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NOTICE 17-10

WITHHOLDING TAX DUE DATE CHANGES (JULY 1, 2017)

During the 2017 Legislative Session House Bill 2212 was passed and signed into law. Section 6 of the Bill amends K.S.A. 79-3298 to advance the date by which those deducting and withholding tax must file a return with the Department of Revenue from the last day of February to January 31st. Section 7 of the Bill amends K.S.A. 79-3299 to advance the date by which those deducting and withholding tax must provide statements of the amount withheld to employees or payees from the last day of February to January 31st.

K.S.A. 79-3298 establishes due dates for those deducting and withholding tax to remit the tax, and to filing returns with the Department of Revenue. Subsection (c) of the statute establishes the due date for filing a return. As amended, this subsection now provides:

> (c) Every employer, payer, person or organization deducting and withholding tax and making remittances pursuant to subsection (a) shall file a return on a form or in the format and shall file in the manner prescribed by the director, including electronic filing, for each calendar year on or before ~~the last day of February~~ *January 31* of the following year.

K.S.A. 79-3299 requires those deducting and withholding tax to provide a statement of the amount of wages or payments other than wages subject to Kansas income tax paid during the preceding year, the total amount of tax withheld, and any other required information, to employees or payees. Subsection (a) of the statute establishes the due date for providing these statements. As amended, this subsection now provides:

> (a) Every employer, payer, person or organization deducting and withholding tax, on or before January 31 of each year, shall prepare a statement for each employee or payee on a form prescribed by the director stating the amount of wages or payments other than wages subject to Kansas income tax paid during the preceding year, the total amount of tax withheld, if any, from such wages or payments other than wages by the employer, payer, person or organization pursuant to this act and such other information as may be prescribed by the director. One copy of such statement shall be filed by the employer, payer, person or organization with the division of taxation on or before ~~the last day of February~~ *January 31* of each year. Except as otherwise provided, if the employer, payer, person or organization files statements which report such withholding information for 51 or more employees or payees, the statements shall be filed by electronic means. If filing such statements by electronic means would be a hardship for any such employer, payer, person or organization, the secretary may permit such statements to be filed other than by electronic means. Two copies of such statement

shall be given to the employee or payee concerned, one of which will be filed by the employee or payee with the tax return required by this chapter.

The effect of the amendments is that Form KW-3, Annual Kansas Withholding Tax Return, for tax year 2017 will be due January 31, 2018. All W-2s and 1099s for tax year 2017 must also be submitted to the Department of Revenue by January 31, 2018.

Taxpayer Assistance

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

Taxpayer Assistance Center
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