

Indiana Department of Revenue Annual Withholding Tax Form

2010

This packet contains an annual withholding tax form (WH-3) for reporting taxes withheld on employees and/or nonresident shareholders or partners. Also included is a **Change Form** to report address changes in your business location, a form to show your county tax breakdown, and an underpayment form (WH-1U). Your withholding tax return is due on the date printed on the form. Make sure the information on this page is correct and complete.

Payments must be made with U.S. funds.
Please do not include check stubs when mailing your payments.

Report address changes on the Change Form.
For assistance, call (317) 233-4016 or visit:
www.in.gov/dor

Taxpayer ID Number:
Filing Status:
Corresp ID:

Indiana Department of Revenue Annual Withholding Tax Form (WH-3)

(This form must be filed even if no tax was withheld. Give this packet to your tax preparer, if you use one. Do not throw this packet away.)

When a business location is closed, please complete Form BC-100 and attach appropriate documentation. You may request a BC-100 by calling (317) 615-2581 or visit www.in.gov/dor Use the **Change Form** to change your location or mailing address only.

Who Should File: This form should be filed by all withholding agents who withhold state and/or county income tax from employees, nonresident contractors, nonresident partners, nonresident shareholders, and nonresident beneficiaries during the calendar year.

When To File: Form WH-3 and state copies of Form W-2 and Form WH-18 (also Form 1099 if state withholding is included) must be filed on or before the last day in February. **Note: If WH-18s are included, the filing due date may be extended.** If designated as a separate account for nonresident withholding and making an annual one time distribution by pass through entities to shareholders, partners, or beneficiaries, the WH-3 filing due date is the fifteenth day of the third month following the year end date.

Late Filings: A penalty of \$10 will be charged per W-2, WH-18 and 1099 statement not included or that is filed past the due date. An extension of time to file may be requested if you do not have distribution amounts that apply to WH-18s by the due date. The Department will accept a copy of the federal extension to submit Form WH-3.

Visit www.INTax.in.gov to learn about Indiana's online filing program, INTax. You may register to file returns and make tax payments electronically online. INTax may be used to manage your obligations for Indiana retail sales, out of state sales, prepaid sales, metered pump sales, tire fee, fuel tax, and payroll withholding taxes. Do not file a paper return if you file using INTax. If you have any questions, please call (317) 233-8729. For more information about Indiana's other electronic payment options, visit www.in.gov/dor/epay/index.html

Taxpayer ID Number

Change Form

Mail to: the Indiana Department of Revenue, P.O. Box 6197, Indianapolis, IN 46206-6197
(Please Print Clearly) This will change your Withholding Account only.

New Location Address

DBA Name	
Address	
City	
State	ZIP Code
Federal ID#	County
Telephone Number	

New Mailing Address

DBA Name	
Address	
City	
State	ZIP Code
Federal ID#	County
Telephone Number	

3

Signature

Title

Date

WH-3 Breakdown of Indiana County Tax Withheld

TID:

Enter the amount of county tax withheld for each county as listed on your W-2s, WH-18s, and/or 1099s.

County Name and Number	Tax Withheld		County Name and Number	Tax Withheld	
1. Adams			47. Lawrence		
2. Allen			48. Madison		
3. Bartholomew			49. Marion		
4. Benton			50. Marshall		
5. Blackford			51. Martin		
6. Boone			52. Miami		
7. Brown			53. Monroe		
8. Carroll			54. Montgomery		
9. Cass			55. Morgan		
10. Clark			56. Newton		
11. Clay			57. Noble		
12. Clinton			58. Ohio		
13. Crawford			59. Orange		
14. Daviess			60. Owen		
15. Dearborn			61. Parke		
16. Decatur			62. Perry		
17. DeKalb			63. Pike		
18. Delaware			64. Porter		
19. Dubois			65. Posey		
20. Elkhart			66. Pulaski		
21. Fayette			67. Putnam		
22. Floyd			68. Randolph		
23. Fountain			69. Ripley		
24. Franklin			70. Rush		
25. Fulton			71. St. Joseph		
26. Gibson			72. Scott		
27. Grant			73. Shelby		
28. Greene			74. Spencer		
29. Hamilton			75. Starke		
30. Hancock			76. Steuben		
31. Harrison			77. Sullivan		
32. Hendricks			78. Switzerland		
33. Henry			79. Tippecanoe		
34. Howard			80. Tipton		
35. Huntington			81. Union		
36. Jackson			82. Vanderburgh		
37. Jasper			83. Vermillion		
38. Jay			84. Vigo		
39. Jefferson			85. Wabash		
40. Jennings			86. Warren		
41. Johnson			87. Warrick		
42. Knox			88. Washington		
43. Kosciusko			89. Wayne		
44. LaGrange			90. Wells		
45. Lake			91. White		
46. LaPorte			92. Whitley		
Total Amount Withheld*				\$	

