

## 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, if it is not preprinted.

**DUE DATE:** Even if no Kansas tax was withheld, every employer who is currently registered must file a Kansas Employer'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.** An employer who begins business or withholding during a calendar year must file for that portion of the year in which wages were paid or Kansas income tax withheld. An employer 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 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.**

**Enter the total number of W-2's and/or applicable federal 1099 form(s) enclosed with Form KW-3.**

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

**LINE C:** Enter any overpayment from last year's withholding tax payments. The amount should have been indicated on the prior year's annual return. Enter the year from which this overpayment is being carried over.

|  |  |  |             |                                  |          |   |  |  |  |                          |  |
|--|--|--|-------------|----------------------------------|----------|---|--|--|--|--------------------------|--|
| <h1 style="margin: 0;">KW-3</h1> <p style="margin: 0;">(Rev. 7/99)</p> |  | <h2 style="margin: 0;">KANSAS</h2> <p style="margin: 0;">EMPLOYER'S ANNUAL WITHHOLDING TAX RETURN</p>  |             | FOR OFFICE USE ONLY              |          |   |  |  |  |                          |  |
|  |  | <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div> </div> |             |                                  |          |   |  |  |  |                          |  |
| TAXPAYER ACCOUNT NUMBER  |  |  |             | FEDERAL EMPLOYER ID NUMBER       |          |   |  |  |  |                          |  |
| SIGN HERE<br><b>X</b>  |  |  | YEAR ENDING |                                  | DUE DATE |   |  |  |  |                          |  |
| EMPLOYER'S NAME  |  |  |             |                                  |          | Check this box if name or address has changed<br><input type="checkbox"/> |  |  |  |                          |  |
| If checked, please complete a KW-15 form<br><input type="checkbox"/>   |  |  |             |                                  |          |   |  |  |  |                          |  |
| Business Discontinued Effective:                                       |  | <input type="text"/>   |             | Check this box if Amended Return |          | <input type="checkbox"/>  |  | Check this box if Additional Return                                  |  | <input type="checkbox"/> |  |
|  |  |  |             |                                  |          |   |  |  |  |                          |  |
|  |  |  |             |                                  |          |   |  | A. Total Kansas tax withheld on W-2/1099<br><input type="text"/>     |  |                          |  |
|  |  |  |             |                                  |          |   |  | B. Total Payments (from Schedule on reverse)<br><input type="text"/> |  |                          |  |
|  |  |  |             |                                  |          |   |  | C. Overpayment from<br><input type="text"/>                          |  |                          |  |
|  |  |  |             |                                  |          |   |  | D. Total Withholding Payments/Credits<br><input type="text"/>        |  |                          |  |
|  |  |  |             |                                  |          |   |  | E. Net Amount<br><input type="text"/>                                |  |                          |  |
|  |  |  |             |                                  |          |   |  | F. Penalty (See instructions)<br><input type="text"/>                |  |                          |  |
|  |  |  |             |                                  |          |   |  | G. Interest (See instructions)<br><input type="text"/>               |  |                          |  |
|  |  |  |             |                                  |          |   |  | H. TOTAL \$ <input type="text"/>                                     |  |                          |  |
|  |  |  |             |                                  |          |   |  | Total number of W-2's and/or federal 1099 Form <input type="text"/>  |  |                          |  |
|  |  | 510100   |             |                                  |          |   |  |  |  |                          |  |

**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. If filed on or after March 1 following the tax year, penalty is due at 25% through August 31 and 40% if on or after September 1. Multiply the appropriate percentage by the amount on line E.

**LINE G:** Interest is due at the rate of .75% per month on the underpayment if filed on or after March 1 following the tax year. Multiply the appropriate percentage by the amount on line E.

**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.

### 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 - 29 | (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 -<br>March 31 | (2) April 1 -<br>June 30 | (3) July 1 -<br>Sept. 30 | (4) October 1 -<br>Dec. 31 |
|-----------------------------|--------------------------|--------------------------|----------------------------|

**TOTAL PAYMENTS:** (Add lines 1 through 4 and enter this total on line B, front of KW-3)

**KW-3 KANSAS**  
EMPLOYER'S ANNUAL  
WITHHOLDING TAX RETURN  
(Rev. 7/99)

FOR OFFICE USE ONLY

TAXPAYER ACCOUNT NUMBER

FEDERAL EMPLOYER'S ID NUMBER

Total number of W-2's  
and/or Federal 1099  
Form \_\_\_\_\_

SIGN  
HERE

**X**

YEAR ENDING

DUE DATE

EMPLOYER'S NAME

Check this box if  
name or address  
has changed

If checked, please  
complete a KW-15  
form

Business  
Discontinued  
Effective:

Check this box if  
Amended Return

Check this box if  
Additional Return

A. Total Kansas  
tax withheld on  
W-2/1099

B. Total  
Payments (from  
Schedule on  
reverse)

C. Overpayment  
from  
\_\_\_\_\_

D. Total  
Withholding  
Payments

E. Net Amount

F. Penalty  
(See instructions)

G. Interest  
(See instructions)

H. TOTAL \$



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