



# INTIME Guide to Withholding Taxes

For Bulk WH-1 & WH-3 File(s)  
Under 10 MB



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## Important Information: Read before proceeding

The Indiana Department of Revenue (DOR) has created this guide to provide business customers with information regarding the electronic filing and amending of Withholding tax obligations in INTIME.

For information about current withholding rates for state and county income tax, see [Departmental Notice #1](#).

**If a file size is under 10 MB, manually enter or upload [via INTIME](#).**

When filing securely via INTIME, bulk files do **not** require a file naming convention **or** encryption.

**If a file size exceeds 10 MB or more, [upload via SFTP](#).**

When bulk filing via SFTP, it is **required** to follow the file naming convention and file(s) **must be encrypted**.

### Important

There is no requirement to sign up for SFTP.

If you do not have an SFTP account, disregard the SFTP annual renewal process request and follow the INTIME renewal process below.

SFTP is only used for file sizes that exceed 10 MB.

INTIME accepts files up to 10 MB, but if a file exceeds that limit, then SFTP must be used.

Note: A vendor code is not required when uploading XML files via INTIME. Leave "Vendor Code" field blank (XML file example: <VendorCode></VendorCode>) or enter all ones (example: <VendorCode>11111</VendorCode>.)

## [Chart: All Tax Types and Bulk Filing Methods and Options](#)

**Note:** Testing for [INTIME-supported tax types](#) is no longer required. However, you can test your file in INTIME by uploading it and viewing the errors it provides or, if it passes that validation, you will be able to proceed to the next step to submit the file. If you do not wish to submit the file at that time, you can cancel (or hit the back button) before fully submitting. This process is considered "testing" your submission before submitting.

To see totals a production file would need to be submitted to your account. If the figures are incorrect, an amended return would need to be submitted to make the corrections.

# INTIME Bulk Filing Renewal for Payroll Providers Submitting Withholding

With the passing of Bill 234 (effective January 2022), there is a new SFTP bulk filing annual renewal process for payroll service providers who file Withholding, **including Professional Employer Organizations (PEO)**, and **Certified Professional Employer Organizations (CPEO)**. All active SFTP accounts must renew their accounts annually prior to December 31.

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## Indiana Code 6-8.1-18-1

“A payroll service provider must certify and acknowledge that the bank account that is used by the payroll service provider for employer withholding tax deposits shall only be used for employer withholding tax liabilities and other payroll obligations of client employers that the payroll service provider is holding and is required to remit to the appropriate agency, employee of the employer, or other payee as authorized by the employer, and may not be used for any other purpose (other than using the account as a sweep account), including for the payment of operating expenses or personal use, and that a payroll service provider's withdrawal or use of funds in the account for any unauthorized purpose constitutes fraud.”

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## Annual Renewal for INTIME Bulk Filers

The annual renewal for INTIME bulk filers is completed by registered preparers (who are filing via INTIME on behalf of their clients) by agreeing to the Fraud Attestation statement by clicking in the checkbox with each submission before submitting any returns.

**Notice to Withholding Service Providers, PEO and CPEO**

As part of the registration or renewal process and before continuing to submit via SFTP to DOR, the responsible party listed as a Withholding SFTP service provider, including Professional Employer Organization (PEO) or Certified Professional Employer Organization (CPEO) filers, must acknowledge and agree to the following statement (Indiana Code 6-8.1-18-1):

A payroll service provider must certify and acknowledge that the bank account that is used by the payroll service provider for employer withholding tax deposits shall only be used for employer withholding tax liabilities and other payroll obligations of client employers that the payroll service provider is holding and is required to remit to the appropriate agency, employee of the employer, or other payee as authorized by the employer, and may not be used for any other purpose (other than using the account as a sweep account), including for the payment of operating expenses or personal use, and that a payroll service provider's withdrawal or use of funds in the account for any unauthorized purpose constitutes fraud.

## Annual Renewal for SFTP Bulk Filers

See [SFTP Bulk Filing guide](#) for more information.

# Withholding Schemas for WH-1 & WH-3

DOR has XML schemas to service WH-1 and WH-3 filings for prior and current years on DOR's [Withholding Income Tax webpage](#).

## File Withholding via INTIME

The following steps outline how to submit WH-1 and WH-3 bulk withholding returns with a file size of less than 10 MB directly through INTIME:

1. [Log in to INTIME](#).
2. Go to the "All Actions" (tab) page.
3. Locate the "Payments & Returns" panel.
4. Click the "Upload bulk WH-1 file" or "Upload bulk WH-3 file" link.
5. Follow the instructions on screen.

