Notice

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KANSAS DEPARTMENT OF REVENUE
OFFICE OF POLICY AND RESEARCH

NOTICE 07-07

New K-4 Form For State Withholding

Generally

Traditionally, Kansas has accepted the Federal Form W-4 to help employees calculate their Kansas employer withholding tax rate. However, due to differences between State and Federal withholding policies the Department of Revenue has developed a new form for State withholding tax purposes.

New Form and Effective Date

The new State form is Form K-4 (Employee Withholding Allowance Certificate). It will be released this fall (2007). Form K-4 will not be used until after January 1, 2008.

Who Will Be Affected

Employees hired *after* January 1, 2008 *must* use the new Form K-4.

Employees hired *before* January 1, 2008 are *not* required to fill out the new K-4 unless they wish to adjust their withholding. If an employee hired before January 1, 2008 wishes to adjust state withholding anytime after January 1, 2008, the employee will be required to complete the new Form K-4.

The Department will be researching and contacting individual filers who repeatedly underpay or underestimate Kansas tax liabilities and end up with a balance due on their annual income tax filing. These individuals will be **required** to submit a new Form K-4 with their employer to increase their withholding. The IRS, and the State of Kansas has authority to direct an adjustment of withholding to avoid repeated underpayment of tax liabilities.

Taxpayer Assistance

Kansas Department of Revenue website resources will be posted to assist taxpayers as they begin using the new Form K-4. Notifications to professional tax preparation organizations and Kansas employers will be published in the coming weeks.

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about income tax, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222

Fax: 785-291-3614

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