

K-1

KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET

42A801 (11-2014)

Keep top portion for your records.

Instructions on Reverse

Taxpayer Name	Account Number	Period Beginning	Period Ending	Due Date
1. Total number of employees for the period.....				
2. Total wages paid for the period				
3. Income tax withheld this period				
4. Adjustments or credits (explain on reverse; see instructions)				
5. Penalty \$ _____ + Interest \$ _____ =				
6. Total amount due (Make check payable to: Kentucky State Treasurer.)				

NEED HELP? Telephone assistance is available from 8:00 a.m. to 5:00 p.m. Monday through Friday. Assistance and forms are also available from taxpayer service centers.



Withholding Tax Assistance (502) 564-7287
Telecommunication Device for the Deaf (502) 564-3058

Internet Access
www.revenue.ky.gov

Taxpayer Service Center Locations

Ashland (606) 920-2037	Louisville (502) 595-4512
Bowling Green (270) 746-7470	Owensboro (270) 687-7301
Corbin (606) 528-3322	Paducah (270) 575-7148
Florence (859) 371-9049	Pikeville (606) 433-7675
Frankfort (502) 564-4581	
Hopkinsville (270) 889-6521	

Mailing Address for Assistance



Kentucky Department of Revenue
 Withholding Tax
 PO Box 181, Station 57
 Frankfort, KY 40602-0181

Detach return below and submit with payment on or before the due date.

K-1

KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD

1. Total number of employees for the period

2. Total wages paid for the period

3. Income tax withheld this period

4. Adjustments or credits (explain on reverse)

5. Penalty \$ _____ + Interest \$ _____ =

6. Total amount due (Make check payable to: **Kentucky State Treasurer.**)

Period Begin: _____
 Period End: _____
 Due Date: _____
 Account No.: _____

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**Kentucky Department of Revenue
 Frankfort, KY 40620-0004**

DO NOT ATTACH CHECK TO RETURN

K-1 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-1 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 the due date 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 signature box.

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 August return is due September 15 but the return was filed on October 28. Tax due on the return was \$1,000.

Computation of late filing penalty:

Tax Due	\$1,000.00
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)	<u>\$ 40.00</u>

Computation of late payment penalty:

Tax Due	\$1,000.00
The return was 43 days late	
so the penalty is 4% (2% x two 30-day periods)	x .04
Late payment penalty (Computed penalty is greater than the \$10 minimum)	<u>\$ 40.00</u>
Total penalties for the return are \$80.	

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.

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


42A8019923



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.

 _____

Signature Title Date

 Telephone Number ()