

**Commonwealth of Kentucky**  
**Kentucky Department of Revenue**

**Form 42A805 (K-5)**

**Software Developer Guidelines**



**Tax Year 2018**  
**Processing Year 2019**

**Version 1.4**  
**November 5, 2018**

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## Document Log

Version	Date	Action
1.0	9/5/2018	Creation of the document.
1.1	9/17/2018	Added clarification for 2-D barcode (page 7).
1.2	10/10/18	Added font specifications for collected data (page 4).
1.3	10/25/18	Added dropout ink specifications (page 4). Added note regarding forms development without 2-D barcode (page 5).
1.4	11/5/18	Tax year of data no longer indicated in 1-D barcode (page 5). Added additional detail for barcode position (page 6). Updated data version (page 6). Clarified timestamp format (page 6). Clarified statement code format (page 6). Tax Year added as required 2-D barcode field (page 7). Taxpayer Phone Number added as optional 2-D barcode field (page 7). Added sample image of 2-D barcode (page 7).

## About the Form

Form 42A805 (K-5) was developed in tax year 2018 as a required substitute for state copies of forms W-2, W-2G and the entire 1099 series. All employers who would file twenty-five (25) or fewer paper copies of these tax forms with Kentucky must use form K-5. Paper copies of forms W-2, W-2G and 1099 received by DOR will not be processed and will not be considered filed. However, employers should retain copies of those forms for their records, and must provide them to Kentucky upon request.

## FAQ

- Transmitter Report 42A806 is not required when submitting tax data using form K-5.
- A separate K-5 must be filed for each form type as specified in the K-5 instructions.
- The K-5 may be filed for prior years. Please contact DOR for guidance on filing prior year forms.
- All completed statements lines are required to be included in the 2-D barcode. There is one 2-D barcode per page, with no more than two pages of data for a total of twenty-five statement lines.
- All tax data included in the barcode should be clearly represented on the form in the positions provided.
- Employers filing twenty-six or more of a like tax form should not file multiple paper K-5 forms. This may cause processing errors. Employers filing twenty-six or more tax forms should file electronically.
- Forms are a maximum of two pages. They may be printed front and back on one sheet of paper, or pages one and two may be printed on two separate sheets of paper. Five lines maximum may be included on page one, and the remainder on page two.
- Wage and tax data for states other than Kentucky should not be filed on form K-5.
- **1099 data with no Kentucky tax withheld should not be filed with the state of Kentucky on form K-5 or otherwise.**

## Form Layout

Substitute forms of the K-5 should follow the guidelines set forth in the TY2018 Substitute Form Development Guide, found on the KYST State Exchange System.

It is advised that all taxpayer and wage and tax information typed into the fields on form K-5 should appear in Courier font size twelve.

“Dropout” boxes on form K-5 should not be printed. In the instance of a missing or damaged 2-D barcode, black and white printed text boxes may prevent OCR from capturing the data.

## 1-D Barcode

This form requires a 1-D barcode that will include the form ID 42A805182PP.

Components of the Form ID	
Form Number	42A805
Year of Form Version	18
Vendor Identification Number	2
Page Number	01 or 02

Note that the following barcode positions are approximate. Please see the sample K-5 with gridlines posted to the SES for reference.

Page	Left	Right	Top	Bottom
1	44	72	2	5.5
2	44	72	2	5.5

The 1-D barcode on page one is required. The 1-D barcode on page two is only required if there is a page two, and if page two has tax data on it.



1 Sample images of 1-D Barcode, pages 1 and 2.

## 2-D Barcode

This form requires a 2-D barcode, which will capture all data represented on the form. A 2-D barcode on page one is required. A 2-D barcode is only required on page two if it exists, and if it has tax data on it.

Note that the following barcode positions are approximate. Please see the sample K-5 with gridlines posted to the SES for reference. The barcode should stay within the bounds provided on the sample K-5; however, larger or smaller barcodes may be tested and approved on a case-by-case basis.

Page	Left	Right	Top	Bottom
1	5	81	59.5	63.5
2	6	82	53	57

**Note:** Substitute K-5 forms without the 2-D barcode may be accepted for development and testing on a case-by-case basis. Please reach out to the primary contact listed in this document with questions.

### **Required Fields**

- **Timestamp**
  - Does not correlate to a fillable part of the form itself.
  - The time that form was generated.
  - Should be the same on page one and page two of the form.
  - The format does not matter as long as the timestamp is unique to the form.
- **Data Version**
  - Does not correlate to a fillable part of the form itself.
  - The data version is always “2” unless otherwise specified in this document.
- **KY Withholding Account Number (State EIN)**
  - Six-digit account number. If the number appears to be fewer than six digits, add leading zeroes.
- **Federal Employer Identification Number**
- **Business Name** – Limited to thirty-four characters.
- **Statement Code**
  - One statement code per K-5. The numeric value of the code is mandatory; the detail (written form type) is optional. Codes are:
    - 1: W-2
    - 2: W-2G
    - 3: 1099-R
    - 4: 1099-MISC
    - 5: All other 1099
- **Total Statements**
  - Must equal the count of all employee / payee statement lines.
- **Total Payments**
  - Must equal the sum of all employee / payee wages or payments.

- **Total Tax**
  - Must equal the sum of all employee / payee state income tax withheld.
- **At least one line of employee or payee data, which includes:**
  - **Social Security Number**
  - **Surname**
    - Limited to the first nine digits.
  - **Kentucky state wages or payments**
  - **Kentucky state income tax withheld**
    - **NOTE:** 1099 data showing -0- KY tax withheld should not be filed.
- **Tax Year**
  - The tax year of the data filed.

***Optional Fields***

- **Mailing Address Block** – Address, City, State & Zip Code
- All SSN, Surname, KY state wages or payments and KY state income tax withheld beyond the first statement line.
- **Sign Here Block** – Signature of Taxpayer, Name of Taxpayer, Taxpayer Phone Number, Date & Title. **NOTE:** Taxpayer Phone Number does not correspond to a section on the form.
- **Paid Preparer Use Block** – Signature of Preparer, Name of Preparer or Firm, Email, Phone, Date, PTIN & option to discuss return with preparer.



2 Sample of 2-D barcode, pages 1 and 2.

## 2-D Barcode Field Assignments

Page 1		Page 2	
Number	Name	Number	Name
1	Timestamp	1	Timestamp
2	Data Version	2	Account
3	Account	3	SSN
4	FEIN	4	Payee
5	Business Name	5	Pay
6	Address	6	Tax
7	City	7	SSN
8	State	8	Payee
9	Zip Code	9	Pay
10	StatementCode	10	Tax
11	TotalStatements		etc.
12	TotalPayments	79	SSN
13	TotalTax	80	Payee
14	SSN	81	Pay
15	Payee	82	Tax
16	Pay		
17	Tax		
18	SSN		
19	Payee		
20	Pay		
21	Tax		
	etc.		
34	TaxpayerSignature		
35	TaxpayerSignatureDate		
36	TaxpayerName		
37	TaxpayerTitle		
38	PreparerSignature		
39	PreparerDate		
40	PreparerName		
41	PreparerID		
42	PreparerEmail		
43	PreparerPhone		
44	Discuss		
45	TaxpayerPhone		
46	TaxYear		

***Please note that fields are tab delimited, though DOR can also accept CR, LF, or CRLF. The barcode is not fixed field length.***



## **Contact Information**

Technical Specifications/Assistance and Acceptance Testing

Help Desk Phone # 502-564-5370 (Option 2, then Option 4); Fax # 502-564-0230

### **Primary Contact:**

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