

Check if amending or correcting a previously filed WH-3.

WH-3

09-15

State Form 962

Annual Withholding Tax

**X** Authorized Signature \_\_\_\_\_

I declare under penalties of perjury that this is a true, correct and complete return.

Date: \_\_\_\_\_ Phone: \_\_\_\_\_

**3**

Taxpayer ID Number For Tax Period

Filing Status Due on or Before

INDIANA DEPARTMENT OF REVENUE  
P.O. BOX 6030  
INDIANAPOLIS, IN 46206-6030

Enter the total amount of **state tax** withheld during the tax year as shown on W-2, WH-18, W-2G and 1099 forms..... 1.

Enter the total amount of **county tax** withheld during the tax year as shown on W-2, WH-18, W-2G and 1099 forms\* ..... 2.

**Total** - Add Lines 1 & 2\* ..... 3.

**Refund Claimed** - See the instructions ..... 4.


\*The amount entered on this line must be broken down by county on the form listed below.

**Any amount due must be paid on the WH-1U.**

\*\* Compare the amount on Line 3 with the amount of withholding tax you actually paid (excluding late fees and interest) for the tax year. If you underpaid your withholding tax, complete Form WH-1U and mail it along with your payment.

I have completed the breakdown of county tax withheld for each county on the form listed below.

Total # of W-2, WH-18, W-2G and 1099 forms enclosed

**WH-3 Breakdown of Indiana County Tax Withheld**

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

TID:

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

**For Amnesty Filing Only**  
**Instructions for Completing Annual Reconciliation Form WH-3**

**Line 1** – Enter the total Indiana **state income tax** withheld as shown on Forms W-2, WH-18, W-2G and 1099.

**Line 2** – Enter the total Indiana **county income tax** withheld as shown on Forms W-2, WH-18, W-2G and 1099.  
All entries on this line must be broken down on Form WH-3 by counties for which the amounts were withheld.  
The sum of the county break down must equal the amount on Line 2.

**Line 3** – Add Lines 1 and 2; and enter the total here. If your account has been **overpaid**, continue to Line 4. If you have **underpaid** the withholding tax, see instructions for underpayment of Indiana withholding.

**Line 4** – Complete this line **only** if your account has been **overpaid** and you are claiming a refund. Enter the amount of your overpayment on Line 4. No refund will be issued unless all areas of the Form WH-3 are complete and all W-2, WH-18, W-2G and 1099 forms are enclosed.

**Note:** Remittance must be made with the WH-1U or by EFT, but **not** with the WH-3. **Do not staple documents together.**

**Underpayment of Indiana Withholding Filing Instructions**

If you have underpaid the withholding tax, 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, penalty and interest are due. If you are paying the underpayment by check, include the penalty and interest on Line B. **Does Not Apply** of Line A or \$5, whichever is greater. The total amount due should be entered on Line C. Call **(317) 233-4010** 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 3 of the WH-3. Do not send a WH-1U.

**State of Indiana Electronic Filing Instructions**

**Filing Status ALL**

Any employer that files more than 25 W-2, WH-18, W-2G and 1099 forms in a calendar year is required to file those forms and the WH-3 electronically. For more information about filing electronically, please visit [www.in.gov/dor/4455.htm](http://www.in.gov/dor/4455.htm).

For more than 3,500 W-2, WH-18, W-2G and 1099 forms in a calendar year, visit [www.in.gov/dor/4458.htm](http://www.in.gov/dor/4458.htm).

**Note:** If you are under the mandated threshold of 25 W-2, WH-18, W-2G and 1099 forms for a calendar year, the department will accept these documents on CD or DVD. A **completed WH-3** must accompany all CDs or DVDs in the same package. Filings received without a completed WH-3 will be returned to the taxpayer as "cannot be processed". If you have technical questions about electronic filing please call **(317) 233-5656** or email at [IDORB2BSupport@dor.in.gov](mailto:IDORB2BSupport@dor.in.gov). An external label must be affixed to each CD or DVD containing the following information:

**External Label for CDs or DVDs**

- File Name: W2REPORT
- State Taxpayer Identification Number (TID)
- Submitter or Company Name
- Complete Mailing Address
- Contact Name and Phone Number

WH-10

0915

**Underpayment of Withholding Tax**  
State Form 49170

Signature of Officer \_\_\_\_\_ Title \_\_\_\_\_

Date: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Taxpayer ID Number \_\_\_\_\_ Due Date \_\_\_\_\_

Calendar Year Ending \_\_\_\_\_

INDIANA DEPARTMENT OF REVENUE  
P.O. BOX 6030  
INDIANAPOLIS, IN 46206-6030

W

Underpayment Amount.....A.

Penalty & Interest Due.....B. **Does Not Apply**

Amount Being Paid.....C.

