

Sas 2014 Individual Income Tax

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What's New

INCOME TAX RATES. The Kansas income tax rates have again been reduced. For tax year 2014, the bottom and top brackets are 2.7% and 4.8% respectively. The tax rates are scheduled to drop through tax year 2018.

SELF-EMPLOYMENT TAX MODIFICATION. Effective for tax years beginning after December 31, 2012, certain taxpayers are not required to add back their deduction for self-employment taxes. See instructions for line A8 of Schedule S and NOTICE 14-02. This modification may be claimed for tax year 2013 by filing an amended Form K-40.

MODIFICATION FOR NET GAIN FROM SALE OF CERTAIN LIVESTOCK. Effective for tax years beginning after December 31, 2012, net gains from the qualified sale of certain livestock held for draft, breeding, or sporting purposes may be subtracted from federal adjusted gross income. See instructions for line A22 of Schedule S and NOTICE 14-04. This deduction may be claimed for tax year 2013 by filing an amended Form K-40 with supporting documentation.

EXPENSES RELATED TO HUMAN ORGAN DONATION. Effective for tax years beginning after December 31, 2013, a subtraction modification (line A26 of Schedule S) may be taken for human organ donor expenses. Qualified expenses are summarized in NOTICE 14-03.

ITEMIZED DEDUCTIONS. Gambling losses can no longer be claimed as an itemized deduction. In addition, Kansas itemized deductions for tax year 2014 are reduced by 35% (except for charitable contributions, which is fully retained). To compute your Kansas itemized deductions, complete Part C of Schedule S.

DISABLED ACCESS CREDIT (K-37). This tax credit was reinstated for tax year 2013 and all tax years thereafter for individual filers. Information about how to claim this tax credit for tax year 2013 can be found in NOTICE 14-06.

ADOPTION CREDIT (K-47). This tax credit was reinstated for tax year 2014 and all tax years thereafter. See NOTICE 14-05 for additional information.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. Four additional counties have been added into the ROZ program (see NOTICE 14-07 for a complete list of eligible counties). 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, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

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 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 2014, 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).



Distinguished by their large head, horns, and shoulder hump, the AMERICAN BISON, (Bison Bison), is an icon of the Great Plains and in 1955 became the state mammal of Kansas. Considered the largest North American land mammal, bison can weigh up to one (1) ton, have thick brown fur and both adult male and female have curved horns. Bison calves are born an orange/rust color that changes as they grow older. Despite their large size, bison are quick and agile, running up to forty (40) miles per hour and can jump higher than six (6) feet. KDWPT has three publicly owned bison herds for viewing these majestic animals: Sandsage Bison Range (Garden City), Maxwell Wildlife Refuge (Canton), and Mined Land Wildlife Area #1 (Pittsburg).

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 <u>minimum</u> 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)	nd (other spouse)	\$12,000 \$12,700 \$13,400 \$13,400 \$14,100 \$14,800
HEAD OF HOUSEHOLD	Under 65		\$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.

<u>MILITARY PERSONNEL</u>. 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 2014 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2015**. 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, 2015.

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 2014 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. 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 2014, **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. NOTE: Dependents that are 18 years of age or older (born before January 1, 1997) do not qualify as exemptions for this tax credit <u>and</u> no additional exemption is allowed for head of household filing status.

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 2014 household income was \$33,400 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 \$18,900 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 2014, 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 Notice 13-18 on our website (ksrevenue.org).

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 2014**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2014, 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 (AGI) 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 federal AGI is less than \$30,616, complete lines E through H to determine your credit. If your federal AGI 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 before January 1, 1997).

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 3	\$ 8,200 \$ 8,900 \$ 9,600
Married Filing	Separate	4 1 2 3	\$10,300 \$ 4,450 \$ 5,150 \$ 5,850
Head of Hous	sehold	4 1 2	\$ 6,550 \$ 6,350 \$ 7,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent			
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 Blind Blind Blind		
	b. Number of boxes checked		
	c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate)\$		
7)	Add lines 5 and 6c. Enter result here and on line 4, K-40\$		

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 taxes from line 5 of federal Schedule A by line 1 above\$	
3)	Subtract line 2 above from the state and local taxes reported on line 5 of federal Schedule A. Enter result here and 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 reported on line 19 of federal Schedule A. Enter result here and line C3 of Schedule S\$	

<u>LINE 5 – Exemption allowance</u>: 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, 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 IRC Section 402(e), then you are subject to Kansas tax on your lump sum distribution. If you are a *resident*, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a *nonresident*, 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

LINE 13 – Credit for taxes paid to other states: 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. Important—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Worksheet for Foreign Tax Credit	
2014 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	\$

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)	2014 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 lesser of line 1 or line 6 here and on line 13, Form K-40	\$

Taxes Paid to Other States by Part-year Residents That file as Nonresidents

If filing as a nonresident of Kansas you may claim this income 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 while you were a Kansas resident; 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.

	Worksheet for Part-Year Residents filing as Nonresidents			
1)	2014 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 your Kansas adjusted gross income 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 <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40)	\$		

<u>LINE 14 – Other credits</u>: 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 the applicable schedule(s) with your Form K-40.

Adoption	K-47 K-33 K-62 K-30
Business and Job Development (for carry forward use only)	K-34
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carry forward use only)	K-87
Disabled Access	K-37
Electric Cogeneration Facility (for carry forward use only)	K-83
Film Production (for carry forward use only)	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Kansas Center for Entrepreneurship	K-31
Owners Promoting Employment Across Kansas (PEAK)	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)	K-39
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	K-55

LINE 15 – Subtotal: 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 (EITC) Worksheet
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.

<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 it for calendar year 2014. **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

LINE 21 – Kansas income tax withheld: Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms 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.

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 2014 estimated tax payments plus any 2013 overpayment you had credited forward to 2014.

<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 2014 tax year. Enter the amount of money you remitted to KDOR with your original 2014 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 2014 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.

LINE 28 – Total refundable credits: 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: An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 21 and 22) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter 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 18 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 \$11.54), is charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: 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 2015 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward

to 2015 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 <u>refund</u> or <u>increase</u> the <u>amount you owe</u>.

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.

<u>LINE 39 – Military emergency relief fund</u>: 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 2015 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 2015 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 36 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 (state or federal tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court; to the IRS; or, to the Missouri Department of Revenue, 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;
- ✓ 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;
- ✓ 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).

