KENTUCKY DEPARTMENT OF REVENUE

VENDOR MANUAL UPLOAD GUIDE

KENTUCKY DEPARTMENT OF REVENUE

CONTENTS

INTRODUCTION

The purpose of this guide is to detail both the registration and file upload processes for third party payroll providers (Vendors), including requirements, file formats, acknowledgements, and error handling.

FUNCTIONS OF THE VENDOR GATEWAY

The Vendor Gateway (Gateway) is available to registered and approved Vendors, as well as their authorized agents or subsidiaries. The Gateway is not available for individual business taxpayers. Business taxpayers may visit the Kentucky One Stop Business Portal (KYOSBP) at https://onestop.ky.gov for available electronic filing options. Transmitting agents may only utilize the Vendor Gateway if they are creating and supporting an internal software or are using software by an approved software provider.

At this time, the Gateway may only be used to file the electronic equivalents of Kentucky Employer's Return of Income Tax Withheld: Forms K-1, K-3, and their amendments. Announcements will be made on the Kentucky Department of Revenue (DOR) Software Developer Webpage, and updates will be made to this registration guide, as additional tax types are made available.

For more information on navigation and use of the Gateway, see Using the Gateway.

GATEWAY ADMINISTRATION & CONTACT INFORMATION

The Gateway is a service created and maintained by DOR. The purpose of the Gateway is to increase the ease and efficiency of compliance with Kentucky's tax filing requirements. While electronic return information is submitted to the Gateway for processing, all issues surrounding compliance, including return timeliness and payments, are handled by the respective taxing areas within DOR. Please visit https://revenue.ky.gov for specific contact information.

Questions regarding this guide, registration and use of the Gateway, the status of submissions, errors, or other technical questions regarding the Gateway may be directed to the Gateway Liaison:

Alex Peyton
Division of Operations, E-Commerce Branch
501 High Street, STA 22
Frankfort, KY 40601-2103
Phone: 502-564-5370
Alex.peyton@ky.gov

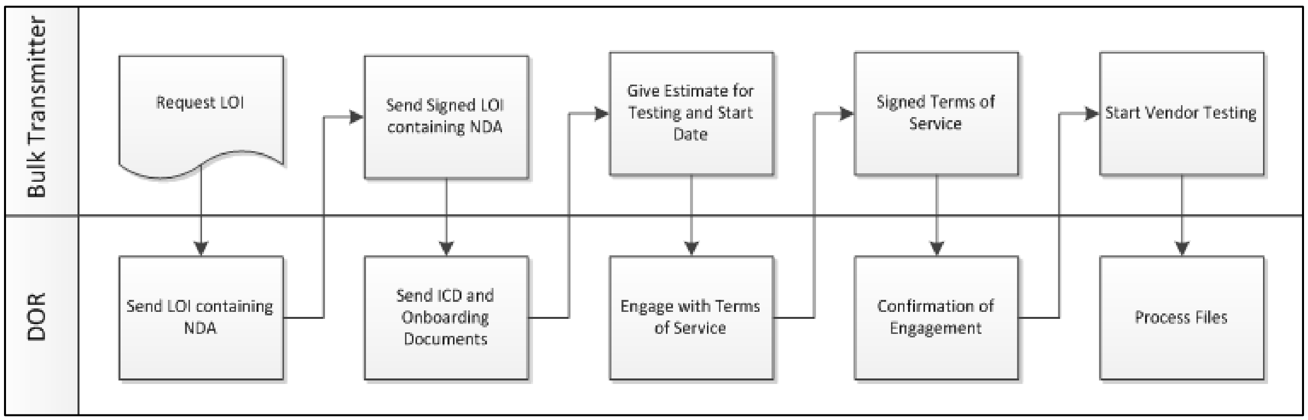
REGISTRATION REQUIREMENTS

INSTRUCTIONS FOR VENDORS

LIAISON CONTACT

Vendors wishing to begin the initial registration process will contact the Gateway Liaison, and request a Letter of Intent (LOI). From there, the process will flow as depicted in Figure 1.

Figure 1 - Vendor Gateway Onboarding Process



Once the confirmation of engagement is established, the Vendor must exchange communication credentials with DOR as described within the Interface Communications Document (ICD) and receive an assigned Software ID.

»IMPORTANT: The Software ID is a key piece of information which will only be distributed to the Vendor's point of contact, as designated within the LOI. All subsequent registrants for a specific Vendor will request the Software ID from the point of contact. A Vendor may have multiple Software IDs at its discretion. The above registration process will need to be completed for each Software ID requested.

CREDENTIALS EXCHANGE

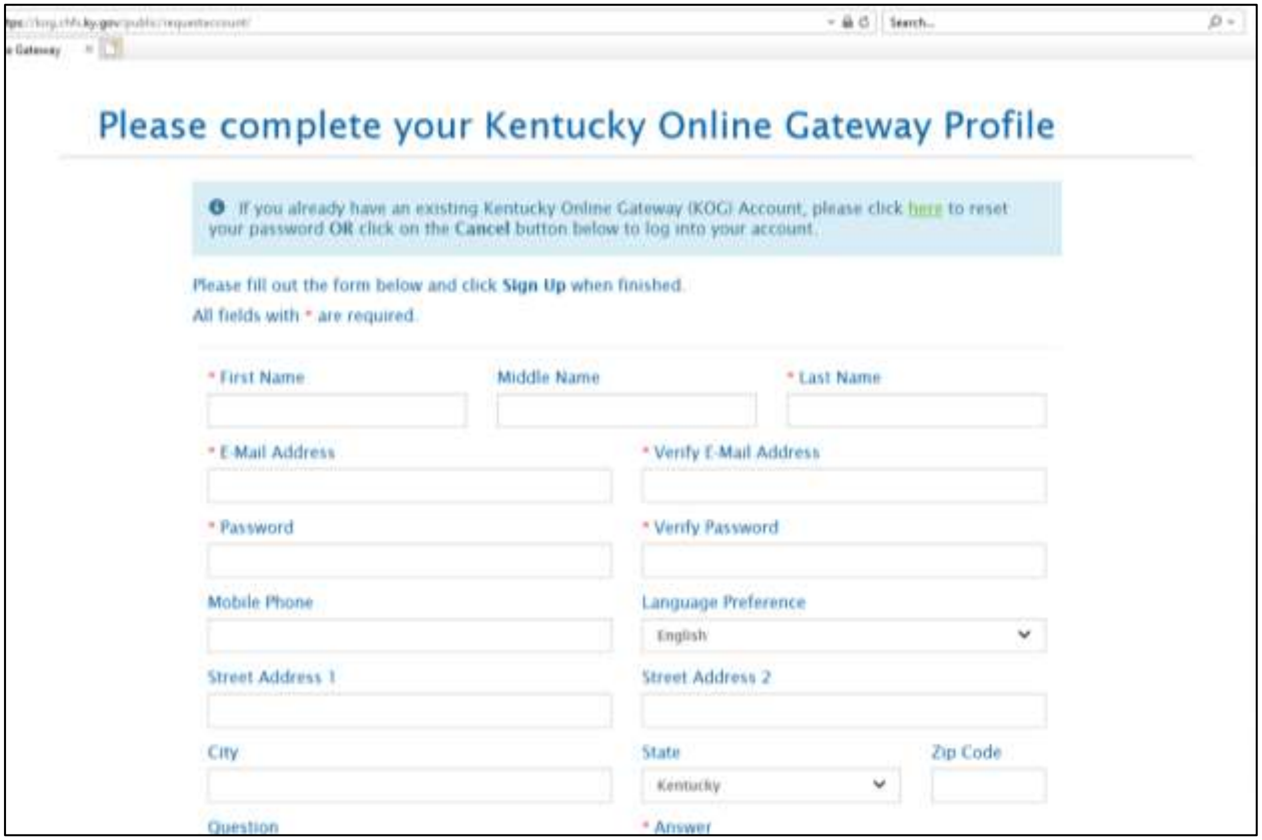
Certain credentials must be provided to the Gateway Liaison at this time, so that they may be associated with your Transmitter ID. These include the AppSysID and IP Address range. Please see the ICD for details on these requirements.

