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What's New

INCOME TAX RATES. The Kansas income tax rates have been reduced for tax year 2013 to 3.0% for the bottom bracket and 4.9% for the top bracket. Beginning in tax year 2014, the bottom and top brackets will be reduced to 2.7% and 4.8% respectively. The tax rates will continue to drop through tax year 2018.

FOOD SALES TAX PROGRAM. This program is partially restored after being repealed by legislation enacted in 2012. Eligible taxpayers may claim a *nonrefundable* tax credit in the amount of \$125 for every eligible exemption claimed on the taxpayer's federal income tax return. The credit must be applied to Kansas tax liability after all other credits.

NEW MODIFICATIONS. Individuals that report business or farm income on their federal income tax return may be able to modify that income on their Kansas income tax return. See instructions for Part A of Schedule S.

FILING STATUS. Under IRS Revenue Ruling 2013-17, individuals of the same sex who are validly married under the law of the state of celebration are required to file their 2013 federal income tax returns as *married filing separate* or *married filing joint*. However, Kansas law does not recognize marriage between individuals of the same sex; therefore, they may not use either filing status on Kansas income tax returns. Each taxpayer must file their Kansas return using the *single* or *head of household* filing status, whichever is applicable. Consult Notice 13-18 at ksrevenue.org for further instructions and a worksheet for use in preparing your Kansas income tax return.

STANDARD DEDUCTION. The standard deduction level for married taxpayers and for heads-of-household filers changed to \$7,500 and \$5,500 respectively. This deduction remains at \$3,000 for single filers.

ITEMIZED DEDUCTIONS. Itemized deductions for tax year 2013 are reduced by 30% (except for charitable contributions, which is fully retained). To compute your Kansas itemized deductions, complete Part C of Schedule S.

CHILD AND DEPENDENT CARE CREDIT. A Kansas tax credit for child and dependent care expenses is no longer available.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT EXPANDED. An additional 23 counties have been added into the ROZ program. This program offers individuals who relocate from outside Kansas to a ROZ county a tax credit. To claim this tax credit you must file your return electronically (see page 28).

If you purchased goods online or through catalogs, newspapers, TV ads, etc. and did not pay sales tax, then you likely owe Kansas Compensating Use Tax



What is Compensating Use Tax? Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax.

Individuals and businesses buying items from retailers in other states may be subject to Kansas compensating use tax on those purchases. The use tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. The use tax rate is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, this is usually our home. For businesses, it will be the office, shop, job site, etc. where the item(s) are used.

Do I owe this tax? Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. EXAMPLE: An Anytown, KS resident orders a computer from a company in New York over its web site. Total cost for the computer is \$2,000 plus \$10 shipping. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown sales tax rate) on the total charge of \$2,010. (\$2,010 x 0.0895 = \$179.90)

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2013, refer to the instructions for line 19 of Form K-40 on page 8. You may either use the chart, or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. *Don't know your sales tax rate?*Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our Taxpayer Assistance Center (see page 28).



The WHOOPING CRANE is the tallest flying North American bird and is listed as an endangered species by the United States Fish and Wildlife Service and also by the Kansas Department of Wildlife, Parks, and Tourism. Recovering from a low of only 15 birds in the wild, in the 1940's, to around 600 birds today, the Whooping Crane's recovery is one of conservation's most inspiring success stories. These birds use Cheyenne Bottoms Wildlife Area, Quivira National Wildlife Refuge, and other Kansas wetlands as stop over habitat during both spring and fall migration. Contribute to chickadee checkoff to help conserve this bird's habitat and habitats of other fascinating Kansas critters.

GENERAL INFORMATION

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

Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income. KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

If you were a Kansas resident for the entire year, you must file a Kansas individual income tax return if: 1) you are required to file a federal income tax return; **or**, 2) your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$12,000.

A Kansas resident	must file if he or she is:	And gross	income	is at	least:
SINGLE	Under 65			\$	5,250 6,100 6,950
MARRIED FILING JOINT	Under 65 (both spouses)	blind (other spo	 ouse)	\$1 \$1 \$1 \$1	12,000 12,700 13,400 13,400 14,100 14,800
HEAD OF HOUSEHOLD	Under 65			\$1	10,000 10,850 11,700
Married Filing Separate	Under 65			\$	6,000 6,700 7,400

MINOR DEPENDENTS. A minor child claimed on another person's return can claim a standard deduction of \$500 or the amount of their earned income (wages) up to \$3,000, whichever is greater. Unearned income (such as interest and dividends) over \$500 is taxable to Kansas and a Kansas return must be filed. If the taxable income (line 7, Form K-40) is zero, a return is not required. However, you must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income.

NONRESIDENTS. If you are not a resident of Kansas but received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see *Kansas Source Income* on page 19). If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

<u>PART-YEAR RESIDENTS</u>. You are considered a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you must include the dates that you were a resident in Kansas on Form K-40 and complete Part B of Schedule S.

MILITARY PERSONNEL. The active and reserve duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, and you have not established residency in another state, you are still a Kansas resident and all of your income, including your military compensation, is subject to Kansas income tax.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A19.

Kansas income for services performed by a non-military <u>spouse</u> of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A19.

NATIVE AMERICAN INDIANS. Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A26.

Kansas law provides that if a husband or wife is a resident of Kansas while the other is a nonresident of Kansas, and file a Married Filing Joint federal return, they must file a Married Filing Joint Kansas return and file as "nonresidents" of the state of Kansas.

When to File

You can "file now" and "pay later" using our Direct Payment option. See page 9. If your 2013 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2014**. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this publication apply to a calendar year filer.

AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Mail your Kansas individual income tax return to the following address:

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66675-0260

If You Need Forms

Due to the sensitivity of KDOR's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, and K-40V should be filed. Do not send KDOR (Kansas Department of Revenue) a "copy" of your form.

Kansas income tax forms are available by calling or visiting our office (see page 28). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: **ksrevenue.org**

Extension of Time to File

An extension of time to **file** is NOT an extension of time to **pay** the tax.

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the <u>original</u> due date, you will owe interest and penalty on any balance due.

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by KDOR at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A through F) with your Kansas return.

Confidential Information

Income tax information disclosed to KDOR, either on returns or through department investigation, is held in strict confidence by law. KDOR, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.

Innocent Spouse Relief

In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2014.

If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: 1) your Kansas income tax balance due, after withholding and prepaid credits, is \$500 or more; and 2) your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return.

For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. Visit **webtax.org** to choose an electronic payment option.

Underpayment Penalty: If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule.

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2013 Kansas return.

Pay the full amount of tax and interest due on an amended return and no late pay penalty will be assessed. Refer to KDOR's web site for annual interest rates.

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide KDOR with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

FEDERAL AUDIT: If a previously filed federal return was not correct, or if your original return was adjusted by the IRS, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (KDOR could make assessments for as many years back as necessary).

Deceased Taxpayers

If you are the *survivor* or *representative* of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a *surviving spouse filing a joint federal income tax return*, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure to mark the appropriate box below the heading.

Decedent Refund Documentation. If you are a surviving spouse requesting a refund of \$100 or less, you must enclose **ONE** of the following with your Form K-40:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- · Death certificate
- · Obituary statement
- · Funeral home notice
- Letters Testamentary
- · Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of OVER \$100, or if a refund of ANY amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- Proof of death (death certificate, obituary statement or funeral home notice), AND
- · Kansas Form RF-9, Decedent Refund Claim

Food Sales Tax Credit

You must have a Kansas income tax liability to obtain a food sales tax credit. For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. Beginning with tax year 2013, the allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older all of 2013, **or** be blind or disabled, **or** have a dependent child under the age of 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption you claim on your federal income tax return (dependents that are 18 years of age or older, born on or before January 1, 1996, do not qualify for the credit; and, there is no extra exemption for head of household).

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our web site for details. The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2013 household income was \$32,900 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$18,600 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 28).

K-40 Instructions

TAXPAYER INFORMATION

Complete all information at the top of the K-40 by printing neatly. If your name or address changed, or if you are filing with or for a deceased taxpayer, indicate so by marking the appropriate boxes.

AMENDED RETURN

If you are filing an amended return for 2013, mark the box that states the reason. **Note:** You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

FILING STATUS

Your Kansas filing status must be the same as your federal filing status*. If your federal filing status is **QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD**, check the **HEAD OF HOUSEHOLD** box. If you and your spouse file a joint federal return, you must file a joint Kansas return, even if one of you is a nonresident. If you each file separate federal returns, you must file separate Kansas returns.

* Same-sex taxpayers who are married under the laws of another state, see "What's New" on page 2.

RESIDENCY STATUS

Check the appropriate box for your residency status (see page 3 for definitions). If you mark the **Part-year resident** box, enter the dates that you lived in Kansas and complete Schedule S, Part B. Nonresidents must also complete Part B of Schedule S.

EXEMPTIONS AND DEPENDENTS

Enter the number of exemptions claimed on your federal return. If no federal return was filed, enter total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If your filing status is **Head of Household**, you are allowed an additional Kansas exemption; enter a "1" in the box provided. Enter the total number of exemptions in the **Total Kansas exemptions** box. **Important**—If you are claimed as a dependent by another taxpayer, enter "0" in the **Total Kansas exemptions** box.

In the spaces provided, enter the name, date of birth, relationship, and Social Security number of each person you claimed as a dependent (**do not** include you or your spouse). If additional space is needed, enclose a separate schedule.

FOOD SALES TAX CREDIT

To qualify for a credit for sales tax paid on food purchases you must meet the qualifications for residency, taxpayer status, and qualifying income.

If you were a **resident of Kansas for all of 2013**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2013, you do NOT qualify for the food sales tax credit.

LINES A through C: If you meet the residency qualification, complete lines A through C. If you answer YES to at least one question, you meet the taxpayer status qualification. If you answer NO to all three questions, you do NOT qualify for the credit.

LINE D: If you meet the residency and taxpayer status qualifications, enter your **federal** adjusted gross income (FAGI) on line D. If the amount is a negative number, shade the minus [–] sign in the box to the left of the number.

If your FAGI is less than \$30,616, complete lines E through H to determine your credit. If your FAGI is more than \$30,615, you do not qualify for the food sales tax credit.

LINE E: Enter the number of exemptions you claimed on your **federal** income tax return. **Do not** use the total Kansas exemptions.

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born on or before January 1, 1996).

LINE G: To determine your qualifying exemptions, subtract line F from line E.

LINE H: Compute the amount of your food sales tax credit by multiplying line G by \$125. Enter the result on line H and on line 17 of Form K-40.

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [–] sign in the box to the left of the negative number. **Note:** Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

LINE 4 – Standard deduction or itemized deductions: If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized on your federal return, you may either itemize or take the standard deduction on your Kansas return, whichever is to your advantage. If you are married and file separate returns, you and your spouse must use the same method of claiming deductions – if one of you itemize, the other must also itemize.

KANSAS STANDARD DEDUCTION

The following amounts will be the **standard deduction for most people** to enter on line 4:

Single	\$3,000
Married Filing Joint	.\$7,500
Head of Household	. \$5,500
Married Filing Separate	. \$3,750

If you or your spouse is over 65 and/or blind, complete WORKSHEET I, Standard Deduction for People 65 or Older and/or Blind, to determine your standard deduction.

If you are being claimed as a dependent on another taxpayer's return and line 1 of Form K-40 includes income other than earned income, complete WORKSHEET II, Standard Deduction for People Claimed as a Dependent, to determine your standard deduction.

WORKSHEET I - Standard Deduction for People 65 or Older and/or Blind				
Check if:	You were 6 Spouse wa	55 or older s 65 or older	Blind Blind	
Filing status:		Boxes checked:	Enter on line 4:	
Single		1 2	\$ 3,850 \$ 4,700	
Married Filing	Joint	1 2	\$ 8,200 \$ 8,900	
		3 4	\$ 9,600 \$10,300	
Married Filing	Separate	1 2 3 4	\$ 4,450 \$ 5,150 \$ 5,850 \$ 6,550	
Head of Hous	sehold	1 2	\$ 6,550 \$ 6,350 \$ 7,200	

WORKSHEET II - Standard Deduction for People Claimed as a Dependent							
1)	1) Enter the amount of your earned income\$						
2)	Minimum standard deduction\$ 500.00						
3)	Enter the larger of lines 1 or 2\$						
4)	Enter the amount for your filing status\$						
	Single: \$3,000 Married filing joint: \$7,500 Head of household: \$5,500 Married filing separate: \$3,750						
5)	Enter lesser of lines 3 or 4. Stop here if under 65 and not blind. Enter result on line 4, K-40 \$						
6)	a. Check all that apply: You were 65 or older Blind Bl						
	b. Number of boxes checked						
	c. Multiply 6b by \$850 (\$700 if married filing joint or separate)\$						
7)	Add lines 5 and 6c. Enter result here and on						

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19). **Important**—If your itemized deductions on federal Schedule A were limited based on your federal adjusted gross income, then you will need to complete the following *Kansas Itemized Deductions Worksheet* to assist you in itemizing your Kansas deductions in Part C of Schedule S.

Worksheet for Kansas Itemized Deductions (for taxpayers with a limitation on their federal itemized deductions)					
1)	Divide line 9 of the Federal Itemized Deductions Worksheet by line 3 of that worksheet (cannot exceed 100%)				
2)	Multiply state and local income taxes from line 5 of federal Schedule A by line 1 above \$				
3)	Subtract line 2 above from the state and local income taxes amount shown on line 5 of federal Schedule A. Enter result here and on line C2 of Schedule S				
4)	Multiply gifts to charity from line 19 of federal Schedule A by line 1 above\$				
5)	Subtract line 4 above from the gifts to charity amount shown on line 19 of federal Schedule A Enter result here and line C3 of Schedule S \$				

LINE 5 – Exemption allowance: Multiply the total number of exemptions claimed on Form K-40 by \$2,250. **Important**—If you are claimed as a dependent by another taxpayer, enter "0" on line 5.

TAX COMPUTATION

<u>LINE 8 – Tax</u>: If line 7 is \$100,000 or less, use the Tax Tables beginning on page 20 to find the amount of your tax. If line 7 is more than \$100,000, you will need to use the Tax Computation Worksheet on page 27 to compute your tax.

If you are **filing as a resident**, skip lines 9 and 10 and proceed to line 11. If you are **filing as a nonresident**, you must complete Part B of Schedule S. See page 19.