K-210

Individual Underpayment of Estimated Tax

KANSAS

2	N	1	4
	v		

Name as shown on Form K-40	Social Security Number
CURRENT AND PRIOR YEAR INFORMATION	
1. Amount from line 18, 2014 Form K-40	1
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2
3. Prior year's tax liability (from line 18, 2013 Form K-40)	3
4. Enter the total amount of your 2014 Kansas income tax withheld	4

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

PART I – EXCEPTIONS TO THE PENALTY

- 5. Cumulative total of your 2014 withholding
- 6. Cumulative timely paid estimated tax payments from January through each payment due date
- 7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)
- 8. Exception 1 Cumulative amount from either line 2 or line 3, whichever is less
- 9. Exception 2 Tax on annualized 2014 income; enclose computation. (Farmers/fishers use line 9b.)

	1/1/14 - 4/15/14	1/1/14 - 6/15/14	1/1/14 - 9/15/14	1/1/14 - 1/15/15
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

PART II - FIGURING THE PENALTY

- 11. Due date of each installment.....
- 12. Number of days from the due date of the installment to the due date of the next installment or 12/31/14, whichever is earlier. If paid late, see instructions
- 13. Number of days from 1/15/15 to date paid, or 4/15/15, whichever is earlier. If paid late, see instructions
- 14. <u>Line 12</u> X 4% X amount on line 10.....
- 15. <u>Line 13</u> X 4% X amount on line 10.....
- 16. Penalty (Add lines 14 and 15)

10				
11	4/15/14	6/15/14	9/15/14	1/15/15
12	61	92	107	
13			15	
14				
15				
16				
al he	ere and on line 32	2. Estimated Tax	Penalty on	

17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40

17

INSTRUCTIONS FOR SCHEDULE K-210

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

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2014 tax due (line 18 of Form K-40 – DO NOT include compensating tax from line 19 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter <u>if</u> a Form K-40 was filed and the tax was paid in full on or before January 31, 2015.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2015, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt-farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2015, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

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

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



If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 18, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I - EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2014 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

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

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your withholding and estimated tax payments made from January 1 through September 15, 2014.

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

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

LINE 9: Exception 2 applies if your 2014 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2014 periods:

January 1 – March 31 Multiply income by 4
January 1 – May 31 Multiply income by 2.4

January 1 – August 31 Multiply income by 1.5
January 1 – December 31 Multiply income by 1

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

For example, to figure the first column, total your income from January 1 to March 31, 2014 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

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

PART II - FIGURING THE PENALTY

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

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

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

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

EXAMPLE: If you paid the 6/15/14 installment on 6/28/14 the number of days to enter on line 12, column 2 will be computed from 6/15/14 to 6/28/14, which equals 13 days. If you then paid the next quarter timely at 9/17/14, the number of days will be from 9/17/14 to 1/15/15, which equals the 120 days (105 already entered + 15).

LINE 13: The 4% penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/15 to 1/15/15. If you did **not** make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/15, enter in the third column the number of days from 1/1/14 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/15 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 4% for both the 2014 and 2015 periods.

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

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2013 tax forms and subject to change for 2014.

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (AGI)

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 and 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 the Kansas Public Employees' Retirement System (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 amount you contributed from your salary to KPERS as shown on your W-2 form, typically box 14. *Retired employees:* If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A18. Make no entry on this line unless you also made contributions to KPERS during 2014 (for example, you retired during 2014). *Lump Sum Distributions:* If you received a lump sum KPERS distribution during 2014, include on line A2 your 2014 KPERS contributions and follow the instructions for line A26.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2014 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.

LINE A5: 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. See NOTICE 14-02.

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.

LINE A11: 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 2014 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. Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI 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 or local government
 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.
- Abortion Expenses. Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (AGI)

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

<u>LINE A14</u>: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2014 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **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 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 your federal AGI (line 1 of Form K-40). Do not make an entry if the amount withdrawn consists of income 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 KPERS.

LINE A16: Enter 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 AGI. 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 the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR at a later date.

- 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
- 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
- Kansas Public Employees' Retirement (KPERS) annuities
- · Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- · Kansas Teachers' Retirement annuities
- · Kansas Highway Patrol pensions
- · Kansas Justices and Judges Retirement System annuities
- · Board of Public Utilities pensions
- 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
- Certain pensions received from Kansas first class cities that are not covered by KPERS

LINE A19: Enter amount of military compensation earned in tax year 2014 **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. Visit **learningquest.com** for details.

LINE A21: Enter amounts of a recruitment, sign up or retention bonus 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 AGI. Also enter amounts 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 AGI.

LINE A22: Enter 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 amounts reported on lines A4, A6, and A7 that are attributable to the business in which such livestock sold has been used (see NOTICE 14-04). To support this modification, you must submit copies of federal Form 4797 and all Schedules C, E, and/or F with your return.

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.

LINE A26: Enter a total of the following subtractions from your federal AGI. You may **not** 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 AGI.
- Partnership, S Corporation, or Fiduciary Adjustments. The
 proportionate share of any required subtraction adjustments
 on income received from a partnership, S corporation, joint
 venture, syndicate, trust or estate. The partnership, S
 corporation, or trustee will provide you with 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 AGI.
- Electrical Generation Revenue Bonds. The gain from the sale
 of electrical generation revenue bonds that was included in
 your federal AGI.
- 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 AGI.
- 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.
- Organ Donor Expenses. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed \$5,000. See NOTICE 14-03 for more information.

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 line A13 (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 NONRESIDENTS 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.

INCOME

LINES B1 through B11: In the left-hand column, enter the amounts from your 2014 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 federal 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.

LINE B13: Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14: Enter only those penalties for early withdrawal assessed during Kansas residency.

LINE B15: 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 2014 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 2014 (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 *Worksheet for Kansas Itemized Deductions* on page 7 to assist you in completing Part C.

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

LINE C2: Enter state and local <u>income</u> taxes (from line 5 of federal Schedule A <u>or</u> from line 3 of the *Worksheet for Kansas Itemized Deductions* on page 7). If you claimed state and local sales tax instead, do not report anything on this line.

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 *Worksheet for Kansas Itemized Deductions* on page 7).

LINE C4: Enter any gambling losses from line 29 of federal Schedule A.

LINE C5: Subtract lines C2, C3 and C4 from C1 and enter result.

LINE C6: Multiply line C5 by 65% and enter the result.

LINE C7: Enter the amount reported on line C3.

LINE C8: Add lines C6 and C7. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

2014 KANSAS TAX TABLE (for taxable income to \$100,000)

FIND YOUR TAX: Read down the columns to find the line that includes your taxable income from line 7 of Form K-40. Then locate your filing status in the heading. Enter on line 8 of Form K-40 the tax amount where the taxable income line and filing status column meet.

