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January 19, 2017
Senate Assessment & Taxation Committee
Testimony in Support of Senate Bill 28
by Kathleen Smith

Senator Caryn Tyson and Members of the Committee:

The Kansas Department of Revenue is requesting that the annual due date for the filing of W-2's, 1099's, and the KW-3, Kansas Annual Withholding Tax Return, be changed to January 31 rather than the last day of February. This change would be incorporated in to K.S.A. 79-3298 and K.S.A. 79-3299.

Currently, Kansas law provides that, every employer, payer, person, or organization deducting and withholding tax, shall prepare a statement (W-2, 1099) for each employee or payee stating the amount of wages or payments and the total amount of tax withheld, if any, for the preceding tax year by January 31 of each year. Kansas businesses by law are required to submit one copy of those W-2's and 1099's with the KW-3, Kansas Annual Withholding Tax Return to the division of taxation on or before the last day of February of each year.

Balancing taxpayer expectations of a quick and efficient processing of Individual Income Tax refunds with the increased number of fraudulent returns received is a continuous struggle for the Kansas Department of Revenue. Having withholding report data available earlier in the tax filing season will help the Department in identifying and further reducing the amount of fraudulent returns that may be processed.

The federal government has required 2016 W-2's and 1099's to be filed by January 31, 2017. Thus, our proposal would put us in line with the federal government.