LINE 9 – Nonresident percentage: Enter the percentage from Schedule S, Part B, line B23. If 100%, enter 100.0000.

<u>LINE 10 – Nonresident tax:</u> Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 – Kansas tax on lump sum distributions: If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal Internal Revenue Code, Section 402(e), then you are subject to Kansas tax on your lump sum distribution. If you are a <u>resident</u>, enter 13% of the federal tax on your lump sum distribution (from federal Form 4972) on line 11. If a <u>nonresident</u>, leave line 11 blank.

If you are paying federal tax on a lump sum distribution received from the Kansas Public Employees' Retirement System (KPERS), prorate the federal tax. Divide the Kansas taxable portion of the distribution (accumulated interest plus contributions made since July 1, 1984 that have **not** been previously added back on your Kansas income tax returns) by the total portion of the distribution.

<u>LINE 12 – Total income tax</u>: If you are filing as a **resident**, add lines **8** and **11** and enter result on line 12. If you are filing this return as a **nonresident**, enter the amount from line **10** again on line 12.

CREDITS

<u>LINE 13 – Credit for taxes paid to other states</u>: If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13.

If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state's tax return and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. The tax liability is NOT the amount of tax withheld for the other state. **Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are NOT acceptable.

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

Worksheet for Foreign Tax Credit			
2013 tax paid to the foreign country\$ LESS: Federal foreign tax credit allowed\$			
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status \$			

Important—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Taxes Paid to Other States by Kansas Residents

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) before using the worksheet.

If you paid taxes to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13 of Form K-40.

	Worksheet for Residents	
1)	2013 income tax that was actually paid to the other state	\$
2)	Total Kansas income tax (line 12, Form K-40)	\$
3)	Total income derived from other state <u>and</u> included in KAGI	\$
4)	KAGI (line 3, Form K-40)	\$
5)	Percentage limitation (divide line 3 by line 4)	%
6)	Maximum credit allowable (multiply line 2 by line 5)	\$
7)	Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40.	\$

Taxes Paid to Other States by <u>Part-year Residents</u> <u>That file as Nonresidents</u>

If you are filing as a nonresident of Kansas you may claim this tax credit if:

- · you were a Kansas resident for part of the year,
- your total income reported to Kansas includes income earned in the other state <u>while you were a Kansas resident</u>, and
- · you were required to pay taxes on that other state's income.

Complete the following worksheet to determine your credit. If your credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

١	Worksheet for Part-Year Residents filing as Nonresidents				
1)	2013 tax that was paid to the other state\$				
2)	Total income tax (line 12, Form K-40)\$				
3)	Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)\$				
4)	Modified Kansas source income (line B21, Part B of Schedule S)\$				
5)	Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in both your Kansas source income and KAGI)\$				
6)	Percentage limitation (divide line 5 by line 3) %				
7)	Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) \$				
8)	Percentage limitation (divide line 5 by line 4)				
9)	Maximum credit allowable (multiply line 2 by line 8)\$				
10)	Credit for taxes paid to the other state. Enter the lesser of line 7 or line 9; enter also on line 13, Form K-40\$				

LINE 14 – Other credits: Some tax credits have expired or have been repealed for use by individual income tax filers. Following is a list of credits that are still available. Enter the total of all tax credits

for which you are eligible. In claiming credits, you must complete and enclose with your Form K-40 the applicable schedule.

<u>LINE 15 – Subtotal</u>: Subtract lines 13 and 14 from line 12 and enter the result.

LINE 16 – Earned income tax credit (EITC): This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your Kansas credit amount. Important—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 5.

Earned income Tax Credit (ETTC) Worksneet		
Federal EITC (from your federal tax return)\$		
2) Kansas EITC (multiply line 1 by 17%)\$		
3) Enter amount from line 15 of Form K-40\$		
4) Total (subtract line 3 from line 2)\$		
If line 4 is a positive figure, enter the amount from line 3 above on line 16 of Form K-40. Then enter amount from line 4 on line 24 of Form K-40.		
If line 4 is a negative figure, enter the amount from line 2 above on line 16 of Form K-40. Then enter zero (0) on line 24 of Form K-40.		

Formed Income Tay Credit (FITC) Workshoot

<u>LINE 17 – Food sales tax credit</u>: Enter your food sales tax credit as computed on Line H, front of Form K-40.

<u>LINE 18 – Tax balance after credits</u>: Subtract lines 16 and 17 from line 15 and enter result (cannot be less than zero).

USE TAX

LINE 19 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 19. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2013. Estimated amounts from this chart do not supersede actual amount of use tax owed. See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
\$0- \$15,000	\$ 5	\$45,001- \$60,000	\$35
\$15,001- \$30,000	\$15	\$60,001- \$75,000	\$45
\$30,001 - \$45,000	\$25	\$75,001and over	line 3 X .080%

LINE 20 – Total tax balance: Add lines 18 and 19 and enter the result on line 20.

WITHHOLDING and PAYMENTS

<u>LINE 21 – Kansas income tax withheld</u>: Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable) and enter the total. KDOR does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date. You must, however, enclose any K-19 forms with your Form K-40.

If you have not received a W-2 form from your employer by January 31, or if the form you received is incorrect, contact your employer.

<u>LINE 22 – Estimated tax paid</u>: Enter the total of your 2013 estimated tax payments plus any 2012 overpayment you had credited forward to 2013.

<u>LINE 23 – Amount paid with Kansas extension</u>: Enter the amount paid with your request for an extension of time to file.

<u>LINE 24 – Refundable portion of earned income tax credit</u> (<u>EITC</u>): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 24.

<u>LINE 25 – Refundable portion of tax credits</u>: Enter the refundable portion of your community service contribution credit (K-60) and/or disabled access credit (K-37). Enclose a copy of the schedule(s) with your return.

LINE 26 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2013 tax year. Enter the amount of money you remitted to KDOR with your original 2013 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 27 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2013 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

<u>LINE 28 – Total refundable credits</u>: Add lines 21 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

<u>LINE 29 – Underpayment</u>: If your tax balance on line 20 is greater than your total credits on line 28, enter the difference on line 29.

If the amount on line 29 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 30 and 31).

Extension of Time to File Your Return. Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If **90%** of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 30 – Interest: Using the amount on line 29, compute interest at .333% for each month (or fraction thereof) from the original due date of the return.

<u>LINE 31– Penalty</u>: Using the amount on line 29, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 32 – Estimated tax penalty: To determine if you have a penalty, subtract line 18 from the total of your withholding and estimate payments (lines 21 and 22) – if this amount is \$500 or more you will need to complete Schedule K-210. If you have a penalty on Schedule K-210, enter the amount on line 32. There are two exceptions: 1) if withholdings and/or estimated payments (lines 21 and 22) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated

payments (lines 21 and 22) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

LINE 33 – Amount you owe: Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 41, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

KDOR offers three options to pay your Kansas income tax—credit card, direct payment, or check/money order.

CREDIT CARD

Payment by credit card is available online through third-party vendors. Visit our Electronic Services web site at **webtax.org** for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

DIRECT PAYMENT

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. If you file a paper return you also have the option to make an *electronic* payment by calling toll-free at 1-866-450-6490 or visit https://www.kdor.org/personaltax/Login.aspx for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing KDOR to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – so if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the April 15 due date.

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of April 15 are considered to be timely paid. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify KDOR at 1-800-525-3901 by 4:00 PM, two business days before the scheduled payment date.

CHECK OR MONEY ORDER

If you choose pay by check or money order, you must complete and submit Form K-40V with your payment. Write your Social Security number on your check or money order and make it payable to "Kansas Income Tax." If you are making a payment for someone else (i.e., daughter, son, parent), write that person's name and Social Security number on the check. DO NOT send cash. DO NOT staple or tape your payment to the K-40V or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$10.86), is charged on all returned checks.

OVERPAYMENT

<u>LINE 34 – Overpayment</u>: If your <u>tax balance</u>, line 20, is less than your total credits, line 28, enter the difference on line 34. NOTE: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 41.

<u>LINE 35 – Credit forward</u>: Enter the portion of line 34 you wish to have applied to your 2014 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward

to 2014 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 41 – see the following instructions. Your contribution(s) <u>will reduce</u> your refund or increase the amount you owe.

EXAMINATION ADJUSTMENT: If your overpayment is decreased due to an adjustment to your return, any contributions you have made will be reduced by that amount. If your overpayment is increased, your contribution amount(s) will remain the same.

<u>LINE 36 – Chickadee checkoff:</u> Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Contributions are used to:

- · Assess and maintain information for sensitive species.
- · Monitor populations of endangered species.
- Assess impacts of development actions on endangered species.
- Continue research on declining aquatic animals in southeast Kansas and restore declining freshwater clams.
- Continue long-term nongame projects such as the Kansas Winter Birdfeeder Survey, Bluebird Nest Box Program, and Backyard Nongame Wildlife Habitat Improvement Program.
- Support Outdoor Wildlife Learning Sites (OWLS) for schools.

To contribute, enter \$1 or more on line 36.

<u>citizens</u>: Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 37.

LINE 38 – Kansas breast cancer research fund: This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter \$1 or more on line 38.

LINE 39 – Military emergency relief fund: Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter \$1 or more on line 39.

LINE 40 – Kansas hometown heroes fund: All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter \$1 or more on line 40.

LINE 41 – Kansas creative arts industry fund: The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts

organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 41.

LINE 42 – Refund: Add lines 35 through 41 and subtract line 34. This is your refund amount. If line 42 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2014 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimate payment on your 2014 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 35 through 41.

If you file a **paper** K-40, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 28.

REFUND SET-OFF PROGRAM

Kansas law provides that if you owe any delinquent debt (Kansas tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court, your income tax refund will be applied (set-off) to that delinquent debt. The set-off process will cause a 10 to 12 week delay to any remaining refund.

Unless the debt is a Kansas tax debt, KDOR will not have access to who the debt is owed to or how much is owed. You must contact the debtor setoff department at **785-296-4628** for that information.

SIGNATURE(S)

<u>Signature</u>: Your income tax return **must be signed**. You will not receive your refund if your return is not signed. **Both taxpayers must sign a joint return even if only one had income.** If the return is prepared by someone other than you, the preparer should also sign in the space provided.

Returns filed on behalf of a decedent must be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. If a refund is due, enclose the required documents (see instructions for *Deceased Taxpayers* on page 5).

<u>Preparer authorization box</u>: It may be necessary for KDOR to contact you with questions. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your return and enclosures with your tax preparer.

<u>Mailing your return</u>: Before mailing your income tax return, be sure you have:

- ✓ completed all required information on the return;
- ✓ written your numbers legibly in the spaces provided;
- ✓ enclosed, but not attached, all K-19 forms;
- ✓ enclosed Schedule S if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- $\checkmark\,$ enclosed Form K-40V if you are making a tax payment; and,
- ✓ signed your return.

NOTE: If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case KDOR requests it at a later date. If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A-F).

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2012 tax forms and subject to change for 2013.

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Additions to Federal Adjusted Gross Income

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A13.

LINE A1: Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. **Do not include** interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges & universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

If you are a shareholder in a fund that invests in both Kansas and other states' bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS; and regular and special members of the Kansas Police and Firemen's Retirement System as well as members of the Justice and Judges Retirement System. Current employees: Enter the amount you contributed from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14. Retired employees: If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is subtracted on line A18—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2013 (for example, you retired during 2013). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2013, include on line A2 your 2013 KPERS contributions and follow the instructions for line A26, Other subtractions from federal adjusted gross income.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2013 federal return.

LINE A4: Enter any business loss as determined by the federal Internal Revenue Code (IRC) and reported on both federal Schedule C and line 12 of your Form 1040.

<u>LINE A5</u>: If you have a Kansas expensing **recapture** amount from Schedule K-120EX, enter the amount on line A5 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A6: Enter any loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A7: Enter any farm loss as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A8: Enter the amount of self-employment deduction from line 27 of your federal Form 1040 to the extent this deduction is attributable to income you reported on Schedule C, E or F and on line 12, 17 or 18 of your federal Form 1040.

LINE A9: Enter deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040.

LINE A10: Enter deduction for health insurance paid by self-employed individuals included on line 29 of your federal Form 1040.

<u>LINE A11</u>: Enter domestic production activities as reported on line 35 of your federal Form 1040.

LINE A12: Enter amounts for the following additions on line A12:

- Federal Income Tax Refund. Generally, there will be no entry
 for this unless you amended your federal return for a prior
 year due to carry back of an investment credit or a net operating
 loss which resulted in you receiving a federal income tax refund
 in 2013 for that prior year.
- Partnership, S Corporation or Fiduciary Adjustments. If you
 received income from a partnership, S corporation, joint
 venture, syndicate, estate or trust, enter your proportionate
 share of any required addition adjustments. The partnership,
 S Corporation, or trustee will provide you with the necessary
 information to determine these amounts.
- Community Service Contribution Credit. Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- Learning Quest Education Savings Program (LQESP). Any "nonqualified withdrawal" from the LQESP.
- Amortization Energy Credits. Any amortization deduction claimed on the federal income tax return to the extent the same is claimed for deduction with regard to credit schedule K-73, K-77, K-79, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- Ad Valorem or Property Taxes. Ad Valorem or property taxes
 paid by a nonresident of Kansas to a state other than Kansas
 or to a local government located outside Kansas, when the
 law of such state does not allow a Kansas resident to claim a
 deduction of ad valorem or property taxes paid to a Kansas
 political subdivision in determining taxable income to the extent
 they are claimed as an itemized deduction for federal income
 tax purposes.

LINE A13: Add lines A1 through A12 and enter result on line A13.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A14 through A27.

LINE A14: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2013 under the Social Security Act (including SSI) to the extent these benefits are included in federal adjusted gross income. **Do not make an entry** if your social security benefit is not subject to federal income tax.

LINE A15: Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that the amounts withdrawn were: 1) originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in federal adjusted gross income (line 1 of Form K-40). Do not make an entry if the amount withdrawn consists of income that was originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by the Kansas Public Employee's Retirement Systems.

LINE A16: Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations.

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by KDOR at a later date.

Interest from the following are taxable to Kansas and may <u>not</u> be entered on this line: Federal National Mortgage Association (FNMA); Government National Mortgage Association (GNMA); Federal Home Loan Mortgage Corporation (FHLMC).

