

## Nonresident Owner Withholding Affidavit

### PART A - PARTNERSHIP, S CORPORATION, LLC OR LLP

Partnership, S Corporation, LLC or LLP	Employer Identification Number (EIN)
Street Address, City, State & Zip Code	

### PART B - WITHHOLDING TAX EXEMPTION

Nonresident Owner's Name	Social Security Number (If not an individual, enter the EIN)
Street Address, City, State & Zip Code	

I, \_\_\_\_\_, as a partner/shareholder/member of the above-named partnership, S corporation, LLC or LLP, request to be exempt from the Kansas income tax withholding required on my share of the Kansas taxable income of the above-named partnership, S corporation, LLC or LLP for tax year \_\_\_\_\_, and all subsequent years, until I notify the department of a change in this election. By signing this affidavit, I agree to:

- 1) File a Kansas income tax return, and make timely payment of all Kansas income tax imposed by the laws of this state with respect to my share of the Kansas taxable income of the above-named partnership, S corporation, LLC or LLP for every year in which I maintain my exemption status.
- 2) Be subject to the "personal jurisdiction" of the Kansas Department of Revenue in courts of the state of Kansas for the purpose of determining and collecting any Kansas taxes, including estimated taxes, together with any related interest and penalties, imposed on me by the state of Kansas with respect to my share of the Kansas taxable income of the above-named partnership, S corporation, LLC or LLP.

If I fail to abide by the terms of this affidavit, I understand that the department may revoke the exemption from withholding at any time.

### PART C - WITHHOLDING TAX EXEMPTION REVOCATION

Nonresident Owner's Name	Social Security Number (If not an individual, enter the EIN)
Street Address, City, State & Zip Code	

I, \_\_\_\_\_, as a partner/shareholder/member of the above-named partnership, S corporation, LLC or LLP, hereby revoke my previous withholding election dated \_\_\_\_\_. At this time, I request to be subject to withholding on my share of the Kansas taxable income of the above-named partnership, S corporation, LLC or LLP for tax year \_\_\_\_\_, and all subsequent years, until I notify the department of a change in this election.

### PART D - SIGNATURE

_____ Signature of Nonresident Owner (If not an individual, signature of officer or director.)	_____/_____/_____ Date	(_____)_____ Daytime Phone
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**INSTRUCTIONS.** Partnerships, S corporations, LLCs and LLPs are required to withhold Kansas income tax from a nonresident owner's share (whether distributed or undistributed) of Kansas taxable income from the partnership, S corporation, LLC or LLP. This withholding requirement, imposed by K.S.A. 79-32,100e, went into effect July 1, 2003 for all taxable years beginning after 2002. The nonresident owner withholding rate is 6.45% of the nonresident owner's share of Kansas taxable income.

A nonresident owner who elects to be subject to the personal jurisdiction of the department for the purpose of determining and collecting any Kansas taxes may "opt-out" of this withholding

requirement by providing this completed affidavit to the pass-through entity. A copy of this affidavit must be submitted by the pass-through entity with Form KW-7S to show why withholding tax is not being paid on behalf of that nonresident owner. Part C of the affidavit is to be used only to revoke a prior election.

**TAXPAYER ASSISTANCE.** Contact our Taxpayer Assistance Center if you need help with this form. Phone: (785) 368-8222; Hearing Impaired: (785) 296-6461. Address: Docking State Office Building, 1st Floor, 915 SW Harrison Street, Topeka, KS 66625-2007. Additional copies of this and other tax forms are available from our office or web site: [www.ksrevenue.org](http://www.ksrevenue.org)