

# W-2 & 1099 Filing Requirements

As of: 8/20/13

| State ID Number & Information |                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
|                               | <u>QUESTION</u>                                                                                                                          | <u>ANSWER</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>EXAMPLE</u>                                                                                                                 |
| <b>A</b>                      | <b>State ID</b>                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                |
|                               | How many digits?                                                                                                                         | A valid State ID is 15 characters in length                                                                                                                                                                                                                                                                                                                                                                                                                                                 | A valid State ID is 7 characters in length                                                                                     |
|                               | Standard Format?                                                                                                                         | Alpha-numeric, 036-123456789F-01, acceptable with or without dashes                                                                                                                                                                                                                                                                                                                                                                                                                         | Alpha-numeric, 11-1111-A, acceptable with or without dashes                                                                    |
|                               | Any Exceptions?                                                                                                                          | Yes, those tax types that have not been converted to a scannable format. Their ID can range from 7 - 15 characters in length. See Pub. KS-1216.                                                                                                                                                                                                                                                                                                                                             | No or 'The exception is...'                                                                                                    |
| <b>B</b>                      | <b>Obtain a State ID</b>                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                |
|                               | Specific forms/application required?                                                                                                     | Complete Form CR-16, Business Tax Application, by paper or online at <a href="https://www.accesskansas.org/businesscenter/">https://www.accesskansas.org/businesscenter/</a>                                                                                                                                                                                                                                                                                                                | Must complete Form 1234 to apply for a State ID, or                                                                            |
|                               | Contact phone number?                                                                                                                    | Contact the Department at 785-368-8222                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Contact 555-555-5555 to apply for a State ID, or                                                                               |
|                               | Web-based application website?                                                                                                           | online at <a href="https://www.accesskansas.org/businesscenter/">https://www.accesskansas.org/businesscenter/</a>                                                                                                                                                                                                                                                                                                                                                                           | Complete the application or form on <a href="http://www.stateID.gov">www.stateID.gov</a>                                       |
|                               | Timeframe to obtain a State ID?                                                                                                          | You should begin the application process 3 to 4 weeks prior to your start date. The timeframe to receive your State ID will vary depending on the method used. For example, if you come into the office or complete it online you can receive it same day but if you mail or fax the form in, it will take 2 - 3 weeks to process.                                                                                                                                                          | Can take 4-6 weeks to process application for State ID                                                                         |
| <b>C</b>                      | <b>State ID Requirements</b>                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                |
|                               | Must all businesses have a State ID?                                                                                                     | Yes. All business are required to have a State ID, however there are a few exceptions, such as US Governemt, State of Kansas, elementary schools, etc. For a complete list of these exempt from sales tax see, Pub. KS-1520. For more information on those businesses are liable for sales/use tax see Pub. KS-1510.                                                                                                                                                                        | Yes or No. Please include any exceptions, such as Sole Proprietors, Businesses with no withholding, Household W-2 filers, etc. |
| <b>D</b>                      | <b>Form Filing Requirements</b>                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                |
|                               | Please define what should be entered into the following fields on a W-2 or 1099 form.<br>* State ID<br>* State Wages<br>* State Withheld | State ID Number - Enter ID defined in Section A above and FEIN. Report Kansas wages and withholding in the state information boxes of the W-2 form. You must enter the complete Kansas Withholding Tax Account Number, 036-XXXXXXXXF-01, in the box for the "Employer's state I.D. number" on the W-2. If you are completing a W-2 for an employee for whom you have withheld taxes for more than one state, enter in the Kansas boxes only the wages and withholding applicable to Kansas. | State ID Number - Enter ID defined in Section A above. FEIN is also acceptable.                                                |
| <b>E</b>                      | Do we allow separate filings of KW3 annual reconciliations for W2s and 1099s?                                                            | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                |
| <b>F</b>                      | Do employers that issue 1099s without KS withholding have to register with Kansas?                                                       | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                |

## Form Requirements As of 8/20/13

*Please complete the chart below to define the filing requirements of each form type listed. Check each column to indicate if the specific form is required for the filing situation. Enter the appropriate reconciliation form for each form and filing situation. List any applicable exceptions in the Exceptions column. See the example in grey.*

|                  | Form Type | Required to be filed if |                          | Reconciliation Form Required if |                          | Exceptions                                     |
|------------------|-----------|-------------------------|--------------------------|---------------------------------|--------------------------|------------------------------------------------|
|                  |           | Has State Withholding   | Has No State Withholding | Has State Withholding           | Has No State Withholding |                                                |
| <b>Example</b>   | W-2       | X                       |                          | Form ABC12                      |                          |                                                |
|                  | 1099-MISC | X                       | X                        | Form CBA21                      | Form ABC101              |                                                |
|                  | 1099-R    | X                       | X                        | Form YES11                      |                          | If no withholding, no reconciliation required  |
|                  | 1099-DIV  | X                       |                          |                                 |                          |                                                |
|                  | 1099-INT  |                         |                          |                                 |                          | Required if \$20 or more in interest is earned |
| <b>Responses</b> | W-2       | X                       | X                        | Form KW-3                       | X                        |                                                |
|                  | 1099-MISC | X                       | X                        | Form KW-3                       |                          | If no withholding, no reconciliation required  |
|                  | 1099-R    | X                       | X                        | Form KW-3                       |                          | If no withholding, no reconciliation required  |
|                  | 1099-DIV  | X                       | X                        | Form KW-3                       |                          | If no withholding, no reconciliation required  |
|                  | 1099-INT  | X                       | X                        | Form KW-3                       |                          | If no withholding, no reconciliation required  |
|                  | 1099-B    | X                       | X                        | Form KW-3                       |                          | If no withholding, no reconciliation required  |
|                  | W-2G      | X                       | X                        | Form KW-3                       | X                        |                                                |