LINE A17: Enter any state or local income tax refund included as income on your federal return.

LINE A18: If you are **receiving** retirement benefits/pay, report on line A18 **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must <u>make a specific entry on Schedule S</u> to report these exempt benefits. Enter total amount of benefits received from these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR at a later date.

- Federal Retirement Benefits. Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces.
- Kansas Pension Plans. Kansas Public Employees' Retirement (KPERS) annuities; Kansas Police and Firemen's Retirement System pensions; Kansas Teachers' Retirement annuities; Kansas Highway Patrol pensions; Justices and Judges Retirement System; Board of Public Utilities; income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans; amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan; and, certain pensions received from Kansas first class cities that are not covered by the KPERS System.
- Railroad Retirement Benefits. Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

LINE A19: Enter amount of military compensation earned in tax year 2013 **only** if you are a **nonresident** of Kansas. See *MILITARY PERSONNEL* on page 3. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A20: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is <u>married filing joint</u>. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. For details visit: **learningquest.com**

LINE A21: Enter amounts of a recruitment, sign up or retention bonus that you received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal adjusted gross income. Also enter amounts you received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal adjusted gross income.

<u>LINE A22</u>: This line to be used only by fiscal filers with tax year beginning 2012. Enter the amount of your Kansas expensing

deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable KDOR to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

LINE A23: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

LINE A24: Enter rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A25: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

<u>LINE A26</u>: Enter on line A26 a total of the following subtractions from your federal adjusted gross income. You may <u>not</u> subtract the amount of your income reported to another state.

- Jobs Tax Credit. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- Kansas Venture Capital, Inc. Dividends. Dividend income received from Kansas Venture Capital, Inc.
- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 07-05 for more information.
- Partnership, S Corporation or Fiduciary Adjustments. If you
 received income from a partnership, S Corporation, joint
 venture, syndicate, trust or estate, enter your proportionate
 share of any required subtraction adjustments. The
 partnership, S Corporation, or trustee will provide you with the
 necessary information to determine this amount.
- S Corporation Privilege Adjustment. If you are a shareholder
 in a bank, savings and loan, or other financial institution that is
 organized as an S Corporation, enter the portion of any income
 received that was not distributed as a dividend. This income
 has already been taxed on the privilege tax return filed by the
 S Corporation financial institution. Do not include any amount
 of modification from federal Schedule E and included on line
 A24 of the Schedule S.
- Sale of Kansas Turnpike Bonds. The gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- Electrical Generation Revenue Bonds: The gain from the sale
 of Electrical Generation Revenue Bonds that was included in
 your federal adjusted gross income.
- Native American Indian Reservation Income. Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal adjusted gross income.
- Amortization Energy Credits. Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
 Note: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- Sale of Certain Livestock. The net gain from the sale of 1) cattle and horses held for draft, breeding, dairy or sporting purposes, for at least 24 months; and 2) other livestock (not poultry) held for draft, breeding, dairy or sporting purposes for at least 12 months. This amount cannot exceed the amount of additions reported on lines A4, A6, and A7 of Schedule S

attributable to the business in which such livestock sold has been used. You must submit a copy of federal Form 4797 with your return (attach a PDF if you e-File your return and fax a copy if you use KS WebFile).

LINE A27: Add lines A14 through A26 and enter result.

LINE A28: Subtract line A27 from line A13 and enter the result here and on line 2 of Form K-40. If line A27 is <u>larger</u> than lineA13 (or if line A13 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

PART B – INCOME ALLOCATION FOR NORESIDENTS AND PART-YEAR RESIDENTS

If you are filing as a nonresident or part-year resident, complete this section to determine what percent of your total income from all sources and states is from Kansas sources.

Інсоме

<u>LINES B1 through B11</u>: In the left-hand column, enter the amounts from your 2013 federal return. In the right-hand column enter amounts from Kansas sources.

A part-year resident electing to file as a nonresident must include as income subject to Kansas income tax, unemployment compensation derived from sources in Kansas, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not items were from Kansas sources), and any income derived from Kansas sources while a nonresident of Kansas.

Kansas source income includes all income earned while a Kansas resident; income from services performed in Kansas Kansas lottery, pari-mutuel, casino and gambling winnings; income from real or tangible personal property located in Kansas; income from a business, trade, profession or occupation operating in Kansas, including partnerships and S Corporations; income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources; and, unemployment compensation derived from sources in Kansas.

Income received by a nonresident from Kansas sources does NOT include income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas; amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was "earned" while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.; compensation paid by the United States for service in the armed forces of the U.S., performed during an induction period; and, qualified disaster relief payments under IRC Section 139.

LINE B12: Add lines B1 through B11 and enter result.

Adjustments to Income

In the *Federal* column enter adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. Enclose a separate sheet with calculations of amounts entered as Kansas source income on lines B13 through B17. **Note:** The instructions for the following lines apply to the *Amount From Kansas Sources* column only.

 $\underline{\text{LINE B13}}\text{:}$ Enter any IRA payments applicable to particular items of Kansas source income.

<u>LINE B14</u>: Enter only those penalties for early withdrawal assessed during Kansas residency.

<u>LINE B15</u>: Prorate the *alimony paid* amount claimed on your federal return by the ratio of the payer's Kansas source income divided by the payer's total income.

LINE B16: Enter only those moving expenses incurred in 2013 for a move into Kansas.

LINE B17: Enter total of all other allowed Federal Adjustments* including, but not limited to those in the following list.

- One-half of Self-Employment Tax Deduction the portion of the federal deduction applicable to self-employment income earned in Kansas
- Self-Employed Health Insurance Deduction payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas
- Student Loan Interest Deduction interest payments made while a Kansas resident
- Self-employed SEP, SIMPLE and qualified plans amount of the federal deduction applicable to income earned in Kansas
- Business expenses for Reservists, Artists and Fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas
- Domestic Production Activities Deduction the portion of the federal deduction applicable to income earned in Kansas
- Health Savings Account Deduction the portion of the federal deduction applicable to income earned in Kansas
- Tuition and Fees Deduction the portion of the federal deduction applicable to income earned in Kansas
- Educator Expenses the portion of the federal deduction applicable to income earned in Kansas
- * This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2013 (not already entered on lines B13 through B16).

LINE B18: Add lines B13 through B17 and enter result.

LINE B19: Subtract line B18 from B12 and enter result.

LINE B20: Enter the net modifications from Schedule S, Part A that are applicable to Kansas source income. If this is a negative amount, shade the minus (–) in the box to the left of line B20.

<u>LINE B21</u>: If line B20 is a positive amount, add lines B19 and B20. If line B20 is a negative amount, subtract line B20 from line B19. Enter the result on line B21.

LINE B22: Enter amount from line 3, Form K-40.

Nonresident Allocation Percentage

LINE B23: Divide line B21 by line B22. Round the result to the fourth decimal place; not to exceed 100.0000. Enter the result here and on line 9 of Form K-40.

PART C - KANSAS ITEMIZED DEDUCTIONS

ITEMIZED DEDUCTION COMPUTATION

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas. **Important**—If your itemized deductions on federal Schedule A were limited based on your adjusted gross income, use the *Kansas Itemized Deductions Worksheet* on page 7 to assist you in completing Part C.

LINE C1: Enter your total federal itemized deductions from line 29 of your federal Schedule A.

<u>LINE C2</u>: Enter state and local income taxes (from line 5 of federal Schedule A <u>or</u> from line 3 of the *Kansas Itemized Deductions Worksheet* on page 7).

LINE C3: Enter the total amount of gifts to charity (from line 19 of federal Schedule A <u>or</u> from line 5 of the *Kansas Itemized Deductions Worksheet* on page 7).

LINE C4: Subtract line C2 and C3 from line C1 and enter result.

LINE C5: Multiply line C4 by 70% and enter the result.

LINE C6: Enter the amount reported on line C3.

LINE C7: Add lines C5 and C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

2013 KANSAS TAX TABLE (for taxable income to \$100,000)

FIND YOUR TAX: Read down the income columns until you find the line that includes your Kansas taxable income from line 7 of Form K-40 across to the column heading describing your filing status. The amount in that column should be entered on line 8, Form K-40.