KENTUCKY ONLINE GATEWAY (KOG) COMPONENT

Your KOG profile is used to log into the Gateway Portal: https://gateway.dor.ky.gov/. To begin, visit https://ssoexternal.chfs.ky.gov and click "Citizen or Business Partner." Then, click "Create Account." Complete the required fields (and optional information, if desired), then click "Sign Up." Next, wait for an email from KOG_DoNotReply@ky.gov[1], which will provide a link to activate the account. When the account is activated, continue to the Gateway.

»IMPORTANT: If you have difficulty creating an account, or have other login issues, please contact the KOG Security Help Desk at KOGHelpdesk@ky.gov.

Figure 2 - KOG Registration Page



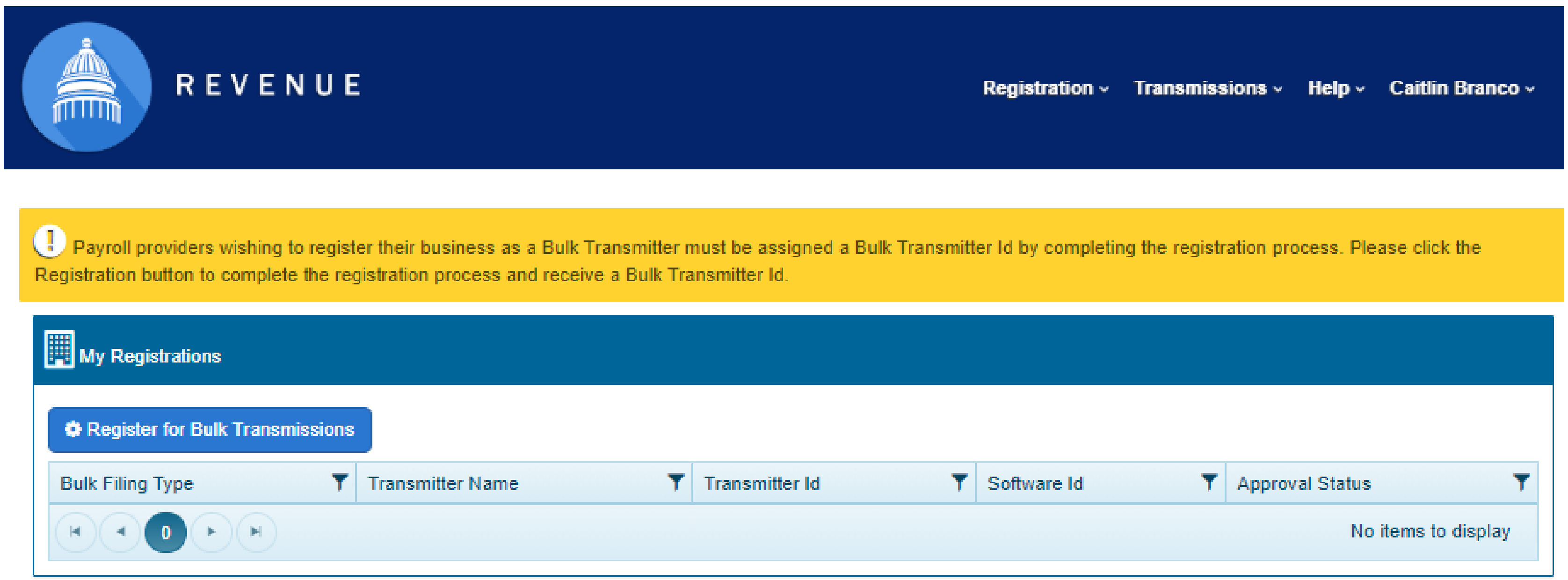
[1] Do not attempt to send mail to this email address. It is an automated notification account and is unable to receive replies.

GATEWAY COMPONENT

The Gateway Portal URLs for test and production will be provided by the liaison contact upon approval.

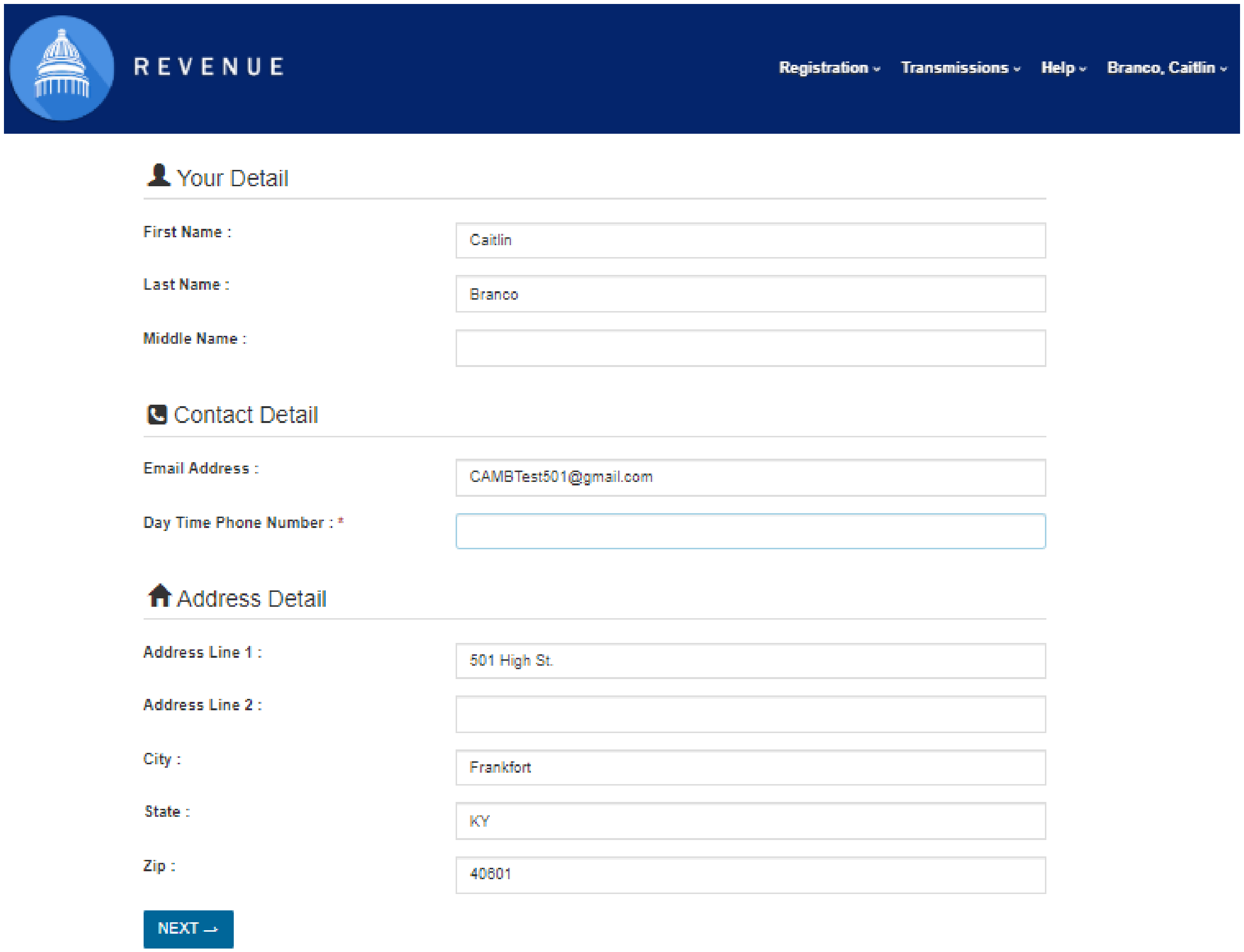
Once you log into the Gateway Portal, you will be brought to the "My Registrations" page by default. At this time, you should not have any registrations and the screen will look like Figure 3 below. Select the "Register for Bulk Transmissions" button to begin the registration process.

