



# Individual Estimated Tax

(Revised 6/17 with new income tax rates effective 1-1-17)

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 2017. **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 66612-1588.

**Need to make a quick payment?**  
 It's simple — pay your estimated tax electronically. Visit [ksrevenue.org](http://ksrevenue.org) and log in to the **Kansas Customer Service Center**.

## 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 2017; **or**
- b) 100% of the tax shown on your 2016 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 15, 2017, June 15, 2017, September 15, 2017 and January 15, 2018 unless your return for the 2017 tax year is filed and the tax fully paid by January 31, 2018).

**Farmers and Fishers** – Payment is due on or before January 15, 2018 unless your return for the 2017 tax year is filed and tax fully paid on or before March 1, 2018.

**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% (662/3% for farmers and fishers) of the tax shown on your return for tax year 2017, **OR**
- equal or exceed 100% of the tax shown on your 2016 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, 2017 to March 31, May 31, August 31 and December 31, 2017.

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 website at: [ksrevenue.org](http://ksrevenue.org)

# K-40ES

(Rev. 7-16)

## 2017 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

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

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name
Mailing Address (Number and Street, including Rural Route)		
City	State	Zip Code
Daytime Phone Number		Name or Address change <input type="checkbox"/>

Your last name  Spouse's last name

Your Social Security number

Spouse's Social Security number

**1** 1ST QUARTER PAYMENT DUE  
APRIL 15, 2017

PAYMENT AMOUNT \$

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

181017

## ESTIMATED TAX WORKSHEET

1. Enter the total adjusted gross income you expect to receive during tax year 2017.....
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 claims you as a dependent, use the standard deduction worksheets in the Kansas income tax booklet (available on our website) .....
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 2017 .....
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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2	
3	
4	
5	
6	
7	
8	
9	

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. |

Enter each payment made in the Estimated Payment Record below.

STANDARD DEDUCTION CHART	
Single	\$3,000
Married Filing Joint	\$7,500
Married Filing Separate	\$3,750
Head of Household	\$5,500

ESTIMATED PAYMENT RECORD	
Date Paid	Amount
2016 Carryforward	
Total Payments	

TAX COMPUTATION SCHEDULES		
(Revised rates — effective 1-1-17)		
<b>IMPORTANT: Be sure to use the proper schedule for your filing status.</b>		
<u>Schedule I — MARRIED FILING JOINT</u>		
If line 5 is:		
<b>Over</b>	<b>But not over</b>	<b>Enter on line 5:</b>
\$12,500	\$30,000 .....	3.1% of line 5
\$30,000	\$60,000 .....	\$930 plus 5.25% of excess over \$30,000
\$60,000	.....	\$2,505 plus 5.7% of excess over \$60,000
<u>Schedule II — SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE</u>		
If line 5 is:		
<b>Over</b>	<b>But not over</b>	<b>Enter on line 5:</b>
\$5,000	\$15,000 .....	3.1% of line 5
\$15,000	\$30,000 .....	\$465 plus 5.25% of excess over \$15,000
\$30,000	.....	\$1,252.50 plus 5.7% of excess over \$30,000

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Mailing Address (Number and Street, including Rural Route)		
City	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, PO Box 750260., Topeka KS 66675-0260.	

Name or Address change

Your last name

Spouse's last name

Your Social Security number

Spouse's Social Security number

# 4

## 4TH QUARTER PAYMENT DUE JANUARY 15, 2018

PAYMENT AMOUNT

\$

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Name or Address change

Your last name

Spouse's last name

Your Social Security number

Spouse's Social Security number

# 3

## 3RD QUARTER PAYMENT DUE SEPTEMBER 15, 2017

PAYMENT AMOUNT

\$

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Name or Address change

Your last name

Spouse's last name

Your Social Security number

Spouse's Social Security number

# 2

## 2ND QUARTER PAYMENT DUE JUNE 15, 2017

PAYMENT AMOUNT

\$

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