**Note:** As an alternative to submitting a wage statement through a spreadsheet template or file upload, wage statements can also be entered manually by clicking on the "+ Add another W-2" to go to the page to enter W-2 wage statements.

Return

File Upload Wage Statements

Information on "Multiple-County Reporting" is available in the [W-2 and WH-3 Electronic Filing Requirements: 2022 and Prior Tax Years guide](#)

W-2

Import

Download W-2 Template

Filter

Form Type	Full Name	State Tax Withheld	County Tax Withheld	County
+ Add another W-2				

+ Add another W-2

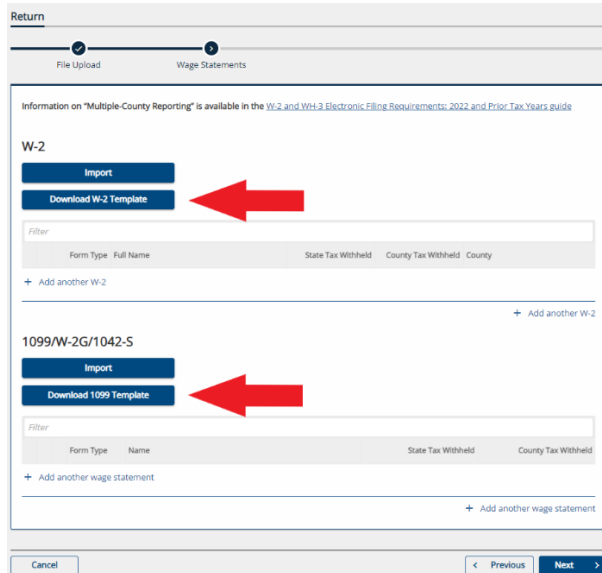
## WH-3 for W-2/1099 Templates Available in INTIME

The following steps outline the option to download a properly formatted template to then upload or manually key your W-2 and/or 1099s into INTIME:

1. [Log in to INTIME](#).
2. Go to the "All Actions" (tab) page.
3. Locate the "Manage payments & returns" panel.
4. Select the period for which you are filing.
5. Select "I will be entering them manually or uploading INTIME downloaded W2/1099 excel template".
6. Information can be keyed in manually, or by inputting data into a DOR approved template. Templates are available for download by selecting "Download W-2 Template" or "Download 1099 Template."

Upload the spreadsheet by following steps 1 to 5 (above) and then select "Import" and continue to follow the prompts. An error message will appear if this path is not followed.

**Note:** DOR-approved template must be saved in .xlsx format for it to be accepted.



## Entering Other States' Withholding on W-2 Template

The following steps outline how to enter other states' withholding via the INTIME W-2 downloadable excel template:

**For other "resident" address, enter the information as follows:**

- Column G (Street): Enter "Street info."
- Column I (City): Enter "City."
- Column J (State): Enter "State" or select the state in the drop-down options by clicking the down arrow in the cell. See sample data snapshots below.

**If no State taxes are withheld, enter as follows:**

- Column L (No state withholding) – Enter **TRUE** or select from the drop-down options by clicking the down arrow in the cell
- Column M and N (State Wages and State Tax Withheld) – Enter **0** (stating no state tax withheld)

G	H	I	J	K	L	M	N
Street	Street	City	State	Zip Code	No state withholding	State Wages	State Tax Withheld
355 Oak ave		Louisville	KY		TRUE	0	0
		KY					
		LA					
		MA					
		MD					
		ME					
		MH					
		MI					
		MN					



**If No County taxes are withheld, enter as follows:**

- Column O (No county withholding) – Enter TRUE or select from the drop-down options by clicking the down arrow in the cell
- Column Q and R (County Taxable Wage and County Tax Withheld) – Enter 0 (stating no county tax withheld)

O	P	Q	R
No county withholdin TRUE	County (More Info)	County Taxable Wage 0	County Tax Withhel 0

**For County selection:**

- Column O (No county withholding) – Enter FALSE
- Column P (County (More Info)) – Select Indiana county in the drop-down options by clicking the down arrow in the cell. (Note: Amounts in column Q and R are examples only)

O	P	Q	R
No county withholdin FALSE	County (More Info) Tippecanoe County	County Taxable Wage 999.99	County Tax Withhel 9.99

**Entering Other States’ Withholding for 1099 Template**

The following steps outline how to enter other states’ withholding via the INTIME 1099 downloadable excel template:

**For other “resident” address, enter the information as follows:**

- Column G (Street) – Enter **“Street info.”**
- Column H (City) – Enter **“City.”**
- Column I (State) – Enter **“State”** or select the state in the drop-down options by clicking the down arrow in the cell.

