

Indiana Department of Revenue

Annual Withholding Reconciliation Tax Form WH-3

This packet contains form WH-3 for reconciling taxes withheld on employees. Your WH-3 return is due on the date printed on the form. Make sure the information on this page is correct and complete.

Payments must be made with U.S. funds.
Please do not include check stubs when mailing your payments.

Location
Taxpayer ID
Filing Period
Letter ID
Date Issued

(This form must be filed even if no tax was withheld. Give this packet to your tax preparer, if you use one. Do not throw this packet away.)

- **No tax is due:** A return must be filed by the taxpayer even when no tax is due unless the Indiana tax account has been properly closed. If no return is filed, an estimated return will be filed by the Department using the best information available (IC 6-8.1-10-3). A tax liability notice will be issued.
- **Electronic Filing:** Pursuant to IC 6-3-4-16.5, any employer that files a combined total of more than 25 W-2, W-2G, and 1099 forms in a calendar year is required to file those forms and the WH-3 electronically. This law applies to all withholding statements filed after December 31, 2012.

To be considered as an electronic filing method, you must use the INTIME portal or DOR's bulk SFTP process.

If your withholding file size is 10MB or less, you will manually enter or batch upload via intime.dor.in.gov.

If your withholding file size is larger than 10MB, your file must be uploaded via bulk SFTP (Secure File Transfer Protocol). For more information about DOR's bulk SFTP process, visit www.in.gov/dor/business-tax/bulk-filing-your-indiana-business-taxes.

- **Closed Business:** Do not write changes on the tax return. Instead, complete and file Form BC-100 or close your business at intime.dor.in.gov.
- **Who Should File:** This form should be filed by all withholding agents who withhold state and/or county income tax from employees and nonresident contractors during the calendar year.
- **When To File:** Form WH-3, Schedule IN-WH-3, and state copies of Form W-2, W-2G, (also Form 1099 if state withholding is included) must be filed on or before the last day in January.
- **Late Filings:** A penalty of \$10 will be charged per W-2, W-2G, and 1099 statement not included or that is filed past the due date. An extension of time to file may be requested. The Department will accept a copy of the federal withholding extension (8809) to submit Form WH-3.
- **Pay by (EFT) Electronic Funds Transfer:** To remit an underpayment by EFT, initiate a supplemental payment for the tax year's final period.

What's new for Form WH3

You will no longer be required to provide the breakdown of county tax withheld for each county when filing Form WH-3.

You must complete **Schedule IN-WH3** if you file your Form WH-3 by paper.

Instructions for Completing Annual Reconciliation Form WH-3

- Line 1** – Enter the total Indiana **state income tax** withheld as shown on Line 26 of Schedule IN-WH3.
 - Line 2** – Enter the total of **county tax** withheld during the tax year as shown on Line 27 of Schedule IN-WH3.
 - Line 3** – Add Lines 1 and 2; and enter the total here. If your account has been **overpaid**, continue to Line 4. If you have **underpaid** the withholding tax, see instructions for underpayment of Indiana withholding.
 - Line 4** – Complete this line **only** if your account has been **overpaid** and you are claiming a refund. Enter the amount of your overpayment on Line 4. No refund will be issued unless all areas of the Form WH-3 are complete and all W-2, W-2G, and 1099 forms are enclosed.
 - Line 5** – Enter the amount of wages, salary, tips, or other compensation subject to state/and or county tax from Form W-2 for your employees. The amount to be entered is the greater of state income or county income reported on Form W-2. Do not include amounts from other forms such as Form W-2G or Form 1099 on this line. If you have multiple withholding accounts, enter only the amounts from Form W-2 provided for that account.
- Note:** Remittance must be made with the WH-1U or by EFT, but **not** with the WH-3. **Do not staple documents together.**

3

Taxpayer ID Number For Tax Year

WH-3

Due on or Before

Enter the total amount of **state tax** withheld during the tax year as shown on Line 26 of Schedule IN-WH3

1. _____ . _____

Enter the total amount of **county tax** withheld during the tax year as shown on Line 27 of Schedule IN-WH3

2. _____ . _____

Total – Add Lines 1 & 2

3. _____ . _____

Refund Claimed – See the instructions

4. _____ . _____

Any amount due must be paid on the WH-1U.

** Compare the amount on Line 3 with the amount of withholding tax you actually paid (excluding late fees and interest) for the tax year. If you underpaid your withholding tax, complete Form WH-1U and mail it along with your payment.

5. Enter total amount of wages subject to state and/or county tax _____ . _____ **Total # of W-2, W-2G, and 1099 forms enclosed** _____

X Authorized Signature _____ Date _____ Phone _____

I declare under penalties of perjury that this is a true, correct and complete return.

Check if amending or correcting a previously filed WH-3.

Use Address Below if Claiming a Refund
INDIANA DEPARTMENT OF REVENUE
P.O. BOX 7220
INDIANAPOLIS, IN 46207-7220

For All Other Returns Use Address Below
Indiana Department of Revenue
P.O. Box 6108
Indianapolis, IN 46206-6108



20123111694

Use this Address for filing Form WH-3 with less than 25 paper W-2, W-2G, and 1099 forms.

Mail To

Indiana Department of Revenue
P.O. Box 6108
Indianapolis, IN 46206-6108

Underpayment of Indiana Withholding Filing Instructions

If you have *underpaid* the withholding tax, you must remit the amount due. If you normally remit by check, you must use **Form WH-1U**.

Enter the amount due on Line A. If you are making the underpayment remittance late, penalty and interest are due. If you are paying the underpayment by check, include the penalty and interest on Line B. * Penalty is 10% of Line A or \$5, whichever is greater. The total amount due should be entered on Line C. Call **317-232-2240** for further information and for the current interest rate.

If you normally remit by EFT, make a supplemental payment for the final period of the year. Your supplemental payment together with all your other credits should equal the amount on Line 3 of the WH-3. Do not send a WH-1U.

Signature of Officer Title
Date _____ Phone # _____

WH-1U

Underpayment Form
State Form 49170
(R20 / 8-22)

Taxpayer ID Number Due Date

W

Calendar Year Ending

Underpayment Amount **A.** _____ . _____

Penalty & Interest due **B.** _____ . _____

Amount being paid **C.** _____ . _____