Figure 3 - Gateway Portal "My Registrations" Page



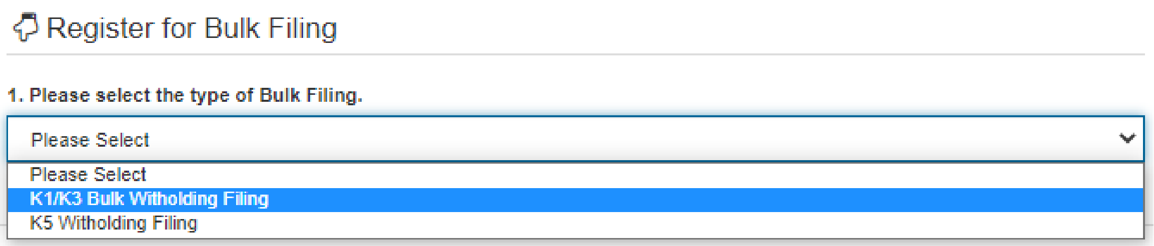
At this point, you will be rerouted to the "Your Detail" screen below. Your contact information will be pre-populated from your KOG account information, which you used to log in to the Gateway. You may be prompted to complete some additional information. Once complete, click next.

Figure 4 – Your Detail Registration Screen



A drop down box will populate below. From this box, you will have the option to select the tax type that you would like to bulk file. Please note that **only the K-1 and K-3 forms** can be bulk filed at this time.

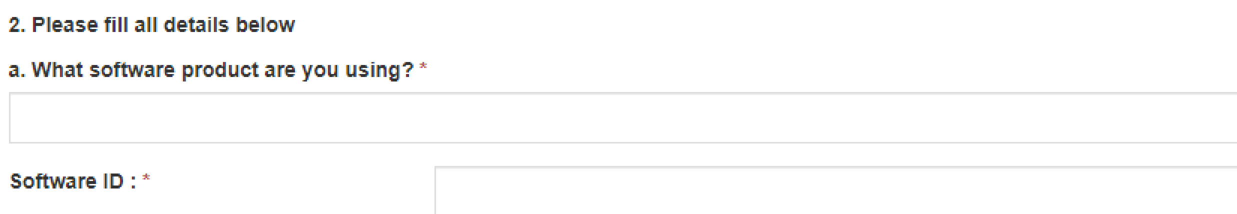
Figure 5 - "Register for Bulk Filing" Dropdown Menu



Once you have selected the filing type, more fields will populate below. While your specific contact information will pre-populate once again, there will be two pieces of information that you will need to provide:

1. **What software product are you using?** This field is the Vendor Name provided to the software vendor by the Gateway Liaison. The Vendor Name must be typed into the field exactly how the liaison has typed it without any preceding or subsequent spaces.
2. **Provide the Software ID.** This is the Software ID provided by the to the software vendor by the Gateway Liaison.

Figure 6 - "Register for Bulk Filing" Part 2 of Dropdown Menu



Once the form is complete, review and check the Terms and Conditions box, electronically sign the form, and click the "Register" button. Contact the Gateway Liaison with your newly generated Transmitter ID and your AppSysID[2] for review and approval. The Gateway Liaison will associate the credentials you have provided with your Transmitter ID upon approval.

[2] **AppSysID:** The Application System Identifier is a forty-character alpha numeric identifier.

REGARDING CLIENTS

Vendor clients (clients) must be registered for an active and applicable tax account before bulk filers can successfully submit returns on their behalf. Clients can register with the Secretary of State and for tax accounts through the Kentucky One Stop Business Portal (KYOSBP). Additionally, clients can view and amend bulk filed return information through the KYOSBP when supported. Clients with questions or concerns can use the contact information available at DOR's Business Registration page, https://revenue.ky.gov/Business/Pages/Register-Business.aspx, to get help.

Clients do not need to have a KYOSBP account in order for Vendors to submit information on their behalf, and can create a KYOSBP account at any time without interfering with the bulk filing process. For more information on the creation of a KYOSBP account, visit http://onestop.ky.gov and choose the "One Stop Overview" guide for details.

TRANSMISSION OF BULK FILES

SECURITY

The transport protocol used for the Gateway is Secure Web Services. The encryption methods allowed for the transport of XML submissions to DOR are Secure Sockets Layer (SSL) and WS-Federation.

The DOR website, KOG, and Gateway are encrypted by SSL. Visit our Security Policy page at http://kentucky.gov/policies/Pages/security.aspx for more information.

OVERVIEW

Once your agency has become an approved Vendor, the specifications outlined in the ICD have been accommodated by your agency, and your agency has provided DOR with your communication details, you may seek approval for testing. Please review the ICD, sample code, edits list and schema, for technical specifications and information.

If you are a transmitting agent who will be utilizing an approved third party software, you will need to register at https://gateway.dor.ky.gov/ by providing the

Questions regarding any of these materials or processes can be addressed to the Gateway Liaison.

TESTING

Before Vendors can begin to transmit production data, they must successfully complete testing with DOR using fictitious data. DOR and the Vendor will work together to specify a time frame to begin testing. When testing begins, DOR will provide the range of test account numbers and FEINs. Any submissions transmitted to DOR using account numbers or FEINS outside this range will be rejected.

DOR requires that the Vendor should test the following scenarios, and any other scenarios that the Vendor may wish to test:

- All return types for a specified tax, including amended returns.
  - **»IMPORTANT: When filing an amendment, make sure to include any payments made PRIOR to the amendment date in the PeriodPayments section.**
  - **For example, you file an original return that shows $100 in tax due. You pay the $100 in tax. Later, you file an amended return. You will include the $100 that you paid in the PeriodPayments section of the amended return.**
- File an amended return when no original return has been filed.
- Account number and FEIN mismatches.
- All tax periods and filing frequencies. This includes, but is not limited to: past due returns, incorrect period end dates, and future periods which are not available to file.
  - **»IMPORTANT: When filing past due returns, you have the option to manually calculate penalty and interest, and include that in the return. However, if the amount which your agency calculates and pays is less than what DOR determines is owed, a bill will be generated for the difference. You can contact the relevant taxing area for assistance calculating penalties and interest on past due returns.**
- Invalid period end dates.
- Refund and credit requests.
- Payments made prior to today for this period.
- Invalid Transmitter ID / ETIN and Software ID combination.

BEFORE YOU FILE

Before you begin to transmit production return data to DOR, review the following to minimize return rejects:

1. Ensure that the client has the applicable Kentucky tax account number.
   a. “Applied For” is not an acceptable account number for bulk filed returns.
   b. If your client has an “Applied For” account number, his or her return may be paper filed.
2. Ensure that you have the correct FEIN on file.
3. Verify that you have the filing frequency and FEIN / Kentucky tax account number combination that DOR has on file.
   a. If your combination is invalid, or your frequency is incorrect, instruct the taxpayer to contact the relevant tax area or the Registration Branch for guidance.
4. Once you have verified the FEIN / Kentucky tax account number combination and filing frequency, you’re ready to file for that client.

TAX TYPES AND CORRESPONDING RETURNS

This section contains a brief overview of return information for specified tax types. At this time, only withholding tax data may be filed via XML submission. As more tax types are added to the Gateway, this section will be updated.

WITHHOLDING TAX

RETURN TYPES:

- **Employer’s Return of Income Tax Withheld, K-1:** Return for all periods not ending in 12/31.
- **Amended Employer’s Return of Income Tax Withheld, 42A801:** The corresponding amended return to the K-1.
- **Employer’s Return of Income Tax Withheld K-3:** Return for all periods ending in 12/31. This return includes the K-1 fields for the period ending 12/31, as well as the annual reconciliation. The annual reconciliation is a list of all payments made throughout the tax year, as well as the total number of employees, wages, and tax withheld for the year.
- **Amended Employer’s Return of Income Tax Withheld, 42A803:** The corresponding amended return to the K-3.