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	ne 7,	Single,	Manaiad			ne 7,	Single,	M iI		ne 7,	Single,	N4iI			ne 7,	Single,	NAi - d
	n K-40	Head of Household	Married Filing			n K-40	Head of Household	Married Filing		n K-40	Head of Household	Married Filing			K-40	Head of Household	Married Filing
IS	· —	or Married Filing	Joint		IS	_	or Married Filing	Joint	IS	_	or Married Filing	Joint		IS	_	or Married Filing	Joint
at	but not	Separate		a		but not	Separate		at	but not	Separate			at	but not	Separate	
least	morethan	your t	tax is	lea		morethan	your t	ax is	least	morethan	your t	ax is	L	least	but not more than	your t	ax is
26	50	1	1	3,3		3,350	90	90	6,601	6,650	179	179		9,901	9,950	268	268
51	100	2	2	3,3		3,400	91	91	6,651	6,700	180	180		9,951	10,000	269	269
101 151	150 200	3 5	3 5	3,4		3,450 3,500	92 94	92 94	6,701 6,751	6,750 6,800	182 183	182 183		10,001 10,051	10,050 10,100	271 272	271 272
201	250	6	6	3,5		3,550	95	95	6,801	6,850	184	184		10,101	10,150	273	273
251	300	7	7	3,5		3,600	97	97	6,851	6,900	186	186		10,151	10,200	275	275
301	350 400	9 10	9 10	3,6		3,650	98 99	98 99	6,901	6,950	187 188	187 188		10,201	10,250	276 277	276 277
351 401	400 450	11	11	3,6		3,700 3,750	101	101	6,951 7,001	7,000 7,050	190	190		10,251 10,301	10,300 10,350	279	277
451	500	13	13	3,7		3,800	102	102	7,051	7,100	191	191		10,351	10,400	280	280
501	550	14	14	3,8		3,850	103	103	7,101	7,150	192	192		10,401	10,450	281	281
551 601	600 650	16 17	16 17	3,8		3,900	105 106	105 106	7,151 7,201	7,200 7,250	194 195	194 195		10,451 10,501	10,500 10,550	283 284	283 284
651	700	18	18	3,9		3,950 4,000	107	100	7,251	7,230	196	196		10,551	10,550	286	286
701	750	20	20	4,0		4,050	109	109	7,301	7,350	198	198		10,601	10,650	287	287
751	800	21	21	4,0		4,100	110	110	7,351	7,400	199	199		10,651	10,700	288	288
801	850 900	22 24	22 24	4,1		4,150	111 113	111 113	7,401	7,450	200 202	200 202		10,701	10,750	290 291	290 291
851 901	950	25	25	4,1		4,200 4,250	114	114	7,451 7,501	7,500 7,550	202	202		10,751 10,801	10,800 10,850	292	292
951	1,000	26	26	4,2		4,300	115	115	7,551	7,600	205	205		10,851	10,900	294	294
1,001	1,050	28	28	4,3		4,350	117	117	7,601	7,650	206	206		10,901	10,950	295	295
1,051	1,100	29 30	29 30	4,3		4,400	118 119	118 119	7,651	7,700	207 209	207 209		10,951	11,000	296 298	296 298
1,101 1,151	1,150 1,200	32	32	4,4		4,450 4,500	121	121	7,701 7,751	7,750 7,800	210	210		11,001 11,051	11,050 11,100	299	299
1,201	1,250	33	33	4,5		4,550	122	122	7,801	7,850	211	211		11,101	11,150	300	300
1,251	1,300	34	34	4,5		4,600	124	124	7,851	7,900	213	213		11,151	11,200	302	302
1,301	1,350	36 37	36 37	4,6		4,650	125	125 126	7,901	7,950	214 215	214 215		11,201	11,250 11,300	303 304	303 304
1,351 1,401	1,400 1,450	38	38	4,6		4,700 4,750	126 128	128	7,951 8,001	8,000 8,050	215	217		11,251 11,301	11,300	304	304
1,451	1,500	40	40	4,7		4,800	129	129	8,051	8,100	218	218		11,351	11,400	307	307
1,501	1,550	41	41	4,8		4,850	130	130	8,101	8,150	219	219		11,401	11,450	308	308
1,551 1,601	1,600 1,650	43 44	43 44	4,8		4,900 4,950	132 133	132 133	8,151 8,201	8,200 8,250	221 222	221 222		11,451 11,501	11,500 11,550	310 311	310 311
1,651	1,700	45	44 45	4,9		5,000	134	134	8,251	8,300	223	223		11,551	11,600	313	313
1,701	1,750	47	47	5,0		5,050	136	136	8,301	8,350	225	225		11,601	11,650	314	314
1,751	1,800	48	48	5,0		5,100	137	137	8,351	8,400	226	226		11,651	11,700	315	315
1,801	1,850	49 51	49 51	5,1		5,150	138 140	138 140	8,401	8,450	227 229	227 229		11,701	11,750 11.800	317 318	317 318
1,851 1,901	1,900 1,950	52	52	5,1 5,2		5,200 5,250	140	140	8,451 8,501	8,500 8,550	230	230		11,751 11,801	11,850	319	319
1,951	2,000	53	53	5,2		5,300	142	142	8,551	8,600	232	232		11,851	11,900	321	321
2,001	2,050	55	55	5,3	01	5,350	144	144	8,601	8,650	233	233		11,901	11,950	322	322
2,051	2,100	56 57	56	5,3		5,400	145	145	8,651	8,700	234	234		11,951	12,000	323	323 325
2,101 2,151	2,150 2,200	57 59	57 59	5,4 5,4		5,450 5,500	146 148	146 148	8,701 8,751	8,750 8,800	236 237	236 237		12,001 12,051	12,050 12,100	325 326	325 326
2,201	2,250	60	60	5,5	01	5,550	149	149	8,801	8,850	238	238		12,101	12,150	327	327
2,251	2,300	61	61	5,5	51	5,600	151	151	8,851	8,900	240	240		12,151	12,200	329	329
2,301	2,350	63 64	63 64	5,6 5,6		5,650 5,700	152 153	152 153	8,901 8 951	8,950 9,000	241 242	241 242		12,201 12,251	12,250 12,300	330 331	330 331
2,351 2,401	2,400 2,450	65	65	5,7		5,700	155	155	8,951 9,001	9,000	242	244		12,251	12,300	333	333
2,451	2,500	67	67	5,7	51	5,800	156	156	9,051	9,100	245	245		12,351	12,400	334	334
2,501	2,550	68	68	5,8		5,850	157	157	9,101	9,150	246	246		12,401	12,450	335	335
2,551	2,600 2,650	70 71	70 71	5,8 5,9		5,900 5,950	159 160	159 160	9,151 9,201	9,200 9,250	248 249	248 249		12,451 12,501	12,500 12,550	337 338	337 338
2,601 2,651	2,650 2,700	72	71	5,9		5,950 6,000	161	161	9,201	9,250 9,300	249 250	250		12,501	12,550	340	340
2,701	2,750	74	74	6,0		6,050	163	163	9,301	9,350	252	252		12,601	12,650	341	341
2,751	2,800	75	75 70	6,0	51	6,100	164	164	9,351	9,400	253	253		12,651	12,700	342	342
2,801	2,850	76 78	76 78	6,1		6,150 6,200	165 167	165 167	9,401	9,450	254 256	254 256		12,701	12,750	344 345	344 345
2,851 2,901	2,900 2,950	78 79	78 79	6,1 6,2		6,200 6,250	167 168	167 168	9,451 9,501	9,500 9,550	256 257	256 257		12,751 12,801	12,800 12,850	345 346	345 346
2,951	3,000	80	80	6,2	51	6,300	169	169	9,551	9,600	259	259		12,851	12,900	348	348
3,001	3,050	82	82	6,3	01	6,350	171	171	9,601	9,650	260	260		12,901	12,950	349	349
3,051	3,100	83	83	6,3		6,400	172	172	9,651	9,700	261	261		12,951	13,000	350 353	350 352
3,101 3,151	3,150 3,200	84 86	84 86	6,4 6,4		6,450 6,500	173 175	173 175	9,701 9,751	9,750 9,800	263 264	263 264		13,001 13,051	13,050 13,100	352 353	352 353
3,201	3,250	87	87	6,5		6,550	176	176	9,801	9,850	265	265		13,101	13,150	354	354
3,251	3,300	88	88	6,5		6,600	178	178	9,851	9,900	267	267		13,151	13,200	356	356

