



Kansas

2012

Individual Estimated Tax

When the due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

HOW TO FILE YOUR ESTIMATED TAX

To ensure the most efficient processing of your payments, it is important that you **use only black ink** to complete the vouchers.

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2012. **NOTE:** You may need to recompute your estimate if there are substantial changes to your income and/or deductions during the year.
- 2) Be sure to **use the correct voucher** for the quarter in which you are remitting payment. **Enter all required information**, including the amount of your payment. If you plan to file a joint return, include both names and Social Security numbers.
- 3) Write your Social Security number on your check or money order and make payable to: Kansas Individual Estimated Income Tax.
- 4) Send the voucher and payment to: Individual Estimated Income Tax, Kansas Department of Revenue, 915 SW Harrison Street, Topeka, KS 66625-2000.

Tired of paper & postage?

Use **KS WebTax** to pay your Kansas estimated tax. Visit webtax.org to get started.



WHAT ARE ESTIMATED TAX PAYMENTS

Estimated tax payments are required on income not subject to withholding, such as earnings from self-employment, unemployment, interest and dividends (including income earned in another state while living in Kansas). You must make estimated tax payments if:

- your estimated Kansas income tax after all credits is \$500 or more;
- **and** your withholding and credits may be less than the smaller of:
 - a) 90% of the tax on your tax return for tax year 2012; **or**
 - b) 100% of the tax shown on your 2011 tax return.

Nonresidents should only consider income from Kansas sources for meeting these conditions.

WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Calendar Year Taxpayers (except farmers and fishers) – Payments are due on or before the due dates on each voucher (April 17, 2012, June 15, 2012, September 15, 2012 and January 15, 2013 unless your return for the 2012 tax year is filed and the tax fully paid by January 31, 2013.

Farmers and Fishers – Payment is due on or before January 15, 2013 unless your return for the 2012 tax year is filed **and** tax fully paid on or before March 1, 2013.

Fiscal Year Taxpayers – Payments are due on or before the 15th day of the 4th, 6th and 9th months of the current fiscal year and the 1st month of the following fiscal year.

ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged. However, the penalty will not apply if each payment is timely and your total payments and credits:

- are at least 90% (66 $\frac{2}{3}$ % for farmers and fishers) of the tax shown on your return for tax year 2012, **OR**
- equal or exceed 100% of the tax shown on your 2011 return, (the return must cover a 12-month period with a tax liability), **OR**
- equal or exceed 90% of the tax shown on your annualized income for the periods January 2, 2012 to March 31, May 31, August 31 and December 31, 2012.

Use Schedule K-210 to figure any underpayment of estimated tax, to determine if you meet one of the exceptions to the penalty, and figure any penalty due. Schedule K-210 is available from our web site at: ksrevenue.org

ESTIMATED TAX WORKSHEET

1. Enter the total adjusted gross income you expect to receive during tax year 2012
2. Enter your standard deduction (from chart below) OR estimated amount of itemized deductions. The standard deduction chart applies to most taxpayers. However, if you or your spouse are 65 or over, or blind, or if someone else can claim you as a dependent, use the standard deduction worksheets in the Kansas income tax booklet (available on our web site)
3. Exemptions (\$2,250 times the number of personal exemptions)
4. Total deductions (add lines 2 and 3)
5. Kansas taxable income (subtract line 4 from line 1)
6. Estimated Kansas tax liability (use the Tax Computation Schedules below)
7. Estimated Kansas withholding and tax credits for the year 2012
8. Kansas estimated income tax (subtract line 7 from line 6). If the amount is less than \$500, estimated tax payments are not required.
9. Amount of each quarterly payment (enter 1/4 of line 8 here and on Voucher 1)

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If you are beginning estimated payments after April 15, but on or before:

- June 15 enter 1/3 of line 8;
- September 15 enter 1/2 of line 8;
- January 15 enter the total amount on line 8.

NOTE: Although estimated tax payments are due on or before the date printed on each voucher, you may pay all of your estimated tax by April 17, 2012.

