K-210
(Rev. 7-19)

2019
KANSAS UNDERPAYMENT OF ESTIMATED TAX
(INDIVIDUAL INCOME TAX)

180018

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 19, 2019 Form K-40	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 19, 2018 Form K-40)	3	
4. Enter the total amount of your 2019 Kansas income tax withheld	4	

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

PART I – EXCEPTIONS TO THE PENALTY

		1/1/19 - 4/15/19	1/1/19 - 6/15/19	1/1/19 - 9/15/19	1/1/19 - 1/15/20
5. Cumulative total of your 2019 withholding	5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date..................	6				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)....................................	7				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2019 income; enclose computation. (Farmers/fishers use line 9b)	9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
	9b				66.66% of tax

PART II – FIGURING THE PENALTY

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable	10				
11. Due date of each installment	11	4/15/19	6/15/19	9/15/19	1/15/20
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/19, whichever is earlier. If paid late, see instructions	12	61	92	107	
13. Number of days from 1/15/20 to date paid or 4/15/20, whichever is earlier. If paid late, see instructions	13			15	
14. Line 12 / 365 X 6% X amount on line 10.........................	14				
15. Line 13 / 366 X 6% X amount on line 10.........................	15				
16. Penalty (add lines 14 and 15).................................	16				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 33, Estimated Tax Penalty, on the back of Form K-40	17

INSTRUCTIONS FOR SCHEDULE K-210

If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day.

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2019 tax due (line 19 of Form K-40 — DO NOT include use tax from line 20 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is $500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2020.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2020, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt–farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2020, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

Enter your name and your Social Security number in the space provided at the top of this schedule.

LINES 1 through 4: Complete these lines based on information on your income tax return for this tax year and last tax year.

If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2019 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

LINE 5: Multiply the amount on line 4 by the percentage shown in each column of line 5.

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2019.

LINE 7: For each column, add lines 5 and 6 and enter the result on line 7.

LINE 8: *Exception 1* applies if the amount on line 7 of a column equals or exceeds the amount on line 8 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column of line 8. **If the amount on line 7 (for each column) is equal to or greater than the amount on line 8 (for each column) – no penalty is due and no further entries are required**.

LINE 9: *Exception 2* applies if your 2019 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2019 periods:

January 1 – March 31	Multiply income by 4
January 1 – May 31	Multiply income by 2.4
January 1 – August 31	Multiply income by 1.5
January 1 – December 31	Multiply income by 1

This exception applies if the amount on line 7 exceeds the amount on line 9a or 9b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 9b.

For example, to figure the first column, total your income from January 1 to March 31, 2019 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

Repeat these instructions for the remaining three columns, using the multiplication factors given above to annualize the income for that period. Enclose a schedule showing your computation of annualized income and tax amounts. **If the amount on line 7 (for each column) is equal to or greater than the amount on line 9a (for each column), or line 9b, for farmers or fishers – no penalty is due and no further entries are required**.

PART II – FIGURING THE PENALTY

LINE 10: Enter on line 10 the amount of underpayment of tax, which is the **lesser** of one of the following computations:

- Line 8 less line 7; **or**,
- Line 9a less line 7; **or**,
- Line 9b less line 7

LINE 11: This line contains the due date of each installment for a calendar year taxpayer.

LINE 12: The number of days on line 12 are precomputed for a calendar year taxpayer that made timely payments. If you did not make timely payments, you should disregard the precomputed number of days on line 12 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/19 installment on 6/28/19 the number of days to enter on line 12, column 2 will be computed from 6/15/19 to 6/28/19, which equals 13 days. If you then paid the next quarter timely at 9/15/19, the number of days will be from 9/15/19 to 1/15/20, which equals the 122 days (107 already entered + 15).

LINE 13: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/20 to 1/15/20. If you did not make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/20, enter in the third column the number of days from 1/1/19 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/20 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 6% from 1/1/2020 to the date the tax was paid or 4/15/20, whichever is earlier.

LINE 16: For each column, add lines 14 and 15 and enter the result on line 16.

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 33, Estimated Tax Penalty.