KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET

42A803 (11/2014)

Keep top portion for your records.Instructions on Reverse

	Taxpayer Name		Account Numb	per Perio	d Beginning	Period Ending	Due l
. Total numb	per of employees	for the period	***************************************	••••••	****************		
. Total wage	es paid for the per	iod	***************************************	*************	****************		
. Income tax	withheld this per	riod		***************************************	************		
. Adjustmen	ts or credits (expl	ain on reverse;	see instructions)	*************************	1		
. Penalty \$ _			+ Interest \$		=		
Total amou	ınt due (Make che	eck payable to i	Kentucky State Treasurer.)	****************		
			ANNUAL RECONC	ILIATION		· - · · ·	
		То	tal number of employees	for the year			
		То	tal wages paid for the yea	ar	············ <u> </u>		2 til 2
		То	tal Kentucky income tax v	vithheld as showi	on K-2s		
			Payments Made for E	ach Period			
		·	_	ly			
				g. ———			
ar. ———		June ———	Se	pt.		Dec	
With	from taxpayer se hholding Tax Assist ecommunication De	ervice centers. tance	from 8:00 a.m. to 5:00 p.n (502) 564-7287 f (502) 564-3058	Internet A		v	
With Tele axpayer Service shland owling Green orbin	from taxpayer se hholding Tax Assist communication De Center Locations (606) 920-2037 (270) 746-7470 (606) 528-3322	ervice centers. tance vice for the Deal Louisville Owensboro Paducah	(502) 564-7287 (502) 564-3058 (502) 595-4512 (270) 687-7301 (270) 575-7148	Internet A	dccess revenue.ky.go ddress for Ass Kentucky D	sistance epartment of Reve	
Tele	from taxpayer se hholding Tax Assist communication De Center Locations (606) 920-2037 (270) 746-7470	ervice centers. tance vice for the Deal Louisville Owensboro	(502) 564-7287 (502) 564-3058 (502) 595-4512 (270) 687-7301	Internet A	ddress for Ass Kentucky D Withholdin	sistance epartment of Reve	
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Kentucky Department of Revenue Frankfort, KY 40620-0004

DO NOT ATTACH CHECK TO RETURN

I declare, under the penalties of perjury, that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

and complete return,		
9	5700	
Signature	Title	Date

K-3 INSTRUCTIONS

Who Must File—Every employer making payment of wages subject to Kentucky income tax is required to file withholding reports. A return must be filed for each reporting period even if no Kentucky income tax was withheld or the employer had no employees during the period.

When and Where to File—Revenue Form K-3 together with payment of the total amount due (line 6) must be mailed to the Department of Revenue, Frankfort, Kentucky 40620-0004 on or before January 31 or next business day if the due date falls on a weekend or legal holiday. *Do not submit photocopies*. Make check or money order payable to the **Kentucky State Treasurer**.

Ownership Changes—If the entity has had a change in ownership that required a new federal identification number, a new application (Form 10A100) must be filed. This form can be obtained online at www.revenue.ky.gov, by contacting Taxpayer Registration at (502) 564-3306, or a taxpayer service center.

Amended Returns and Requests for Refunds—An amended return is available online at www.revenue.ky.gov, by contacting Taxpayer Assistance at (502) 564-7287, or by contacting a taxpayer service center. In many cases a phone call may eliminate the need to file an amended return.

Line 4—This line is to be used only if there has been an error in tax paid on a prior return that needs to be adjusted on this return. To correct these errors enter the amount of the underpayment or overpayment on this line. Explain the adjustment on the back of the return. You must include your phone number in the box on the back of the return.

Line 5, Penalty—Any employer who fails to withhold and remit taxes as required by Kentucky Revised Statutes Chapter 141 may be subject to penalties. The penalties are for (1) filing a return late and (2) late payment of the tax due and failure to withhold tax. Both of these penalties are computed on the amount of the tax due on the return. Each is 2 percent of the tax due on the return for each 30 days or fraction thereof that the return or payment is late. The minimum amount of each penalty is \$10. The percentage of each penalty will not exceed 20 percent of the total amount of tax due. Both penalties can apply to a return.

In addition to the above civil penalties, criminal penalties for willful violations are provided by KRS 141.990.

Example: The December return is due January 31 but the return was filed on March 15. Tax due on the return was \$1,000.

Computation of late filing penalty:

Tax Due	\$1	00.000
The return was 43 days late		
so the penalty is 4% (2% x two 30-day periods)		x.04
Late filing penalty (Computed penalty is greater		
than the \$10 minimum)	\$	40.00

Computation of late payment penalty:

Tax Due
The return was 43 days late
so the penalty is 4% (2% x two 30-day periods)
Late payment penalty (Computed penalty is
greater than the \$10 minimum)
Total penalties for the return are \$80.
\$1,000.00

x .04
40.00

Note: For any jeopardy assessment or estimated assessment issued for periods after January 1, 2003, the minimum late file penalty will be \$100. This includes zero tax due returns that are filed late when a jeopardy or estimated assessment has been issued.

Line 5, Interest—Interest shall apply to the tax withheld or required to be withheld at the interest rate established under KRS 131.010(6) from the due date until the date the tax is paid to the Department of Revenue.

Line 6—The total amount due on returns that have no adjustments and are postmarked by the due date is the amount entered on line 3. If there are prior period adjustments they will be added to or subtracted from line 3 depending on whether the adjustment is for an underpayment or an overpayment.

Any penalty and interest reported on line 5 must be added to the taxes reported on line 3.

Payment for the amount shown on this line should be made to Kentucky State Treasurer. Include the withholding account number and the period shown on the return on the check.

Annual Reconciliation—Complete this section. K-2s must be transmitted separately with Transmitter Report for Filing Kentucky Wage Statements, Form 42A806.

ANNUAL RECONCILIATION (Must be Completed)

Total number of employees for the year		Total wages paid for the year	
	Pay	ments Made for Each Period	
Jan	Apr	July	Oct,
Feb	May	Aug	Nov. ———
Mar. ————	June	Sept	Dec
		Total Kentucky income tax withheld as shown on K-2s	

Statement of adjustments or credits entered on line 4 and account changes.

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☐ Please check this box if you wish to credit overpayment to the next return filed.	