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	ne 7, ı K-40	Single, Head of	M arried		line 7, m K-40	Single, Head of	M arried		line 7, m K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	M arried
		Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint
		Filing Separate	00			Filing Separate	00			Filing Separate	00		,	Filing Separate	00
at least	but not more than	your t	ax is	at least	but not more than	your	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is
13,201	13,250	357	357	16,50	16,550	478	446	19,80°		637	535	23,101	23,150	795	624
13,251	13,300	358 360	358 360	16,55		481 483	448 449	19,85		639 641	537	23,151	23,200	797 800	626 627
13,301 13,351	13,350 13,400	361	361	16,60°		485	450	19,90 ⁻	,	644	538 539	23,201 23,251	23,250 23,300	802	628
13,401	13,450	362	362	16,70	16,750	488	452	20,00	20,050	646	541	23,301	23,350	805	630
13,451 13,501	13,500 13,550	364 365	364 365	16,75 16,80		490 493	453 454	20,05° 20,10°	,	649 651	542 543	23,351 23,401	23,400 23,450	807 809	631 632
13,551	13,600	367	367	16,85	16,900	495	456	20,15	20,200	653	545	23,451	23,500	812	634
13,601 13,651	13,650 13,700	368 369	368 369	16,90 16,95		497 500	457 458	20,20° 20,25°		656 658	546 547	23,501 23,551	23,550 23,600	814 817	635 637
13,701	13,750	371	371	17,00		502	460	20,30		661	549	23,601	23,650	819	638
13,751	13,800	372	372	17,05		505	461	20,35		663	550 551	23,651	23,700	821	639
13,801 13,851	13,850 13,900	373 375	373 375	17,10 ⁻		507 509	462 464	20,40° 20,45°	,	665 668	551 553	23,701 23,751	23,750 23,800	824 826	641 642
13,901	13,950	376	376	17,20	17,250	512	465	20,50	20,550	670	554	23,801	23,850	829	643
13,951	14,000 14,050	377 379	377 379	17,25 ⁻ 17,30 ⁻		514 517	466 468	20,55° 20,60°	,	673 675	556 557	23,851 23,901	23,900 23,950	831 833	645 646
14,001 14,051	14,050	380	380	17,30		517	469	20,65		677	558	23,951	23,950	836	647
14,101	14,150	381	381	17,40		521	470	20,70	,	680	560	24,001	24,050	838	649
14,151 14,201	14,200 14,250	383 384	383 384	17,45 17,50		524 526	472 473	20,75° 20,80°		682 685	561 562	24,051 24,101	24,100 24,150	841 843	650 651
14,251	14,300	385	385	17,55		529	475	20,85	,	687	564	24,151	24,200	845	653
14,301	14,350	387	387	17,60		531	476	20,90		689	565	24,201	24,250	848	654
14,351 14,401	14,400 14,450	388 389	388 389	17,65°		533 536	477 479	20,95° 21,00°		692 694	566 568	24,251 24,301	24,300 24,350	850 853	655 657
14,451	14,500	391	391	17,75	17,800	538	480	21,05	21,100	697	569	24,351	24,400	855	658
14,501	14,550	392	392	17,80		541	481	21,10		699	570 570	24,401	24,450	857	659
14,551 14,601	14,600 14,650	394 395	394 395	17,85°		543 545	483 484	21,15° 21,20°		701 704	572 573	24,451 24,501	24,500 24,550	860 862	661 662
14,651	14,700	396	396	17,95	18,000	548	485	21,25	21,300	706	574	24,551	24,600	865	664
14,701	14,750 14,800	398 399	398 399	18,00 18,05		550 553	487 488	21,30° 21,35°		709 711	576 577	24,601 24,651	24,650 24,700	867 869	665 666
14,751 14,801	14,850	400	400	18,10		555	489	21,35		713	578	24,701	24,750	872	668
14,851	14,900	402	402	18,15	18,200	557	491	21,45	21,500	716	580	24,751	24,800	874	669
14,901 14,951	14,950 15,000	403 404	403 404	18,20 18,25		560 562	492 493	21,50° 21,55°	,	718 721	581 583	24,801 24,851	24,850 24,900	877 879	670 672
15,001	15,050	406	406	18,30		565	495	21,60		723	584	24,901	24,950	881	673
15,051	15,100	409	407	18,35		567	496	21,65	,	725	585	24,951	25,000	884	674
15,101 15,151	15,150 15,200	411 413	408 410	18,40 18,45	•	569 572	497 499	21,70° 21,75°	,	728 730	587 588	25,001 25,051	25,050 25,100	886 889	676 677
15,201	15,250	416	411	18,50	18,550	574	500	21,80	21,850	733	589	25,101	25,150	891	678
15,251	15,300	418	412	18,55		577 570	502	21,85		735	591	25,151	25,200	893	680 681
15,301 15,351	15,350 15,400	421 423	414 415	18,60 18,65		579 581	503 504	21,90° 21,95°		737 740	592 593	25,201 25,251	25,250 25,300	896 898	682
15,401	15,450	425	416	18,70	18,750	584	506	22,00	22,050	742	595	25,301	25,350	901	684
15,451 15,501	15,500 15,550	428 430	418 419	18,75 18,80		586 589	507 508	22,05° 22,10°		745 747	596 597	25,351 25,401	25,400 25,450	903 905	685 686
15,551	15,600	433	421	18,85	18,900	591	510	22,15	22,200	749	599	25,451	25,500	908	688
15,601	15,650	435	422	18,90	18,950	593	511	22,20	22,250	752 754	600	25,501	25,550	910	689
15,651 15,701	15,700 15,750	437 440	423 425	18,95 ¹		596 598	512 514	22,25° 22,30°		754 757	601 603	25,551 25,601	25,600 25,650	913 915	691 692
15,751	15,800	442	426	19,05	19,100	601	515	22,35	22,400	759	604	25,651	25,700	917	693
15,801	15,850	445	427	19,10		603	516 519	22,40		761 764	605	25,701	25,750	920	695
15,851 15,901	15,900 15,950	447 449	429 430	19,15 ¹		605 608	518 519	22,45° 22,50°		764 766	607 608	25,751 25,801	25,800 25,850	922 925	696 697
15,951	16,000	452	431	19,25	19,300	610	520	22,55	22,600	769	610	25,851	25,900	927	699
16,001	16,050	454 457	433 434	19,30		613 615	522 523	22,60		771 773	611 612	25,901	25,950	929 932	700 701
16,051 16,101	16,100 16,150	457 459	434	19,35 ¹		615 617	523 524	22,65° 22,70°		773 776	612 614	25,951 26,001	26,000 26,050	932 934	701
16,151	16,200	461	437	19,45	19,500	620	526	22,75	22,800	778	615	26,051	26,100	937	704
16,201 16,251	16,250 16,300	464 466	438 439	19,50 ⁻		622 625	527 529	22,80° 22,85°		781 783	616 618	26,101 26,151	26,150 26,200	939 941	705 707
16,231	16,350	469	439	19,55		627	530	22,05		785	619	26,131	26,250	944	707
16,351	16,400	471	442	19,65	19,700	629	531	22,95	23,000	788	620	26,251	26,300	946	709
16,401 16,451	16,450 16,500	473 476	443 445	19,70 ⁻ 19,75 ⁻		632 634	533 534	23,00° 23,05°		790 793	622 623	26,301 26,351	26,350 26,400	949 951	711 712
10,431	10,500	4/0	440	19,75	19,000	034	J34	23,05	23,100	193	023	20,331	20,400	301	112