TIPS:

- Kentucky has a regulation change that will require twice-monthly and monthly filers to file and pay electronically by assigned frequency for periods beginning on or after January 1, 2021 and all filing frequencies will be required to file and pay electronically by assigned frequency for periods beginning on or after January 1,2022. More information regarding 103 KAR 18:150 Section 2.6 can be located at https://apps.legislature.ky.gov/law/kar/103/018/150.pdf.
- Filing frequencies are annual, quarterly, twice monthly, and monthly. For filing frequencies and due dates, reference the Withholding Kentucky Income Tax Instructions for Employers here: https://revenue.ky.gov/Forms/42A003515.pdf.
    - **»IMPORTANT: Twice monthly filers submit one return for Jan 1 – Jan 31, and submit twice monthly for the remainder of the year.**
- Filing frequencies for all tax accounts are updated in January. Make sure to verify your clients' filing frequencies mid-January each year to keep records up to date.
- Gross Kentucky wages should be reported in the wage fields for returns.
- Returns must be completed for all tax periods in which the withholding account is active, even if there is no tax due.
- Amended returns (42A801, 42A803) can be filed by XML submission if the original return was also filed electronically (via XML or through WRAPS). A maximum of five amended returns can be submitted electronically for any particular period. After that, paper amended returns should be filed.

ACKNOWLEDGEMENTS

- Initial Acceptance or Error Acknowledgements will be transmitted to the Vendor within 60-80 seconds. Acceptance only means that the submission has been accepted for processing by DOR, not that processing has completed.
- GetSubmissionStatusRequest can be queried 48 hours from the time of submission. DOR does not provide Acknowledgements outside of the initial Acceptance or Error Acknowledgements mentioned above. Submission Statuses include Pending, Completed and Rejected (with errors or alerts). **»IMPORTANT: Submission status is provided at the submission level, not the Group Submission / Transmission ID level.**
- After 48 hours, the Vendor may query up to 100 submission IDs at a time using the Gateway Portal. The Vendor may also use the Gateway to download an Excel report showing Status, Alerts and Errors for each submission ID.

TIMING & DEADLINES

- XML submissions can be transmitted "24/7," unless otherwise stated on the Software Developer webpage.
- Submission status may be checked in the Gateway 48 hours from the time of submission.

- Submissions may be transmitted for a specific period at any time on the due date. The due date is in accordance with Eastern Time. This means that a California transmitter would need to submit by 8:59pm on the due date to be timely by DOR standards.
- In the XML submission, Transmission → TransmissionHeader → Timestamp should be shown in Eastern Time.
- The due dates of returns are determined in accordance with the standards set forth by each tax area. Please contact the relevant tax area with any additional questions regarding timeliness.

STATE HOLIDAYS

DOR agents will not be available on the following holidays. KOG and Gateway services will remain available.

- Martin Luther King, Jr.'s Birthday
- Good Friday – unavailable after 12:00pm EST
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving
- Christmas
- New Year's

USING THE GATEWAY PORTAL

At this point, you've used the Gateway Portal to register. However, you can also use the portal to check your submission status, upload an XML file with return data, and generate status reports for specified time periods.

MY REGISTRATIONS

Choose Registration → My Registrations to view the Transmitter IDs associated with your KOG profile. You can see here whether your registration has been approved, denied, or is pending review. If your registration has been denied, that means two things:

1. You cannot submit XML return data using that Transmitter ID.
2. You cannot attempt to register again using the Software ID associated with the denied registration.

Contact the Gateway Liaison with questions regarding the status of your registration.

UNIQUENESS OF THE TRANSMISSION AND SUBMISSION IDS

Out the 20 characters of the transmission ID and the submission ID, both are formatted as follows:

1. The first six characters will represent the transmitter ID of the transmitter. For example, if the transmitter ID is 123, the first six characters will be represented as 000123.
2. The next four characters will represent the current year.
3. The next three characters will be represented by Julian day of the year. For example, 233.
4. The next seven characters will be generated as a sequence starting with zero. For example, 0000001.

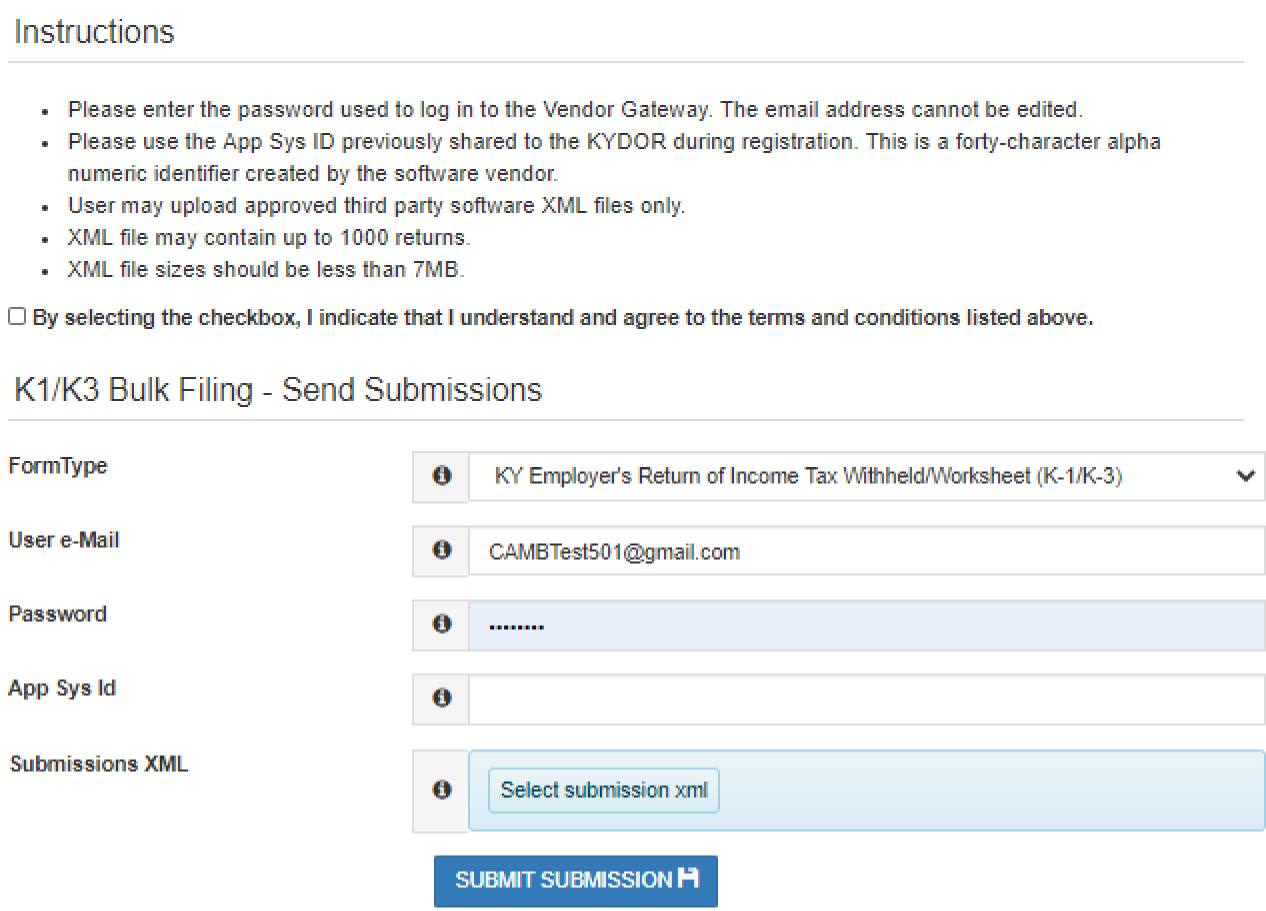
The submission ID for this example would be as follows:

"000123" + "2021" + "233" + "000001" ="00012320212330000001"

XML MANUAL UPLOAD

Clicking Transmissions → XML Manual Upload will bring you to the screen depicted in Figure X. Some of the fields will be pre-populated with your user information, however, you will need to provide your KOG password and App Sys ID, select the XML file that you want to submit, and agree to the Terms and Conditions. Once you have confirmed the information is correct, select “Submit submission xml.”

