

KANSAS 2025 Individual Estimated Tax

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 2025; **or**
- b) 100% of the tax shown on your 2024 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, 2025, June 15, 2025, September 15, 2025, and January 15, 2026 unless your return for the 2025 tax year is filed and the tax fully paid by January 31, 2026.

Farmers and Fishers – Payment is due on or before January 15, 2026 unless your return for the 2025 tax year is filed and tax fully paid on or before March 1, 2026.

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.

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 2025. **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 Tax.
- 4) Send the voucher and payment to: KDOR - Individual Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

Need to make a quick payment?

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

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on our Taxation home page of our ksrevenue.gov website for 24-hour assistance, or chat with a Live Agent Monday through Friday from 8:00 am-4:45pm.

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 2/3% for farmers and fishers) of the tax shown on your return for tax year 2025, **OR**
- equal or exceed 100% of the tax shown on your 2025 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, 2025 to March 31, May 31, August 31 and December 31, 2025.

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.gov.

ESTIMATED TAX WORKSHEET

1. Enter the total adjusted gross income you expect to receive during tax year 2025
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 2025.....
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. |

Enter each payment made in the Estimated Payment Record below.

| STANDARD DEDUCTION CHART | |
|--------------------------|---------|
| Single | \$3,500 |
| Married Filing Joint | \$8,000 |
| Married Filing Separate | \$4,000 |
| Head of Household | \$6,000 |

| ESTIMATED PAYMENT RECORD | |
|--------------------------|--------|
| Date Paid | Amount |
| 2024 Carryforward | |
| | |
| | |
| | |
| | |
| | |
| Total Payments | |

| TAX COMPUTATION SCHEDULES | | |
|--|---------------------|--|
| <i>IMPORTANT: Be sure to use the proper schedule for your filing status.</i> | | |
| Schedule I – MARRIED FILING JOINT | | |
| If line 5 is: | | |
| Over | But Not Over | Enter on line 6: |
| \$ 5,000 | \$30,000 | 3.1% of line 5 |
| \$30,000 | \$60,000 | \$930 plus 5.25% of excess over \$30,000 |
| \$60,000 and over | | \$2,505 plus 5.7% 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: |
| \$ 2,500 | \$15,000 | 3.1% of line 5 |
| \$15,000 | \$30,000 | \$465 plus 5.25% of excess over \$15,000 |
| \$30,000 and over | | \$1,252.50 plus 5.7% of excess over \$30,000 |

NOTE: If *any due* date falls on a Saturday, Sunday, or legal holiday, *substitute* the next regular workday.

DO NOT SEND A PHOTOCOPY OF THIS VOUCHER

or risk the chance of our automated system not capturing your data correctly.

SEND THE ORIGINAL

K-40ES

Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712
Daytime Phone Number: 7855551212

ABCD

ABCD

234567891

Name or Address
Change

987654321

XX

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- If married filing a joint return, include both names and Social Security numbers

- Make check or money order payable to: Kansas Individual Estimated Tax

1ST QUARTER PAYMENT DUE BY APRIL 15, 2025

Payment Amount

\$

9876543.00

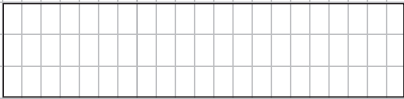
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Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712

ABCD

ABCD

Daytime Phone Number: 7855551212

Name or Address
Change

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1

1ST QUARTER PAYMENT DUE BY APRIL 15, 2025

Payment Amount

\$

9876543.00

182525ABCD234567891ABCD987654321



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K-40ES

Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



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SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712
Daytime Phone Number: 7855551212

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234567891

Name or Address
Change

987654321

- If married filing a joint return, include both names and Social Security numbers

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2ND QUARTER PAYMENT DUE BY JUNE 15 2025

Payment Amount \$

9876543.00

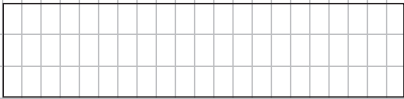
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K-40ES

Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712

ABCD

ABCD

Daytime Phone Number: 7855551212

Name or Address
Change

234567891

987654321

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XX

- Make check or money order payable to: Kansas Individual Estimated Tax

2

2ND QUARTER PAYMENT DUE BY JUNE 15, 2025

Payment Amount \$ 9876543.00

182525ABCD234567891ABCD987654321



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K-40ES

Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712
Daytime Phone Number: 7855551212

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ABCD

234567891

Name or Address
Change

987654321

- If married filing a joint return, include both names and Social Security numbers

- Make check or money order payable to: Kansas Individual Estimated Tax

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3

3RD QUARTER PAYMENT DUE BY SEPTEMBER 15, 2025

Payment Amount

\$

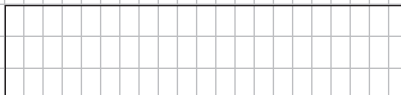
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K-40ES
Rev. 8-24

2025 Kansas
INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712
Daytime Phone Number: 7855551212

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Name or Address
Change

987654321

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- Make check or money order payable to: Kansas Individual Estimated Tax

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3

3RD QUARTER PAYMENT DUE BY SEPTEMBER 15, 2025

Payment Amount \$

9876543.00

182525ABCD234567891ABCD987654321



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2025 Kansas

INDIVIDUAL ESTIMATE
INCOME TAX VOUCHER



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K-40ES
1825



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SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712
Daytime Phone Number: 7855551212

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Name or Address
Change

987654321

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- Make check or money order payable to: Kansas Individual Estimated Tax

4

4TH QUARTER PAYMENT DUE BY JANUARY 15, 2026

Payment Amount

\$

9876543.00

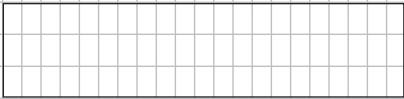
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Rev. 8-24

2025 Kansas

INDIVIDUAL ESTIMATED
INCOME TAX VOUCHER



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K-40ES
1825



TAXPAYERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
SPOUSENAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712

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ABCD

Daytime Phone Number: 7855551212

Name or Address
Change

234567891

987654321

- If married filing a joint return, include both names and Social Security numbers

XX

- Make check or money order payable to: Kansas Individual Estimated Tax

4

4TH QUARTER PAYMENT DUE BY JANUARY 15, 2026

Payment Amount

\$

9876543.00

182525ABCD234567891ABCD987654321



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