		and yo	u are			and yo	ou are			and yo	u are			and yo	u are
	ne 7, ı K-40	Single, Head of	M arried		ne 7, n K-40	Single, Head of	M arried		ne 7, n K-40	Single, Head of	M arried		ne 7, n K-40	Single, Head of	M arried
	—	Household or Married	Filing Joint		ii N-40	Household or Married	Filing Joint		—	Household or Married	Filing Joint		. —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your to	ax is	at least	but not more than	your t	ax is	at Ieast	but not more than	your t	ax is	at least	but not more than	your t	ax is
26,401	26,450	953	713	29,701	29,750	1,112	803	33,001	33,050	1,270	955	36,301	36,350	1,429	1,114
26,451 26,501	26,500 26,550	956 958	715 716	29,751 29,801	29,800 29,850	1,114 1,117	804 805	33,051 33,101	33,100 33,150	1,273 1,275	958 960	36,351 36,401	36,400 36,450	1,431 1,433	1,116 1,118
26,551	26,600	961	718	29,851	29,900	1,119	807	33,151	33,200	1,277	962	36,451	36,500	1,436	1,121
26,601	26,650	963 965	719 720	29,901	29,950 30,000	1,121	808 809	33,201	33,250	1,280 1,282	965 967	36,501	36,550	1,438	1,123 1,126
26,651 26,701	26,700 26,750	968	722	29,951 30,001	30,000	1,124 1,126	811	33,251 33,301	33,300 33,350	1,285	970	36,551 36,601	36,600 36,650	1,441 1,443	1,128
26,751	26,800	970	723	30,051	30,100	1,129	814	33,351	33,400	1,287	972	36,651	36,700	1,445	1,130
26,801 26,851	26,850 26,900	973 975	724 726	30,101 30,151	30,150 30,200	1,131 1,133	816 818	33,401 33,451	33,450 33,500	1,289 1,292	974 977	36,701 36,751	36,750 36,800	1,448 1,450	1,133 1,135
26,901	26,950	977	727	30,201	30,250	1,136	821	33,501	33,550	1,294	979	36,801	36,850	1,453	1,138
26,951 27,001	27,000 27,050	980 982	728 730	30,251 30,301	30,300 30,350	1,138 1,141	823 826	33,551 33,601	33,600 33,650	1,297 1,299	982 984	36,851 36,901	36,900 36,950	1,455 1,457	1,140 1,142
27,051	27,100	985	731	30,351	30,400	1,143	828	33,651	33,700	1,301	986	36,951	37,000	1,460	1,145
27,101	27,150	987	732	30,401	30,450	1,145	830	33,701	33,750	1,304	989	37,001	37,050	1,462	1,147
27,151 27,201	27,200 27,250	989 992	734 735	30,451 30,501	30,500 30,550	1,148 1,150	833 835	33,751 33,801	33,800 33,850	1,306 1,309	991 994	37,051 37,101	37,100 37,150	1,465 1,467	1,150 1,152
27,251	27,300	994	736	30,551	30,600	1,153	838	33,851	33,900	1,311	996	37,151	37,200	1,469	1,154
27,301	27,350	997	738	30,601	30,650	1,155	840	33,901	33,950	1,313	998	37,201	37,250	1,472	1,157
27,351 27,401	27,400 27,450	999 1,001	739 740	30,651 30,701	30,700 30,750	1,157 1,160	842 845	33,951 34,001	34,000 34,050	1,316 1,318	1,001 1,003	37,251 37,301	37,300 37,350	1,474 1,477	1,159 1,162
27,451	27,500	1,004	742	30,751	30,800	1,162	847	34,051	34,100	1,321	1,006	37,351	37,400	1,479	1,164
27,501	27,550	1,006 1,009	743 745	30,801	30,850	1,165	850 852	34,101	34,150	1,323 1,325	1,008 1,010	37,401	37,450	1,481 1,484	1,166 1,169
27,551 27,601	27,600 27,650	1,009	745	30,851 30,901	30,900 30,950	1,167 1,169	854	34,151 34,201	34,200 34,250	1,328	1,010	37,451 37,501	37,500 37,550	1,486	1,171
27,651	27,700	1,013	747	30,951	31,000	1,172	857	34,251	34,300	1,330	1,015	37,551	37,600	1,489	1,174
27,701 27,751	27,750 27,800	1,016 1,018	749 750	31,001 31,051	31,050 31,100	1,174 1,177	859 862	34,301 34,351	34,350 34,400	1,333 1,335	1,018 1,020	37,601 37,651	37,650 37,700	1,491 1,493	1,176 1,178
27,801	27,850	1,021	751	31,101	31,150	1,179	864	34,401	34,450	1,337	1,020	37,701	37,750	1,496	1,181
27,851	27,900	1,023	753	31,151	31,200	1,181	866	34,451	34,500	1,340	1,025	37,751	37,800	1,498	1,183
27,901 27,951	27,950 28,000	1,025 1,028	754 755	31,201 31,251	31,250 31,300	1,184 1,186	869 871	34,501 34,551	34,550 34,600	1,342 1,345	1,027 1,030	37,801 37,851	37,850 37,900	1,501 1,503	1,186 1,188
28,001	28,050	1,030	757	31,301	31,350	1,189	874	34,601	34,650	1,347	1,032	37,901	37,950	1,505	1,190
28,051	28,100	1,033 1,035	758 759	31,351 31,401	31,400 31,450	1,191 1,193	876 878	34,651 34,701	34,700 34,750	1,349 1,352	1,034 1,037	37,951 38,001	38,000 38,050	1,508 1,510	1,193 1,195
28,101 28,151	28,150 28,200	1,033	761	31,451	31,500	1,196	881	34,751	34,750	1,352	1,037	38,051	38,100	1,510	1,198
28,201	28,250	1,040	762	31,501	31,550	1,198	883	34,801	34,850	1,357	1,042	38,101	38,150	1,515	1,200
28,251 28,301	28,300 28,350	1,042 1,045	763 765	31,551 31,601	31,600 31,650	1,201 1,203	886 888	34,851 34,901	34,900 34,950	1,359 1,361	1,044 1,046	38,151 38,201	38,200 38,250	1,517 1,520	1,202 1,205
28,351	28,400	1,047	766	31,651	31,700	1,205	890	34,951	35,000	1,364	1,049	38,251	38,300	1,522	1,207
28,401	28,450	1,049	767	31,701	31,750	1,208	893	35,001	35,050	1,366	1,051	38,301	38,350	1,525	1,210
28,451 28,501	28,500 28,550	1,052 1,054	769 770	31,751 31,801	31,800 31,850	1,210 1,213	895 898	35,051 35,101	35,100 35,150	1,369 1,371	1,054 1,056	38,351 38,401	38,400 38,450	1,527 1,529	1,212 1,214
28,551	28,600	1,057	772	31,851	31,900	1,215	900	35,151	35,200	1,373	1,058	38,451	38,500	1,532	1,217
