

# K-40ES

(Rev. 9/07)

## 2008 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

Your last name

Spouse's last name

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your Social Security number

<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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Spouse's Social Security number

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

Taxpayer's First Name		Initial	Last Name	
Spouse's First Name		Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)				
City, Town, or Post Office			State	Zip Code
Daytime Phone Number		Write your social security number(s) on your check or money order and make payable to "Kansas Individual Estimated Tax".		

Name or Address Change

**1** 1ST QUARTER PAYMENT DUE  
APRIL 15, 2008

PAYMENT AMOUNT

\$

<input type="text"/>	<input type="text"/>	<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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DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

181008

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

Taxpayer's First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Your Social Security number

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Spouse's Social Security number

<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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Mailing Address (Number and Street, including Rural Route)		
City, Town, or Post Office	State	Zip Code
Daytime Phone Number		

Name or Address Change

**2**

**2ND QUARTER PAYMENT DUE  
JUNE 15, 2008**

PAYMENT AMOUNT

\$

<input type="text"/>	<input type="text"/>	<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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Write your social security number(s) on your check or money order and make payable to "Kansas Individual Estimated Tax".

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Taxpayer's First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Your Social Security number

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Spouse's Social Security number

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Mailing Address (Number and Street, including Rural Route)		
City, Town, or Post Office	State	Zip Code

Name or Address Change

<input type="text"/>
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**3** 3RD QUARTER PAYMENT DUE  
SEPTEMBER 15, 2008

Daytime Phone Number
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Write your social security number(s) on your check or money order and make payable to "Kansas Individual Estimated Tax".

PAYMENT AMOUNT

\$

<input type="text"/>	<input type="text"/>	<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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Spouse's Social Security number

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

Taxpayer's First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Mailing Address (Number and Street, including Rural Route)		
City, Town, or Post Office	State	Zip Code

Name or Address Change

Daytime Phone Number
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Write your social security number(s) on your check or money order and make payable to "Kansas Individual Estimated Tax".

**4** 4TH QUARTER PAYMENT DUE  
JANUARY 15, 2009

PAYMENT AMOUNT

\$

<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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# KANSAS

DEPARTMENT OF REVENUE

## 2008 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. This includes income earned in another state while living in Kansas. You must pay estimated tax if:

- your estimated Kansas Income Tax after all credits is \$500 or more; **and,**
- you expect your withholding and credits to be less than the smaller of:
  - (a) 90% of the tax on your tax return for tax year 2008; **OR**
  - (b) 100% of the tax shown on your 2007 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, 2008, June 15, 2008, September 15, 2008 and January 15, 2009) unless your return for the 2008 tax year is filed and the tax fully paid by January 31, 2009.

#### Farmers and Fishers

Payment is due on or before January 15, 2009 unless your return for the 2008 tax year is filed **and** tax fully paid on or before March 1, 2009.

#### 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

**IMPORTANT:** Please use black ink to complete the vouchers and be sure you use the correct voucher for the quarter in which you are remitting payment.

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2008. **NOTE:** You may need to recompute your estimate if there are substantial changes to your income and/or deductions during the year.
- 2) Make sure the information on each voucher is complete, and the amount of your payment is entered in the area provided. **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 66625-2000.

Assistance in completing your voucher is available by contacting the Department of Revenue at **785-368-8222**.

### 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 2008, **OR**
- equal or exceed 100% of the tax shown on your 2007 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, 2008 to March 31, May 31, August 31 and December 31, 2008.

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 forms order line (785-296-4937) or from our web site: **www.ksrevenue.org**

## ESTIMATED TAX WORKSHEET

1. Enter the total adjusted gross income you expect to receive during tax year 2008 .....
  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 can claim you as a dependent, use the standard deduction worksheets in the Kansas Income Tax booklet .....
  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 2008 .....
  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) .....
- If you are beginning estimated payments after April 15, but on or before:

1	
2	
3	
4	
5	
6	
7	
8	
9	

- 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.

**NOTE:** Although estimated tax payments are due on or before the date printed on each voucher, you may pay all of your estimated tax by April 15, 2008.

Enter each payment made in the Estimated Payment Record below.

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

ESTIMATED PAYMENT RECORD	
Date Paid	Amount
2007 Carryforward	
Total Payments	

TAX COMPUTATION SCHEDULES		
<b>IMPORTANT: Be sure to use the proper schedule for your filing status</b>		
<b><u>Schedule I – MARRIED FILING JOINT</u></b>		
If line 5 is:		
<b>Over</b>	<b>But Not Over</b>	<b>Enter on line 6:</b>
\$0	\$30,000	3.50% of line 5
\$30,000	\$60,000	\$1,050 plus 6.25% of excess over \$30,000
\$60,000		\$2,925 plus 6.45% of excess over \$60,000
<b><u>Schedule II – SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE</u></b>		
If line 5 is:		
<b>Over</b>	<b>But Not Over</b>	<b>Enter on line 6:</b>
\$0	\$15,000	3.50% of line 5
\$15,000	\$30,000	\$ 525 plus 6.25% of excess over \$15,000
\$30,000		\$1,462.50 plus 6.45% of excess over \$30,000