D	E	F	G	H	I	J	K
SSN/FEIN	Indiana State Id	Country	Street	City	State	Zip Code	Nonemployee Compensatio
		USA	1 Main	Troy	MI		

**If No State taxes are withheld, enter as follows:**

- Column L (State Income) – Enter **0** or (stating no state income)
- Column M (State Tax Withheld) – Enter **0** (stating no state tax withheld)

K	L	M
Nonemployee Compensatio	State Incom 0	State Tax Withhel 0

## If No County taxes are withheld, enter as follows:

- Column N (County Income) – Enter **0** (stating no county income)
- Column O (Indiana County Code) and P (County Tax Withheld) – Can be left blank

N	O	P
County Income	Indiana County Code	County Tax Withheld (More Inf)
0		

## Multiple-County Reporting

The following steps outline multiple-county reporting. [See Departmental Notice #1:](#)

- Report it all under one county on the WH-3.
- If W-2 has not yet been issued to employee, correct the W-2.
- If W-2 has already been issued to employee, a corrected W-2 may be issued but is not required.
- Withhold for the entire year based on the county that was established on Jan. 1 of that year.

## Options to Submit Form 1042-S

Form 1042-S must be filed if there is Indiana withholding to report, and can be submitted in one of two ways:

- Manual key in via [INTIME](#)
- Use a downloadable template and upload via [INTIME](#) (Files under 10 MB)

**Note:** To manually key a Form 1042-S with a foreign address in INTIME, click in the drop-down option menu to change the country. See [Appendix A](#) for INTIME country codes.

## Amending Information for All Withholding File Types

Review the information for amending the withholding file types listed below. If this guidance is not followed, it will cause the return(s) within the file to amend for the wrong period.

### WH-3/WH-1 .xml (W-2/1099/WH-1)

The two elements within the file that tells the system which period the file is amending or appending to. Example of January period:

```
<TaxPeriodBeginDate>2010-01-01</TaxPeriodBeginDate>  
<TaxPeriodEndDate>2010-01-31</TaxPeriodEndDate>
```

### 1220 .txt file (W-2g/1099)

The records within the file that tells the system which period the file is amending or appending to. T,A,B all records must have the correct year for which you are amending for.



## EFW2 .txt File (W-2)

The record within the EFW2 file that tells DOR which period the file is amending or appending to. The RE record must have the year for which you are amending for.

## Amending Bulk WH-3 Returns via INTIME

Corrections to the WH-3.xml/EFW2.txt/1220.txt files do not have an amended return indicator in the schema or specifications. To amend or append previously submitted wage statement(s), simply submit a new or updated file for the year you are amending or appending to.

Only include the wage statements that you are appending or amending to the original WH-3 as it will replace the returns within the previously filed record. Duplicate returns will be created if you resubmit returns in your WH-3 that are not amended and will result in a bill.

The following options are available to submit a file with additional or updated wage statements:

- Manually key in the additional or updated wage statements via INTIME
- Submit an amended file with only the additional or updated wage statements
- If a change to your WH-3 affects the withholding amounts, then you must amend the WH-1(s) (one period can be amended or each period) before the WH-3 is amended.
- If a change to your WH-3 does not affect the withholding amounts, then no adjustment to the WH-1(s) is necessary.

**Note:** Do not submit an amended file the same day the original file was submitted. You must allow one full business day from the time you submitted the original file before submitting an amended file, as this could cause duplicate submissions.

## INTIME steps for submitting WH-3 amended file

1. Summary -> "View all returns and periods" -> "Upload or amend wage statements"
2. Choose "I am adding wage statements not previously filed" or "I am changing previously filed wage statements"
3. Choose "I will be uploading a file" or "I will be entering them manually or uploading INTIME downloaded W2/1099 template"
4. Follow the prompts to finish the WH-3 amended submission.

## Amending Bulk WH-1 File(s) via INTIME

### **Amended Return Indicator Required**

Bulk filers can amend WH-1 returns by using the Indiana withholding schema and the amended checkbox in the bulk submission. This self-service option replaces the current method of requesting an amendment by email.

**Note:** Only provide the new data needed to amend your WH-1 as it will replace the returns within the previously filed record. If you provide returns in your amended WH-1 that are not amended, duplicate WH-1 returns will be created.

- Amended returns are indicated with the “AmendedReturnIndicator” node.
- The “AmendedReturnIndicator” should only be used when submitting a full replacement for a WH-1 that was submitted previously with incorrect information.
- The AmendedReturnIndicator node is under the ReturnHeaderState which defines the separation between returns, so the ‘amendedreturnindicator’ needs to be in each return, in case of multiple returns in the file.