28,601	28,650 28,700	1,059 1,061	773 774	31,901 31,951	31,950 32,000	1,217 1,220	902 905	35,201 35,251	35,250 35,300	1,376 1,378	1,061 1,063	38,501	38,550 38,600	1,534 1,537	1,219 1,222
28,651 28,701	28,700 28,750	1,061	776	31,951	32,000 32,050	1,220	905	35,301	35,300 35,350	1,376	1,065	38,551 38,601	38,650	1,537	1,224
28,751	28,800	1,066	777	32,051	32,100	1,225	910	35,351	35,400	1,383	1,068	38,651	38,700	1,541	1,226
28,801 28,851	28,850 28,900	1,069 1,071	778 780	32,101 32,151	32,150 32,200	1,227 1,229	912 914	35,401 35,451	35,450 35,500	1,385 1,388	1,070 1,073	38,701 38,751	38,750 38,800	1,544 1,546	1,229 1,231
28,901	28,950	1,073	781	32,201	32,250	1,232	917	35,501	35,550	1,390	1,075	38,801	38,850	1,549	1,234
28,951	29,000	1,076	782	32,251	32,300	1,234	919	35,551	35,600	1,393	1,078	38,851	38,900	1,551	1,236
29,001 29,051	29,050 29,100	1,078 1,081	784 785	32,301 32,351	32,350 32,400	1,237 1,239	922 924	35,601 35,651	35,650 35,700	1,395 1,397	1,080 1,082	38,901 38,951	38,950 39,000	1,553 1,556	1,238 1,241
29,101	29,150	1,083	786	32,401	32,450	1,241	926	35,701	35,750	1,400	1,085	39,001	39,050	1,558	1,243
29,151	29,200 29,250	1,085 1,088	788 789	32,451 32,501	32,500 32,550	1,244 1,246	929 931	35,751 35,801	35,800 35,850	1,402 1,405	1,087 1,090	39,051 39,101	39,100 39,150	1,561 1,563	1,246 1,248
29,201 29,251	29,250 29,300	1,000	790	32,501	32,550 32,600	1,246	934	35,851	35,850 35,900	1,405	1,090	39,151	39,150	1,565	1,250
29,301	29,350	1,093	792	32,601	32,650	1,251	936	35,901	35,950	1,409	1,094	39,201	39,250	1,568	1,253
29,351 29,401	29,400 29,450	1,095 1,097	793 794	32,651 32,701	32,700 32,750	1,253 1,256	938 941	35,951 36,001	36,000 36,050	1,412 1,414	1,097 1,099	39,251 39,301	39,300 39,350	1,570 1,573	1,255 1,258
29,451	29,500	1,100	796	32,751	32,750	1,258	943	36,051	36,100	1,417	1,102	39,351	39,400	1,575	1,260
29,501	29,550	1,102	797	32,801	32,850	1,261	946	36,101	36,150	1,419	1,104	39,401	39,450	1,577	1,262
29,551 29,601	29,600 29,650	1,105 1,107	799 800	32,851 32,901	32,900 32,950	1,263 1,265	948 950	36,151 36,201	36,200 36,250	1,421 1,424	1,106 1,109	39,451 39,501	39,500 39,550	1,580 1,582	1,265 1,267
29,651	29,700	1,109	801	32,951	33,000	1,268	953	36,251	36,300	1,426	1,111	39,551	39,600	1,585	1,270
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		and yo	u are			and yo	ou are			and yo	u are			and yo	u are
Form	ne 7, n K-40	Single, Head of Household	Married Filing	Forn	ne 7, n K-40	Single, Head of Household	Married Filing	Form	ne 7, n K-40	Single, Head of Household	Married Filing	Forn	ne 7, n K-40	Single, Head of Household	Married Filing
15	_	or Married Filing Separate	Joint	15	_	or Married Filing Separate	Joint	15	_	or Married Filing Separate	Joint	15	_	or Married Filing Separate	Joint
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	1,587	1,272	42,901	42,950	1,745	1,430	46,201	46,250	1,904	1,589	49,501	49,550	2,062	1,747
39,651	39,700	1,589	1,274	42,951	43,000	1,748	1,433	46,251	46,300	1,906	1,591	49,551	49,600	2,065	1,750
39,701	39,750	1,592	1,277	43,001	43,050	1,750	1,435	46,301	46,350	1,909	1,594	49,601	49,650	2,067	1,752
39,751	39,800	1,594	1,279	43,051	43,100	1,753	1,438	46,351	46,400	1,911	1,596	49,651	49,700	2,069	1,754
39,801	39,850	1,597	1,282	43,101	43,150	1,755	1,440	46,401	46,450	1,913	1,598	49,701	49,750	2,072	1,757
39,851	39,900	1,599	1,284	43,151	43,200	1,757	1,442	46,451	46,500	1,916	1,601	49,751	49,800	2,074	1,759
39,901	39,950	1,601	1,286	43,201	43,250	1,760	1,445	46,501	46,550	1,918	1,603	49,801	49,850	2,077	1,762
39,951	40,000	1,604	1,289	43,251	43,300	1,762	1,447	46,551	46,600	1,921	1,606	49,851	49,900	2,079	1,764
40,001	40,050	1,606	1,291	43,301	43,350	1,765	1,450	46,601	46,650	1,923	1,608	49,901	49,950	2,081	1,766
40,051	40,100	1,609	1,294	43,351	43,400	1,767	1,452	46,651	46,700	1,925	1,610	49,951	50,000	2,084	1,769
40,101	40,150	1,611	1,296	43,401	43,450	1,769	1,454	46,701	46,750	1,928	1,613	50,001	50,050	2,086	1,771
40,151	40,200	1,613	1,298	43,451	43,500	1,772	1,457	46,751	46,800	1,930	1,615	50,051	50,100	2,089	1,774
40,201	40,250	1,616	1,301	43,501	43,550	1,774	1,459	46,801	46,850	1,933	1,618	50,101	50,150	2,091	1,776
40,251	40,300	1,618	1,303	43,551	43,600	1,777	1,462	46,851	46,900	1,935	1,620	50,151	50,200	2,093	1,778
40,301	40,350	1,621	1,306	43,601	43,650	1,779	1,464	46,901	46,950	1,937	1,622	50,201	50,250	2,096	1,781
40,351	40,400	1,623	1,308	43,651	43,700	1,781	1,466	46,951	47,000	1,940	1,625	50,251	50,300	2,098	1,783
40,401	40,450	1,625	1,310	43,701	43,750	1,784	1,469	47,001	47,050	1,942	1,627	50,301	50,350	2,101	1,786
40,451	40,500	1,628	1,313	43,751	43,800	1,786	1,471	47,051	47,100	1,945	1,630	50,351	50,400	2,103	1,788
40,501	40,550	1,630	1,315	43,801	43,850	1,789	1,474	47,101	47,150	1,947	1,632	50,401	50,450	2,105	1,790
40,551	40,600	1,633	1,318	43,851	43,900	1,791	1,476	47,151	47,200	1,949	1,634	50,451	50,500	2,108	1,793
