

Who Must File—Employers and payers who issue fewer than 26 Kentucky withholding tax statements W-2, W-2G or 1099's and who are unable to file them electronically. Forms 1099 should only be reported if Kentucky income tax was withheld.

Employers and payers who issue 26 or more Kentucky withholding tax statements W-2, W-2G or 1099's must file electronically. Electronic filing is preferred for all taxpayers to speed processing and reduce errors. For more information on filing electronically, please call (502) 564-1900 and select option 3.

When and where to file—Revenue Form K-5 must be mailed to the Department of Revenue, W-2 Processing, Station 57, 501 High Street, Frankfort, Kentucky 40601, on or before January 31 of the following year or the next business day if the due date falls on a weekend or legal holiday. **Do not submit copies of Forms W-2, W-2G, or 1099. Please retain copies for your records.**

Employer or payer account information—Enter the Kentucky withholding account number, Federal Employer Identification Number (FEIN), business name, and mailing address.

Part I—Kentucky withholding statement code and totals—Enter the Withholding Statement Code using the key below for the type of form being reported, the total number of Kentucky Withholding Statements (must be under 26), the total Kentucky wages or payments, and the total Kentucky income tax withheld.

Complete a separate Form K-5 for each form type—W-2, W-2G, 1099-R, 1099-MISC, or other 1099's.

1 – W-2	2 – W-2G	3 – 1099-R	4 – 1099-MISC	5 – All other 1099's
---------	----------	------------	---------------	----------------------

Part II—Kentucky withholding statement information—Enter the following for each Kentucky withholding statement: Taxpayer Identification number (Social Security Number or FEIN), Employee or Payee last name or entity name if reporting an FEIN (up to 9 characters), Kentucky wages or payments, and Kentucky income tax withheld.

Only report **Kentucky** withholding statements—**Do not** include statements for other states. This form will be reconciled with your annual reconciliation, Form K-3 or K-3E, and payments remitted.

Enter the following for each statement:

- W-2—Enter box 16, Kentucky State Wages, Tips, or Payments and box 17 for Kentucky income tax withheld.
- W-2G—Enter box 14, Kentucky winnings, as Kentucky State Wages and Payments and box 15 for Kentucky income tax withheld.
- 1099-MISC—Enter box 18, Kentucky Income, as Kentucky State Wages or Payments and box 16 for Kentucky income tax withheld.
- 1099-R—Enter box 14, Kentucky Distribution, as Kentucky State Wages or Payments and box 12 for Kentucky income tax withheld.

Only report Forms 1099 when Kentucky tax has been withheld.

Form W-2C, Corrected Wage and Tax Statement—Corrections can only be made via paper and should be reported by filing Form W-2C, not FORM K-5.