## Example

```
</n1:InternetProtocol>  
<n1:PINEnteredBy>Taxpayer</n1:PINEnteredBy>  
<n1:SignatureOption>PIN Number</n1:SignatureOption>  
<n1:AmendedReturnIndicator>X</n1:AmendedReturnIndicator>  
<n1:OriginalSubmissionId>00000000000000000000</n1:OriginalSubmissionId>  
<n1:OriginalSubmissionDate>1957-08-13</n1:OriginalSubmissionDate>  
<n1:ReturnType>WH-1</n1:ReturnType>  
<n1:Filer><n1:IndividualEntity>
```

# Correcting a Social Security Number (SSN) on a Wage Statement

To correct a previously filed wage statement with an incorrect Social Security Number (SSN) on their original WH-3, the customer must do the following:

- Submit an amended zero wage statement using the incorrect SSN
- In the same submission, provide an amended wage statement with the correct SSN and wages.

## Requesting an Extension of Time to File Withholding

The filing deadline for the previous year's withholding reporting is January 31 of the current year. If that date falls on a weekend the filing deadline moves to the following business day.

A request for an extension of time (WH-3) to file must be made prior to the deadline by submitting approved Form 8809 or a written request. Either can be submitted by one of the following methods:

### INTIME

1. Log in to INTIME at [intime.dor.in.gov](http://intime.dor.in.gov)
2. Go to the "All Actions" (tab) page
3. Under "Payment & Returns" select "File for WH-3 extension" (Only available from Jan. 1 to the filing due date.)
4. Choose the WTH account for which you are submitting the extension of time to file request and click "Next"
5. Upload your approved federal Form 8809 or a written request on the same upload screen (The only accepted file types are .pdf and .doc files)

### Postal Service

Withholding Tax Section  
P.O. Box 6108  
Indianapolis, IN 46206

## Contact Us

For file-specific questions, file errors or upload issues, use [INTIME's](#) secure messaging to contact the Electronic Services Team so that they can view your account and assist you more efficiently. Select "bulk filer" in the message options and provide details of your issue. Be sure to include a screenshot of any errors with your message. [A step-by-step INTIME Guide to Secure Messaging with DOR is available.](#)

### Electronic Services Team

Indiana Department of Revenue  
100 North Senate Avenue, IGC N286  
Indianapolis, IN 46204-2253  
[Bulkfiler@dor.IN.gov](mailto:Bulkfiler@dor.IN.gov)

## APPENDIX A: INTIME Country Codes

Country Name	Country Code
Afghanistan	AFG
Åland Islands	ALA
Albania	ALB
Algeria	ALG
American Samoa	AME
Andorra	AND
Angola	ANG
Anguilla	ANA
Antarctica	ANT
Antigua-Barbuda	ANB
Argentina	ARG
Armenia	ARM
Aruba	ARU
Australia	AUS
Austria	AUA
Azerbaijan	AZE
Bahamas	BAH
Bahrain	BAN
Bangladesh	BAG
Barbados	BAR
Belarus	BES
Belgium	BEL
Belize	BEZ
Benin	BEN
Bermuda	BER
Bhutan	BHU
Bolivia	BOL
Bonaire, Sint Eustatius & Saba	BQS
Bosnia And Herzegovina	BOS
Botswana	BOT
Bouvet Island	BOU
Brazil	BRA
British Indian Ocean Territory	BRI
Brunei Darussalam	BRU
Bulgaria	BUL
Burkina Faso	BUP
Burundi	BUR

Country Name	Country Code
Cambodia	CAA
Cameroon	CAM
Canada	CAN
Cape Verde	CAV
Cayman Islands	CAI
Central African Republic	CAR
Chad	CHA
Chile	CHE
China	CHI
Christmas Island	CHR
Cocos (Keeling) Islands	COC
Colombia	COL
Comoros	COM
Congo	COG
Congo, The Democratic Republic	CDR
Cook Islands	COO
Costa Rica	CRA
Côte D'Ivoire	CIV
Croatia	CRO
Cuba	CUB
Curaçao	CUW
Cyprus	CYO
Czech Republic	CZE
Denmark	DEN
Djibouti	DJI
Dominica	DOM
Dominican Republic	DON
Ecuador	ECU
Egypt	EGY
El Salvador	ESR
England	ENG
Equatorial Guinea	EQU
Eritrea	ERI
Estonia	EST
Eswatini	SWA
Ethiopia	ETH
Falkland Islands (Malvinas)	FAL