* The total amount of county tax withheld (amount on this line) should be the same as the amount on Line 2 of the WH-3.



Use this Address for filing Form WH-3 with paper W-2s, WH-18s, and 1099s.

Mail To

INDIANA DEPARTMENT OF REVENUE
P O BOX 6108
INDIANAPOLIS IN 46206-6108

FORM WH-3 ENCLOSED

Use this Address for filing Form WH-3 and magnetic media submissions.

Mail To

ATTN: MAGNETIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
P O BOX 6108
INDIANAPOLIS IN 46206-6108

MAGNETIC MEDIA ENCLOSED

State of Indiana Magnetic Media Filing Instructions

Filing Status ALL

The State of Indiana will accept W-2 filings on magnetic media using 3480/3490 cartridge tape, or 3-1/2" diskettes and CD's. Reel tapes are not accepted. A completed WH-3 voucher must accompany all magnetic media in the **same** package. The same format for W-2 information filed with federal reports is used. However, the "RS" record must comply with the State of Indiana format. An external label must be affixed to each cartridge tape or diskette containing the following information:

External Label for Cartridges - 3480 or 3490 (E)

- Cartridge: Unlabeled
- State Taxpayer Identification Number (TID)
- Complete Mailing Address
- Record Length: 512
- Block Size: 23040 (45 Logical records per block)

Note: Multiple-cartridge files are not accepted.

External Label for Diskettes or CDs

- File Name: W2REPORT
- State Taxpayer Identification Number (TID)
- Submitter or Company Name
- Complete Mailing Address
- Total Number of Diskettes

A separate transmittal form is not required for magnetic media submissions. All required transmittal information is contained on Form WH-3. **Be sure to include a completed WH-3 in the same package with the magnetic media. Filings received without a completed WH-3 will be returned to the taxpayer as "cannot be processed."** If you would like a free detailed specification booklet on magnetic media filing, you may call (317) 233-5656, or visit the Department's website for Magnetic Media filing instructions: www.in.gov/dor/files/w-2book.pdf

Underpayment of Indiana Withholding Filing Instructions

If you have underpaid the withholding tax for 2010, you must remit the amount due. If you normally remit by check, you **must** use Form WH-1U. Enter the amount due on Line A. If you are making the underpayment remittance late, (after January 20 for Early Filers, after February 1 for Monthly Filers, the last day of the month following the close of the tax period for Quarterly and Annual Filers.) penalty and interest is due. If you are paying the underpayment by check, include the penalty and interest on Line B. * Penalty is 10 percent of Line A or \$5.00, whichever is greater. The total amount due should be entered on Line C. Call (317) 233-4016 for further information and for the current interest rate.

If you normally remit by EFT, make a supplemental payment for the final period of the year. Your supplemental payment together with all your other credits should equal the amount on Line 4 of the WH-3. Do not send a WH-1U.

* EFT taxpayers do not include penalty and interest with the supplemental payment. A separate liability notice will be issued for penalty and interest if the payment is late.

Signature of Officer _____	Title _____	WH-1U	0810	Underpayment Form
				State Form 49170
Date _____ Phone # _____				

Taxpayer ID Number _____ Due Date _____

W

Calendar Year Ending _____

Underpayment Amount.

A.

Penalty & Interest due.

B.

Amount being paid.

C.

INDIANA DEPARTMENT OF REVENUE
P.O. BOX 6192
INDIANAPOLIS, IN 46206-6192