



# INTIME Guide to Withholding Taxes

For Bulk WH-1/WH-3 File(s) Less Than 10MB



February 2023

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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 withholding rates for state and county income tax, effective Jan. 1, 2023, see [Departmental Notice #1](#).

If a file size is less than 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 is 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, 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.

## [See 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 INTIME bulk filing renewal process for payroll service providers who file withholding.

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“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 service providers**

As the responsible party listed for a payroll service provider or bulk filer, you are seeing this as part of the registration process. You do not need to take any additional action. Before continuing to submit withholding electronically via INTIME to DOR, you must acknowledge and agree to the following statement:

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 other purpose constitutes fraud.

**Upload forms**

You may upload your files below. The only acceptable file type is XML file format.

Converting/formatting the PDF or Excel spreadsheets to .XML file are not accepted. You can find the schema and business rules in the below link:

<https://www.in.gov/dor/business-tax/bulk-filing-your-indiana-business-taxes>

Please ensure that your WH-1 file is in proper format as per the schema and business rule.

Please note that the file upload process may take some time depending on the size of the file. Larger files can take up to 30 seconds to load.

There is a Max file size limit of 10MB per file.

File name

**Upload**

Please add an attachment to continue

## Annual Renewal for SFTP Bulk Filers

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

## Withholding Schemas for WH-1 & WH-3 (prior and current years)

DOR has XML schemas to service WH-1 and WH-3 filings. As of Jan. 1, 2017, the following schema, IDORWTH2016V1.0, must be used for all filing years.

- [1220 Flat File Business Rules](#)
- [Change Log](#)
- [W-2 Flat File Business Rules](#)
- [WH-1 XML Business Rules](#)
- [WH-3 XML Business Rules](#)
- [Withholding Schema: IDORWTH2016V1.0](#)

## State Electronic Return Resources

- [1220 Specifications \(includes W-2Gs and 1099\)](#)
- [Prior Years EFW2 Specifications \(includes W-2 and WH-3\)](#)

## Federal Electronic Return Resources

- [EFW2 Specifications](#)
- [1220 Specifications](#)

## 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:

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

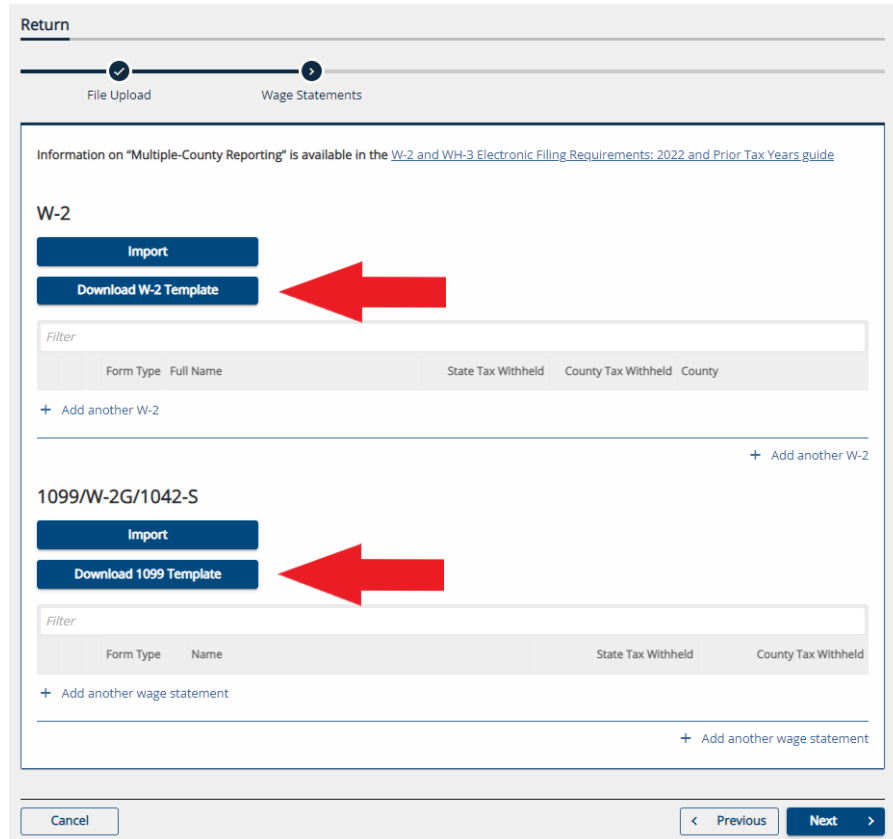
The screenshot shows the 'Return' page in the INTIME system. At the top, there are two tabs: 'File Upload' (with a checkmark) and 'Wage Statements' (with a right arrow). Below the tabs, there is a link: 'Information on "Multiple-County Reporting" is available in the [W-2 and WH-3 Electronic Filing Requirements: 2022 and Prior Tax Years guide](#)'. Under the heading 'W-2', there are two buttons: 'Import' and 'Download W-2 Template'. Below these buttons is a 'Filter' input field. A table header is visible with columns: 'Form Type', 'Full Name', 'State Tax Withheld', 'County Tax Withheld', and 'County'. At the bottom left of the table area, there is a button labeled '+ Add another W-2' which is circled in red. At the bottom right of the page, there is another '+ Add another W-2' button.

# 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:

- Step 1. [Log in to INTIME.](#)
- Step 2. Go to the "Summary" (tab) page.
- Step 3. In the "Account" panel for the Withholding account you are filing, click on the "View all returns and periods" hyperlink.
- Step 4. Select the period for which you are filing.
- Step 5. Information can be keyed in manually or by inputting data into a template and uploading it.
- Step 6. Templates are available for download by selecting "Download W-2 Template" or "Download 1099 Template."

**Note:** 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

### 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	County (More Info)	County Taxable Wage	County Tax Withheld
TRUE		0	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	County (More Info)	County Taxable Wage	County Tax Withheld
FALSE	Tippecanoe County	999.99	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 Compensation
		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 Compensation	State Income	State Tax Withheld	Cour
	0	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 Info)
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.
- Corrections to each WH-1 are not necessary.
- 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.
- For 2022, withhold for the entire year based on the county that was established on Jan. 1, 2022.



## Amending Bulk WH-3 File(s) via INTIME

Corrections to WH-3 do not have an amended return indicator in the schema. To replace a previously filed WH-3, simply submit a new file for the year and the system will overwrite the previous data on file for that same year.

## 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.

### 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>
```

## To Amend WH-3 Manually Keyed into INTIME

1. Go to the "Summary" (tab) page and locate the Withholding account.
2. Click on hyperlink "File or view older returns and payments."
3. Click on hyperlink "Upload Wage Statements."
4. Select "I am changing previously filed wage statements."
5. Follow the INTIME prompts.
6. Once the request has been submitted, the return will post, and the balance will be updated within 24–48 hours.

## Correcting a Social Security Number (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:

- 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.

This will correct the issue.

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

### Electronic Filing Coordinator

Indiana Department of Revenue  
100 North Senate Avenue, IGC N286  
Indianapolis, IN 46204-2253  
317-233-5656 (leave a voicemail message)  
[Bulkfiler@dor.IN.gov](mailto:Bulkfiler@dor.IN.gov)