**Memorandum**

|  |  |
| --- | --- |
| **Identifying Information:** | **Withholding Tax KW-3** |

|  |  |
| --- | --- |
| **Tax Type:** | **Withholding and Declaration of Estimated Tax** |
| **Brief Description:** | **When to file a KW-3** |
| **Keywords:** |  |

**Body:**

**WITHHOLDING TAX**  
**KW-3**

Every employer, 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. The form KW-3 is filed with the Wage and Tax Statements (Form K-2 or W-2). An employer who begins 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 withholding during a calendar year, must file the form KW-3 within 30 days after payment of wages cease.  
  
The form is provided to the taxpayer (along with the KW-5's) in the coupon book.

New for 1992

SPECIFIC INSTRUCTIONS - KW-5 DEPOSIT REPORT

Period covered and due dates are preprinted on each deposit report. Use the correct deposit report for each die date. If you are unable to use the correct preprinted deposit report, use a substitute form located directly after the preprinted deposit reports and print in the period covered. If this is the final report deposit which will be due for the business, check the "Business Discontinued" box on the KW-5 and write the period covered.

LINE INSTRUCTIONS

Line 1- State Tax withheld: Enter on line 1 the amount which has been withheld for this period. Employers must file a timely deposit report even if no tax withheld during the period covered.  
  
Line 2- Credit Applied: Enter on line 2 any overpayment that has occurred in the current year and attach a letter of explanation. If the overpayment occurred in prior years the Department will verify and issue a credit memo that must accompany each report using the credit.  
  
Line 3- Net Amount: Subtract line 2 form line 1 and enter the result on line 3.  
  
Line 4- Penalty: Enter on line 4 any penalty due on this deposit report. See the general instructions for application of the appropriate penalty rate.  
  
Line 5- Total Remittance: Add lines 3 and 4 and enter the total on line 5. Sign the deposit report and make remittance payable to "Kansas Withholding ' Tax." Mail, using address label from back of booklet to : Withholding Tax, Kansas Department of Revenue, Topeka, KS 66625-0001.  
Be sure to sign and date the deposit report and provide your title and telephone number.  
  
**NOTE: Adjustments of liabilities from prior periods should be included in the deposit of the current period. These adjustments will reconcile on the annual return (KW-3) when it is filed.**

**Date Composed: 10/07/1997 Date Modified: 10/09/2001**