

**Kansas Employee Certificate  
for Allocation of Withholding Tax**

Employee's Name	Social Security Number	Percent subject to withholding
Home Address (Number and Street, or Rural Route and Box Number)		
City	State	Zip Code
Employer's Name	City	State
<p>I hereby certify that I am an employee residing at the address stated above. I estimate that the above percentage of my compensation from the employer with whom I file this certificate is for services subject to Kansas income tax withholding. I will notify my employer by filing another Form K-4C within ten (10) days of any substantial change in the proportion of services subject to Kansas withholding tax.</p>		
Signature of Employee _____		Date _____
<p><b>Employee:</b> File this certificate with your employer. Do not send it to the Kansas Department of Revenue.</p> <p><b>Employer:</b> Retain this certificate with your withholding tax records. An employer shall only accept a Kansas Employee Certificate for Allocation of Withholding Tax (K-4C) from an employee in good faith. As the employer, you may withhold on the basis of this certificate, but you must make any necessary adjustments during the year so that the proper amount is withheld from the employee. The percentage indicated on Form K-4C does not determine the amount of Kansas wages or other compensation to be reported on the Form W-2. Contact the Kansas Department of Revenue for questions about withholding tax or completing this form: Taxpayer Assistance, PO Box 3506, Topeka, Kansas 66625-3506 or call 785-368-8222. If you prefer you may fax your questions to 785-291-3614.</p>		

**INSTRUCTIONS**

This form enables an employee to estimate the percentage of services performed in Kansas. This form must be filed with the employee's employer. Any substantial changes in the percentage of services performed in Kansas must be made within 10 days with the employer by completing a new form K-4C. This certificate should only be completed when the employee wishes to take on the responsibility of determining the amount of Kansas tax to be withheld. The percentage determined should approximate the employee's annual tax liability on a calendar year basis based on the services performed in Kansas.

The computation of this Kansas withholding percentage for an employee that performed services inside and outside of Kansas is calculated by first, determining the total service being performed in Kansas in hours for hourly employees, days for salary employees, or commission for commission employees. Then, the Kansas withholding percentage is obtained by dividing the total amount of service performed in Kansas by the total services performed.

$$\text{Kansas Withholding Percent} = \frac{\text{Services performed in Kansas}}{\text{Total Services Performed}}$$

This is the percentage that is subject to Kansas withholding and should be entered above in the box provided.