40,601	40,650	1,635	1,320	43,901	43,950	1,793	1,478	47,201	47,250	1,952	1,637	50,501	50,550	2,110	1,795
40,651	40,700	1,637	1,322	43,951	44,000	1,796	1,481	47,251	47,300	1,954	1,639	50,551	50,600	2,113	1,798
40,701	40,750	1,640	1,325	44,001	44,050	1,798	1,483	47,301	47,350	1,957	1,642	50,601	50,650	2,115	1,800
40,751	40,800	1,642	1,327	44,051	44,100	1,801	1,486	47,351	47,400	1,959	1,644	50,651	50,700	2,117	1,802
40,801	40,850	1,645	1,330	44,101	44,150	1,803	1,488	47,401	47,450	1,961	1,646	50,701	50,750	2,120	1,805
40,851	40,900	1,647	1,332	44,151	44,200	1,805	1,490	47,451	47,500	1,964	1,649	50,751	50,800	2,122	1,807
40,901	40,950	1,649	1,334	44,201	44,250	1,808	1,493	47,501	47,550	1,966	1,651	50,801	50,850	2,125	1,810
40,951	41,000	1,652	1,337	44,251	44,300	1,810	1,495	47,551	47,600	1,969	1,654	50,851	50,900	2,127	1,812
41,001	41,050	1,654	1,339	44,301	44,350	1,813	1,498	47,601	47,650	1,971	1,656	50,901	50,950	2,129	1,814
41,051	41,100	1,657	1,342	44,351	44,400	1,815	1,500	47,651	47,700	1,973	1,658	50,951	51,000	2,132	1,817
41,101	41,150	1,659	1,344	44,401	44,450	1,817	1,502	47,701	47,750	1,976	1,661	51,001	51,050	2,134	1,819
41,151	41,200	1,661	1,346	44,451	44,500	1,820	1,505	47,751	47,800	1,978	1,663	51,051	51,100	2,137	1,822
41,201	41,250	1,664	1,349	44,501	44,550	1,822	1,507	47,801	47,850	1,981	1,666	51,101	51,150	2,139	1,824
41,251	41,300	1,666	1,351	44,551	44,600	1,825	1,510	47,851	47,900	1,983	1,668	51,151	51,200	2,141	1,826
41,301	41,350	1,669	1,354	44,601	44,650	1,827	1,512	47,901	47,950	1,985	1,670	51,201	51,250	2,144	1,829
41,351	41,400	1,671	1,356	44,651	44,700	1,829	1,514	47,951	48,000	1,988	1,673	51,251	51,300	2,146	1,831
41,401	41,450	1,673	1,358	44,701	44,750	1,832	1,517	48,001	48,050	1,990	1,675	51,301	51,350	2,149	1,834
41,451	41,500	1,676	1,361	44,751	44,800	1,834	1,519	48,051	48,100	1,993	1,678	51,351	51,400	2,151	1,836
41,501	41,550	1,678	1,363	44,801	44,850	1,837	1,522	48,101	48,150	1,995	1,680	51,401	51,450	2,153	1,838
41,551	41,600	1,681	1,366	44,851	44,900	1,839	1,524	48,151	48,200	1,997	1,682	51,451	51,500	2,156	1,841
41,601	41,650	1,683 1,685	1,368	44,901	44,950	1,841 1,844	1,526 1,529	48,201	48,250	2,000	1,685	51,501	51,550	2,158	1,843 1,846
41,651 41,701	41,700 41,750	1,688	1,370 1,373	44,951 45,001	45,000 45,050	1,846	1,531	48,251 48,301	48,300 48,350	2,002	1,687 1,690	51,551 51,601	51,600 51,650	2,161 2,163	1,848
41,751	41,800	1,690	1,375	45,051	45,100	1,849	1,534	48,351	48,400	2,007	1,692	51,651	51,700	2,165	1,850
41,801	41,850	1,693	1,378	45,101	45,150	1,851	1,536	48,401	48,450	2,009	1,694	51,701	51,750	2,168	1,853
41,851	41,900	1,695	1,380	45,151	45,200	1,853	1,538	48,451	48,500	2,012	1,697	51,751	51,800	2,170	1,855
41,901	41,950	1,697	1,382	45,201	45,250	1,856	1,541	48,501	48,550	2,014	1,699	51,801	51,850	2,173	1,858
41,951	42,000	1,700	1,385	45,251	45,300	1,858	1,543	48,551	48,600	2,017	1,702	51,851	51,900	2,175	1,860
42,001	42,050	1,702	1,387	45,301	45,350	1,861	1,546	48,601	48,650	2,019	1,704	51,901	51,950	2,177	1,862
42,051	42,100	1,705	1,390	45,351	45,400	1,863	1,548	48,651	48,700	2,021	1,706	51,951	52,000	2,180	1,865
42,101	42,150	1,707	1,392	45,401	45,450	1,865	1,550	48,701	48,750	2,024	1,709	52,001	52,050	2,182	1,867
42,151	42,200	1,709	1,394	45,451	45,500	1,868	1,553	48,751	48,800	2,026	1,711	52,051	52,100	2,185	1,870
42,201	42,250	1,712	1,397	45,501	45,550	1,870	1,555	48,801	48,850	2,029	1,714	52,101	52,150	2,187	1,872
42,251	42,300	1,714	1,399	45,551	45,600	1,873	1,558	48,851	48,900	2,031	1,716	52,151	52,200	2,189	1,874
42,301	42,350	1,717	1,402	45,601	45,650	1,875	1,560	48,901	48,950	2,033	1,718	52,201	52,250	2,192	1,877
42,351	42,400	1,719	1,404	45,651	45,700	1,877	1,562	48,951	49,000	2,036	1,721	52,251	52,300	2,194	1,879
42,401	42,450	1,721	1,406	45,701	45,750	1,880	1,565	49,001	49,050	2,038	1,723	52,301	52,350	2,197	1,882
42,451	42,500	1,724	1,409	45,751	45,800	1,882	1,567	49,051	49,100	2,041	1,726	52,351	52,400	2,199	1,884
42,501	42,550	1,726	1,411	45,801	45,850	1,885	1,570	49,101	49,150	2,043	1,728	52,401	52,450	2,201	1,886
42,551	42,600	1,729	1,414	45,851	45,900	1,887	1,572	49,151	49,200	2,045	1,730	52,451	52,500	2,204	1,889
42,601	42,650	1,731	1,416	45,901	45,950	1,889	1,574	49,201	49,250	2,048	1,733	52,501	52,550	2,206	1,891
42,651	42,700	1,733	1,418	45,951	46,000	1,892	1,577	49,251	49,300	2,050	1,735	52,551	52,600	2,209	1,894
42,701	42,750	1,736	1,421	46,001	46,050	1,894	1,579	49,301	49,350	2,053	1,738	52,601	52,650	2,211	1,896
42,751	42,800	1,738	1,423	46,051	46,100	1,897	1,582	49,351	49,400	2,055	1,740	52,651	52,700	2,213	1,898
42,801	42,850	1,741	1,426	46,101	46,150	1,899	1,584	49,401	49,450	2,057	1,742	52,701	52,750	2,216	1,901
42,851	42,900	1,743	1,428	46,151	46,200	1,901	1,586	49,451	49,500	2,060	1,745	52,751	52,800	2,218	1,903