Figure 7 - XML Manual Upload



Instructions

- Please enter the password used to log in to the Vendor Gateway. The email address cannot be edited.
- Please use the App Sys ID previously shared to the KYDOR during registration. This is a forty-character alpha numeric identifier created by the software vendor.
- User may upload approved third party software XML files only.
- XML file may contain up to 1000 returns.
- XML file sizes should be less than 7MB.

☐ By selecting the checkbox, I indicate that I understand and agree to the terms and conditions listed above.

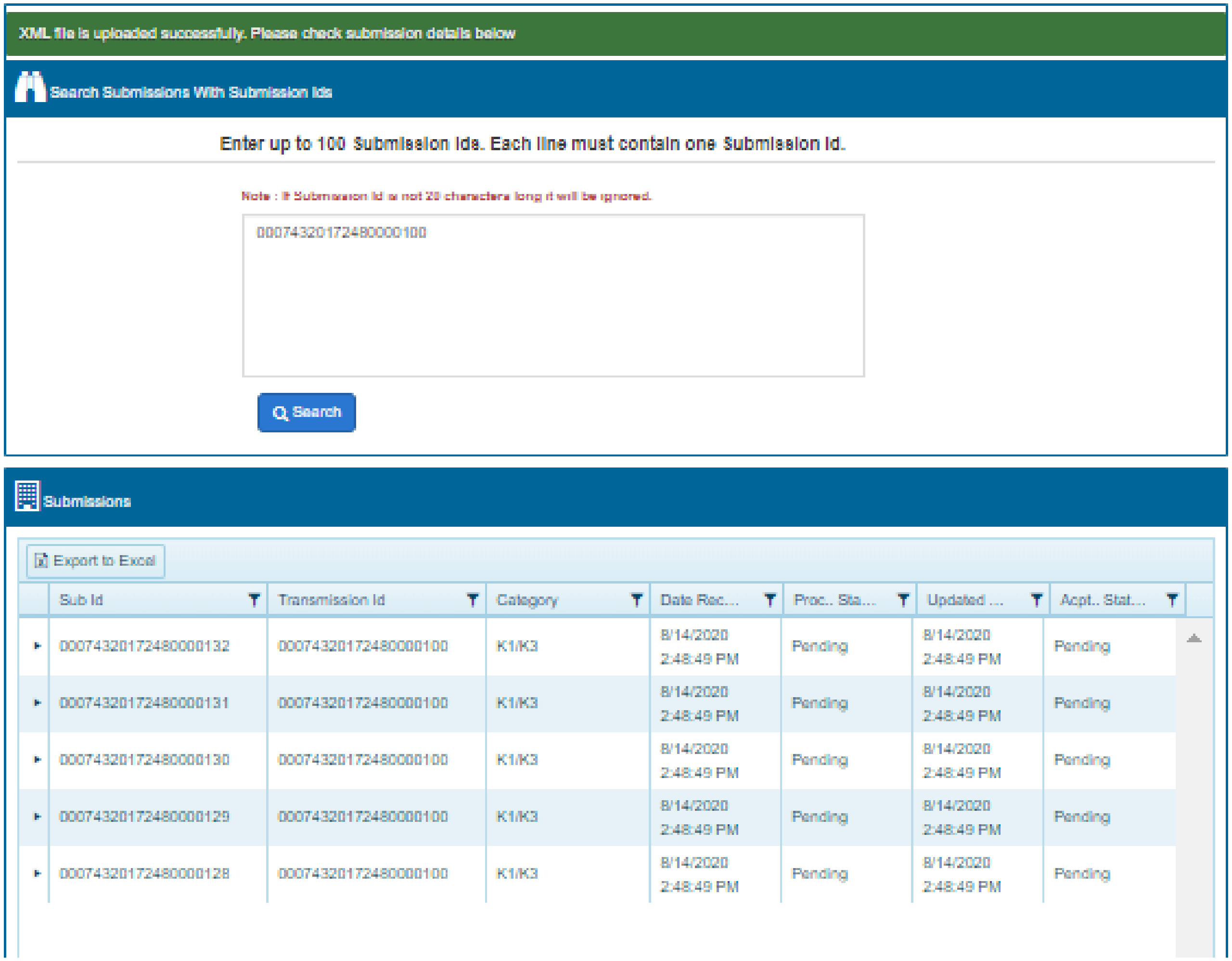
K1/K3 Bulk Filing - Send Submissions

FormType	KY Employer's Return of Income Tax Withheld/Worksheet (K-1/K-3)
User e-Mail	CAMBTest501@gmail.com
Password	········
App Sys Id	
Submissions XML	Select submission xml

SUBMIT SUBMISSION

If the file uploads successfully, you will be redirected to the following screen. The Transmission ID, sometimes referred to as the Group Submission ID, will pre-populate in the "Search Submissions with Submission IDs" textbox. The Submission IDs for individual K-1 and K-3 Withholding returns will be displayed underneath in the "Submissions" section.

Figure 8 - Successful XML Upload



The status of each submission, or return, can be viewed by clicking on the arrow to the left of the specific Submission ID or you can create an Excel report by clicking the “Export to Excel” button in the top left corner of the “Submissions” section.

