Kansas 2019
Corporate Estimated Tax

If you do not pay enough estimated tax, a penalty may be charged unless you meet one of the exceptions. Use Schedule K-220 to figure any underpayment of estimated tax, to determine if you meet an exception to the penalty, and to figure any penalty due. The penalty is based on the unpaid balance of estimated tax from the due date of the installment to: 1) the date the installment was paid, or 2) the original due date of the return, whichever is earlier.

Underpayment of tax means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty.

Schedule K-220 is available from the department's website at: **ksrevenue.org**

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 2019.

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.

3) Write your federal Employer Identification Number (EIN) on your check or money order and make payable to: Kansas Corporate Estimated Tax.

4) Send the voucher and payment to: Corporate Estimated Tax, Kansas Department of Revenue, PO Box 758571, Topeka, KS 66675-8571.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222.

Need to make a quick payment?

It's simple — pay your estimated tax electronically. Visit **ksrevenue.org** and log in to the *Kansas Customer Service Center.*

WHAT ARE ESTIMATED TAX PAYMENTS

A corporation is required to make estimated tax payments for the taxable year if its Kansas income tax liability can reasonably be expected to exceed $500. A corporation is not required to file a declaration of estimated tax in its first year of existence in Kansas.

WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Corporate estimated tax vouchers are due on or before the 15th day of the fourth, sixth, ninth, and twelfth months of the corporate taxable year without any regard to an extension of time to file for the prior year's income tax return.

SHORT TAXABLE YEARS: Any estimated tax, payable in installments, not paid before the 15th day of the last month of a short taxable year (less than 12 months) must be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half months, an estimated voucher and tax payment are not required.

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

AMENDED PAYMENTS

If you missed a payment or if you made a mistake which caused an underpayment in earlier installments, make an immediate payment to balance your account. The amendment of a voucher will not prevent imposition of a penalty on the previous installments.

K-120ES
(Rev. 7-18)

FOR OFFICE USE ONLY

2019 KANSAS
CORPORATE ESTIMATED INCOME TAX VOUCHER

VOUCHER IS DUE BY THE 15TH DAY OF THE 4TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning _____ ending _____

Corporation Name

Corporation Address

City, Town, or Post Office	State	Zip Code

Name or Address change

Name of Contact Person

Phone Number

Employer Identification Number

1

Make check or money order payable to: Kansas Corporate Estimated Income Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Payment Amount $

183019

ESTIMATED TAX WORKSHEET

1. Estimated tax liability for tax year 2019... | 1 |

2. Estimated tax credits.. | 2 |

3. Kansas estimated income tax (subtract line 2 from line 1). If line 3 is less than $500, no estimated tax payments are required... | 3 |

4. Computation of installment. If the original voucher is due to be filed on the 15th day of the 4th month, enter 25% of line 3 here and on each subsequent voucher. (Installments must be made by the due dates to avoid penalties. You should take into consideration any prior year overpayment credited forward.).. | 4 |

5. If the original voucher is due to be filed on the:
   - 15th day of the 6th month.................................... enter 1/3 of line 3 on line 4 and on subsequent vouchers
   - 15th day of the 9th month.................................... enter 1/2 of line 3 on line 4 and on subsequent vouchers
   - 15th day of the 12th month.................................. enter the total amount of line 3 on line 4.

RECORD OF ESTIMATED TAX PAYMENTS

INSTALLMENT	DATE FILED	AMOUNT PAID (As shown on front of voucher)
15th day of 4th month		
15th day of 6th month		
15th day of 9th month		
15th day of 12th month		
Prior year carry forward.................................		
Claim this amount on your 2019 Corporate Income Tax return (K-120).............................		

K-120ES
(Rev. 7-18)

VOUCHER IS DUE BY THE 15TH DAY OF THE 12TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning _____ ending _____

Corporation Name

Corporation Address

City, Town, or Post Office | State | Zip Code

Name or Address change

Name of Contact Person | Phone Number

Make check or money order payable to: Kansas Corporate Estimated Income Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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2019 KANSAS
CORPORATE ESTIMATED
INCOME TAX VOUCHER

Employer Identification Number

4

Payment Amount $

K-120ES
(Rev. 7-18)

VOUCHER IS DUE BY THE 15TH DAY OF THE 9TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning _____ ending _____

Corporation Name

Corporation Address

City, Town, or Post Office | State | Zip Code

Name or Address change

Name of Contact Person | Phone Number

Make check or money order payable to: Kansas Corporate Estimated Income Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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2019 KANSAS
CORPORATE ESTIMATED
INCOME TAX VOUCHER

Employer Identification Number

3

Payment Amount $

K-120ES
(Rev. 7-18)

VOUCHER IS DUE BY THE 15TH DAY OF THE 6TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning _____ ending _____

Corporation Name

Corporation Address

City, Town, or Post Office | State | Zip Code

Name or Address change

Name of Contact Person | Phone Number

Make check or money order payable to: Kansas Corporate Estimated Income Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

183019

2019 KANSAS
CORPORATE ESTIMATED
INCOME TAX VOUCHER

Employer Identification Number

2

Payment Amount $