Country Name	Country Code
Faroe Islands	FAR
Federated States of Micronesia	MIC
Fiji	FIJ
Finland	FIN
France	FRA
French Guiana	FRG
French Polynesia	FRP
French Southern Territories	FST
Gabon	GAB
Gambia	GAM
Georgia	GEO
Germany	GER
Ghana	GHA
Gibraltar	GIB
Greece	GRE
Greenland	GRD
Grenada	GRA
Guadeloupe	GUE
Guam	GUM
Guatemala	GUA
Guernsey	GUS
Guinea	GUI
Guinea-Bissau	GUB
Guyana	GUY
Haiti	HA
Heard Island-McDonald Islands	HMI
Holy See (Vatican City State)	HOS
Honduras	HON
Hong Kong	HOK
Hungary	HUN
Iceland	ICE
India	IND
Indonesia	INA
Iran	IRA
Iraq	IRQ
Ireland	IRE
Isle Of Man	ISM
Israel	ISR
Italy	ITA
Jamaica	JAM

Country Name	Country Code
Japan	JAP
Jersey	JER
Jordan	JOR
Kazakhstan	KAZ
Kenya	KEN
Kiribati	KIR
Kuwait	KUW
Kyrgyzstan	KYR
Laos	LAO
Latvia	LAT
Lebanon	LEB
Lesotho	LES
Liberia	LIA
Libya	LIB
Liechtenstein	LIE
Lithuania	LIT
Luxembourg	LUX
Macau	MAC
Macedonia	MAE
Madagascar	MAD
Malawi	MAW
Malaysia	MAL
Maldives	MAS
Mali	MAI
Malta	MTA
Marshall Islands	MAH
Martinique	MAR
Mauritania	MAU
Mauritius	MRS
Mayotte Island	MAY
Mexico	MEX
Monaco	MOC
Mongolia	MOA
Montenegro	MOO
Montserrat	MON
Morocco	MOR
Mozambique	MOZ
Myanmar	MYA
Namibia	NAM
Nauru	NAU

Country Name	Country Code
Nepal	NEP
Netherlands	NET
New Caledonia	NEC
New Zealand	NEZ
Nicaragua	NIC
Niger	NIR
Nigeria	NIG
Niue	NIU
Norfolk Island	NOI
North Korea	KOR
Northern Ireland	NIL
Northern Mariana Islands	NMI
Norway	NOR
Occupied Palestinian Territory	PAT
Oman	OMA
Pakistan	PAK
Palau	PAL
Panama	PAN
Papua New Guinea	PNG
Paraguay	PAR
Peru	PER
Philippines	PHI
Pitcairn	PIT
Poland	POL
Portugal	POR
Qatar	QAT
Republic of Kosovo	KOS
Republic Of Moldova	MOL
Réunion Island	REU
Romania	ROM
Russia	RUS
Rwanda	RWA
Samoa	SAM
San Marino	SAO
Sao Tome and Principe	STP
Saudi Arabia	SAA
Scotland	SCT
Senegal	SEN
Serbia	SER
Seychelles	SEY

Country Name	Country Code
Sierra Leone	SIL
Singapore	SIN
Sint Maarten	SXM
Slovakia	SLO
Slovenia	SLV
Solomon Islands	SOI
Somalia	SOM
South Africa	SAF
South Georgia-Sandwich Islands	SGS
South Korea	SKO
South Sudan	SSD
Spain	SPA
Sri Lanka	SLA
St. Barthélemy	BLM
St. Helena	STH
St. Kitts Nevis	SKN
St. Lucia	STA
St. Pierre and Miquelon	SPM
St. Vincent and the Grenadines	SVG
Sudan	SUD
Suriname	SUR
Svalbard and Jan Mayen	SJM
Sweden	SWE
Switzerland	SWI
Syrian Arab Republic	SYR
Taiwan	TAI
Tajikistan	TAJ
Tanzania	TAN
Thailand	THA
Timor-Leste	TIL
Togo	TOG
Tokelau	TOK
Tonga	TON
Trinidad and Tobago	TAT
Tunisia	TUN
Turkey	TUR
Turkmenistan	TUK
Turks and Caicos Islands	TAC
Tuvalu	TUV
Uganda	UGA

Country Name	Country Code
Ukraine	UKR
United Arab Emirates	UAE
United Kingdom	UNK
Uruguay	URU
US Minor Outlying Islands	USM
USA	USA
Uzbekistan	UZB
Vanuatu	VAN
Venezuela	VEN

Country Name	Country Code
Viet Nam	VIN
Virgin Islands, British	VIB
Virgin Islands, U.S.	VIU
Wales	WAL
Wallis-Futuna	WAF
Western Sahara	WSA
Yemen	YEM
Zambia	ZAM
Zimbabwe	ZIM