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	n K-40	Household	Filing		m K-40	Household	Filing		Form		Household	Filing	Fo	m K-40	Household	Filing
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at	but not	Separate		at	but not	Separate	_		at	but not	Separate		at	but not	Separate	
least	more than	your ta		least	more than	your t		le	east	more than	your t		least	more than	your	
26 51	50 100	1 2	1 2	3,301 3,351	3,350 3,400	100 101	100 101		601 651	6,650 6,700	199 200	199 200	9,901 9,951		298 299	298 299
101	150	2 4	4	3,401	3,450	103	103		701	6,750	202	202	10,00	1 10,050	301	301
151	200	5	5	3,451	3,500	104	104		751	6,800	203	203	10,05		302	302
201 251	250 300	7 8	7 8	3,501 3,551	3,550 3,600	106 107	106 107		801 851	6,850 6,900	205 206	205 206	10,10 10,15		304 305	304 305
301	350	10	10	3,601	3,650	109	109		901	6,950	208	208	10,13	1 10,250	307	307
351	400	11	11	3,651	3,700	110	110	6,9	951	7,000	209	209	10,25	1 10,300	308	308
401	450 500	13 14	13 14	3,701	3,750	112 113	112 113		001 051	7,050	211 212	211 212	10,30		310 311	310 311
451 501	550	16	16	3,751 3,801	3,800 3,850	115	115		051 101	7,100 7,150	214	214	10,35 10,40		313	313
551	600	17	17	3,851	3,900	116	116		151	7,200	215	215	10,45	1 10,500	314	314
601	650	19	19	3,901	3,950	118	118		201	7,250	217	217	10,50		316	316
651 701	700 750	20 22	20 22	3,951 4,001	4,000 4,050	119 121	119 121		251 301	7,300 7,350	218 220	218 220	10,55 10,60		317 319	317 319
751	800	23	23	4,051	4,100	122	122		351	7,400	221	221	10,65		320	320
801	850	25	25	4,101	4,150	124	124	7,4	401	7,450	223	223	10,70	1 10,750	322	322
851	900	26	26	4,151	4,200	125	125		451	7,500	224	224	10,75		323	323
901 951	950 1,000	28 29	28 29	4,201 4,251	4,250 4,300	127 128	127 128		501 551	7,550 7,600	226 227	226 227	10,80 10,85		325 326	325 326
1,001	1,050	31	31	4,301	4,350	130	130		601	7,650	229	229	10,90	1 10,950	328	328
1,051	1,100	32	32	4,351	4,400	131	131		651	7,700	230	230	10,95	1 11,000	329	329
1,101	1,150	34 35	34 35	4,401	4,450	133 134	133 134		701 754	7,750	232 233	232 233	11,00		331 332	331 332
1,151 1,201	1,200 1,250	37	37	4,451 4,501	4,500 4,550	136	136		751 801	7,800 7,850	235	235	11,05 11,10		334	334
1,251	1,300	38	38	4,551	4,600	137	137		851	7,900	236	236	11,15	1 11,200	335	335
1,301	1,350	40	40	4,601	4,650	139	139		901	7,950	238	238	11,20		337	337
1,351 1,401	1,400 1,450	41 43	41 43	4,651 4,701	4,700 4,750	140 142	140 142		951 001	8,000 8,050	239 241	239 241	11,25 11,30		338 340	338 340
1,451	1,500	44	44	4,751	4,800	143	143		051	8,100	242	242	11,30		341	341
1,501	1,550	46	46	4,801	4,850	145	145	8,	101	8,150	244	244	11,40	1 11,450	343	343
1,551	1,600	47	47	4,851	4,900	146	146		151	8,200	245 247	245	11,45 11,50	1 11,500	344	344 346
1,601 1,651	1,650 1,700	49 50	49 50	4,901 4,951	4,950 5,000	148 149	148 149		201 251	8,250 8,300	247 248	247 248	11,50		346 347	346
1,701	1,750	52	52	5,001	5,050	151	151		301	8,350	250	250	11,60	1 11,650	349	349
1,751	1,800	53	53	5,051	5,100	152	152		351	8,400	251	251	11,65	1 11,700	350	350
1,801 1,851	1,850 1,900	55 56	55 56	5,101 5,151	5,150 5,200	154 155	154 155		401 451	8,450 8,500	253 254	253 254	11,70 11,75		352 353	352 353
1,901	1,950	58	58	5,201	5,250	157	157		501	8,550	256	256	11,80	1 11,850	355	355
1,951	2,000	59	59	5,251	5,300	158	158	8,	551	8,600	257	257	11,85	1 11,900	356	356
2,001	2,050	61	61	5,301	5,350	160	160		601	8,650	259	259	11,90		358	358
2,051	2,100 2,150	62 64	62 64	5,351 5,401	5,400 5,450	161 163	161 163		651 701	8,700 8,750	260 262	260 262	11,95 12,00	1 12,000 1 12,050	359 361	359 361
2,151	2,200	65	65	5,451	5,500	164	164		751	8,800	263	263	12,05	1 12,100	362	362
2,201	2,250	67	67	5,501	5,550	166	166		801	8,850	265	265	12,10	1 12,150	364	364
2,251 2,301	2,300 2,350	68 70	68 70	5,551 5,601	5,600 5,650	167 169	167 169		851 901	8,900 8,950	266 268	266 268	12,15 12,20	1 12,200 1 12,250	365 367	365 367
2,351	2,400	71	71	5,651	5,700	170	170		951	9,000	269	269	12,25	1 12,300	368	368
2,401	2,450	73	73	5,701	5,750	172	172	9,0	001	9,050	271	271	12,30	1 12,350	370	370
2,451	2,500	74	74	5,751	5,800	173	173		051	9,100	272	272	12,35		371	371
2,501 2,551	2,550 2,600	76 77	76 77	5,801 5,851	5,850 5,900	175 176	175 176		101 151	9,150 9,200	274 275	274 275	12,40 12,45		373 374	373 374
2,601	2,650	79	79	5,901	5,950	178	178	9,2	201	9,250	277	277	12,50	1 12,550	376	376
2,651	2,700	80	80	5,951	6,000	179	179		251	9,300	278	278	12,55	1 12,600	377	377
2,701 2,751	2,750 2,800	82 83	82 83	6,001 6,051	6,050 6,100	181 182	181 182		301 351	9,350 9,400	280 281	280 281	12,60 12,65	1 12,650 1 12,700	379 380	379 380
2,801	2,850	85	85	6,101	6,150	184	184		401	9,450	283	283	12,03	1 12,750	382	382
2,851	2,900	86	86	6,151	6,200	185	185	9,4	451	9,500	284	284	12,75	1 12,800	383	383
2,901	2,950	88 80	88	6,201	6,250	187	187		501 551	9,550	286	286	12,80	1 12,850	385	385 386
2,951 3,001	3,000 3,050	89 91	89 91	6,251 6,301	6,300 6,350	188 190	188 190		551 601	9,600 9,650	287 289	287 289	12,85 12,90	1 12,900 1 12,950	386 388	386 388
3,051	3,100	92	92	6,351	6,400	191	191	9,0	651	9,700	290	290	12,95	1 13,000	389	389
3,101	3,150	94	94	6,401	6,450	193	193		701	9,750	292	292	13,00	1 13,050	391	391
3,151 3,201	3,200 3,250	95 97	95 97	6,451 6,501	6,500 6,550	194 196	194 196		751 801	9,800 9,850	293 295	293 295	13,05 13,10	1 13,100 1 13,150	392 394	392 394
3,251	3,300	98	98	6,551	6,600	190	196		851	9,900	296	295	13,10		395	395
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13,301	13,350	400	400	16,60	16,650	530	499	19,	,901	19,950	691	598	23,201	23,250	853	697
13,351	13,400	401 403	401 403	16,65	-,	532 535	500 502	,	,951	20,000	694 606	599 601	23,251	23,300	855 858	698 700
13,401 13,451	13,450 13,500	403	404	16,70° 16,75°	,	535 537	502	,	,001 ,051	20,050 20,100	696 699	602	23,301 23,351	23,350 23,400	860	700
13,501	13,550	406	406	16,80	16,850	539	505	20,	,101	20,150	701	604	23,401	23,450	863	703
13,551	13,600	407 409	407 409	16,85		542 544	506 508		,151	20,200	704 706	605 607	23,451	23,500	865 868	704 706
13,601 13,651	13,650 13,700	410	410	16,90° 16,95°		544 547	509		,201 ,251	20,250 20,300	708	608	23,501 23,551	23,550 23,600	870	700
13,701	13,750	412	412	17,00	17,050	549	511	20,	,301	20,350	711	610	23,601	23,650	873	709
13,751	13,800	413	413	17,05		552	512		,351	20,400	713	611	23,651	23,700	875	710
13,801 13,851	13,850 13,900	415 416	415 416	17,10 ²		554 557	514 515		,401 ,451	20,450 20,500	716 718	613 614	23,701 23,751	23,750 23,800	878 880	712 713
13,901	13,950	418	418	17,20	17,250	559	517		,501	20,550	721	616	23,801	23,850	882	715
13,951	14,000	419	419	17,25		561	518 520		,551	20,600	723 726	617	23,851	23,900	885	716
14,001 14,051	14,050 14,100	421 422	421 422	17,30°		564 566	520 521	,	,601 ,651	20,650 20,700	726 728	619 620	23,901 23,951	23,950 24,000	887 890	718 719
14,101	14,150	424	424	17,40	17,450	569	523	,	,701	20,750	731	622	24,001	24,050	892	721
14,151	14,200	425	425	17,45		571	524		,751	20,800	733	623	24,051	24,100	895	722
14,201 14,251	14,250 14,300	427 428	427 428	17,50° 17,55°		574 576	526 527		,801 ,851	20,850 20,900	735 738	625 626	24,101 24,151	24,150 24,200	897 900	724 725
14,301	14,350	430	430	17,60°		579	529		,901	20,950	740	628	24,201	24,250	902	727
14,351	14,400	431	431	17,65	17,700	581	530		,951	21,000	743	629	24,251	24,300	904	728
14,401 14,451	14,450 14,500	433 434	433 434	17,70° 17,75°	,	584 586	532 533	,	,001 ,051	21,050 21,100	745 748	631 632	24,301 24,351	24,350 24,400	907 909	730 731
14,501	14,550	436	436	17,73		588	535		,101	21,150	750	634	24,401	24,450	912	733
14,551	14,600	437	437	17,85	17,900	591	536	21,	,151	21,200	753	635	24,451	24,500	914	734
14,601	14,650	439 440	439 440	17,90		593 596	538 539		,201	21,250	755 757	637 638	24,501	24,550	917 919	736 737
14,651 14,701	14,700 14,750	440	442	17,95 ²		598	541		,251 ,301	21,300 21,350	760	640	24,551 24,601	24,600 24,650	922	739
14,751	14,800	443	443	18,05	18,100	601	542	21,	,351	21,400	762	641	24,651	24,700	924	740
14,801 14,851	14,850 14,900	445 446	445 446	18,10° 18,15°		603 606	544 545		,401 ,451	21,450 21,500	765 767	643 644	24,701 24,751	24,750 24,800	927 929	742 743
14,901	14,950	448	448	18,20		608	545 547		, 4 51 ,501	21,500	707 770	646	24,751	24,850	929	743 745
14,951	15,000	449	449	18,25		610	548		,551	21,600	772	647	24,851	24,900	934	746
15,001	15,050	451 454	451 452	18,30		613 615	550 551	,	,601	21,650	775 777	649 650	24,901	24,950	936 939	748 749
15,051 15,101	15,100 15,150	456	454	18,35 ²		618	553	,	,651 ,701	21,700 21,750	780	652	24,951 25,001	25,000 25,050	939	749 751
15,151	15,200	459	455	18,45	-,	620	554	21,	,751	21,800	782	653	25,051	25,100	944	752
15,201	15,250	461	457	18,50		623	556 557		,801	21,850	784 707	655	25,101	25,150	946	754
15,251 15,301	15,300 15,350	463 466	458 460	18,55 ²		625 628	557 559		,851 ,901	21,900 21,950	787 789	656 658	25,151 25,201	25,200 25,250	949 951	755 757
15,351	15,400	468	461	18,65	18,700	630	560	21,	,951	22,000	792	659	25,251	25,300	953	758
15,401	15,450	471 472	463	18,70		633	562		,001	22,050	794 707	661	25,301	25,350	956	760 761
15,451 15,501	15,500 15,550	473 476	464 466	18,75 ²		635 637	563 565		2,051 2,101	22,100 22,150	797 799	662 664	25,351 25,401	25,400 25,450	958 961	761 763
15,551	15,600	478	467	18,85	18,900	640	566	22,	,151	22,200	802	665	25,451	25,500	963	764
15,601	15,650	481	469	18,90		642	568		,201	22,250	804	667	25,501	25,550	966	766 767
15,651 15,701	15,700 15,750	483 486	470 472	18,95 ²		645 647	569 571		,251 ,301	22,300 22,350	806 809	668 670	25,551 25,601	25,600 25,650	968 971	767 769
15,751	15,800	488	473	19,05	19,100	650	572	22,	,351	22,400	811	671	25,651	25,700	973	770
15,801	15,850	490	475	19,10		652 655	574		,401	22,450	814	673	25,701	25,750	976	772
15,851 15,901	15,900 15,950	493 495	476 478	19,15 ²		655 657	575 577		2,451 2,501	22,500 22,550	816 819	674 676	25,751 25,801	25,800 25,850	978 980	773 775
15,951	16,000	498	479	19,25	19,300	659	578	22,	,551	22,600	821	677	25,851	25,900	983	776
16,001	16,050	500	481	19,30		662	580		,601	22,650	824	679	25,901	25,950	985	778
16,051 16,101	16,100 16,150	503 505	482 484	19,35 ²		664 667	581 583		,651 ,701	22,700 22,750	826 829	680 682	25,951 26,001	26,000 26,050	988 990	779 781
16,151	16,200	508	485	19,45		669	584		.,751 .,751	22,730	831	683	26,051	26,100	993	782
16,201	16,250	510	487	19,50	19,550	672	586	22,	,801	22,850	833	685	26,101	26,150	995	784
16,251 16,301	16,300 16,350	512 515	488 490	19,55 ²		674 677	587 589		,851 ,901	22,900 22,950	836 838	686 688	26,151 26,201	26,200 26,250	998 1,000	785 787
16,351	16,400	517	490	19,65		679	590		.,901 .,951	23,000	841	689	26,251	26,230	1,000	788
16,401	16,450	520	493	19,70	19,750	682	592	23,	,001	23,050	843	691	26,301	26,350	1,005	790
16,451	16,500	522	494	19,75	19,800	684	593	23,	,051	23,100	846	692	26,351	26,400	1,007	791

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at least	but not more than	your to	ax is	at least	but not more than	your t	ax is	at leas		but not more than	your t	ax is	at least	but not more than	your t	ax is
26,401	26,450	1,010	793	29,701	29,750	1,172	892	33,0	01	33,050	1,333	1,048	36,301	36,350	1,495	1,210
26,451	26,500	1,012	794 796	29,751	29,800	1,174	893 895	33,0		33,100	1,336 1,338	1,051	36,351	36,400	1,497 1,500	1,212 1,215
26,501 26,551	26,550 26,600	1,015 1,017	790	29,801 29,851	29,850 29,900	1,176 1,179	896	33,1 33,1		33,150 33,200	1,336	1,053 1,056	36,401 36,451	36,450 36,500	1,500	1,213
26,601	26,650 26,700	1,020 1,022	799 800	29,901 29,951	29,950	1,181 1,184	898 899	33,2		33,250 33,300	1,343 1,345	1,058 1,060	36,501	36,550	1,505 1,507	1,220 1,222
26,651 26,701	26,750	1,025	802	30,001	30,000 30,050	1,186	901	33,2 33,3		33,350	1,348	1,063	36,551 36,601	36,600 36,650	1,510	1,225
26,751 26,801	26,800 26,850	1,027 1,029	803 805	30,051 30,101	30,100 30,150	1,189 1,191	904 906	33,3 33,4		33,400 33,450	1,350 1,353	1,065 1,068	36,651 36,701	36,700 36,750	1,512 1,515	1,227 1,230
26,851	26,900	1,032	806	30,151	30,200	1,194	909	33,4		33,500	1,355	1,000	36,751	36,800	1,517	1,232
26,901 26,951	26,950 27,000	1,034 1,037	808 809	30,201 30,251	30,250 30,300	1,196 1,198	911 913	33,5 33,5		33,550 33,600	1,358 1,360	1,073 1,075	36,801 36,851	36,850 36,900	1,519 1,522	1,234 1,237
27,001	27,050	1,039	811	30,301	30,350	1,201	916	33,6		33,650	1,363	1,078	36,901	36,950	1,524	1,239
27,051 27,101	27,100 27,150	1,042 1,044	812 814	30,351 30,401	30,400 30,450	1,203 1,206	918 921	33,6 33,7		33,700 33,750	1,365 1,368	1,080 1,083	36,951 37,001	37,000 37.050	1,527 1,529	1,242 1,244
27,151	27,200	1,047	815	30,451	30,500	1,208	923	33,7		33,800	1,370	1,085	37,051	37,100	1,532	1,247
27,201 27,251	27,250 27,300	1,049 1,051	817 818	30,501 30,551	30,550 30,600	1,211 1,213	926 928	33,8 33,8		33,850 33,900	1,372 1,375	1,087 1,090	37,101 37,151	37,150 37,200	1,534 1,537	1,249 1,252
27,301	27,350	1,054	820	30,601	30,650	1,216	931	33,9	01	33,950	1,377	1,092	37,201	37,250	1,539	1,254
27,351 27,401	27,400 27,450	1,056 1,059	821 823	30,651 30,701	30,700 30,750	1,218 1,221	933 936	33,9 34,0		34,000 34,050	1,380 1,382	1,095 1,097	37,251 37,301	37,300 37,350	1,541 1,544	1,256 1,259
27,451	27,500	1,061	824	30,751	30,800	1,223	938	34,0	51	34,100	1,385	1,100	37,351	37,400	1,546	1,261
27,501 27,551	27,550 27,600	1,064 1,066	826 827	30,801 30,851	30,850 30,900	1,225 1,228	940 943	34,1 34,1		34,150 34,200	1,387 1,390	1,102 1,105	37,401 37,451	37,450 37,500	1,549 1,551	1,264 1,266
27,601	27,650	1,069	829	30,901	30,950	1,230	945	34,2	201	34,250	1,392	1,107	37,501	37,550	1,554	1,269
27,651 27,701	27,700 27,750	1,071 1,074	830 832	30,951 31,001	31,000 31,050	1,233 1,235	948 950	34,2 34,3		34,300 34,350	1,394 1,397	1,109 1,112	37,551 37,601	37,600 37,650	1,556 1,559	1,271 1,274
27,751	27,800	1,076	833	31,051	31,100	1,238	953	34,3	51	34,400	1,399	1,114	37,651	37,700	1,561	1,276
27,801 27,851	27,850 27,900	1,078 1,081	835 836	31,101 31,151	31,150 31,200	1,240 1,243	955 958	34,4		34,450 34,500	1,402 1,404	1,117 1,119	37,701 37,751	37,750 37,800	1,564 1,566	1,279 1,281
27,901	27,950	1,083	838	31,201	31,250	1,245	960	34,5		34,550	1,407	1,122	37,801	37,850	1,568	1,283
27,951 28,001	28,000 28,050	1,086 1,088	839 841	31,251 31,301	31,300 31,350	1,247 1,250	962 965	34,5 34,6		34,600 34,650	1,409 1,412	1,124 1,127	37,851 37,901	37,900 37,950	1,571 1,573	1,286 1,288
28,051	28,100 28,150	1,091 1,093	842 844	31,351 31,401	31,400 31,450	1,252 1,255	967 970	34,6 34.7		34,700	1,414 1,417	1,129 1,132	37,951 38,001	38,000 38,050	1,576 1,578	1,291 1,293
28,101 28,151	28,200	1,096	845	31,451	31,500	1,257	972	34,7	-	34,750 34,800	1,419	1,134	38,051	38,100	1,581	1,296
28,201 28,251	28,250 28,300	1,098 1,100	847 848	31,501 31,551	31,550 31,600	1,260 1,262	975 977	34,8 34,8		34,850 34,900	1,421 1,424	1,136 1,139	38,101 38,151	38,150 38,200	1,583 1,586	1,298 1,301
28,301	28,350	1,103	850	31,601	31,650	1,265	980	34,9		34,950	1,426	1,141	38,201	38,250	1,588	1,303
28,351 28,401	28,400 28,450	1,105 1,108	851 853	31,651 31,701	31,700 31,750	1,267 1,270	982 985	34,9 35,0		35,000 35,050	1,429 1,431	1,144 1,146	38,251 38,301	38,300 38,350	1,590 1,593	1,305 1,308
28,451	28,500	1,110	854	31,751	31,800	1,272	987	35,0)51	35,100	1,434	1,149	38,351	38,400	1,595	1,310
28,501 28,551	28,550 28,600	1,113 1,115	856 857	31,801 31,851	31,850 31,900	1,274 1,277	989 992	35,1 35,1		35,150 35,200	1,436 1,439	1,151 1,154	38,401 38,451	38,450 38,500	1,598 1,600	1,313 1,315
28,601	28,650	1,118	859	31,901	31,950	1,279	994	35,2	201	35,250	1,441	1,156	38,501	38,550	1,603	1,318
28,651 28,701	28,700 28,750	1,120 1,123	860 862	31,951 32,001	32,000 32,050	1,282 1,284	997 999	35,2 35,3		35,300 35,350	1,443 1,446	1,158 1,161	38,551 38,601	38,600 38,650	1,605 1,608	1,320 1,323
28,751	28,800	1,125	863	32,051	32,100	1,287	1,002	35,3	51	35,400	1,448	1,163	38,651	38,700	1,610	1,325
28,801 28,851	28,850 28,900	1,127 1,130	865 866	32,101 32,151	32,150 32,200	1,289 1,292	1,004 1,007	35,4 35,4		35,450 35,500	1,451 1,453	1,166 1,168	38,701 38,751	38,750 38,800	1,613 1,615	1,328 1,330
28,901 28,951	28,950 29,000	1,132 1,135	868	32,201 32,251	32,250 32,300	1,294	1,009	35,5 35,5		35,550	1,456	1,171	38,801 38,851	38,850	1,617 1,620	1,332 1,335
29,001	29,000	1,135	869 871	32,301	32,350	1,296 1,299	1,011 1,014	35,6		35,600 35,650	1,458 1,461	1,173 1,176	38,901	38,900 38,950	1,622	1,337
29,051 29,101	29,100 29,150	1,140 1,142	872 874	32,351 32,401	32,400 32,450	1,301 1,304	1,016 1,019	35,6 35,7		35,700 35,750	1,463 1,466	1,178 1,181	38,951 39,001	39,000 39,050	1,625 1,627	1,340 1,342
29,151	29,200	1,145	875	32,451	32,500	1,304	1,021	35,7	' 51	35,800	1,468	1,183	39,051	39,100	1,630	1,345
29,201 29,251	29,250 29,300	1,147 1,149	877 878	32,501 32,551	32,550 32,600	1,309 1,311	1,024 1,026	35,8 35,8		35,850 35,900	1,470 1,473	1,185 1,188	39,101 39,151	39,150 39,200	1,632 1,635	1,347 1,350
29,301	29,350	1,152	880	32,601	32,650	1,314	1,029	35,9	01	35,950	1,475	1,190	39,201	39,250	1,637	1,352
29,351 29,401	29,400 29,450	1,154 1,157	881 883	32,651 32,701	32,700 32,750	1,316 1,319	1,031 1,034	35,9 36,0		36,000 36,050	1,478 1,480	1,193 1,195	39,251 39,301	39,300 39,350	1,639 1,642	1,354 1,357
29,451	29,500	1,159	884	32,751	32,800	1,321	1,036	36,0)51	36,100	1,483	1,198	39,351	39,400	1,644	1,359
29,501 29,551	29,550 29,600	1,162 1,164	886 887	32,801 32,851	32,850 32,900	1,323 1,326	1,038 1,041	36,1 36,1		36,150 36,200	1,485 1,488	1,200 1,203	39,401 39,451	39,450 39,500	1,647 1,649	1,362 1,364
29,601	29,650	1,167	889	32,901	32,950	1,328	1,043	36,2	201	36,250	1,490	1,205	39,501	39,550	1,652	1,367
29,651	29,700	1,169	890	32,951	33,000	1,331	1,046	36,2	251	36,300	1,492	1,207	39,551	39,600	1,654	1,369

