

# 2020 Fiduciary Estimated Tax

## 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.*

## ESTIMATED TAX PENALTY

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](http://ksrevenue.org)

## HOW TO FILE YOUR ESTIMATED TAX

important that you **use only black ink** to complete the vouchers.

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2018.
- 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, 915 SW Harrison Street, Topeka, KS 66612-1588.

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

## 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.

### 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**.

**ESTIMATED TAX WORKSHEET**

1. Estimated tax liability for tax year 2020 .....
2. Estimated tax credits .....
3. Kansas estimated income tax (subtract line 2 from line 1). If line 3 is less than \$500, no estimated tax payments are required .....
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.).....

1	
2	
3	
4	

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**

<b>Installment</b>	<b>Date Filed</b>	<b>Amount Paid</b> (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 2020 Fiduciary Income Tax return (K-41)		

# FORM K-41ES INSTRUCTIONS

Print your name, address, EIN or Trust number, and the taxable year beginning date ending dates. If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "X".

Mail your payment and the voucher to:

KANSAS FIDUCIARY TAX  
PO BOX 3506  
TOPEKA KS 66625-3506

To ensure the most efficient processing of your payments, it is

important that you use only black ink to complete the vouchers.

- 1) 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.
- 2) Write your federal Employer Identification Number (EIN) or Trust number on your check or money order and make payable to: Kansas Fiduciary Estimated Tax.

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

**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-41ES**

Rev. 7-20

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**2021** Kansas  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 4th month of the taxable year

01012021

12312021

073456789

NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACTPERSONNAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

1

Payment Amount

\$

2567189.00

817021073456789073456789010121123121



**K-41ES**

Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER

Voucher is due by the 15th day of the 4th month of the taxable year

01012021

12312021

073456789

NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACT PERSON NAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

1

Payment Amount

\$

2567189.00

817021073456789073456789010121123121

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

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Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 6th month of the taxable year

01012021

12312021

073456789

NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACTPERSONNAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

2

Payment Amount

\$

2567189.00



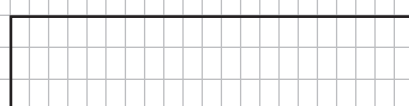
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**K-41ES**

Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 6th month of the taxable year

01012021

12312021

073456789

NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACT PERSON NAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

**2**

Payment Amount

\$

2567189.00

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**K-41ES**

Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 9th month of the taxable year

01012021

12312021

073456789

NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACTPERSONNAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

3

Payment Amount

\$

2567189.00



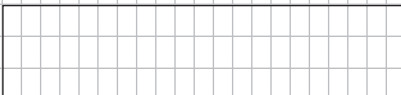
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**K-41ES**

Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 9th month of the taxable year

01012021

12312021

073456789

NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACT PERSON NAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

**3**

Payment Amount

\$

2567189.00

817021073456789073456789010121123121



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Rev. 7-20

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**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 12th month of the taxable year

01012021

12312021

073456789

NAMEOFESTATEORTRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATEORTRUSTADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACTPERSONNAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

4

Payment Amount

\$

2567189.00



817021073456789073456789010121123121



**K-41ES**

Rev. 7-20

000



**2021 Kansas**  
FIDUCIARY ESTIMATED  
VOUCHER



Voucher is due by the 15th day of the 12th month of the taxable year

01012021

12312021

073456789

NAME OF ESTATE OR TRUSTXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
ESTATE OR TRUST ADDRESSXXXXXXXXXXXXXXXXXXXX  
CITYXXXXXXXXXXXXXXXXXXXX ST 66429-1712  
Daytime Phone Number: 7855551212  
CONTACT PERSON NAMEXXXXXXXXXXXXXXXXXXXX

Name or Address  
Change

XX

**4**

Payment Amount

\$

2567189.00

817021073456789073456789010121123121