Enter each payment made in the Estimated Payment Record below.

STANDARD DEDUCTION CHART	
Single	\$3,000
Married Filing Joint	\$6,000
Married Filing Separate	\$3,000
Head of Household	\$4,500

ESTIMATED PAYMENT RECORD	
Date Paid	Amount
2010 Carryforward	
Total Payments	

TAX COMPUTATION SCHEDULES		
IMPORTANT: Be sure to use the proper schedule for your filing status		
Schedule I – MARRIED FILING JOINT		
If line 5 is:		
Over	But Not Over	Enter on line 6:
\$0	\$30,000	3.50% of line 5
\$30,000	\$60,000	\$1,050.00 plus 6.25% of excess over \$30,000
\$60,000		\$2,925.00 plus 6.45% of excess over \$60,000
Schedule II – SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE		
If line 5 is:		
Over	But Not Over	Enter on line 6:
\$0	\$15,000	3.50% of line 5
\$15,000	\$30,000	\$ 525.00 plus 6.25% of excess over \$15,000
\$30,000		\$1,462.50 plus 6.45% of excess over \$30,000

K-40ES

(Rev. 8/11)

2012 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Please use UPPER CASE letters
to print the first four letters of

Your last name

Spouse's last name

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your Social
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Spouse's Social
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If married filing joint, include both names and social security numbers (SSNs).

Taxpayer's First Name		Initial	Last Name	
Spouse's First Name		Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)				
City, Town, or Post Office			State	Zip Code
Daytime Phone Number		Write your SSN(s) on your check or money order and make payable to "Kansas Individual Estimated Tax." Mail to: Estimated Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66625-2000.		

Name or
Address
Change

1

**1ST QUARTER PAYMENT DUE
APRIL 17, 2012**

**PAYMENT
AMOUNT**

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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K-40ES

(Rev. 8/11)

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FOR OFFICE USE ONLY

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Please use UPPER CASE letters
to print the first four letters of

Your last name

Spouse's last name

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Your Social
Security number

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Spouse's Social
Security number

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If married filing joint, include both names and social security numbers (SSNs).

Taxpayer's First Name		Initial	Last Name	
Spouse's First Name		Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)				
City, Town, or Post Office			State	Zip Code
Daytime Phone Number		Write your SSN(s) on your check or money order and make payable to "Kansas Individual Estimated Tax." Mail to: Estimated Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66625-2000.		

Name or
Address
Change

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**2ND QUARTER PAYMENT DUE
JUNE 15, 2012**

**PAYMENT
AMOUNT**

\$

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Please use UPPER CASE letters
to print the first four letters of

Your last name

Spouse's last name

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Your Social
Security number

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Spouse's Social
Security number

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If married filing joint, include both names and social security numbers (SSNs).

Taxpayer's First Name		Initial	Last Name	
Spouse's First Name		Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)				
City, Town, or Post Office			State	Zip Code
Daytime Phone Number		Write your SSN(s) on your check or money order and make payable to "Kansas Individual Estimated Tax." Mail to: Estimated Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66625-2000.		

Name or
Address
Change

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**3RD QUARTER PAYMENT DUE
SEPTEMBER 15, 2012**

PAYMENT
AMOUNT

\$

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Please use UPPER CASE letters
to print the first four letters of

Your last name

Spouse's last name

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Your Social
Security number

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Spouse's Social
Security number

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If married filing joint, include both names and social security numbers (SSNs).

Taxpayer's First Name		Initial	Last Name	
Spouse's First Name		Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)				
City, Town, or Post Office			State	Zip Code
Daytime Phone Number		Write your SSN(s) on your check or money order and make payable to "Kansas Individual Estimated Tax." Mail to: Estimated Tax, Kansas Department of Revenue, 915 SW Harrison St., Topeka KS 66625-2000.		

Name or
Address
Change

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**4TH QUARTER PAYMENT DUE
JANUARY 15, 2013**

**PAYMENT
AMOUNT**

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