

For tax year January 1 - December 31, 2022, or other taxable year beginning _____, 20____; ending _____, 20____

PLEASE TYPE OR PRINT

First Name (If joint return, use first names and middle initials of both)	Last Name	Your Social Security Number
Mailing Address (Number and street, including apartment number, or rural route)		Spouse's Social Security Number
City, Town, or Post Office, State and Zip Code		Federal Identification Number

For County Use Only TAX UNIT NUMBER
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Questions 1 & 2 must be answered before your intangibles tax rate can be determined.

1. Is your legal residence located within the corporate limits of a city or town?
 Yes. If yes, name of city or town: _____
 No. If no, name of township: _____
2. County of residence as of January 1, 2023: _____
3. **Intangibles income** (from line 11, Part 1 or line 17, Part II) \$ _____

**YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU.
DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.**

PART I – INTANGIBLES EARNINGS

4. Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions	4	
5. Dividends or other income from corporation stock including those located in Kansas and dividends or interest income received from mutual funds and trust companies	5	
6. Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	
7. Earnings from conditional sales contracts, chattel paper, or other secured transactions	7	
8. Interest or discount income from bonds, debentures, and certificates of indebtedness.....	8	
9. Interest carrying charges and other income from accounts receivable (nonresidents: see instructions)	9	
10. Other intangibles income (see instructions)	10	
11. Total intangibles income. If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part II to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3.	11	

**PART II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see instructions
(Part II must be completed entirely or the exemption will not be allowed)**

12. Your date of birth. If you were born after January 1, 1963, you must be blind or disabled to qualify (see instructions)	MONTH	DAY	YEAR
13. Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see instructions). <input type="checkbox"/> Yes <input type="checkbox"/> No			
14. Total household income for 2022 (must be less than \$20,000; see instructions)	14		
15. Enter total intangibles income from Part I, line 11	15		
16. LESS: Special intangibles income exemption (see instructions for allowable exemption).....	16		
17. Taxable intangibles income (subtract line 16 from line 15; enter result here and on line 3 above)	17		

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

sign here

Signature of taxpayer Date

If joint return, BOTH husband and wife must sign

Signature of preparer if other than taxpayer

YOUR TELEPHONE NUMBER _____

TELEPHONE NUMBER – The number you furnish will be confidential and should be the one we can reach you at during office hours.

**MAIL THIS RETURN TO YOUR LOCAL COUNTY CLERK'S OFFICE (addresses available with the tax rates).
DO NOT send this return or payment for Intangibles Tax to the Kansas Department of Revenue.**

INSTRUCTIONS FOR 2023 LOCAL INTANGIBLES TAX RETURN

GENERAL INFORMATION

The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

WHO MUST FILE INTANGIBLES TAX. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2022, must file a Form 200. **If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.**

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax. Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file a Form 200. Senior citizens or disabled persons are also required to file a Form 200, but may be entitled to a special senior citizen or disability exemption, explained in Part II.

EXEMPT INTANGIBLES INCOME. Intangibles tax does not apply to: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

WHEN AND WHERE TO FILE. If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2023 (there are no provisions for extensions of time to file Form 200). **Do not enclose Form 200 with your Kansas Income Tax Return (K-40) or mail your payment to the Department of Revenue.** The county clerk will compute your tax and you will be billed by your local county treasurer in November 2023. If your return is delinquent, interest and/or penalty may be assessed by the county treasurer's office. This will be included in your tax billing when you receive it. If your tax is less than \$5, you will not be billed.

AMENDED RETURNS. To correct an error on a Form 200 that has already been filed, complete another Form 200 with the correct information and write "AMENDED" across the top. Attach a letter explaining the correction.

ASSISTANCE. If you need assistance in completing your Intangibles Tax Return, Form 200, contact your local County Clerk's office.

SPECIFIC LINE INSTRUCTIONS

Print or type your name, address and Social Security number(s) or federal identification number. If your accounting records are maintained by fiscal year, indicate the year in the space provided above your name.

