

FORM K-5C INSTRUCTIONS

When to File

Form K-5C can only be filed to correct the following information originally reported on Form K-5:

- Tax year
- Employee/Payee:
 - SSN/FEIN
 - Last Name
 - Wages/Payments
 - KY Tax Withheld
- Mail to: Kentucky Department of Revenue
Station # 57
501 High Street
Frankfort KY 40601-2103

Do Not File a K-5C for the following reasons:

- To report W-2Cs. Mail the state copy of Form W-2C to: Department of Revenue, Withholding Tax, W-2C Processing, P.O. Box 181, Station 57, Frankfort, KY 40602-0181.
- To report corrections to the account number, FEIN, or business name reported on the original K-5. The account number, FEIN, and business name provided on the original K-5 are verified during processing to ensure withholding statement data is saved to the correct withholding account.
- To report corrections to information provided in Part I of the original K-5. This information is verified during processing to ensure accuracy.

How to File

Kentucky Withholding Account Number—Enter the Kentucky withholding account number.

Federal Employer Identification Number (FEIN)—Enter the Federal Employer Identification Number (FEIN).

Previously Reported Tax Year—Enter the tax year provided on the original K-5.

Corrected Tax Year—Enter the corrected tax year if the K-5C is being submitted to change the tax year reported. If the tax year was correct on the original K-5 this field should be left blank.

Business Name—Enter the business name.

Boxes 1 through 6—Each box can only be used to correct the information for one employee/payee.

Enter the previously reported information for Employee or Payee ID, Employee or Payee Last Name, Kentucky Wages or Payments, and Kentucky Tax Withheld. Only complete the “correct information” column for the items that require a correction.

Note: Each K-5C is used to report corrections for up to six employees/payees. If more than six employees/payees require a correction, additional K-5C forms can be used as needed.