

WITHHOLDING REVENUE NEWS

A REVENUE PUBLICATION

December 2009; Vol. 6, No. 1



**2009 W-2 DUE DATE IS
FEBRUARY 1, 2010**

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 online filing. Employers with fewer than 100 Form W-2s are encouraged, but not required, to file online.

Transmitter Report, Form 42A806

A Transmitter Report, Form 42A806, is required by Regulation 103 KAR 18:050 (6) (1) to be completed and submitted when filing paper W-2 forms, CD or diskette. A Transmitter Report is not required when there are no W-2 forms to file or when online filing.

1099 Forms

1099 Forms are not required to be submitted to Kentucky Department of Revenue (DOR) unless Kentucky tax is withheld or the liquidation or dissolution of a corporation takes place. DOR only accepts paper 1099 Forms at this time. Please include a totals page with any submission.

2010 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 2010 is \$2,210.

The online tax tables effective for pay periods ending on or after Jan. 1, 2010 may be viewed at <http://revenue.ky.gov/business/whtax.htm>

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 DOR regulation.

Regulation 103 KAR 18:050(5)(b) indicates that the Kentucky DOR will accept methods that can be supported by the department's equipment.

Listed below are the acceptable methods of submission in order of preference:

1. Online filing <https://keyegxzeus01.ky.gov/w2ftp/wfLogon.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 ONLINE FILING AND CD/DISKETTE SUBMISSIONS. FOR SPECIFICATIONS REFER TO <http://revenue.ky.gov/business/whtax.htm>*

Online Filing

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

A Personal Identification Number (PIN) issued by DOR and the Federal Employer Identification Number (FEIN) of the company is required for a secure log on to the website.

Apply for a PIN by completing Form 42A808 (Authorization to Submit Employees Annual Wage Statements via DOR website). Download Form 42A808 at Kentucky DOR's website at:

<http://revenue.ky.gov/forms/curnhfrms.htm>



This PIN does not expire. If a PIN was previously assigned for FTP or online filing purposes, it is still valid as long as the FEIN of the business has not changed.

Frequently Asked Questions



Q. Do I need to file a Transmitter Report if I don't have any W-2s to submit?

A. No, the Transmitter Report, Form 42A806, does not need to be filed if there are no W-2s to file.

Q. What 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 DOR Withholding Tax Branch immediately at (502) 564-7287, so a replacement return may be issued. Each return is preprinted and contains coded data for processing purposes.

Q. Are the year-end returns, Form K-3 and Form W-2, mailed to the same address?

A. No, the year-end returns, Form K-3 and Form W-2 must be mailed separately. The K-3 must be mailed to the address listed on the return:

Kentucky Department of Revenue
Frankfort, KY 40620-0004

The CD, diskette or paper W-2 submission must be mailed to the address on Form 42A806:

Kentucky Department of Revenue
W-2 Processing
501 High Street, Station 57
Frankfort, KY 40620.

Withholding ReveNews is a publication printed on recycled paper, the cost of which is paid from state funds. Comments, suggestions and mailing list additions or corrections should be addressed to the Office of Public Information, Finance Secretary's Office, Frankfort, Kentucky (502) 564-4240.

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