Figure 9 - Submission ID Status

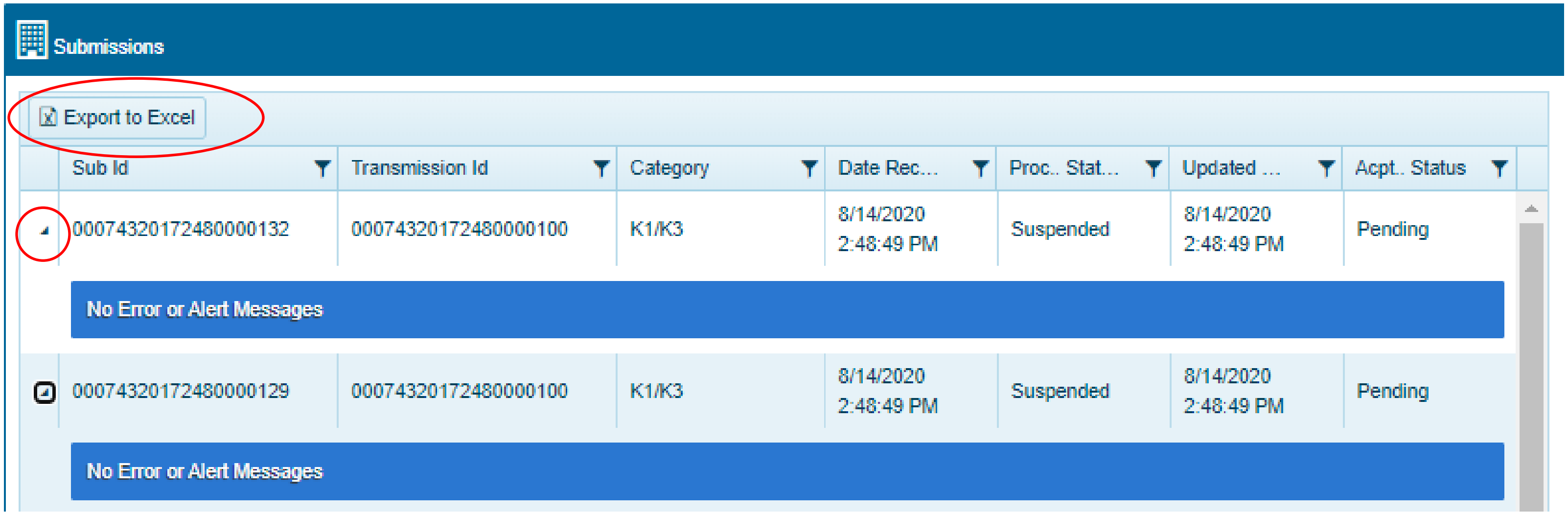


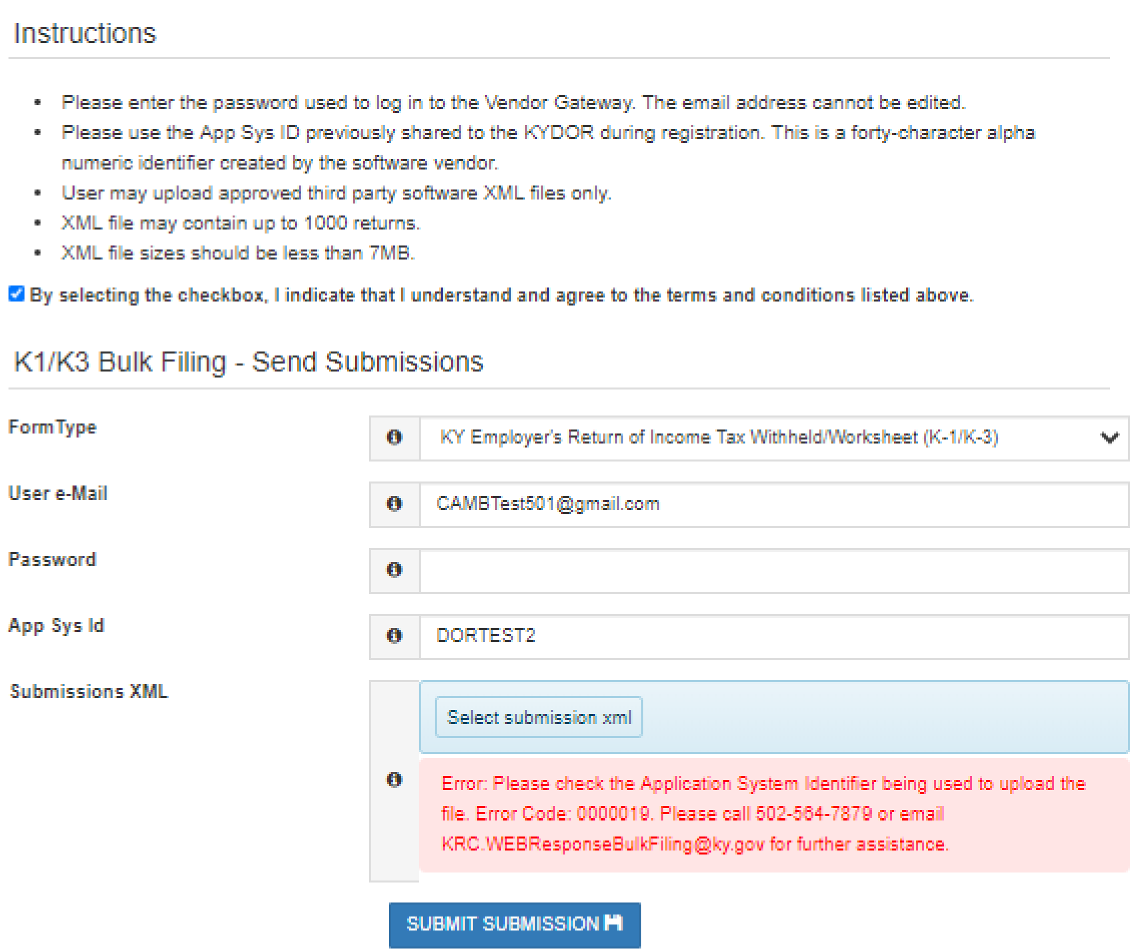
Figure 10 - Submission Status Report

Sub Id	Transmission Id	Category	Date Received	Proc.. Status	Updated Date	Acpt.. Status
00074320202480000177	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000173	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000176	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000175	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000182	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000181	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000180	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000179	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000178	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending
00074320202480000174	00074320202480000108	K1/K3	9/10/2020 12:01:42 PM	Suspended	9/10/2020 12:01:42 PM	Pending

Note: The Acceptance Status will always show as “Pending” and the Processing Status will always show as “Suspended” in the test environment since these returns cannot be processed and posted to the filing system.

If the XML file cannot be uploaded successfully, then you will receive an error message in red with a specific error code and description. The message will also include the DOR Contact information if you need additional assistance. In this scenario, a separate email will not be sent. For a list of the possible error codes, please refer to the [Schema Validation](#) section of the Appendix.

Figure 11 - XML Submission with Error



Instructions

- Please enter the password used to log in to the Vendor Gateway. The email address cannot be edited.
- Please use the App Sys ID previously shared to the KYDOR during registration. This is a forty-character alpha numeric identifier created by the software vendor.
- User may upload approved third party software XML files only.
- XML file may contain up to 1000 returns.
- XML file sizes should be less than 7MB.

☑ By selecting the checkbox, I indicate that I understand and agree to the terms and conditions listed above.

K1/K3 Bulk Filing - Send Submissions

Form Type	KY Employer's Return of Income Tax Withheld/Worksheet (K-1/K-3)
User e-Mail	CAMBTest501@gmail.com
Password	
App Sys Id	DORTEST2
Submissions XML	Select submission xml
	Error: Please check the Application System Identifier being used to upload the file. Error Code: 0000019. Please call 502-564-7879 or email KRC.WEBResponseBulkFiling@ky.gov for further assistance.

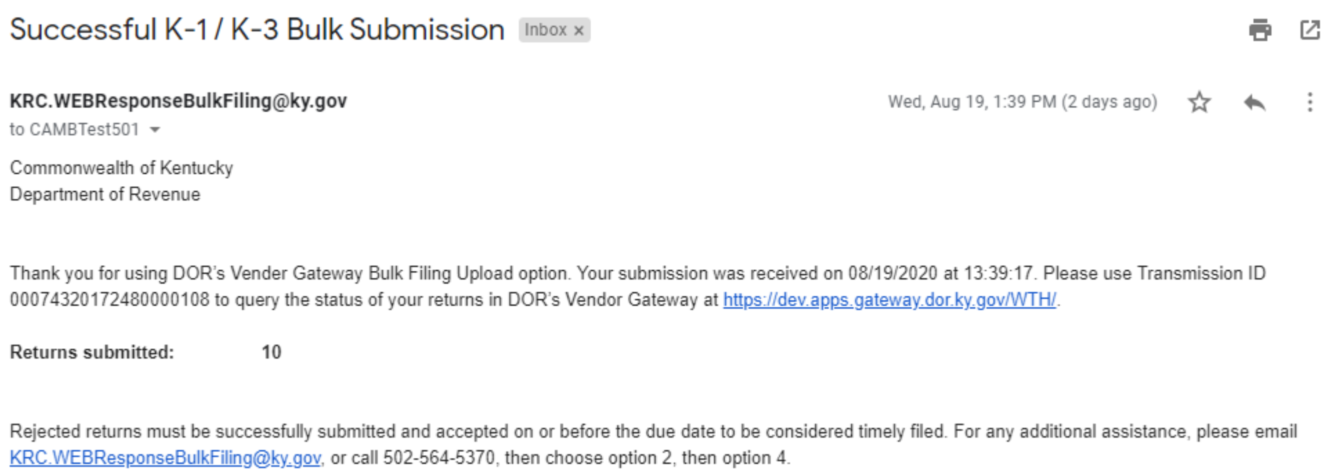
SUBMIT SUBMISSION

ACKNOWLEDGEMENT EMAIL

>> IMPORTANT: Please note that email acknowledgements for successful uploads are not supported at this time.

You will receive an acknowledgement email for successful transmission uploads that includes the Transmission ID and the number of returns that were included in the upload. You can search the Transmission ID for specific return statuses by clicking Transmissions → My Bulk Transmissions.

Figure 12 - Acknowledgement Email



Successful K-1 / K-3 Bulk Submission Inbox x

KRC.WEBResponseBulkFiling@ky.gov Wed, Aug 19, 1:39 PM (2 days ago)

to CAMBTest501

Commonwealth of Kentucky
Department of Revenue

Thank you for using DOR's Vender Gateway Bulk Filing Upload option. Your submission was received on 08/19/2020 at 13:39:17. Please use Transmission ID 0007432017248000108 to query the status of your returns in DOR's Vendor Gateway at https://dev.apps.gateway.dor.ky.gov/WTH/.

