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.

 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.

It's simple — pay your estimated tax electronically. Visit

Need to make a

quick payment?

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. ksrevenue.gov and log in to the Kansas Customer Service Center.

- Write your Social Security number on your check or money order and make payable to: Kansas Individual Estimated Tax.
- Send the voucher and payment to: KDOR Individual Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

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	1	
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)	2	
3.	Exemptions (\$2,250 times the number of personal exemptions)	3	
4.	Total deductions (add lines 2 and 3)	4	
5.	Kansas taxable income (subtract line 4 from line 1)	5	
6.	Estimated Kansas tax liability (use the Tax Computation Schedules below)	6	
7.	Estimated Kansas withholding and tax credits for the year 2025	7	
8.	Kansas estimated income tax (subtract line 7 from line 6). If the amount is less than \$500, estimated tax payments are not required.	8	
9.	Amount of each quarterly payment (enter 1/4 of line 8 here and on Voucher 1)	9	
	If you are beginning estimated payments after April 15, but on or before:		

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

Enter each payment made in the Estimated Payment Record below.

STANDARD DEDU	CTION	CHART
Sir	ngle	\$3,500
Married Filing J	loint	\$8,000
Married Filing Sepa	rate	\$4,000
Head of House		\$6,000
ESTIMATED PAYN		
	1	
Date Paid	Ar	nount
2024 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:
\$ 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	r	\$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 o	ver	\$1,252.50 plus 5.7% of excess over \$30,000

DO NOT SEND A PHOTOCOPY OF THIS VOUCHER

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CITYXXXXXXX Daytime Phone Number:	XXXXXXXXXX ST 6642 7855551212	29-1712	Name or Address Change		9876	54321
- If married filing a joint ret	urn, include both names and Social Security	numbers	XX			
 Make check or money ord 	er payable to: Kansas Individual Estimated T	Γax .	Ĩ			
1ST QUARTER F	PAYMENT DUE BY APRIL 1	5, 2025	Payment Amount	\$	9870	6543.00

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K-40ES	2025 Kansas INDIVIDUAL ESTIMATED INCOME TAX VOUCHER					000	K-40ES 1825
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• •	urn, include both names and Social Security n ler payable to: Kansas Individual Estimated Ta		XX	3			
3RD QUARTER	PAYMENT DUE BY SEPTEM	BER 15, 2025	Payment	Amount	\$	987	6543.00

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56	- If married filing a joint return, include both names and Social Security numbe	rs	XX	3			56
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CITYXXXXXX Daytime Phone Number:	XXXXXXXXXX ST 6642 7855551212	29-1712	Name or Address Change			98765	54321
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