



SFTP Bulk Upload Guide to Filing Withholding Taxes

For Files Exceeding 10MB



Last revised: October 2024

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Important Information: Read before proceeding

The Indiana Department of Revenue (DOR) has created this *SFTP Bulk Upload Guide to Withholding* for business customers that need to submit a file above 10 MB.

Note: Registering for SFTP can only take place if a file has been rejected by INTIME for exceeding the 10 MB size restriction.

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, [upload via SFTP](#).

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

SFTP Bulk Filing Annual Renewal

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 Dec. 31.

- Step 1. Go to [INTIME](#) (non-logged in screen)
- Step 2. Locate "Renew SFTP Registration" panel and click on, "Annual renewal for SFTP registration."
- Step 3. Enter vendor code and name of previously submitted Withholding filename.
- Step 4. Read and agree to "Notice to service providers"

Tip: Be sure to check the agreement notice box or you will receive an error message before you can move on to the next screen.

Attention PEOs and CPEOs

Professional Employer Organizations (PEOs) or Certified Professional Employer Organizations (CPEOs) that file withholdings on behalf of their clients must file an annual WH-3, reconciling all WH-1s filed throughout the year. Businesses are responsible for filing a WH-3 for any part of the year not covered by a PEO or CPEO.

Taxpayer SFTP Registration

Before filing bulk withholding returns, all submitters or customers with files being submitted on their behalf must be registered with the State of Indiana and have a valid 10-digit TID number with a three-digit location. If you need to obtain your Indiana State ID (TID), you can register at inbiz.in.gov/taxes-fees/tax-registration.

Information on registering as a new user for SFTP and more is available in the [SFTP Bulk Upload Guide](#).

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

- Step 1. [Log in to INTIME](#) and go to the "All Actions" tab
- Step 2. Under "Payment & Returns" select "File for WH-3 extension"
Note: Only available from Jan. 1 to the filing due date.
- Step 3. Choose the WTH account for which you are submitting the extension of time to file request and click "Next"
- Step 4. 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

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.

WH-1 Bulk Amended Returns via SFTP and INTIME

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

Note: Only provide the new data needed to amend your WH-1 via SFTP or INTIME and it will replace those returns within that previously filed record. If you provide returns in your amended WH-1 that are not amended, this will create duplicate WH-1 returns and will result in a bill.

- 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:Filero><n1:IndividualEntity>
```

Amending WH-3 Returns via SFTP

Indiana does not follow the federal Social Security Administration (SSA) EFW2C specifications for filing Forms W-2c electronically when submitting corrections to DOR.

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. (Instructions available in [INTIME Guide to Withholding](#).)
- 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.

Correcting a SSN on a Wage Statement

If a correction is needed to a previously filed wage statement with an incorrect Social Security Number (SSN) on their original WH-3, the customer will need to do the following to correct the issue:

- 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.

Options to Submit Form 1042-S

Form 1042-S must be filed if there is Indiana withholding to report using the 1220 specifications with the return indicator of FE in positions 26-27. The 1220 .txt file can be submitted in one of the following ways:

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

Note: To manually key via INTIME, a Form 1042-S with a foreign address, click in the drop-down option to change the country.

Common Errors

For common errors see this [SFTP Bulk Filing FAQ for Withholding File Acknowledgement Errors](#).

Contact Us

For file-specific questions, file errors or upload issues, use [INTIME](#)'s secure messaging to contact the Electronic Services Team to 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