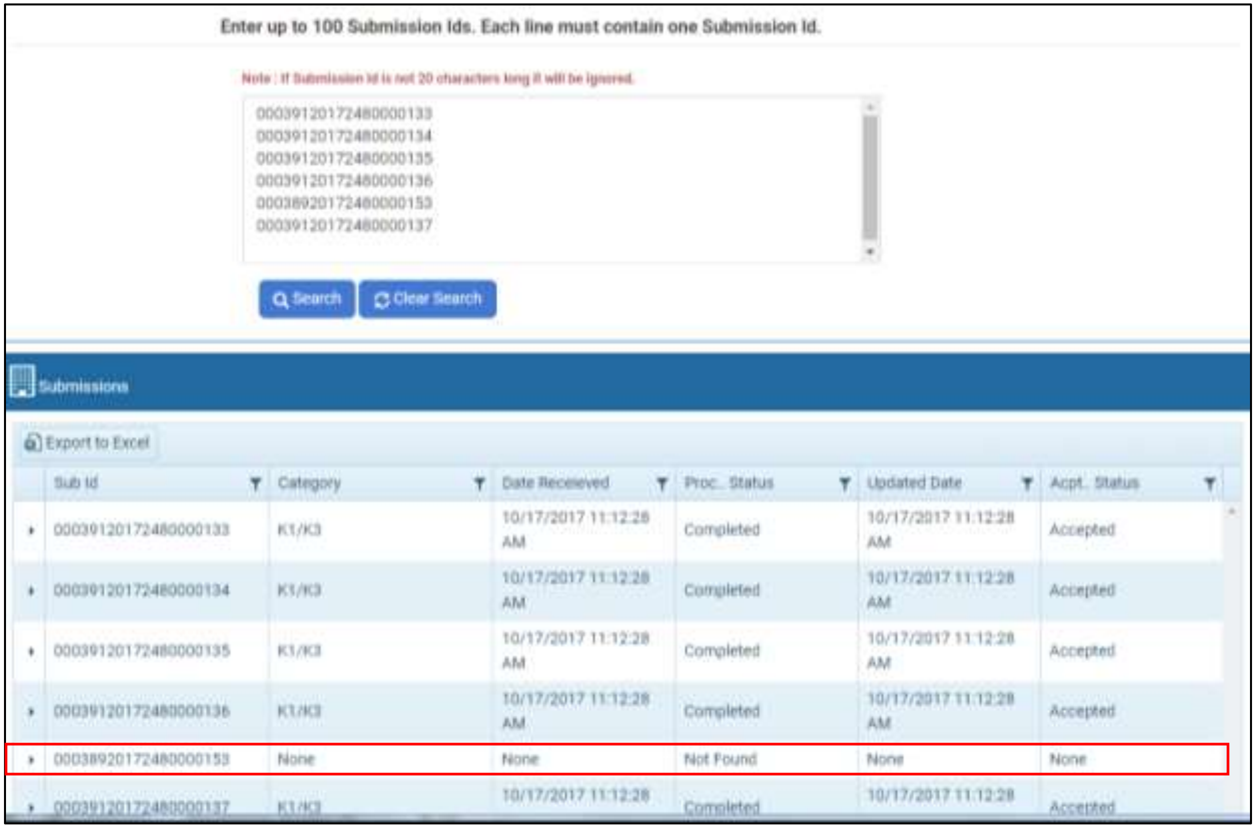
Returns submitted: 10

Rejected returns must be successfully submitted and accepted on or before the due date to be considered timely filed. For any additional assistance, please email KRC.WEBResponseBulkFiling@ky.gov, or call 502-564-5370, then choose option 2, then option 4.

MY BULK TRANSMISSIONS

Clicking on Transmissions → My Bulk Transmissions will take you to the page shown in Figure 6. Here you can enter up to 100 Submission IDs (the maximum number of Submission IDs which can be included in a bulk file) or Transmission IDs and search.

Figure 13 - "My Bulk Transmissions"



»IMPORTANT: **There must be one Submission ID per line. Additionally, any Submission ID which is not your own will show up with no details provided. Submission IDs which are 20 characters in length but are invalid will show the same result.**

»IMPORTANT: **Both Submission IDs and Transmission IDs may be used in this search feature.**

You may click on the drop down arrow to the left of the Submission ID to view any error or alert messages available. Additionally, you may download the results into an Excel spreadsheet by clicking Export to Excel.

Figure 14 - "SubmissionsSearchReport.xlsx"

	A	B	C	D	E	F	G
1		Sub Id	Category	Date Receieved	Proc. Status	Updated Date	Acpt. Status
2		00039120172480000133	K1/K3	10/17/2017 11:12:28 AM	Completed	10/17/2017 11:12:28 AM	Accepted
3		00039120172480000134	K1/K3	10/17/2017 11:12:28 AM	Completed	10/17/2017 11:12:28 AM	Accepted
4		00039120172480000135	K1/K3	10/17/2017 11:12:28 AM	Completed	10/17/2017 11:12:28 AM	Accepted
5		00039120172480000136	K1/K3	10/17/2017 11:12:28 AM	Completed	10/17/2017 11:12:28 AM	Accepted
6		00039120172480000153	None	None	Not Found	None	None
7		00039120172480000137	K1/K3	10/17/2017 11:12:28 AM	Completed	10/17/2017 11:12:28 AM	Accepted

TRANSMITTAL DETAILS

Clicking Transmissions → Transmittal Details brings you to a Submission Status Report page. Choose the period that you'd like to generate a report for, and click Search. You may click on any of the hyperlinked numbers on the report to download a detailed Excel spreadsheet of the particular results.

Figure 15 - "Transmittal Details"

FAQS

Q. CAN PAYMENTS BE MADE VIA XML SUBMISSION?

A. Not at this time. Payments can be made by Electronic Funds Transfer (EFT). DOR accepts both ACH Credit and Debit.

Q. DO PAYMENT VOUCHERS NEED TO ACCOMPANY THE RETURNS?

A. No. If you've made payments prior to the due date for a specific period, list the total in the WHPeriodPayments section of the XML.

Q. DO I NEED TO PROVIDE A TRANSMITTAL OR CLIENT LISTING FOR CLIENTS INCLUDED IN THE XML SUBMISSION?

A. No.

Q. DO I NEED TO FILE ZERO TAX DUE RETURNS?

A. Yes.

Q. WHEN IS THE EARLIEST THAT A BULK RETURN CAN BE SUBMITTED?

A. Returns can be submitted as early as the 20th of the period end month, though it is not advised. "Return obligations" are created by DOR on the 20th. The only unique circumstance would be for twice monthly filers. Take a look at the following example:

> A return needs to be submitted for a withholding tax account. The filing frequency is twice monthly. Returns for period end 3/15 are due on 3/25. Returns for period end 3/31 are due on 4/10. The return for period end 3/15 was generated on 2/20, alongside the return for 2/28. The return for 3/31 was generated on 3/20, along with the return for 4/15. So, you can file the return for 3/15 as soon as 2/20. You can file the return for 3/31 as soon as 3/20.

Q. WHAT HAPPENS IF I FILE A DUPLICATE RETURN FOR A SPECIFIC PERIOD?

A. If the second return that you file is paper, it will post to the taxpayer's account and it may cause the taxpayer to receive no-pay bills. If your second return is a bulk return, your bulk filed return will be rejected. Depending on the circumstances, you may want to file an amended bulk return, amended paper return, or not file anything. You or the taxpayer should contact the relevant tax area for guidance.

Q. WILL MY CLIENT'S RETURN POST TO HIS / HER ACCOUNT IF THE ACCOUNT IS CLOSED?

A. If the period was due prior to account closure, or is the year end return for the year of closure, then the return will post. However, if the period was not available prior to account closure, then the return will not post.

Sometimes, an account will not be closed in time to prevent a return obligation from generating for the following period. A zero tax due return will still need to be filed for that period. All unfiled periods, whether the account is closed or not, may generate delinquencies. The client should contact the appropriate tax area for guidance.