LINE 1: Mark the appropriate box. If YES, enter the city or town where your residence is located. If NO, enter the township where your residence is located. **Do not** enter both a city and a township name.

LINE 2: Enter the name of the county in which your residence is located.

LINE 3: Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II, line 17.

PART I - INTANGIBLES EARNINGS

There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.

LINE 4: Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security

was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

LINE 5: Enter all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops. Also enter all investment income received from mutual funds and trust companies. Do not report capital gains.

LINE 6: Enter all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

LINE 7: Enter all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

LINE 8: Enter interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

LINE 9: Enter all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

LINE 10: Enter all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

LINE 11: Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the *special senior citizen or disability exemption* (see Part II), then enter the amount from line 11 on line 3.

PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY. To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2023; or have been disabled or blind during all of 2022, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2022 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2023.

LINE 12: Enter the month, day, and year of your birth.

LINE 13: To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2022. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2022 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

LINE 14: Add the total income received from ALL sources during 2022 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

LINE 15: Enter the total intangibles income from Part I, line 11.

LINE 16: If your total household income on line 14 is \$15,000 or less, enter \$5,000 on line 16. If line 14 is greater than \$15,000 but less than \$20,000, subtract the amount over \$15,000 from \$5,000, and enter the result on line 16. Example: If line 14 is \$18,000, enter \$2,000 on line 16.

LINE 17: Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.

PAWNEE	
Pawnee County — 0%	
<i>Townships</i>	<i>Rate</i>
Conkling Twp.....	2.25
Grant Twp.....	1.25
Logan Twp.....	2.25
Sawmill Twp.....	2.25
Walnut Twp.....	2.25

PHILLIPS	
Phillips County — .75%	
<i>Cities</i>	<i>Rate</i>
Agra.....	2.25
Kirwin.....	2.25
Logan.....	2.25
Phillipsburg.....	2.25
Prairie View.....	2.25
<i>Townships</i>	<i>Rate</i>
Freedom Twp.....	2.25
Plainview Twp.....	2.25
Plum Twp.....	0.125
Prairie View Twp.....	2.25
Sumner Twp.....	2.25

PRATT	
Pratt County — 0%	
<i>Townships</i>	<i>Rate</i>
Banner Twp.....	2.25
Center Twp.....	2.00
Elm Twp.....	2.25
Gove Twp.....	2.25
McClellan Twp.....	2.25
McPherson Twp.....	2.00
Ninnescah Twp.....	2.25
Paxon Twp.....	2.25
Richland Twp.....	2.25
Saratoga Twp.....	2.00
South Valley Twp.....	2.00

RAWLINS	
Rawlins County — .75%	
<i>Cities</i>	<i>Rate</i>
Atwood.....	2.25
Herndon.....	2.25
McDonald.....	2.25
<i>Townships</i>	<i>Rate</i>
Achilles Twp.....	2.25
Center Twp.....	1.00
Driftwood Twp.....	2.25
Herl Twp.....	2.25
Ludell Twp.....	2.00

Rocewood Twp.....	1.00
Union Twp.....	2.25
RENO	
Reno County — 0%	
<i>Cities</i>	<i>Rate</i>
Partridge.....	2.25
Pretty Prairie.....	2.25
Sylvia.....	2.25
Willowbrook.....	2.25

<i>Townships</i>	<i>Rate</i>
Albion Twp.....	2.25
Arlington Twp.....	2.25
Bell Twp.....	2.25
Castleton Twp.....	2.25
Enterprise Twp.....	2.25
Hayes Twp.....	2.25
Little River Twp.....	2.25
Medford Twp.....	2.25
Miami Twp.....	2.25
Plevna Twp.....	2.25
Roscoe Twp.....	2.25
Troy Twp.....	2.25
Walnut Twp.....	2.25

REPUBLIC	
Republic County — .75%	
<i>Cities</i>	<i>Rate</i>
Agenda.....	2.25
Cuba.....	2.25
Munden.....	2.25
Narka.....	2.25
Scandia.....	2.25
<i>Townships</i>	<i>Rate</i>
Liberty Twp.....	1.00

