**Private Letter Ruling**

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| **Ruling Number:** | **P-2016-012** |

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| **Tax Type:** | **Withholding and Declaration of Estimated Tax** |
| **Brief Description:** | **Estimated Tax Payments by Fiduciaries Filing Form K-41** |
| **Keywords:** |  |
| **Effective Date:** | **06/16/2016** |
| **Approval Date:** | **06/16/2016** |

**Body:**

June 16, 2016

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Re: Kansas Income Tax

Dear XXXXX

Your correspondence of June 1, 2016, has been referred to me for response. Thank you for your inquiry.

By your e-mail you have requested our advice regarding Kansas income tax. Specifically, your e-mail states:

. . . . . I am from an accounting firm in XXXXX Virginia and am not very familiar with Kansas tax. We have prepared a complex trust tax return and needed to file a K-41. I was wondering, does Kansas have such thing as estimated tax vouchers or forms for the complex trusts? We would like to make an estimated tax payment for 2016 but I am having trouble finding vouchers. I do not know where to mail the payment, what information needs to be on the check, or any of that stuff. In Virginia we have something estimated tax vouchers (see attached). Does Kansas have these? Or how should I go about sending this check? Any assistance would be greatly appreciated.

In response to your inquiry, please be advised fiduciaries filing a Kansas Form K-41 are not required to make estimated tax payments. As a result, at this time our system is not designed to accept estimate taxed tax payments. Some fiduciaries do make voluntary payments, using individual income tax vouchers, but when such payments are made they are frequently routed to incorrect accounts and it is difficult to properly credit the payments later.

However, because there have been a number of requests made, we are currently pursuing a method that will allow us to accept and properly account for voluntary estimated tax payments. We hope to have a K-41V voucher and the associated software programming completed sometime in early 2017. We would prefer it if you would delay making any estimated tax payments for fiduciary tax until that time.

I trust this information is of assistance. If I can be of further service, please feel free to contact me.


JW:jw

*NOTE: This opinion letter is based solely on the facts provided in your request for advice. If material facts or information were not disclosed this letter is null and void. This letter will be revoked without further action by the Department if the statutes, administrative regulations, published revenue rulings, or court decisions that materially affect this opinion are changed.*

**Date Composed: 09/16/2016 Date Modified: 09/16/2016**