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7, i K-40	Single, Head of	M arried		ie 7, K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
	_	Household or Married	Filing Joint		—	Household or Married	Filing Joint		_	Household or Married	Filing Joint		s —	Household or Married	Filing Joint
	hut not	Filing Separate		at	hut not	Filing Separate			h	Filing Separate			hut not	Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is
39,601	39,650	1,657	1,372	42,901	42,950	1,818	1,533	46,201	46,250	1,980	1,695	49,501	49,550	2,142	1,857
39,651	39,700	1,659	1,374	42,951	43,000	1,821	1,536	46,251	46,300	1,982	1,697	49,551	49,600	2,144	1,859
39,701	39,750	1,662	1,377	43,001	43,050	1,823	1,538	46,301	46,350	1,985	1,700	49,601	49,650	2,147	1,862
39,751	39,800	1,664	1,379	43,051	43,100	1,826	1,541	46,351	46,400	1,987	1,702	49,651	49,700	2,149	1,864
39,801	39,850	1,666	1,381	43,101	43,150	1,828	1,543	46,401	46,450	1,990	1,705	49,701	49,750	2,152	1,867
39,851	39,900	1,669	1,384	43,151	43,200	1,831	1,546	46,451	46,500	1,992	1,707	49,751	49,800	2,154	1,869
39,901	39,950	1,671	1,386	43,201	43,250	1,833	1,548	46,501	46,550	1,995	1,710	49,801	49,850	2,156	1,871
39,951	40,000	1,674	1,389	43,251	43,300	1,835	1,550	46,551	46,600	1,997	1,712	49,851	49,900	2,159	1,874
40,001	40,050	1,676	1,391	43,301	43,350	1,838	1,553	46,601	46,650	2,000	1,715	49,901	49,950	2,161	1,876
40,051	40,100	1,679	1,394	43,351	43,400	1,840	1,555	46,651	46,700	2,002	1,717	49,951	50,000	2,164	1,879
40,101	40,150	1,681	1,396	43,401	43,450	1,843	1,558	46,701	46,750	2,005	1,720	50,001	50,050	2,166	1,881
40,151	40,200	1,684	1,399	43,451	43,500	1,845	1,560	46,751	46,800	2,007	1,722	50,051	50,100	2,169	1,884
40,201	40,250	1,686	1,401	43,501	43,550	1,848	1,563	46,801	46,850	2,009	1,724	50,101	50,150	2,171	1,886
40,251	40,300	1,688	1,403	43,551	43,600	1,850	1,565	46,851	46,900	2,012	1,727	50,151	50,200	2,174	1,889
40,301	40,350	1,691	1,406	43,601	43,650	1,853	1,568	46,901	46,950	2,014	1,729	50,201	50,250	2,176	1,891
40,351	40,400	1,693 1,696	1,408	43,651 43,701	43,700 43,750	1,855	1,570	46,951 47,001	47,000	2,017	1,732	50,251 50,301	50,300 50,350	2,178	1,893 1,896
40,401 40,451	40,450 40,500	1,698	1,411 1,413	43,751	43,800	1,858 1,860	1,573 1,575	47,001	47,050 47,100	2,019 2,022	1,734 1,737	50,351	50,400	2,181 2,183	1,898
40,501	40,550	1,701	1,416	43,801	43,850	1,862	1,577	47,101	47,150	2,024	1,739	50,401	50,450	2,186	1,901
40,551	40,600	1,703	1,418	43,851	43,900	1,865	1,580	47,151	47,200	2,027	1,742	50,451	50,500	2,188	1,903
40,601	40,650	1,706	1,421	43,901	43,950	1,867	1,582	47,201	47,250	2,029	1,744	50,501	50,550	2,191	1,906
40,651	40,700	1,708	1,423	43,951	44,000	1,870	1,585	47,251	47,300	2,031	1,746	50,551	50,600	2,193	1,908
40,701	40,750	1,711	1,426	44,001	44,050	1,872	1,587	47,301	47,350	2,034	1,749	50,601	50,650	2,196	1,911
40,751	40,800	1,713	1,428	44,051	44,100	1,875	1,590	47,351	47,400	2,036	1,751	50,651	50,700	2,198	1,913
40,801	40,850	1,715	1,430	44,101	44,150	1,877	1,592	47,401	47,450	2,039	1,754	50,701	50,750	2,201	1,916
40,851	40,900	1,718	1,433	44,151	44,200	1,880	1,595	47,451	47,500	2,041	1,756	50,751	50,800	2,203	1,918
40,901	40,950	1,720	1,435	44,201	44,250	1,882	1,597	47,501	47,550	2,044	1,759	50,801	50,850	2,205	1,920
40,951	41,000	1,723	1,438	44,251	44,300	1,884	1,599	47,551	47,600	2,046	1,761	50,851	50,900	2,208	1,923
41,001	41,050	1,725	1,440	44,301	44,350	1,887	1,602	47,601	47,650	2,049	1,764	50,901	50,950	2,210	1,925
41,051	41,100	1,728	1,443	44,351	44,400	1,889	1,604	47,651	47,700	2,051	1,766	50,951	51,000	2,213	1,928
41,101	41,150	1,730	1,445	44,401	44,450	1,892	1,607	47,701	47,750	2,054	1,769	51,001	51,050	2,215	1,930
41,151	41,200	1,733	1,448	44,451	44,500	1,894	1,609	47,751	47,800	2,056	1,771	51,051	51,100	2,218	1,933
41,201	41,250	1,735	1,450	44,501	44,550	1,897	1,612	47,801	47,850	2,058	1,773	51,101	51,150	2,220	1,935
41,251	41,300	1,737	1,452	44,551	44,600	1,899	1,614	47,851	47,900	2,061	1,776	51,151	51,200	2,223	1,938
41,301	41,350	1,740	1,455	44,601	44,650	1,902	1,617	47,901	47,950	2,063	1,778	51,201	51,250	2,225	1,940
41,351	41,400	1,742	1,457	44,651	44,700	1,904	1,619	47,951	48,000	2,066	1,781	51,251	51,300	2,227	1,942
41,401	41,450	1,745	1,460	44,701	44,750	1,907	1,622	48,001	48,050	2,068	1,783	51,301	51,350	2,230	1,945
41,451	41.500	1,747	1,462	44,751	44,800	1,909	1,624	48,051	48,100	2,071	1,786	51,351	51,400	2,232	1,947
41,501	41,550 41,600	1,750	1,465	44,801	44,850	1,911	1,626	48,101	48,150	2,073	1,788	51,401	51,450	2,235	1,950
41,551	41,650	1,752	1,467	44,851	44,900	1,914	1,629	48,151	48,200	2,076	1,791	51,451	51,500	2,237	1,952
41,601		1,755	1,470	44,901	44,950	1,916	1,631	48,201	48,250	2,078	1,793	51,501	51,550	2,240	1,955
41,651	41,700	1,757	1,472	44,951	45,000	1,919	1,634	48,251	48,300	2,080	1,795	51,551	51,600	2,242	1,957
41,701	41,750	1,760	1,475	45,001	45,050	1,921	1,636	48,301	48,350	2,083	1,798	51,601	51,650	2,245	1,960
41,751	41,800	1,762	1,477	45,051	45,100	1,924	1,639	48,351	48,400	2,085	1,800	51,651	51,700	2,247	1,962
41,801	41,850	1,764	1,479	45,101	45,150	1,926	1,641	48,401	48,450	2,088	1,803	51,701	51,750	2,250	1,965
41,851	41,900	1,767	1,482	45,151	45,200	1,929	1,644	48,451	48,500	2,090	1,805	51,751	51,800	2,252	1,967
41,901	41,950	1,769	1,484	45,201	45,250	1,931	1,646	48,501	48,550	2,093	1,808	51,801	51,850	2,254	1,969
41,951	42,000	1,772	1,487	45,251	45,300	1,933	1,648	48,551	48,600	2,095	1,810	51,851	51,900	2,257	1,972
42,001	42,050	1,774	1,489	45,301	45,350	1,936	1,651	48,601	48,650	2,098	1,813	51,901	51,950	2,259	1,974
42,051	42,100	1,777	1,492	45,351	45,400	1,938	1,653	48,651	48,700	2,100	1,815	51,951	52,000	2,262	1,977
42,101	42,150	1,779	1,494	45,401	45,450	1,941	1,656	48,701	48,750	2,103	1,818	52,001	52,050	2,264	1,979
42,151	42,200	1,782	1,497	45,451	45,500	1,943	1,658	48,751	48,800	2,105	1,820	52,051	52,100	2,267	1,982
42,201	42,250	1,784	1,499	45,501	45,550	1,946	1,661	48,801	48,850	2,107	1,822	52,101	52,150	2,269	1,984
42,251	42,300	1,786	1,501	45,551	45,600	1,948	1,663	48,851	48,900	2,110	1,825	52,151	52,200	2,272	1,987
42,301	42,350	1,789	1,504	45,601	45,650	1,951	1,666	48,901	48,950	2,112	1,827	52,201	52,250	2,274	1,989
42,351	42,400	1,791	1,506	45,651	45,700	1,953	1,668	48,951	49,000	2,115	1,830	52,251	52,300	2,276	1,991
42,401	42,450	1,794	1,509	45,701	45,750	1,956	1,671	49,001	49,050	2,117	1,832	52,301	52,350	2,279	1,994
42,451	42,500	1,796	1,511	45,751	45,800	1,958	1,673	49,051	49,100	2,120	1,835	52,351	52,400	2,281	1,996
42,501	42,550	1,799	1,514	45,801	45,850	1,960	1,675	49,101	49,150	2,122	1,837	52,401	52,450	2,284	1,999
42,551	42,600	1,801	1,516	45,851	45,900	1,963	1,678	49,151	49,200	2,125	1,840	52,451	52,500	2,286	2,001
42,601	42,650	1,804	1,519	45,901	45,950	1,965	1,680	49,201	49,250	2,127	1,842	52,501	52,550	2,289	2,004
42,651	42,700	1,806	1,521	45,951	46,000	1,968	1,683	49,251	49,300	2,129	1,844	52,551	52,600	2,291	2,006
42,701	42,750	1,809	1,524	46,001	46,050	1,970	1,685	49,301	49,350	2,132	1,847	52,601	52,650	2,294	2,009
42,751	42,800	1,811	1,526	46,051	46,100	1,973	1,688	49,351	49,400	2,134	1,849	52,651	52,700	2,296	2,011
42,801	42,850	1,813	1,528	46,101	46,150	1,975	1,690	49,401	49,450	2,137	1,852	52,701	52,750	2,299	2,014
42,851	42,900	1,816	1,531	46,151	46,200	1,978	1,693	49,451	49,500	2,139	1,854	52,751	52,800	2,301	2,016
42,001	42,300	1,010	1,001	40,131	40,200	1,370	1,093	43,431	43,300	2,139	1,004	32,731	J2,0UU	2,301	2,010

