it doesn't pass our 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 W-3 on behalf of taxpayers and I don't know their W-1 account number. Can I include W-3s without account numbers in the file or send paper copies?

LMRC requires a valid account number to submit a bulk W-3. 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 will be applied if paper forms or reports are submitted when electronic submission is required.