RICE	
Rice County — 0%	
<i>Townships</i>	<i>Rate</i>
Bell Twp.....	2.25
Eureka Twp.....	2.25
Lincoln Twp.....	2.25
Rockville Twp.....	2.25
Union Twp.....	2.25
Valley Twp.....	2.25

RILEY	
Riley County — .75%	
<i>Townships</i>	<i>Rate</i>
Ashland Twp.....	2.25
Bala Twp.....	2.25

Center Twp.....	2.25
Fancy Creek Twp.....	2.25
Madison Twp.....	1.00
May Day Twp.....	2.25
Ogden Twp.....	2.25
Swede Creek Twp.....	2.25
Wildcat Twp.....	2.25

RUSH	
Rush County — 0%	
<i>Cities</i>	<i>Rate</i>
Alexander.....	2.25
La Crosse.....	2.25
Rush Center.....	2.25
<i>Townships</i>	<i>Rate</i>
Alexander-Belle Prairie Twp.....	2.25
Big Timber Twp.....	2.25
Center Twp.....	2.25
La Crosse-Brookdale Twp.....	2.25

<i>Townships</i>	<i>Rate</i>
Center Twp.....	2.25
La Crosse-Brookdale Twp.....	2.25

RUSSELL	
Russell County — 0%	
<i>Cities</i>	<i>Rate</i>
Waldo.....	2.25
<i>Townships</i>	<i>Rate</i>
Big Creek Twp.....	2.00
Fairfield Twp.....	2.25
Fairview Twp.....	2.25
Lincoln Twp.....	2.25
Luray Twp.....	2.25
Waldo Twp.....	2.25
Winterset Twp.....	2.25

SMITH	
Smith County — .75%	
<i>Cities</i>	<i>Rate</i>
Athol.....	2.25
Cedar.....	2.25
Gaylord.....	2.25
Kensington.....	2.25
Lebanon.....	2.25
Smith Center.....	2.25
<i>Townships</i>	<i>Rate</i>
Banner Twp.....	2.25
Beaver Twp.....	2.25
Blaine Twp.....	2.25
Cedar Twp.....	2.25
Center Twp.....	2.25
Cora Twp.....	2.25
Crystal Plains Twp.....	2.25
Dor Twp.....	0.50

Garfield Twp.....	2.25
German Twp.....	2.25
Harlan Twp.....	2.25
Houston Twp.....	2.25
Lane Twp.....	2.25
Lincoln Twp.....	2.25
Logan Twp.....	2.25
Martin Twp.....	2.25
Oak Twp.....	2.25
Pawnee Twp.....	2.25
Pleasant Twp.....	2.25
Swan Twp.....	2.25
Valley Twp.....	2.25
Webster Twp.....	2.25
White Rock Twp.....	1.00

STAFFORD	
Stafford County — 0%	
<i>Cities</i>	<i>Rate</i>
Hudson.....	2.25
<i>Townships</i>	<i>Rate</i>
Richland Twp.....	2.25

THOMAS	
Thomas County — 0%	
<i>Cities</i>	<i>Rate</i>
Gem.....	2.25

WABAUNSEE	
Wabaunsee County — 0%	
<i>Townships</i>	<i>Rate</i>
Farmer Twp.....	0.50
Maple Hill Twp.....	2.25

WALLACE	
Wallace County — .75%	
<i>Townships</i>	<i>Rate</i>
Weskan Twp.....	2.25

WASHINGTON	
Washington County — .75%	
<i>Cities</i>	<i>Rate</i>
Haddam.....	2.25
Hanover.....	2.25
Linn.....	2.25
Palmer.....	2.25
Washington.....	2.25
<i>Townships</i>	<i>Rate</i>
Brantford Twp.....	2.25
Charleston Twp.....	2.25
Coleman Twp.....	2.25

