Policy & Research
915 SW Harrison St
Topeka KS 66612-1588

Phone: 785-296-3081
FAX: 785-296-7928
www.ksrevenue.org

Nick Jordan, Secretary
Richard Cram, Director

Department of Revenue

Sam Brownback, Governor

NOTICE 13-01

2013 FILING DEADLINE FOR FARMERS AND FISHERS

On January 18, 2013, the Internal Revenue Service announced that the March 1 filing deadline for farmers that don't pay estimated taxes has been moved back to April 15th. The new date was selected because late federal tax legislation delayed the IRS from preparing forms necessary for processing returns (particularly Form 4562 which is used to report depreciation).

To be able to use the April 15 deadline instead of March 1 for a farm return, the taxpayer must complete federal Form 2210-F and check the waiver box. The form must be attached to the return. See *IRS Announcement, IR 2013-7.*

For Kansas income tax purposes, if at least two-thirds of a taxpayer's annual gross income is from farming or fishing and Form K-40 is filed and tax paid on or before March 1st, the taxpayer may be exempt from any penalty for underpayment of estimated tax. Because of the extension being allowed on the federal level, for tax year 2012 Kansas estimated tax penalty will not be imposed on returns which indicate the taxpayer is a farmer or fisher if the Kansas return is filed and taxes are paid by April 15.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about income tax, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614