

**79-32,103. Time of payment of estimated tax.** (a) "General rule." The amount of estimated tax (as defined in K.S.A. 79-32,101(c)) with respect to a declaration required under K.S.A. 79-32,101 shall be paid, without any regard to an extension of time to file the prior year income tax return, as follows:

(1) If the declaration is filed on or before April 15 of the taxable year, the estimated tax shall be paid in four equal installments. The first installment shall be paid at the time of filing the declaration, the second and third on June 15 and September 15, respectively, of the taxable year, and the fourth on January 15 of the succeeding taxable year, except corporations, who shall pay the fourth installment on December 15 of the taxable year.

(2) If the declaration is filed after April 15 and not after June 15 of the taxable year, and is not required by K.S.A. 79-32,102(a) to be filed on or before April 15 of the taxable year, the estimated tax shall be paid in three equal installments. The first installment shall be paid at the time of filing the declaration, the second on September 15 of the taxable year, and the third on January 15 of the succeeding taxable year except corporations, who shall pay the third installment on December 15 of the taxable year.

(3) If the declaration is filed after June 15 and not after September 15 of the taxable year, and is not required by K.S.A. 79-32,102(a) to be filed on or before June 15 of the taxable year, the estimated tax shall be paid in two equal installments. The first installment shall be paid at the time of the filing of the declaration, and the second on January 15 of the succeeding taxable year, except corporations, who shall pay the second installment on December 15 of the taxable year.

(4) If the declaration is filed after September 15 of the taxable year, and is not required by K.S.A. 79-32,102(a) to be filed on or before September 15 of the taxable year, the estimated tax shall be paid in full at the time of filing the declaration.

(5) If the declaration is filed after the time prescribed by K.S.A. 79-32,102(a) paragraphs (2), (3) and (4) of this subsection shall not apply and there shall be paid at the time of such filing all installments of estimated tax which would have been payable on or before such time if the declaration had been filed within the time prescribed by K.S.A. 79-32,102(a) and the remaining installments shall be paid at the times at which, and in the amounts in which, they would have been payable if the declaration had so been filed.

(b) "Farmers and fishermen." If an individual referred to in K.S.A. 79-32,102(b) (relating to income from farming or fishing) makes a declaration of estimated tax after September 15 of the taxable year and on or before January 15 of the succeeding taxable year, the estimated tax shall be paid in full at the time of filing the declaration.

(c) "Amendments of declaration." If any amendment of declaration is filed, the remaining installments, if any, shall be ratably increased or decreased as the case may be, to reflect the increase or decrease, as the case may be, in the estimated tax by reason of such amendment, and if any amendment is made after the 15th day of the ninth month of the taxable year, any increase in the estimated tax by reason thereof shall be paid at the time of making such amendment. Amendment of a declaration shall not preclude imposition of a penalty due on any installment.

(d) "Short taxable years." The applicability of this section of taxable years of less than 12 months shall be in accordance with regulations prescribed by the secretary of revenue.

(e) "Fiscal years." In application of this section to the case of the taxable year beginning on a date other than January 1, there shall be substituted for the months specified in this section the months which correspond thereto.

(f) "Installments paid in advance." At the election of the individual or corporation, an installment of estimated tax may be paid prior to the date prescribed for its payment.

**History:** L. 1965, ch. 525, § 10; L. 1966, ch. 45, § 3 (Budget Session); L. 1969, ch. 452, § 1; L. 1981, ch. 385, § 3; Jan. 1, 1982.