



# Annual Withholding Tax Return (KW-3)

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## GENERAL INFORMATION

- Enter your federal EIN in the space provided.
- Due date is January 31st day.
- **You must file** a return even if no Kansas tax was withheld.
- Sign and date the deposit report, include phone number.
- You can either file and/or update these in our Kansas Customer Service Center at [ksrevenue.gov](http://ksrevenue.gov)
  - original, amended, and additional return
  - final withholding return for this ownership
  - change in address and/or name
- Keep a copy of your return for your records.
- Write your Tax Account Number on your check or money order and make payable to Kansas Withholding Tax. Send your return and payment to: Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

## SPECIFIC LINE INSTRUCTIONS

**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.

**STOP:** 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.gov](http://ksrevenue.gov)

**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.gov](http://ksrevenue.gov)

**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).

## TAXPAYER ASSISTANCE

If you have questions or need assistance completing this form, contact our office.

### By Phone

785-368-8222

### By Mail

Tax Operations  
PO Box 3506

Topeka KS 66625-3506

### By Appointment

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Detach and send with payment

# KW-3 KANSAS ANNUAL WITHHOLDING TAX RETURN

(Rev. 2-24)

FOR OFFICE USE ONLY

Grid for office use only

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

A. Total Kansas Tax withheld on W-2s and 1099s		Total number of W-2s and/or federal 1099 forms _____
B. Total payments (from schedule on back)		
C. Overpayment from (year)		
D. Total withholding payments/credits		
E. Net Amount		
F. Penalty		G. Interest
H. TOTAL	\$	

Withholding Account Closed On  MMDDYY

Amended Return

Additional Return



**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)