

KENTUCKY EMPLOYER'S INCOME TAX WITHHELD WORKSHEET

K-1E

ELECTRONIC FUNDS TRANSFER

Keep top portion for your records.

Instructions on Reverse

42A801-E (02-2018)

Taxpayer Name Account Number Period Beginning Period Ending Due Date

Table with 5 rows: 1 Income tax withheld this period, 2 Adjustments or credits, 3 Penalty \$ + Interest \$ =, 4 Payments made during the period, 5 Total amount due (Remit payment via EFT).

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.....

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

Taxpayer Service Center Locations

- Ashland (606) 920-2037
Bowling Green (270) 746-7470
Corbin (606) 528-3322
Florence (859) 371-9049
Frankfort (502) 564-4581
Hopkinsville (270) 889-6521
Louisville (502) 595-4512
Owensboro (270) 687-7301
Paducah (270) 575-7148
Pikeville (606) 433-7675



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

K-1E

KENTUCKY EMPLOYER'S RETURN OF INCOME TAX WITHHELD

Dollars Cents

Account Name, Street Address, City, State, ZIP Code

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

Table with 2 columns: Dollars, Cents

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

42A801-E (02-2018)

K-1E INSTRUCTIONS

FORM MUST BE PRINTED FRONT AND BACK

Who Must File—Every employer making payments 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-1E below must be mailed to the Department of Revenue, Frankfort, Kentucky 40620-0004 on or before the last day of the month following the closed of the quarter 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, 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, 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.

Reconciliation—Enter payments made for each month of the current quarter.

RECONCILIATION (Must be completed)

Payments Made for Each Month in Current Quarter

	Dollars	Cents
First		
Second		
Third		

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.