		and yo	u are			and yo	ou are	ſ			and yo	u are			and yo	u are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	M arried			ne 7,	Single, Head of	M arried		line 7,	Single, Head of	M arried
l .	K-40 —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint			K-40 —	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint
		Filing Separate	30K			Filing Separate	00				Filing Separate	35x	'		Filing Separate	00
at least	but not more than	your t	ax is	at least	but not more than	your	ax is		at least	but not more than	your t	ax is	at Ieast	but not more than	your t	ax is
52,801	52,850	2,303	2,018	56,101	56,150	2,465	2,180	Ī	59,401	59,450	2,627	2,342	62,70	62,750	2,789	2,504
52,851 52,901	52,900	2,306 2,308	2,021 2,023	56,151	56,200 56,250	2,468 2,470	2,183 2,185		59,451 59,501	59,500 59,550	2,629 2,632	2,344 2,347	62,75°		2,791 2,793	2,506 2,508
52,951	52,950 53,000	2,311	2,026	56,201 56,251	56,300	2,472	2,187		59,551	59,600	2,634	2,349	62,85	62,900	2,796	2,511
53,001	53,050	2,313	2,028	56,301	56,350 56,400	2,475	2,190		59,601	59,650	2,637	2,352	62,90		2,798	2,513
53,051 53,101	53,100 53,150	2,316 2,318	2,031	56,351 56,401	56,450	2,477 2,480	2,192 2,195		59,651 59,701	59,700 59,750	2,639 2,642	2,354 2,357	62,95 ⁻		2,801 2,803	2,516 2,518
53,151	53,200	2,321	2,036	56,451	56,500	2,482	2,197		59,751	59,800	2,644	2,359	63,05	63,100	2,806	2,521
53,201 53,251	53,250 53,300	2,323 2,325	2,038 2,040	56,501 56,551	56,550 56,600	2,485 2,487	2,200 2,202		59,801 59,851	59,850 59,900	2,646 2,649	2,361 2,364	63,10°		2,808 2,811	2,523 2,526
53,301	53,350	2,328	2,043	56,601	56,650	2,490	2,205		59,901	59,950	2,651	2,366	63,20	63,250	2,813	2,528
53,351 53,401	53,400 53,450	2,330 2,333	2,045 2,048	56,651 56,701	56,700 56,750	2,492 2,495	2,207 2,210		59,951 60,001	60,000 60,050	2,654 2,656	2,369 2,371	63,25°		2,815 2,818	2,530 2,533
53,451	53,500	2,335	2,050	56,751	56,800	2,497	2,212		60,051	60,100	2,659	2,374	63,35	63,400	2,820	2,535
53,501 53,551	53,550 53,600	2,338 2,340	2,053 2,055	56,801 56,851	56,850 56,900	2,499 2,502	2,214 2,217		60,101 60,151	60,150 60,200	2,661 2,664	2,376 2,379	63,40°		2,823 2,825	2,538 2,540
53,601	53,650	2,343	2,058	56,901	56,950	2,502	2,219		60,201	60,250	2,666	2,381	63,50°		2,828	2,543
53,651 53,701	53,700 53,750	2,345 2,348	2,060 2,063	56,951 57,001	57,000 57,050	2,507 2,509	2,222 2,224		60,251 60,301	60,300 60,350	2,668 2,671	2,383 2,386	63,55°		2,830 2,833	2,545 2,548
53,751	53,800	2,346	2,065	57,001	57,030 57,100	2,509	2,224		60,351	60,400	2,673	2,388	63,65		2,835	2,550
53,801	53,850	2,352	2,067	57,101	57,150	2,514	2,229		60,401	60,450	2,676	2,391	63,70		2,838	2,553
53,851 53,901	53,900 53,950	2,355 2,357	2,070 2,072	57,151 57,201	57,200 57,250	2,517 2,519	2,232 2,234		60,451 60,501	60,500 60,550	2,678 2,681	2,393 2,396	63,75°		2,840 2,842	2,555 2,557
53,951	54,000	2,360	2,075	57,251	57,300	2,521	2,236		60,551	60,600	2,683	2,398	63,85	63,900	2,845	2,560
54,001 54,051	54,050 54,100	2,362 2,365	2,077 2,080	57,301 57,351	57,350 57,400	2,524 2,526	2,239 2,241		60,601 60,651	60,650 60,700	2,686 2,688	2,401 2,403	63,90°		2,847 2,850	2,562 2,565
54,101	54,150	2,367	2,082	57,401	57,450	2,529	2,244		60,701	60,750	2,691	2,406	64,00	64,050	2,852	2,567
54,151 54,201	54,200 54,250	2,370 2,372	2,085 2,087	57,451 57,501	57,500 57,550	2,531 2,534	2,246 2,249		60,751 60,801	60,800 60,850	2,693 2,695	2,408 2,410	64,05 ⁻		2,855 2,857	2,570 2,572
54,251	54,300	2,374	2,089	57,551	57,600	2,536	2,251		60,851	60,900	2,698	2,413	64,15	64,200	2,860	2,575
54,301 54,351	54,350 54,400	2,377 2,379	2,092 2,094	57,601 57,651	57,650 57,700	2,539 2,541	2,254 2,256		60,901 60,951	60,950 61,000	2,700 2,703	2,415 2,418	64,20°		2,862 2,864	2,577 2,579
54,401	54,450	2,382	2,097	57,701	57,750	2,544	2,259		61,001	61,050	2,705	2,420	64,30	64,350	2,867	2,582
54,451 54,501	54,500 54.550	2,384 2,387	2,099 2,102	57,751 57,801	57,800 57,850	2,546 2,548	2,261 2,263		61,051 61,101	61,100 61,150	2,708 2,710	2,423 2,425	64,35 ²		2,869 2,872	2,584 2,587
54,551	54,600	2,389	2,102	57,851	57,900	2,551	2,266		61,151	61,200	2,713	2,428	64,45		2,874	2,589
54,601	54,650 54,700	2,392 2,394	2,107	57,901 57,951	57,950 58,000	2,553 2,556	2,268 2,271		61,201	61,250 61,300	2,715 2,717	2,430	64,50		2,877 2,879	2,592 2,594
54,651 54,701	54,750	2,394	2,109 2,112	58,001	58,050	2,558	2,273		61,251 61,301	61,350	2,717	2,432 2,435	64,55° 64,60°		2,882	2,597
54,751	54,800 54,850	2,399	2,114	58,051	58,100	2,561	2,276		61,351	61,400	2,722	2,437	64,65		2,884	2,599
54,801 54,851	54,850 54,900	2,401 2,404	2,116 2,119	58,101 58,151	58,150 58,200	2,563 2,566	2,278 2,281		61,401 61,451	61,450 61,500	2,725 2,727	2,440 2,442	64,70°		2,887 2,889	2,602 2,604
54,901	54,950	2,406	2,121	58,201	58,250	2,568	2,283		61,501	61,550	2,730	2,445	64,80	64,850	2,891	2,606
54,951 55,001	55,000 55,050	2,409 2,411	2,124 2,126	58,251 58,301	58,300 58,350	2,570 2,573	2,285 2,288		61,551 61,601	61,600 61,650	2,732 2,735	2,447 2,450	64,85° 64,90°		2,894 2,896	2,609 2,611
55,051	55,100	2,414	2,129	58,351	58,400	2,575	2,290		61,651	61,700	2,737	2,452	64,95	65,000	2,899	2,614
55,101 55,151	55,150 55,200	2,416 2,419	2,131 2,134	58,401 58,451	58,450 58,500	2,578 2,580	2,293 2,295		61,701 61,751	61,750 61,800	2,740 2,742	2,455 2,457	65,00° 65,05°		2,901 2,904	2,616 2,619
55,201	55,250	2,421	2,136	58,501	58,550	2,583	2,298		61,801	61,850	2,744	2,459	65,10°	65,150	2,906	2,621
55,251 55,301	55,300 55,350	2,423 2,426	2,138 2,141	58,551 58,601	58,600 58.650	2,585 2,588	2,300 2,303		61,851 61,901	61,900 61,950	2,747 2,749	2,462 2,464	65,15 ⁴		2,909 2,911	2,624 2,626
55,351	55,400	2,428	2,143	58,651	58,700	2,590	2,305		61,951	62,000	2,752	2,467	65,25	65,300	2,913	2,628
55,401 55,451	55,450 55,500	2,431 2,433	2,146 2,148	58,701 58,751	58,750 58,800	2,593 2,595	2,308 2,310		62,001 62,051	62,050 62,100	2,754 2,757	2,469 2,472	65,30°		2,916 2,918	2,631 2,633
55,501	55,550	2,436	2,151	58,801	58,850	2,597	2,312		62,101	62,150	2,759	2,474	65,40°	65,450	2,921	2,636
55,551 55,601	55,600 55,650	2,438 2,441	2,153 2,156	58,851 58,901	58,900 58,950	2,600 2,602	2,315 2,317		62,151 62,201	62,200 62,250	2,762 2,764	2,477 2,479	65,45°		2,923 2,926	2,638 2,641
55,651	55,700	2,443	2,158	58,951	59,000	2,605	2,320		62,251	62,300	2,766	2,481	65,55	65,600	2,928	2,643
55,701 55,751	55,750 55,800	2,446 2,448	2,161 2,163	59,001 59,051	59,050 59,100	2,607 2,610	2,322 2,325		62,301 62,351	62,350 62,400	2,769 2,771	2,484 2,486	65,60° 65,65°		2,931 2,933	2,646 2,648
55,801	55,850	2,440	2,165	59,051	59,100	2,612	2,327		62,351	62,400	2,774	2,489	65,70		2,936	2,651
55,851	55,900	2,453	2,168	59,151	59,200	2,615	2,330		62,451	62,500	2,776	2,491	65,75	65,800	2,938	2,653
55,901 55,951	55,950 56,000	2,455 2,458	2,170 2,173	59,201 59,251	59,250 59,300	2,617 2,619	2,332 2,334		62,501 62,551	62,550 62,600	2,779 2,781	2,494 2,496	65,80° 65,85°		2,940 2,943	2,655 2,658
56,001	56,050	2,460	2,175	59,301	59,350	2,622	2,337		62,601	62,650	2,784	2,499	65,90°	65,950	2,945	2,660
56,051	56,100	2,463	2,178	59,351	59,400	2,624	2,339	Ĺ	62,651	62,700	2,786	2,501	65,95°	66,000	2,948	2,663