Q. WHAT DO I NEED TO DO IF MY CLIENT'S TAX ACCOUNT IS CLOSED, BUT I NEED TO FILE FOR HIM / HER AFTER THEIR "CLOSED" DATE?

A. The client should refer to the Registration branch's webpage at https://revenue.ky.gov/Business/Pages/Register-Business.aspx for guidance on reopening their tax account, or applying for a new tax account.

»IMPORTANT: If the client has gotten a new FEIN, then he or she needs a new Kentucky tax account number, and should file under the new tax account number. If your client updates their FEIN, make sure that you receive new Kentucky tax account numbers as well. Old, unused account numbers should be closed. Once the new number is acquired, contact the applicable tax area for filing guidance.

Q. WILL MY CLIENT BE ABLE TO SEE THE RETURNS THAT I FILE ON HIS / HER BEHALF?

A. Withholding Tax: Yes! Taxpayers must first register for the WRAPS system by visiting https://wraps.ky.gov. Once they have requested access to their business and become the administrator, they can view any returns that you have filed on their behalf. Once the return has completed processing, the taxpayer may also amend returns that you've bulk filed.

Q. WHAT HAPPENS IF I SUBMIT A CLIENT'S RETURN FOR THE INCORRECT TAX PERIOD?

A1: You submit a return at a lower frequency than required. Your client has a twice monthly frequency for withholding tax, but you submit a quarterly return on their behalf for period end 3/31/18. The return posts to the period 3/16 – 3/31/18 as if it is a twice monthly return. Your client will accrue delinquencies for all periods which would've been included in the quarterly return (1/01 – 3/15/18). Your agency would need to submit original late returns for all missing twice monthly periods, and amend the quarterly return to reflect the correct figures for the period 3/16 – 3/31/18.

A2: You submit a return at a higher frequency than required. Your client is a quarterly filer for withholding tax, but you submit a monthly return for period 1/01 – 1/31/18. The return is rejected immediately as 1/31 is not a valid period end date for this taxpayer.

A2, continued: Your client is a quarterly filer, but you submit a return for 3/01 – 3/31/18. The return is accepted and posted as if it represents the period 1/01 – 3/31/18. Depending on whether any paper returns were filed for 1/01 – 2/28/18, the account may show underpaid at year end, and your client may receive an underpay bill.

A3: Make sure to amend the incorrect return and submit originals for any missing periods! Originals submitted after the due date will be considered late and billed accordingly. The taxpayer may protest penalties for late filed returns. Interest is mandatory.

Q. WHAT SHOULD I DO IF I HAVE THE INCORRECT FREQUENCY ON FILE FOR MY CLIENT?

A. The taxpayer must contact DOR to verify their filing frequency, and then provide this information to you.

Q. WHAT SHOULD I DO IF I USE GETSUBMISSIONSTATUS AND DON'T RECEIVE A RESPONSE?

A. First, make sure that you've waited the appropriate 48 hours before using GetSubmissionStatus. If you have, manually check the status through the Gateway Portal. If you are still unable to get the status of your Submission ID, contact the Gateway Liaison or check the Software Developer Page to see if there have been any service outages.

Q. WHAT SHOULD I DO IF I HAVE SUBMITTED BULK RETURN INFORMATION FOR THE INCORRECT CLIENT?

A. Contact the Gateway Liaison or relevant tax area. The resolution should be determined on a case by case basis.

APPENDIX

TABLE OF FIGURES

SCHEMA VALIDATIONS

These rejection codes will display if there is a schema failure during the upload. If this occurs, then the upload failed and the returns have not been processed. A message will display in red indicating the error code and reason.

Reject Code	Reject Code Description
KYWHSUB-00044	Refund cannot be claimed when tax due is greater than zero.
KYWHSUB-00043	Credit reason is required.
KYWHSUB-00042	Refund reason is required.
KYWHSUB-00041	AmountOfOverpayment MUST MATCH negative WHTotalDue.
KYWHSUB-00040	AmountOfOverpayment MUST NOT be negative.
KYWHSUB-00039	WHTotalDue does not equal to (WHTaxDue + WHPenalty + WHInterest)
KYWHSUB-00038	WHTaxDue does not equal to (TotalIncomeTaxWithheld - WHPeriodPayments - CreditAmount)
KYWHSUB-00037	Vendor must have permission from taxpayer to file the return
KYWHSUB-00035	Annual monthly payments can not be greater than 9999999999.99.
KYWHSUB-00034	Annual total wages can not be greater than 9999999999.99.
KYWHSUB-00033	Annual employee count can not be greater than 9999999999.99.
KYWHSUB-00032	Annual employee count can not be greater than 999999.
KYWHSUB-00031	The credit amount is greater than zero. You must apply the credit to another period.
KYWHSUB-00030	An explanation of the adjustment is required.
KYWHSUB-00029	The bank name cannot exceed 50 characters.
KYWHSUB-00028	The bank name is required.
KYWHSUB-00027	The bank account number must be numeric.
KYWHSUB-00026	The bank account number cannot exceed 17 characters in length.
KYWHSUB-00024	The bank routing number is a 9-digit number.
KYWHSUB-00025	The bank account number is required.
KYWHSUB-00023	The bank routing number is a 9-digit number.
KYWHSUB-00022	The bank routing number is required.
KYWHSUB-00021	The bank account type is required.
KYWHSUB-00020	Bank information is required for electronic refunds.

KYWHSUB-00019	Refund request invalid. Refund amount must be greater than zero.
KYWHSUB-00018	Refund comment is required.
KYWHSUB-00017	Credit Forward Period must be greater than Period End Date.
KYWHSUB-00016	You have elected to apply your overpayment to a future period. Please choose the period to which your credit forward should be applied.
KYWHSUB-00015	You have elected to apply your overpayment to a future period. Please complete the credit forward reason to continue.
KYWHSUB-00014	You have selected to apply a credit from a prior period. Please enter the period from which the credit will be taken.
KYWHSUB-00013	The total amount due is not equal to (CreditForward Amount + Refund Amount).
KYWHSUB-00012	The total amount due is not equal to (total tax + penalty + interest).
KYWHSUB-00011	The total tax due is invalid.
KYWHSUB-00010	The income tax withheld cannot be greater than the wages paid this period.
KYWHSUB-00009	You have no employees but have income tax withheld greater than 0.
KYWHSUB-00008	You have no employees but have wages greater than 0.
KYWHSUB-00004	Annual return information must be available for K3 returns.
KYSUB-0100	Schema Failed Validation. See details
KYSUB-0063	Duplicate submission record.
KYSUB-0106	Packaging of data and transmission payload must be in the proper format.
KYSUB-0103	Invalid Processing Year
KYSUB-0102	State Return Data Missing
KYSUB-0101	Manifest Data Missing

WRAPS FILING VALIDATIONS

The following rejection codes will display if the file was uploaded successfully but a particular return was rejected.

Reject Code	Reject Code Description
KYSUB-0105	We are unable to process your submission due to technical difficulties. Please contact KY DOR at (502)-564-5370, option 4.
KYWHSUB-00003	Period Disabled. Please contact KY DOR at (502)-564-5370, option 4.
KYWHSUB-00002	A paper return has been filed for this period.
KYWHSUB-00001	Filing Period does not exist.
KYWHSUB-00007	The amendment is not yet available for this return.
KYWHSUB-00006	The maximum of 5 electronic amendments have been submitted. To amend your K1, mail Form 42A801. To amend your K3, mail Form 42A803. Forms should be mailed to the Department of Revenue, Frankfort, KY 40619.
KYWHSUB-00005	The original return for this period has been already filed. Please wait until the amendment is available.
KYWHSUB-00036	Invalid FEIN or withholding account number

HELPFUL LINKS

- DOR Website: https://revenue.ky.gov
- Software Developer Webpage: https://revenue.ky.gov/Software-Developer/Pages/default.aspx
- Tax Area Contact List: https://revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx
- Registration Branch Help & Contact: https://revenue.ky.gov/Business/Pages/Register-Business.aspx