

W-2 & 1099 Filing Requirements

As of: 8/20/13

State ID Number & Information			
	<u>QUESTION</u>	<u>ANSWER</u>	<u>EXAMPLE</u>
A	State ID		
	How many digits?	A valid State ID is 15 characters in length	A valid State ID is 7 characters in length
	Standard Format?	Alpha-numeric, 036-123456789F-01, acceptable with or without dashes	Alpha-numeric, 11-1111-A, acceptable with or without dashes
	Any Exceptions?	Yes, those tax types that have not been converted to a scannable format. Their ID can range from 7 - 15 characters in length. See Pub. KS-1216.	No or 'The exception is...'
B	Obtain a State ID		
	Specific forms/application required?	Complete Form CR-16, Business Tax Application, by paper or online at https://www.accesskansas.org/businesscenter/	Must complete Form 1234 to apply for a State ID, or
	Contact phone number?	Contact the Department at 785-368-8222	Contact 555-555-5555 to apply for a State ID, or
	Web-based application website?	online at https://www.accesskansas.org/businesscenter/	Complete the application or form on www.stateID.gov
	Timeframe to obtain a State ID?	You should begin the application process 3 to 4 weeks prior to your start date. The timeframe to receive your State ID will vary depending on the method used. For example, if you come into the office or complete it online you can receive it same day but if you mail or fax the form in, it will take 2 - 3 weeks to process.	Can take 4-6 weeks to process application for State ID
C	State ID Requirements		
	Must all businesses have a State ID?	Yes. All business are required to have a State ID, however there are a few exceptions, such as US Governemt, State of Kansas, elementary schools, etc. For a complete list of these exempt from sales tax see, Pub. KS-1520. For more information on those businesses are liable for sales/use tax see Pub. KS-1510.	Yes or No. Please include any exceptions, such as Sole Proprietors, Businesses with no withholding, Household W-2 filers, etc.
D	Form Filing Requirements		
	Please define what should be entered into the following fields on a W-2 or 1099 form. * State ID * State Wages * State Withheld	State ID Number - Enter ID defined in Section A above and FEIN. Report Kansas wages and withholding in the state information boxes of the W-2 form. You must enter the complete Kansas Withholding Tax Account Number, 036-XXXXXXXXF-01, in the box for the "Employer's state I.D. number" on the W-2. If you are completing a W-2 for an employee for whom you have withheld taxes for more than one state, enter in the Kansas boxes only the wages and withholding applicable to Kansas.	State ID Number - Enter ID defined in Section A above. FEIN is also acceptable.
E	Do we allow separate filings of KW3 annual reconciliations for W2s and 1099s?	Yes	
F	Do employers that issue 1099s without KS withholding have to register with Kansas?	Yes	

Form Requirements As of 8/20/13

Please complete the chart below to define the filing requirements of each form type listed. Check each column to indicate if the specific form is required for the filing situation. Enter the appropriate reconciliation form for each form and filing situation. List any applicable exceptions in the Exceptions column. See the example in grey.

	Form Type	Required to be filed if		Reconciliation Form Required if		Exceptions
		Has State Withholding	Has No State Withholding	Has State Withholding	Has No State Withholding	
Example	W-2	X		Form ABC12		
	1099-MISC	X	X	Form CBA21	Form ABC101	
	1099-R	X	X	Form YES11		If no withholding, no reconciliation required
	1099-DIV	X				
	1099-INT					Required if \$20 or more in interest is earned
Responses	W-2	X	X	Form KW-3	X	
	1099-MISC	X	X	Form KW-3		If no withholding, no reconciliation required
	1099-R	X	X	Form KW-3		If no withholding, no reconciliation required
	1099-DIV	X	X	Form KW-3		If no withholding, no reconciliation required
	1099-INT	X	X	Form KW-3		If no withholding, no reconciliation required
	1099-B	X	X	Form KW-3		If no withholding, no reconciliation required
	W-2G	X	X	Form KW-3	X	