Farmington Twp.....	2.25
Grant Twp.....	2.25
Greenleaf Twp.....	2.25
Haddam Twp.....	2.25
Hanover Twp.....	2.25
Highland Twp.....	2.25
Independence Twp.....	2.25
Kimeo Twp.....	2.25
Lincoln Twp.....	2.25
Linn Twp.....	2.25
Little Blue Twp.....	2.25
Logan Twp.....	2.25
Mill Creek Twp.....	2.25
Sheridan Twp.....	2.25
Sherman Twp.....	2.25
Strawberry Twp.....	2.25
Union Twp.....	2.25

COUNTY CLERK MAILING ADDRESSES

Atchison County Clerk
423 N 5th
Atchison KS 66002-1861

Brown County Clerk
601 Oregon St.
Hiawatha KS 66434

Cheyenne County Clerk
212 E Washington
PO Box 985
St. Francis KS 67756

Clark County Clerk
913 Highland
PO Box 886
Ashland KS 67831

Clay County Clerk
712 5th St., Ste. 102
Clay Center KS 67432

Cloud County Clerk
811 Washington
Concordia KS 66901

Cowley County Clerk
321 E 10th
Winfield KS 67156

Decatur County Clerk
PO Box 28
Oberlin KS 67749

Dickinson County Clerk
109 E First
PO Box 248
Abilene KS 67410

Doniphan County Clerk
PO Box 278
Troy KS 66087

Ellsworth County Clerk
210 N Kansas
Ellsworth KS 67439

Ford County Clerk
100 Gunsmoke
Dodge City KS 67801

Gove County Clerk
520 Washington, Ste 105
Gove KS 67736

Graham County Clerk
410 N Pomeroy
Hill City KS 67642

Gray County Clerk
300 S Main
PO Box 487
Cimarron KS 67835

Harvey County Clerk
PO Box 687
Newton KS 67114

Jewell County Clerk
307 N Commercial
Mankato KS 66956

Labette County Clerk
PO Box 387
Oswego KS 67356

Lane County Clerk
144 S Lane
PO Box 788
Dighton KS 67839

Lincoln County Clerk
216 E Lincoln
Lincoln KS 67455

Logan County Clerk
710 W 2nd
Oakley KS 67748

Marion County Clerk
200 S Third St., Ste 104
Marion KS 66861

Marshall County Clerk
1201 Broadway
PO Box 391
Marysville KS 66508

McPherson County Clerk
PO Box 425
McPherson KS 67460

Meade County Clerk
200 N Fowler
PO Box 278
Meade KS 67864

Mitchell County Clerk
111 S Hersey
PO Box 190
Beloit KS 67420

Nemaha County Clerk
607 Nemaha
PO Box 186
Seneca KS 66538

Neosho County Clerk
100 S Main
PO Box 138
Erie KS 66733

Ness County Clerk
202 W Sycamore
Ness City KS 67560

Norton County Clerk
105 S. Kansas
PO Box 70
Norton KS 67654-0070

Osage County Clerk
717 Topeka Ave
PO Box 226
Lyndon KS 66451-0226

Osborne County Clerk
423 W Main
PO Box 160
Osborne KS 67473

Pawnee County Clerk
715 Broadway
Larned KS 67550-3098

Phillips County Clerk
301 State St.
Phillipsburg KS 67661

Pratt County Clerk
300 S Ninnescah
PO Box 885
Pratt KS 67124

Rawlins County Clerk
607 Main St., #C
Atwood KS 67730

Reno County Clerk
206 W 1st St.
Hutchinson KS 67501

Republic County Clerk
1815 M St., Ste 1
Belleville KS 66935

Rice County Clerk
101 W. Commercial
Lyons KS 67554

Riley County Clerk
110 Courthouse Plaza
Manhattan KS 66502

Rush County Clerk
715 Elm
PO Box 220
LaCrosse KS 67548

Russell County Clerk
PO Box 113
Russell KS 67665

Smith County Clerk
218 S Grant
Smith Center KS 66967

Stafford County Clerk
209 N Broadway
St. John KS 67576

Thomas County Clerk
300 N Court
Colby KS 67701

Wabaunsee County Clerk
215 Kansas
PO Box 278
Alma KS 66401

Wallace County Clerk
PO Box 70
Sharon Springs KS 67758

Washington County Clerk
214 C St.
Washington KS 66968