

KW-3

KANSAS ANNUAL WITHHOLDING TAX RETURN

(Rev. 9/05)

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Kansas Withholding Tax Account Number		Employer ID Number (EIN)	Year Ending
036- _____ F _____			
SIGN HERE	Date	Daytime Phone	Due Date
<input checked="" type="checkbox"/>	/ /		
Name of Employer/Payor			

A. Total Kansas tax withheld on W-2s and 1099s	<input type="text"/>
B. Total payments (from schedule on back)	<input type="text"/>
C. Overpayment from (year)	<input type="text"/>
D. Total withholding payments/credits	<input type="text"/>
E. Net Amount	<input type="text"/>

Total number of W-2s and/or federal 1099 forms _____

F. Penalty _____ G. Interest _____

H. TOTAL \$

Withholding Account Closed On: M M D D Y Y

Amended Return

Additional Return

510103

WITHHOLDING PAYMENTS BY FILING PERIODS

SEMI-MONTHLY: Enter on lines 1 through 24 the amount paid for Kansas withholding tax for each Semi-Monthly filing period.

(1) Jan. 1 - 15		(7) Apr. 1 - 15		(13) Jul. 1 - 15		(19) Oct. 1 - 15	
(2) Jan. 16 - 31		(8) Apr. 16 - 30		(14) Jul. 16 - 31		(20) Oct. 16 - 31	
(3) Feb. 1 - 15		(9) May 1 - 15		(15) Aug. 1 - 15		(21) Nov. 1 - 15	
(4) Feb. 16 - 28		(10) May 16 - 31		(16) Aug. 16 - 31		(22) Nov. 16 - 30	
(5) Mar. 1 - 15		(11) Jun. 1 - 15		(17) Sep. 1 - 15		(23) Dec. 1 - 15	
(6) Mar. 16 - 31		(12) Jun. 16 - 30		(18) Sep. 16 - 30		(24) Dec. 16 - 31	

TOTAL PAYMENTS: (Add lines 1 through 24 and enter this total on line B, front of KW-3)

MONTHLY: Enter on lines 1 through 12 the amount paid for Kansas withholding tax for each Monthly filing period.

(1) January		(4) April		(7) July		(10) October	
(2) February		(5) May		(8) August		(11) November	
(3) March		(6) June		(9) September		(12) December	

TOTAL PAYMENTS: (Add lines 1 through 12 and enter this total on line B, front of KW-3)

QUARTERLY: Enter on lines 1 through 4 the amount paid for Kansas withholding tax for each Quarterly filing period.

(1) January 1 - March 31		(2) April 1 - June 30		(3) July 1 - Sept. 30		(4) October 1 - Dec. 31	
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TOTAL PAYMENTS: (Add lines 1 through 4 and enter this total on line B, front of KW-3)

INSTRUCTIONS FOR COMPLETING FORM KW-3

IMPORTANT: Enter your federal Employer Identification Number (EIN) in the space provided at the top of Form KW-3.

DUE DATE: Even if no Kansas tax was withheld, every employer who is currently registered must file a Kansas Employer's/Payor's Annual Withholding Tax Return, Form KW-3, by the last day of February of the year following the taxable year. **Form KW-3 must accompany the Wage and Tax Statements (Form W-2) and/or any federal 1099 form(s) that have Kansas withholding. (1099s without Kansas withholding should be mailed to the Department using federal Form 1096.)** An employer/payor who begins business or withholding during a calendar year must file for that portion of the year in which wages or payments other than wages were paid or Kansas income tax withheld. An employer/payor who discontinues business or discontinues withholding during a calendar year must file Form KW-3 within thirty (30) days after the business was discontinued or payment of wages ceased.

LINE A: Enter the total Kansas income tax withheld from all employees/payees as shown on the Form W-2 and/or federal 1099 form(s) that reflect Kansas withholding.

 **You must complete the appropriate filing period schedule of payment on the back of Form KW-3 and enter the total number of W-2 forms and/or applicable federal 1099 forms enclosed with Form KW-3.** If this number exceeds 250, you are required to submit this information electronically. For specific instructions, visit our website at www.ksrevenue.org/forms-btwh.htm.

LINE B: Enter the total amount of Kansas withholding tax paid during the calendar year from the completed schedule on the back of Form KW-3.

LINE C: Enter the amount of any credit memo(s) received as a result of an overpayment from the previous year and used as credit this calendar year.

LINE D: Add lines B and C and enter the total on line D. This is the total amount of payment and/or credit applied to withholding tax for this year. DO NOT include amounts paid for penalties or prior year's liabilities.

LINE E: Compare lines A and D. If lines A and D are not the same amount, enter the amount of underpayment or overpayment on line E.

- **Underpayment** (*line D is less than line A*): Complete a KW-5, Withholding Deposit Report, for the filing period(s) of the underpayment, and submit with your payment, KW-3 and W-2/1099 forms. If you use a KW-5 to report the underpayment, penalty and interest, do not complete lines F, G or H of the KW-3. If KW-5's are not available, complete lines F, G and H of the KW-3.
- **Overpayment** (*line D is more than line A*): Enter the amount of overpayment on line E and again on line H.

To avoid penalty and interest, all Kansas income tax withheld from wages paid in the year indicated on Form KW-3 must be paid prior to the due date of the last withholding tax deposit report for that year.

LINE F: Penalty is due at the rate of 15% on the underpayment if this return is filed and tax paid after the due date and prior to March 1 of the following year. Additional penalty is due if the underpayment is paid on or after March 1 of the following year. Information about the additional penalty rates is on our web site: www.ksrevenue.org

LINE G: If filing this report on or after March 1 following the tax year, interest is due. The interest rate changes each year. A chart of the current and prior interest rates is on our web site: www.ksrevenue.org

LINE H: Add lines E, F and G and enter the total on line H. If line H represents an underpayment, include with Form KW-3 your remittance in the amount of the underpayment. If line H represents an overpayment, this amount must be verified by the Department of Revenue before the credit can be used to reduce a liability on subsequent period(s).

Sign, date and mail your Form KW-3, along with the state copy of the Wage and Tax Statement (Form W-2) and any applicable federal 1099 forms to: Withholding Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka, Kansas 66625-1000.