

KW-3

KANSAS ANNUAL WITHHOLDING TAX RETURN

(Rev. 8/11)

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"/>
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Kansas Withholding Tax Account Number		Employer ID Number (EIN)	Year Ending
Date		Daytime Phone	Due Date
Name of Employer/Payor			

**SIGN
HERE
X**

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

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

F. Penalty _____ G. Interest _____

Withholding Account Closed On:
M M D D Y Y

Amended Return

Additional Return

H. TOTAL \$



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

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	<input type="text"/>	(4) April	<input type="text"/>	(7) July	<input type="text"/>	(10) October	<input type="text"/>
(2) February	<input type="text"/>	(5) May	<input type="text"/>	(8) August	<input type="text"/>	(11) November	<input type="text"/>
(3) March	<input type="text"/>	(6) June	<input type="text"/>	(9) September	<input type="text"/>	(12) December	<input type="text"/>

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	<input type="text"/>	(2) April 1 - June 30	<input type="text"/>	(3) July 1 - Sept. 30	<input type="text"/>	(4) October 1 - Dec. 31	<input type="text"/>
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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 (KW-3), by the last day of January of the year following the taxable year. **Form KW-3 must accompany the Wage and Tax Statements (W-2) and/or any federal 1099 forms 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.

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-5s 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 February 1 of the following year. Additional penalty is due if the underpayment is paid on or after February 1 of the following year. Information about the additional penalty rates is on our website: ksrevenue.org

LINE G: If filing this report on or after February 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 website: 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, PO Box 758572, Topeka, Kansas 66675-8572.