

Notice

Notice Number: 04-03
Tax Type: Withholding and Declaration of Estimated Tax; Individual Income Tax
Brief Description: Individual Estimated Income Tax Rules Changed
Keywords:
Approval Date: 06/28/2004

Body:

**Director of Taxation
Kansas Department of Revenue**

**Notice 04-03
Individual Estimated Income Tax Rules Changed**

The 2004 Kansas Legislature (2004 SB 147, Section 5) has increased the minimum amount of tax required for individual estimated income tax **from \$200 to \$500** as required by K.S.A. 79-32,101.

“ ... Every individual shall pay estimated tax who can reasonably expect to owe, after withholding and credits, tax of at least **\$500** and who expects their withholding and credits to be less than (A) 90% of the tax shown on the return for the current year or (B) 100% of the tax shown for the preceding tax year;”

This change is **effective July 1, 2004** for tax year 2004, and may, therefore, affect the 3rd and 4th quarterly individual estimated income tax installment amounts for tax year 2004.

Taxpayer Assistance: If you have questions about this notice contact the Department of Revenue.

Taxpayer Assistance Center
Docking State Office Building, 1st Floor
915 SW Harrison St.
Topeka, KS 66625-2007

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Date Composed: 06/28/2004 **Date Modified:** 06/28/2004

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