		and yo	u are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7, ı K-40	Single, Head of	Married		ne 7, ı K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
	_	Household or Married	Filing Joint		_	Household or Married	Filing Joint	_	·—	Household or Married	Filing Joint		_	Household or Married	Filing Joint
ot.	but not	Filing Separate		at	but not	Filing Separate		ot.	but not	Filing Separate		ot.	hut not	Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is
66,001 66,051	66,050 66,100	2,950 2,953	2,665 2,668	69,301 69,351	69,350 69,400	3,112 3,114	2,827 2,829	72,601 72,651	72,650 72,700	3,274 3,276	2,989 2,991	75,901 75,951	75,950 76,000	3,435 3,438	3,150 3,153
66,101	66,150	2,955	2,670	69,401	69,450	3,117	2,832	72,701	72,750	3,279	2,994	76,001	76,050	3,440	3,155
66,151 66,201	66,200 66,250	2,958 2,960	2,673 2,675	69,451 69,501	69,500 69,550	3,119 3,122	2,834 2,837	72,751 72,801	72,800 72,850	3,281 3,283	2,996 2,998	76,051 76,101	76,100 76,150	3,443 3,445	3,158 3,160
66,251 66,301	66,300 66,350	2,962 2,965	2,677 2,680	69,551 69,601	69,600 69,650	3,124 3,127	2,839 2,842	72,851 72,901	72,900 72,950	3,286 3,288	3,001	76,151 76,201	76,200 76,250	3,448	3,163
66,351	66,400	2,967	2,682	69,651	69,700	3,127	2,844	72,951	73,000	3,291	3,003 3,006	76,251	76,300	3,450 3,452	3,165 3,167
66,401 66,451	66,450 66,500	2,970 2,972	2,685 2,687	69,701 69,751	69,750 69,800	3,132 3,134	2,847 2,849	73,001 73,051	73,050 73,100	3,293 3,296	3,008 3,011	76,301 76,351	76,350 76,400	3,455 3,457	3,170 3,172
66,501	66,550	2,975	2,690	69,801	69,850	3,136	2,851	73,101	73,150	3,298	3,013	76,401	76,450	3,460	3,175
66,551 66,601	66,600 66,650	2,977 2,980	2,692 2,695	69,851 69,901	69,900 69,950	3,139 3,141	2,854 2,856	73,151 73,201	73,200 73,250	3,301 3,303	3,016 3,018	76,451 76,501	76,500 76,550	3,462 3,465	3,177 3,180
66,651	66,700	2,982	2,697	69,951	70,000	3,144	2,859	73,251	73,300	3,305	3,020	76,551	76,600	3,467	3,182
66,701 66,751	66,750 66,800	2,985 2,987	2,700 2,702	70,001 70,051	70,050 70,100	3,146 3,149	2,861 2,864	73,301 73,351	73,350 73,400	3,308 3,310	3,023 3,025	76,601 76,651	76,650 76,700	3,470 3,472	3,185 3,187
66,801	66,850	2,989	2,704	70,101	70,150	3,151	2,866	73,401	73,450	3,313	3,028	76,701	76,750	3,475	3,190
66,851 66,901	66,900 66,950	2,992 2,994	2,707 2,709	70,151 70,201	70,200 70,250	3,154 3,156	2,869 2,871	73,451 73,501	73,500 73,550	3,315 3,318	3,030 3,033	76,751 76,801	76,800 76,850	3,477 3,479	3,192 3,194
66,951 67,001	67,000 67,050	2,997 2,999	2,712 2,714	70,251 70,301	70,300 70,350	3,158 3,161	2,873 2,876	73,551 73,601	73,600 73,650	3,320 3,323	3,035 3,038	76,851 76,901	76,900 76,950	3,482 3,484	3,197 3,199
67,051	67,100	3,002	2,717	70,351	70,330	3,163	2,878	73,651	73,700	3,325	3,040	76,951	77,000	3,487	3,202
67,101 67,151	67,150 67,200	3,004 3,007	2,719 2,722	70,401 70,451	70,450 70,500	3,166 3,168	2,881 2,883	73,701 73,751	73,750 73,800	3,328 3,330	3,043 3,045	77,001 77,051	77,050 77,100	3,489 3,492	3,204 3,207
67,201	67,250	3,009	2,724	70,501	70,550	3,171	2,886	73,801	73,850	3,332	3,047	77,101	77,150	3,494	3,209
67,251 67,301	67,300 67,350	3,011 3,014	2,726 2,729	70,551 70,601	70,600 70,650	3,173 3,176	2,888 2,891	73,851 73,901	73,900 73,950	3,335 3,337	3,050 3,052	77,151 77,201	77,200 77,250	3,497 3,499	3,212 3,214
67,351	67,400	3,016	2,731	70,651	70,700	3,178	2,893	73,951	74,000	3,340	3,055	77,251	77,300	3,501	3,216
67,401 67,451	67,450 67,500	3,019 3,021	2,734 2,736	70,701 70,751	70,750 70,800	3,181 3,183	2,896 2,898	74,001 74,051	74,050 74,100	3,342 3,345	3,057 3,060	77,301 77,351	77,350 77,400	3,504 3,506	3,219 3,221
67,501	67,550	3,024	2,739	70,801	70,850	3,185	2,900	74,101	74,150	3,347	3,062	77,401	77,450	3,509	3,224
67,551 67,601	67,600 67,650	3,026 3,029	2,741 2,744	70,851 70,901	70,900 70,950	3,188 3,190	2,903 2,905	74,151 74,201	74,200 74,250	3,350 3,352	3,065 3,067	77,451 77,501	77,500 77,550	3,511 3,514	3,226 3,229
67,651 67,701	67,700 67,750	3,031 3,034	2,746 2,749	70,951 71,001	71,000 71,050	3,193 3,195	2,908 2,910	74,251 74,301	74,300 74,350	3,354 3,357	3,069 3,072	77,551 77,601	77,600 77,650	3,516 3,519	3,231 3,234
67,751	67,800	3,036	2,751	71,051	71,100	3,198	2,913	74,351	74,400	3,359	3,074	77,651	77,700	3,521	3,236
67,801 67,851	67,850 67,900	3,038 3,041	2,753 2,756	71,101 71,151	71,150 71,200	3,200 3,203	2,915 2,918	74,401 74,451	74,450 74,500	3,362 3,364	3,077 3,079	77,701 77,751	77,750 77,800	3,524 3,526	3,239 3,241
67,901	67,950	3,043	2,758	71,201	71,250	3,205	2,920	74,501	74,550	3,367	3,082	77,801	77,850	3,528	3,243
67,951 68.001	68,000 68,050	3,046 3,048	2,761 2,763	71,251 71,301	71,300 71,350	3,207 3,210	2,922 2,925	74,551 74,601	74,600 74,650	3,369 3,372	3,084 3,087	77,851 77,901	77,900 77,950	3,531 3,533	3,246 3,248
68,051	68,100	3,051	2,766	71,351	71,400	3,212	2,927	74,651	74,700	3,374	3,089	77,951	78,000	3,536	3,251
68,101 68,151	68,150 68,200	3,053 3,056	2,768 2,771	71,401 71,451	71,450 71,500	3,215 3,217	2,930 2,932	74,701 74,751	74,750 74,800	3,377 3,379	3,092 3,094	78,001 78,051	78,050 78,100	3,538 3,541	3,253 3,256
68,201 68,251	68,250 68,300	3,058 3,060	2,773	71,501 71,551	71,550 71,600	3,220 3,222	2,935 2,937	74,801 74,851	74,850 74,900	3,381 3,384	3,096 3,099	78,101 78,151	78,150 78,200	3,543 3,546	3,258 3,261
68,301	68,350	3,063	2,775 2,778	71,601	71,650	3,225	2,940	74,831	74,900	3,386	3,101	78,201	78,250 78,250	3,548	3,263
68,351 68,401	68,400 68,450	3,065 3,068	2,780 2,783	71,651 71,701	71,700 71,750	3,227 3,230	2,942 2,945	74,951 75,001	75,000 75,050	3,389 3,391	3,104 3,106	78,251 78,301	78,300 78,350	3,550 3,553	3,265 3,268
68,451	68,500	3,070	2,785	71,751	71,800	3,232	2,947	75,051	75,100	3,394	3,109	78,351	78,400	3,555	3,270
68,501 68,551	68,550 68,600	3,073 3,075	2,788 2,790	71,801 71,851	71,850 71,900	3,234 3,237	2,949 2,952	75,101 75,151	75,150 75,200	3,396 3,399	3,111 3,114	78,401 78,451	78,450 78,500	3,558 3,560	3,273 3,275
68,601	68,650	3,078	2,793	71,901	71,950	3,239	2,954	75,201	75,250	3,401	3,116	78,501	78,550	3,563	3,278
68,651 68,701	68,700 68,750	3,080 3,083	2,795 2,798	71,951 72,001	72,000 72,050	3,242 3,244	2,957 2,959	75,251 75,301	75,300 75,350	3,403 3,406	3,118 3,121	78,551 78,601	78,600 78,650	3,565 3,568	3,280 3,283
68,751	68,800	3,085	2,800	72,051	72,100	3,247	2,962	75,351	75,400	3,408	3,123	78,651	78,700	3,570	3,285
68,801 68,851	68,850 68,900	3,087 3,090	2,802 2,805	72,101 72,151	72,150 72,200	3,249 3,252	2,964 2,967	75,401 75,451	75,450 75,500	3,411 3,413	3,126 3,128	78,701 78,751	78,750 78,800	3,573 3,575	3,288 3,290
68,901	68,950 69,000	3,092 3,095	2,807 2,810	72,201 72,251	72,250 72,300	3,254 3,256	2,969 2,971	75,501 75,551	75,550 75,600	3,416	3,131 3,133	78,801 78,851	78,850 78,900	3,577 3,580	3,292 3,295
68,951 69,001	69,050	3,097	2,812	72,301	72,350	3,259	2,974	75,601	75,650	3,418 3,421	3,136	78,901	78,950	3,582	3,297
69,051 69,101	69,100 69,150	3,100 3,102	2,815 2,817	72,351 72,401	72,400 72,450	3,261 3,264	2,976 2,979	75,651 75,701	75,700 75,750	3,423 3,426	3,138 3,141	78,951 79,001	79,000 79,050	3,585 3,587	3,300 3,302
69,151	69,200	3,105	2,820	72,451	72,500	3,266	2,981	75,751	75,800	3,428	3,143	79,051	79,100	3,590	3,305
69,201 69,251	69,250 69,300	3,107 3,109	2,822 2,824	72,501 72,551	72,550 72,600	3,269 3,271	2,984 2,986	75,801 75,851	75,850 75,900	3,430 3,433	3,145 3,148	79,101 79,151	79,150 79,200	3,592 3,595	3,307 3,310
00,201	00,000	0,100	- , 5-	. 2,001	,000	0,211	2,000	7 3,00 1	. 0,000	0, 100	0,140	. 5, 101	. 0,200	0,000	0,010

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7,	Single, Head of	Married		ie 7,	Single, Head of	M arried		ne 7,	Single, Head of	M arried		ne 7,	Single, Head of	Married
	K-40 —	Household or Married	Filing Joint												
10		Filing Separate	John	10		Filing Separate	Oonk			Filing Separate	CONK	10		Filing Separate	Jone
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at Ieast	but not more than	your t	ax is
79,201	79,250	3,597	3,312	82,501	82,550	3,759	3,474	85,801	85,850	3,920	3,635	89,101	89,150	4,082	3,797
79,251	79,300	3,599	3,314	82,551	82,600	3,761	3,476	85,851	85,900	3,923	3,638	89,151	89,200	4,085 4,087	3,800 3,802
79,301 79,351	79,350 79,400	3,602 3,604	3,317 3,319	82,601 82,651	82,650 82,700	3,764 3,766	3,479 3,481	85,901 85,951	85,950 86,000	3,925 3,928	3,640 3,643	89,201 89,251	89,250 89,300	4,087	3,804
79,401 79,451	79,450 79,500	3,607 3,609	3,322 3,324	82,701 82,751	82,750 82,800	3,769 3,771	3,484 3,486	86,001 86,051	86,050 86,100	3,930 3,933	3,645 3,648	89,301 89,351	89,350 89,400	4,092 4,094	3,807 3,809
79,501	79,550	3,612	3,327	82,801	82,850	3,773	3,488	86,101	86,150	3,935	3,650	89,401	89,450	4,097	3,812
79,551 79,601	79,600 79,650	3,614 3,617	3,329 3,332	82,851 82,901	82,900 82,950	3,776 3,778	3,491 3,493	86,151 86,201	86,200 86,250	3,938 3,940	3,653 3,655	89,451 89,501	89,500 89,550	4,099 4,102	3,814 3,817
79,651	79,700	3,619	3,334	82,951	83,000	3,781	3,496	86,251	86,300	3,942	3,657	89,551	89,600	4,104	3,819
79,701 79,751	79,750 79,800	3,622 3,624	3,337 3,339	83,001 83,051	83,050 83,100	3,783 3,786	3,498 3,501	86,301 86,351	86,350 86,400	3,945 3,947	3,660 3,662	89,601 89,651	89,650 89,700	4,107 4,109	3,822 3,824
79,801	79,850	3,626	3,341	83,101	83,150	3,788	3,503	86,401	86,450	3,950	3,665	89,701	89,750	4,112	3,827
79,851 79,901	79,900 79,950	3,629 3,631	3,344 3,346	83,151 83,201	83,200 83,250	3,791 3,793	3,506 3,508	86,451 86,501	86,500 86,550	3,952 3,955	3,667 3,670	89,751 89,801	89,800 89,850	4,114 4,116	3,829 3,831
79,951	80,000	3,634	3,349	83,251	83,300	3,795	3,510	86,551	86,600	3,957	3,672	89,851	89,900	4,119	3,834
80,001 80,051	80,050 80,100	3,636 3,639	3,351 3,354	83,301 83,351	83,350 83,400	3,798 3,800	3,513 3,515	86,601 86,651	86,650 86,700	3,960 3,962	3,675 3,677	89,901 89,951	89,950 90,000	4,121 4,124	3,836 3,839
80,101	80,150	3,641	3,356	83,401	83,450	3,803	3,518	86,701	86,750	3,965	3,680	90,001	90,050	4,126	3,841
80,151 80,201	80,200 80,250	3,644 3,646	3,359 3,361	83,451 83,501	83,500 83,550	3,805 3,808	3,520 3,523	86,751 86,801	86,800 86,850	3,967 3,969	3,682 3,684	90,051 90,101	90,100 90,150	4,129 4,131	3,844 3,846
80,251	80,300	3,648	3,363	83,551	83,600	3,810	3,525	86,851	86,900	3,972	3,687	90,151	90,200	4,134	3,849
80,301 80,351	80,350 80,400	3,651 3,653	3,366 3,368	83,601 83,651	83,650 83,700	3,813 3,815	3,528 3,530	86,901 86,951	86,950 87,000	3,974 3,977	3,689 3,692	90,201 90,251	90,250 90,300	4,136 4,138	3,851 3,853
80,401	80,450 80,500	3,656 3,658	3,371 3,373	83,701	83,750	3,818 3,820	3,533 3,535	87,001	87,050	3,979	3,694 3,697	90,301	90,350 90,400	4,141 4,143	3,856 3,858
80,451 80,501	80,550	3,661	3,376	83,751 83,801	83,800 83,850	3,822	3,535	87,051 87,101	87,100 87,150	3,982 3,984	3,699	90,351 90,401	90,400	4,143	3,861
80,551 80,601	80,600 80,650	3,663 3,666	3,378 3,381	83,851 83,901	83,900 83,950	3,825 3,827	3,540 3,542	87,151 87,201	87,200 87,250	3,987 3,989	3,702 3,704	90,451 90,501	90,500 90,550	4,148 4,151	3,863 3,866
80,651	80,700	3,668	3,383	83,951	84,000	3,830	3,545	87,251	87,300	3,991	3,706	90,551	90,600	4,153	3,868
80,701 80,751	80,750 80,800	3,671 3,673	3,386 3,388	84,001 84,051	84,050 84,100	3,832 3,835	3,547 3,550	87,301 87,351	87,350 87,400	3,994 3,996	3,709 3,711	90,601 90,651	90,650 90,700	4,156 4,158	3,871 3,873
80,801	80,850	3,675	3,390	84,101	84,150	3,837	3,552	87,401	87,450	3,999	3,714	90,701	90,750	4,161	3,876
80,851 80,901	80,900 80,950	3,678 3,680	3,393 3,395	84,151 84,201	84,200 84,250	3,840 3,842	3,555 3,557	87,451 87,501	87,500 87,550	4,001 4,004	3,716 3,719	90,751 90,801	90,800 90,850	4,163 4,165	3,878 3,880
80,951	81,000	3,683	3,398	84,251	84,300	3,844	3,559	87,551	87,600	4,006	3,721	90,851	90,900	4,168	3,883
81,001 81,051	81,050 81,100	3,685 3,688	3,400 3,403	84,301 84,351	84,350 84,400	3,847 3,849	3,562 3,564	87,601 87,651	87,650 87,700	4,009 4,011	3,724 3,726	90,901 90,951	90,950 91,000	4,170 4,173	3,885 3,888
81,101	81,150	3,690	3,405	84,401	84,450	3,852	3,567	87,701	87,750	4,014	3,729	91,001	91,050	4,175	3,890
81,151 81,201	81,200 81,250	3,693 3,695	3,408 3,410	84,451 84,501	84,500 84,550	3,854 3,857	3,569 3,572	87,751 87,801	87,800 87,850	4,016 4,018	3,731 3,733	91,051 91,101	91,100 91,150	4,178 4,180	3,893 3,895
81,251	81,300	3,697	3,412	84,551	84,600 84,650	3,859	3,574	87,851	87,900	4,021 4,023	3,736	91,151	91,200	4,183 4,185	3,898 3,900
81,301 81,351	81,350 81,400	3,700 3,702	3,415 3,417	84,601 84,651	84,700	3,862 3,864	3,577 3,579	87,901 87,951	87,950 88,000	4,023	3,738 3,741	91,201 91,251	91,250 91,300	4,185 4,187	3,900
81,401 81,451	81,450 81,500	3,705 3,707	3,420	84,701 84,751	84,750 84,800	3,867 3,869	3,582 3,584	88,001 88,051	88,050 88,100	4,028 4,031	3,743 3,746	91,301 91,351	91,350 91,400	4,190 4,192	3,905 3,907
81,501	81,550	3,710	3,422 3,425	84,801	84,850	3,871	3,586	88,101	88,150	4,031	3,748	91,401	91,450	4,195	3,910
81,551 81,601	81,600 81,650	3,712 3,715	3,427 3,430	84,851 84,901	84,900 84,950	3,874 3,876	3,589 3,591	88,151 88,201	88,200 88,250	4,036 4,038	3,751 3,753	91,451 91,501	91,500 91,550	4,197 4,200	3,912 3,915
81,651	81,700	3,717	3,432	84,951	85,000	3,879	3,594	88,251	88,300	4,040	3,755	91,551	91,600	4,202	3,917
81,701 81,751	81,750 81,800	3,720 3,722	3,435 3,437	85,001 85,051	85,050 85,100	3,881 3,884	3,596 3,599	88,301 88,351	88,350 88,400	4,043 4,045	3,758 3,760	91,601 91,651	91,650 91,700	4,205 4,207	3,920 3,922
81,801	81,850	3,724	3,439	85,101	85,150	3,886	3,601	88,401	88,450	4,048	3,763	91,701	91,750	4,210	3,925
81,851 81,901	81,900 81,950	3,727 3,729	3,442 3,444	85,151 85,201	85,200 85,250	3,889 3,891	3,604 3,606	88,451 88,501	88,500 88,550	4,050 4,053	3,765 3,768	91,751 91,801	91,800 91,850	4,212 4,214	3,927 3,929
81,951	82,000	3,732	3,447	85,251	85,300	3,893	3,608	88,551	88,600	4,055	3,770	91,851	91,900	4,217	3,932
82,001 82,051	82,050 82,100	3,734 3,737	3,449 3,452	85,301 85,351	85,350 85,400	3,896 3,898	3,611 3,613	88,601 88,651	88,650 88,700	4,058 4,060	3,773 3,775	91,901 91,951	91,950 92,000	4,219 4,222	3,934 3,937
82,101	82,150	3,739	3,454	85,401	85,450	3,901	3,616	88,701	88,750	4,063	3,778	92,001	92,050	4,224	3,939
82,151 82,201	82,200 82,250	3,742 3,744	3,457 3,459	85,451 85,501	85,500 85,550	3,903 3,906	3,618 3,621	88,751 88,801	88,800 88,850	4,065 4,067	3,780 3,782	92,051 92,101	92,100 92,150	4,227 4,229	3,942 3,944
82,251	82,300	3,746	3,461	85,551	85,600	3,908	3,623	88,851	88,900	4,070	3,785	92,151	92,200	4,232	3,947
82,301 82,351	82,350 82,400	3,749 3,751	3,464 3,466	85,601 85,651	85,650 85,700	3,911 3,913	3,626 3,628	88,901 88,951	88,950 89,000	4,072 4,075	3,787 3,790	92,201 92,251	92,250 92,300	4,234 4,236	3,949 3,951
82,401	82,450	3,754	3,469	85,701	85,750	3,916	3,631	89,001	89,050	4,077	3,792	92,301	92,350	4,239	3,954
82,451	82,500	3,756	3,471	85,751	85,800	3,918	3,633	89,051	89,100	4,080	3,795	92,351	92,400	4,241	3,956

