

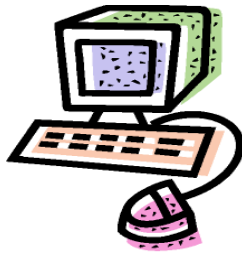
WITHHOLDING REVENews

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Annual Wage and Tax Statement (W-2) Reporting Method Requirements

Any employer who issues 100 or more Form W-2s annually is required by Regulation 103 KAR 18:050 to utilize an acceptable form of electronic filing. Employers with fewer than 100 Form W-2s are encouraged, but not required, to file electronically.



Methods of Submitting Wage and Tax Statements to DOR

In accordance with KRS 141.335 (2), Employee Wage and Tax Statements are required to be submitted in the form prescribed by Kentucky Department of Revenue (DOR) regulation.

Regulation 103 KAR 18:050 (6) (b) indicates that the Kentucky DOR will accept methods that can be supported by the department's equipment.

The methods listed below are acceptable and listed in order of preference:

1. Web Filing <https://kyegxzeus01.ky.gov/w2ftp/wjL-ogon.aspx> ;
2. CD;
3. 3 1/2" Diskette; and
4. Paper (for employers with fewer than 100 Form W-2s).

NOTE: EFW2 IS THE ONLY ACCEPTABLE FILE LAYOUT FOR WEB FILING AND CD/DISKETTE SUBMISSIONS. FOR SPECIFICATIONS REFER TO <http://revenue.ky.gov/business/whtax.htm>

Methods other than Web Filing require a Transmitter Report for Filing Kentucky Wage Statements, Form 42A806, when filing Kentucky wage and tax information. Form 42A806 is included in the mailing with the last period return for the year. Please call (502) 564-7287 with questions regarding electronic filing of Wage and Tax Statements. Remember the filing deadline for electronic files or paper W2s is February 2, 2009.

Web Filing

Web Filing is the Kentucky DOR's preferred method to report employees annual wage and tax information. Web Filing is a secure Website that streamlines processing of the wage and tax information and offers an easy and secure way to meet the filing requirements.

A Kentucky DOR assigned Personal Identification Number (PIN) and the Federal Employer Identification Number (FEIN) of the company is required for a secure log on to the Web site.

Apply for a PIN by completing Form 42A808 (Authorization to Submit Employees Annual Wage Statements via DOR Web Site). To download Form 42A808 visit Kentucky DOR's website at <http://revenue.ky.gov/forms/curwhfirms.htm>. This PIN does not expire. If a PIN was previously assigned for FTP or Web Filing purposes, the PIN is still valid as long as the FEIN of the business has not changed.

2009 Standard Deduction

In accordance with KRS 141.081(2) (a), the Kentucky DOR adjusts the standard deduction on an annual basis. The standard deduction for 2009 is \$2,190.



The online tax tables effective for pay periods ending on or after January 1, 2009 may be viewed at <http://revenue.ky.gov/business/whtax.htm>

EFT Refund Request

If your employer withholding account is overpaid, you may obtain a refund by electronic funds transfer (EFT). Form 42A815, Withholding Tax Refund Application, must be completed with bank deposit information. Requests for refunds must be submitted within four years from the date the tax was paid to the State Treasurer. After the statute of limitations has expired, no claims for refunds will be considered.

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Frequently Asked Questions

Q. What should I do if I do not receive a K-1 or K-3 return?

A. If a return is not received 10 days before the due date, contact the Kentucky DOR immediately at (502) 564-7287, so a new return may be issued. Each return is preprinted and contains coded data for processing purposes.

Q. Can I mail the last period return, Form K-3, with my W2 submission to the same address?



A. No, they should be mailed separately. The K-3 should be mailed to the address listed on the return: Kentucky Department of Revenue, Frankfort KY 40620-0004. The CD, diskette or paper W2 submission should be mailed to the address on Form 42A806: Kentucky Department of Revenue, W-2 Processing, 501 High Street, Station 57, Frankfort, KY 40620.

Q. I am unable to meet the February 2, 2009 deadline for submission of the annual wage and tax statements, can I get an extension?

A. Yes, however, you must contact the Kentucky DOR before the February 2, 2009 due date at (502) 564-7287 for assistance, or fax a written request to (502) 564-3685.

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