

Louisville Metro Revenue Commission Filing 1099-SF Form Electronically

The record format for Form 1099-SF data forwarded electronically to the Louisville Metro Revenue Commission must meet the specifications below. The data can be submitted in one of two formats – standard ASCII code as a tab delimited text file or in a spreadsheet format. Section A below provides the specifications for a tab delimited text file, and Section B provides the specifications for the spreadsheet format. For specifications for acceptable electronic media, see Section C below.

Section A

1099-SF record layout for data submitted as a tab delimited text file

Payer Information: The first row submitted must be the required information for the payer.

Column Description	Maximum Length In Characters	Instructions
Payer's Name	40	
Field Separator		Tab Character
Payer's Federal ID/SSN	9	Do not include hyphen(s) in Federal ID or SSN
Field Separator		Tab Character
Payer's Account Number	6	Occupational License Account Number assigned to you by the Louisville Metro Revenue Commission.
Field Separator		Tab Character
Payer's Phone Number	10	Include area code. Do not include hyphen(s).
Field Separator		Tab Character
Calendar Year	4	Calendar year for which the contract labor wages are being reported.

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

Column Description	Maximum Length In Characters	Instructions
Recipient Name	40	
Field Separator		Tab Character
Recipient Street Address	40	
Field Separator		Tab Character
Recipient City	40	
Field Separator		Tab Character
Recipient State	2	
Field Separator		Tab Character
Recipient Zip Code	5	
Field Separator		Tab Character
Recipient SSN	9	Recipient Social Security Number
Field Separator		Tab Character

Column Description	Maximum Length In Characters	Instructions
Total Non-Employee Compensation	15	Example: 1234.10 Decimal Points must be included.
Field Separator		Tab Character
Amount of Compensation Earned in Louisville Metro, Kentucky	15	Example: 1234.10 Decimal Points must be included.
Field Separator		Tab Character
Occupational Tax Withheld	15	Example: 1234.10 Decimal Points must be included.

Section B

1099-SF record layout for data submitted in spreadsheet form

Employer Information: The first 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	9	Recipient Social Security 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	15	Example: 1234.10 Decimal Points must be included.
Column I	Occupational Tax Withheld	15	Example: 1234.10 Decimal Points must be included.

Example:

Payer					ABC Construction			
FID/SSN					61888888			
Occupational Account					899999			
Phone					5025749999			
Calendar Year					2005			
Recipient Name	Street Address	City	State	ZIP	SSN	Comp Paid	Comp Earned in Louisville Metro	Occupational Tax Withheld
John Brown	101 S.	Louis	KY	40202	999999999	500.00	500.00	0.00

Section C**Media Accepted by the Louisville Metro Revenue Commission****1) Electronic HTTPS upload specifications**

- A. Compressed data acceptable in zip format
- B. File size should not exceed 500MB
- C. Name of file download must be '1099-SF *company name acct no.txt*'
Example: '1099-SF ABC Co Inc 999999.txt'
- D. Go to our website, at www.metrorevenueservices.org/1099_upload, and follow directions

2) Compact Disc specifications

- A. 650-700 MB capacity
- B. CD-R format **only**; no RW formats will be accepted
- C. CDROM cannot contain multiple files
- D. Compressed data acceptable in zip format

3) DVD specifications

- A. 4.7 GB capacity
- B. Acceptable formats:
 - DVD-R
 - DVD+R
- C. DVD cannot contain multiples files
- D. Compressed data acceptable in zip format

External Label Specifications

The external label on the media must include "1099-SF," along with the calendar year and the transmitter name and account number. The external label for a multi-volume diskette must include the proper sequence for processing. For example, volume 1 of a 2-volume file would be labeled "VOL 1 of 2." Volume 2 would be labeled "VOL 2 of 2."

Transmittal Form

Media forwarded to the Louisville Metro Revenue Commission must be accompanied by a “Transmittal of 1099-SF Forms Reported Electronically”. This form can be downloaded from our website at www.metrorevenue.org, under *Forms and Publications*.

Send magnetic media to the address below:

Louisville Metro Revenue Commission
P.O. Box 35410
Louisville, KY 40232-5410

If a PO Box cannot be used, send to:

Technology Division
Louisville Metro Revenue Commission
617 W. Jefferson Street
Louisville, KY 40202