2013 KANSAS TAX TABLE (concluded)

		and yo	u are			and yo	ou are				and yo	u are				and yo	u are
If lin	ne 7.	Single,	u u. o	l fi	ne 7,	Single,	. a. c		lf lir	ne 7,	Single,			If line 7,		Single,	
Form	•	Head of	Married		n K-40	Head of	Married			K-40	Head of	Married		orm K-40)	Head of	Married
_	-	Household	Filing		-	Household	Filing				Household	Filing	'		,	Household	Filing
is	_	or Married Filing	Joint	IS	: 	or Married Filing	Joint		IS	_	or Married Filing	Joint		is —		or Married Filing	Joint
		Separate				Separate					Separate					Separate	
at	but not	your t	av ic	at	but not	your t	av ic		at	but not	your t	av ic	at	t but	not than	your t	av ie
least	morethan	, ,		least	more than	· ,			least	more than			lea			<u> </u>	
92,401	92,450	4,244	3,959	94,301	94,350	4,337	4,052		96,201	96,250	4,430	4,145	98,1			4,523	4,238
92,451	92,500	4,246	3,961	94,351	94,400	4,339	4,054		96,251	96,300	4,432	4,147	98,1			4,526	4,241
92,501	92,550	4,249	3,964	94,401	94,450	4,342	4,057		96,301	96,350	4,435	4,150	98,2			4,528	4,243
92,551	92,600	4,251	3,966	94,451	94,500	4,344	4,059		96,351	96,400	4,437	4,152	98,2			4,530	4,245
92,601	92,650	4,254	3,969	94,501	94,550	4,347	4,062		96,401	96,450	4,440	4,155	98,3			4,533	4,248
92,651	92,700	4,256	3,971	94,551	94,600	4,349	4,064		96,451	96,500	4,442	4,157	98,3			4,535	4,250
92,701	92,750	4,259	3,974	94,601	94,650	4,352	4,067		96,501	96,550	4,445	4,160	98,4			4,538	4,253
92,751	92,800	4,261	3,976	94,651	94,700	4,354	4,069		96,551	96,600	4,447	4,162	98,4		500	4,540	4,255
92,801	92,850	4,263	3,978	94,701	94,750	4,357	4,072		96,601	96,650	4,450	4,165	98,5			4,543	4,258
92,851	92,900	4,266	3,981	94,751	94,800	4,359	4,074		96,651	96,700	4,452	4,167	98,5		600	4,545	4,260
92,901	92,950	4,268	3,983	94,801	94,850	4,361	4,076		96,701	96,750	4,455	4,170	98,6	,	650	4,548	4,263
92,951	93,000	4,271	3,986	94,851	94,900	4,364	4,079		96,751	96,800	4,457	4,172	98,6		700	4,550	4,265
93,001	93,050	4,273	3,988	94,901	94,950	4,366	4,081		96,801	96,850	4,459	4,174	98,7		750	4,553	4,268
93,051	93,100	4,276	3,991	94,951	95,000	4,369	4,084		96,851	96,900	4,462	4,177	98,7			4,555	4,270
93,101	93,150	4,278	3,993	95,001	95,050	4,371	4,086		96,901	96,950	4,464	4,179	98,8			4,557	4,272
93,151	93,200	4,281	3,996	95,051	95,100	4,374	4,089		96,951	97,000	4,467	4,182	98,8			4,560	4,275
93,201	93,250	4,283	3,998	95,101	95,150	4,376	4,091		97,001	97,050	4,469	4,184	98,9			4,562	4,277
93,251	93,300	4,285	4,000	95,151	95,200	4,379	4,094		97,051	97,100	4,472	4,187	98,9		000	4,565	4,280
93,301	93,350	4,288	4,003	95,201	95,250	4,381	4,096		97,101	97,150	4,474	4,189	99,0		050	4,567	4,282
93,351	93,400	4,290	4,005	95,251	95,300	4,383	4,098		97,151	97,200	4,477	4,192	99,0		100	4,570	4,285
93,401	93,450	4,293 4,295	4,008	95,301	95,350	4,386	4,101		97,201	97,250	4,479	4,194	99,1		150	4,572	4,287 4,290
93,451	93,500	4,295 4,298	4,010	95,351	95,400	4,388	4,103		97,251	97,300	4,481	4,196	99,1		200	4,575	4,290
93,501	93,550	4,296	4,013 4,015	95,401	95,450	4,391 4,393	4,106 4,108		97,301	97,350	4,484 4,486	4,199 4,201	99,2		250	4,577 4,579	4,292
93,551	93,600	4,300	,	95,451	95,500	4,393	4,106		97,351	97,400		4,201	99,2 99,3		350 350	4,579	4,294
93,601	93,650 93,700	4,305	4,018 4,020	95,501 95,551	95,550	4,398	4,113		97,401	97,450 97,500	4,489 4,491	4,204	99,3		400	4,584	4,297
93,651 93,701	93,700	4,305	4,020	95,551	95,600 95.650	4,396 4.401	4,113		97,451 97.501	97,500	4,491	4,206	99,3		400 450	4,564 4,587	4,299
, -	,	4,300	4,025	95,601	,	4,401	4,118		- ,		4,494	4,209	99,4			4,589	4,304
93,751 93,801	93,800 93,850	4,310	4,025	95,651	95,700 95,750	4,403	4,110		97,551 97,601	97,600 97,650	4,496	4,211	99,4		500 550	4,569	4,304
93,851	93,900	4,315	4,030	95,751	95,750	4,408	4,123		97,651	97,700	4,501	4,214	99,5		600	4,594	4,307
93,901	93,950	4,317	4,032	95,801	95,800	4,400	4,125		97,031	97,750	4,504	4,210	99.6		650	4,597	4,312
93,951	94,000	4,317	4,035	95,851	95,830	4,410	4,123		97,751	97,750	4,504	4,219	99.6	,		4,599	4,314
94,001	94,000	4,320	4,037	95,901	95,900	4,415	4,130		97,801	97,850	4,508	4,223	99.7		750	4,602	4,317
94,001	94,030	4,325	4,040	95,901	96,000	4,418	4,133		97,851	97,900	4,511	4,226	99.7			4,604	4,317
94,031	94,150	4,327	4,042	96.001	96.050	4,420	4,135		97,901	97,950	4,513	4,228	99.8		850	4,606	4,321
94,151	94,200	4,330	4,045	96,051	96,100	4,423	4,138		97,951	98,000	4,516	4,231	99.8	,	900	4,609	4,324
94,201	94,250	4,332	4,047	96,101	96,150	4,425	4,140		98,001	98,050	4,518	4,233	99,9		950	4,611	4,326
94,251	94,300	4,334	4,049	96,151	96,200	4,428	4,143		98,051	98,100	4,521	4,236	99,9		.000	4,614	4,329
J7,2J1	34,300	+,00-7	1,040	30,131	30,200	7,720	7,170	ı	JU,UJ I	30,100	7,021	1,200	55,5	001 100	,000	च,⊍ ।-т	1,020

100,001 and over – use the Tax Computation Worksheet

2013 TAX COMPUTATION WORKSHEET

(Be sure to use the correct computation for your filing status)

Taxable Income If line 7 of your	(a) Enter amount	(b)	(c)	(d) Subtraction	Tax
Form K-40 is:	from line 7.	Multiplication amount.	M ultiply (a) by (b).	amount.	Subtract (d) from (c). Enter total here and line 8 of K-4
\$0 - \$30,000	\$	3.0% (.030)	\$	\$0	\$
\$30,001 and over	\$	4.9% (.049)	\$	\$570	\$
	ousehold, or Marrie				
Taxable Income	(a)	(b)	(c)	(d)	Tax
			(c) Multiply	(d) Subtraction amount.	Tax Subtract (d) from (c). Ente
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	Subtraction amount.	Subtract (d) from (c). Enter total here and line 8 of K-4
Taxable Income If line 7 of your	(a) Enter amount	(b) Multiplication	(c) Multiply	Subtraction	Subtract (d) from (c). Ente

State of Kansas Department of Revenue PO Box 750260 Topeka, KS 66675-0260

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If label is correct, peel off and affix to the return you file. If incorrect, do not use.	

Taxpayer Assistance

ksrevenue.org

Filing. For questions about Kansas taxes, contact our Tax Assistance Center. If you are eligible, free tax preparation is available through programs such as VITA (offered by the IRS), AARP-Tax Aide, and TCE. These programs have sites throughout the state of Kansas. To find a site near you, call 1-800-829-1040 or visit a local IRS office. To find an AARP site, call 1-888-227-7669 or visit their web site at: **aarp.org/money/taxes/aarp_taxaide/**

Tax Assistance Center 120 SE 10th Ave PO Box 750260 Topeka, KS 66675-0260 PHONE: (785) 368-8222 FAX: (785) 291-3614

HOURS: 8:00 a.m. to 4:45 p.m. (M-F)

Refunds. You can **check the status of your current year refund** from our web site or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, go to **ksrevenue.org** and click on **Check your refund online** *or* call 1-800-894-0318 for automated refund information and follow the recorded instructions.

Forms. If you use paper, **file the original** forms from this booklet, not a copy; or a form from an *approved* software package. Visit our web site for a list of *approved* software vendors.

Electronic File & Pay Options

webtax.org

WebFile is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 2012 Kansas income tax return. Nonresidents must have filed a 2012 Kansas income tax return to use WebFile for 2013.

IRS e-File is a *fast, accurate,* and *safe* way to file a federal and Kansas income tax return. Ask your preparer about e-File or visit our web site for a list of authorized e-File providers and software products. Join the 1.2 million taxpayers that used IRS e-File last year!

Direct Payment allows you to "file now, pay later" by choosing the date you would like your bank account debited. No check to write or voucher to complete, and nothing to mail to KDOR! See the instructions on our web site for more information.

Credit Card payments for your Kansas tax can be made **online** through third-party vendors. Services and fees vary, but all vendors accept major credit cards. Visit our web site for a list of vendors authorized to accept payments for Kansas.