

KANSAS
ANNUAL WITHHOLDING
TAX RETURN
(For use by EFT filers only)

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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

511103



Kansas Withholding Tax Account Number		Employer ID Number (EIN)	
SIGN HERE X	Daytime Phone No.	Year Ending	Due Date
Name and Address of Employer/Payor			

A. Total Kansas tax withheld on W-2s and 1099s.

B. Total payments (from schedule on back)

C. Overpayment from (year) _____

D. Total withholding payments/credits

E. Net amount

F. Penalty (see instructions)

G. Interest (see instructions)

H. TOTAL \$

I. Total number of Kansas W-2s and/or federal 1099 forms (if this number exceeds 50 you must file electronically, see instructions below)

Withholding Account Closed On:

M M D D Y Y

Amended Return

Additional Return



WITHHOLDING PAYMENTS BY FILING PERIODS

QUAD-MONTHLY PAYMENTS

Enter on lines (1) through (48) the amount paid for Kansas withholding tax for each Quad-Monthly filing period. Periods filed prior to the implementation of your business on Quad-Monthly filing are to use the appropriate ending date of the prior filing status.

TAX PERIOD

(1) Jan. 1-7	
(2) Jan. 8-15	
(3) Jan. 16-21	
(4) Jan. 22-31	
(5) Feb. 1-7	
(6) Feb. 8-15	
(7) Feb. 16-21	
(8) Feb. 22-28	
(9) Mar. 1-7	
(10) Mar. 8-15	
(11) Mar. 16-21	
(12) Mar. 22-31	
(13) Apr. 1-7	
(14) Apr. 8-15	
(15) Apr. 16-21	
(16) Apr. 22-30	

TAX PERIOD

(17) May 1-7	
(18) May 8-15	
(19) May 16-21	
(20) May 22-31	
(21) Jun. 1-7	
(22) Jun. 8-15	
(23) Jun. 16-21	
(24) Jun. 22-30	
(25) July 1-7	
(26) July 8-15	
(27) July 16-21	
(28) July 22-31	
(29) Aug. 1-7	
(30) Aug. 8-15	
(31) Aug. 16-21	
(32) Aug. 22-31	

TAX PERIOD

(33) Sept. 1-7	
(34) Sept. 8-15	
(35) Sept. 16-21	
(36) Sept. 22-30	
(37) Oct. 1-7	
(38) Oct. 8-15	
(39) Oct. 16-21	
(40) Oct. 22-31	
(41) Nov. 1-7	
(42) Nov. 8-15	
(43) Nov. 16-21	
(44) Nov. 22-30	
(45) Dec. 1-7	
(46) Dec. 8-15	
(47) Dec. 16-21	
(48) Dec. 22 - 31	

TOTAL PAYMENTS: (Enter this amount on line B, front of KW-3E)

--

SEMI-MONTHLY PAYMENTS

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

(1) Jan. 1 - 15	
(2) Jan. 16 - 31	
(3) Feb. 1 - 15	
(4) Feb. 16 - 28	
(5) Mar. 1 - 15	
(6) Mar. 16 - 31	
(7) Apr. 1 - 15	
(8) Apr. 16 - 30	

(9) May 1 - 15	
(10) May 16 - 31	
(11) Jun. 1 - 15	
(12) Jun. 16 - 30	
(13) Jul. 1 - 15	
(14) Jul. 16 - 31	
(15) Aug. 1 - 15	
(16) Aug. 16 - 31	

(17) Sep. 1 - 15	
(18) Sep. 16 - 30	
(19) Oct. 1 - 15	
(20) Oct. 16 - 31	
(21) Nov. 1 - 15	
(22) Nov. 16 - 30	
(23) Dec. 1 - 15	
(24) Dec. 16 - 31	

TOTAL PAYMENTS: (Enter this total on line B, front of KW-3E)

--

MONTHLY PAYMENTS

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

(1) January	
(2) February	
(3) March	
(4) April	

(5) May	
(6) June	
(7) July	
(8) August	

(9) September	
(10) October	
(11) November	
(12) December	

TOTAL PAYMENTS: (Enter this total on line B, front of KW-3E)

--

QUARTERLY PAYMENTS

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 - September 30	
(4) October 1 - December 31	

TOTAL PAYMENTS: (Enter this total on line B, front of KW-3E)

--

INSTRUCTIONS FOR FORM KW-3E

Use this form if you reported and paid your Kansas Withholding Tax through Electronic Funds Transfer (EFT); otherwise use Form KW-3.

GENERAL INFORMATION

Beginning July 1, 2008, payers with an **annual withholding tax liability of \$45,000 or more** are **required** by law to **remit** their Kansas tax **electronically**. Additionally, payers with **51 or more employees/payees** are **required to report** W-2 and 1099 information and file form KW-3E **electronically** through a web-based application. Visit www.webtax.org for more information.

Every employer or payor who has a Kansas Withholding Tax Account Number must file a Kansas Annual Withholding Tax Return by the last day of February of the year following the taxable year, **even if no Kansas tax was withheld during that calendar year**. Form KW-3E must accompany the W-2 and/or any federal 1099 forms containing Kansas withholding, whether being submitted by paper or electronically.

If you began business or began withholding during the calendar year, you must file for that portion of the year that Kansas income tax was withheld. When you discontinue business or cease making payments subject to Kansas withholding, you must file all of the final returns (Forms KW-5, KW-3E, W-2s, etc.) within 30 days after the end of the month in which the business closed or payments ceased, regardless of the usual reporting period due date.

SPECIFIC LINE INSTRUCTIONS

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

LINE A: Enter the total Kansas income tax withheld from each employee/payee as indicated on their Form W-2 and/or any Federal 1099 containing Kansas withholding.

LINE B: Enter the total amount of Kansas withholding tax paid from the completed schedule on the back of Form KW-3E. Enter on the line provided the total number of W-2 forms and/or applicable federal 1099 forms issued by this employer/payor.

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

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

LINE E: Enter the amount of underpayment/overpayment if lines A and D are different amounts.

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 at www.ksrevenue.org

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

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

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

LINE I: Enter the number of Kansas W-2 and/or federal 1099 forms on Line I. **IMPORTANT: If this number exceeds 50, you are required to submit this information electronically.** Visit the following web site for electronic filing instructions: www.webtax.org. If you are submitting W-2 or 1099 information electronically, you must file your KW-3E electronically.

Sign your KW-3E form and include your daytime phone number. Enclose W-2s and any federal 1099 forms, applicable to Kansas, with this form and mail to: Withholding Tax, Kansas Department of Revenue, 915 SW Harrison Street, Topeka, KS 66625-0002.