

**KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET**

**K-3E**

**ELECTRONIC FUNDS TRANSFER**

*Keep top portion for your records.*

*Instructions on Reverse*

42A803-E (12-2019)

Taxpayer Name \_\_\_\_\_ Account Number \_\_\_\_\_ Period Beginning \_\_\_\_\_ Period Ending \_\_\_\_\_ Due Date \_\_\_\_\_

1	Income tax withheld this period .....	1	
2	Adjustments or credits (explain on reverse; see instructions) .....	2	
3	Penalty \$ _____ + Interest \$ _____ = .....	3	
4	Payments made during the period .....	4	
5	Total amount due (Remit payment via EFT) .....	5	

**RECONCILIATION**

**Payments Made for Each Month in Current Quarter**

First .....	_____	Total number of employees for the period .....	_____
Second .....	_____	Total wages paid for the period .....	_____
Third .....	_____	Total number of employees for the year .....	_____
		Total wages paid for the year ...	_____

**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](http://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 on or before the due date.

**Only for EFT Accounts**

**KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD**  
**(Complete Annual Reconciliation on Reverse)**

**K-3E**

	Dollars	Cents
1 Income tax withheld this period .....		
2 Adjustments or credits (explain on reverse) .....		
3 <b>Penalty \$</b> _____ + <b>Interest \$</b> _____ = .....		
4 Payments made during period .....		
5 Total amount due (Remit payment via EFT) .....		

Account Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_

Period Begin: \_\_\_\_\_

Period End: \_\_\_\_\_

Due Date: \_\_\_\_\_

Account No.: \_\_\_\_\_

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 \_\_\_\_\_

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

42A803-E (12-2019)

# K-3E INSTRUCTIONS

## FORM MUST BE PRINTED FRONT AND BACK

**Who Must File**—Every employer making payment of wages subject to Kentucky income tax is required to file withholding returns. A return must be filed for each reporting period even if Kentucky income tax was not withheld or the employer did not have any employees during the period.

**When and Where to File**—Revenue Form K-3E must be mailed to the Department of Revenue, Frankfort, Kentucky 40620-0004 on or before January 31 or next business day if the due date falls on a weekend or legal holiday. Any additional amount due must be remitted via EFT.

**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](http://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](http://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 2, Adjustments or Credits**—This line is to be completed only if an error was made on a previous payment. If it is necessary to correct such an error for a previous period, enter the amount of the underpayment or overpayment on line 2. Explain adjustments on back of the return. You must also include your phone number in the space provided.

**Line 3, 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; (2) late payment of the tax due and failure to withhold tax; and (3) failure to pay via EFT. All three penalties can apply to a return.

The late filing penalty is computed on the amount of tax liability less timely payments and credits for the period. The late payment penalty is computed on the amount of tax paid late. Each is 2 percent 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. Any payment not remitted via EFT is subject to a 1/2 percent penalty.

**Note:** For any jeopardy assessment or estimated assessment issued for periods after January 1, 2003, the minimum late file penalty is \$100. This includes zero tax due returns that are filed late when a jeopardy or estimated assessment has been issued.

In addition to the above civil penalties, criminal penalties for willful violations are provided by KRS 141.990.

**Line 3, 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 4, Payments Made During Period**—Enter total payments remitted via EFT for the period prior to filing this return.

**Line 5, Total Amount Due**—Remit any additional amounts due via EFT. If no adjustments or credits have been made, line 5 should equal zero.

**Annual Reconciliation**—Complete this section. W-2 information must be reported in either the accepted electronic format or on Form K-5.

### ANNUAL RECONCILIATION (Must be completed)

**Payments Made for Each Quarter**

Dollars                      Cents

	Dollars	Cents
49 <b>First</b> .....		
51 <b>Second</b> .....		
53 <b>Third</b> .....		
55 <b>Fourth</b> .....		
57 <b>Total Paid</b> .....		

Total number of employees for the <b>year</b> .....		
Total wages paid for the <b>year</b> .....		
<b>Total Kentucky income tax withheld as shown on W-2s</b> .....		

Total number of employees for the period .....			
Total wages paid for the period .....			

**Statement of adjustments or credits entered on line 2 and account changes.**

Please check this box if you wish to credit overpayment to the next return filed.