		and yo	u are			and yo	ou are				and yo	u are			and yo	u are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	M arried		If lin		Single, Head of	M arried		ne 7,	Single, Head of	M arried
	K-40 —	Household or Married	Filing Joint	is	K-40 —	Household or Married	Filing Joint		Form is -		Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate				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
52,801	52,850	2,221	1,906	56,101	56,150	2,379	2,064		59,401	59,450	2,537	2,222	62,701	62,750	2,696	2,381
52,851 52,901	52,900 52,950	2,223 2,225	1,908 1,910	56,151 56,201	56,200 56,250	2,381 2,384	2,066 2,069		59,451 59,501	59,500 59,550	2,540 2,542	2,225 2,227	62,751 62,801	62,800 62,850	2,698 2,701	2,383 2,386
52,951	53,000	2,228	1,913	56,251	56,300	2,386	2,071		59,551	59,600	2,545	2,230	62,851	62,900	2,703	2,388
53,001 53,051	53,050 53,100	2,230 2,233	1,915 1,918	56,301 56,351	56,350 56,400	2,389 2,391	2,074 2,076		59,601 59,651	59,650 59,700	2,547 2,549	2,232 2,234	62,901 62,951	62,950 63,000	2,705 2,708	2,390 2,393
53,101	53,150	2,235	1,920	56,401	56,450	2,393	2,078		59,701	59,750	2,552	2,237	63,001	63,050	2,710	2,395
53,151 53,201	53,200 53,250	2,237 2,240	1,922 1,925	56,451 56,501	56,500 56,550	2,396 2,398	2,081 2,083		59,751 59,801	59,800 59,850	2,554 2,557	2,239 2,242	63,051 63,101	63,100 63,150	2,713 2,715	2,398 2,400
53,251	53,300	2,242	1,927	56,551	56,600	2,401	2,086	!	59,851	59,900	2,559	2,244	63,151	63,200	2,717	2,402
53,301 53,351	53,350 53,400	2,245 2,247	1,930 1,932	56,601 56,651	56,650 56,700	2,403 2,405	2,088 2,090		59,901 59,951	59,950 60,000	2,561 2,564	2,246 2,249	63,201 63,251	63,250 63,300	2,720 2,722	2,405 2,407
53,401	53,450	2,249	1,934	56,701	56,750	2,408	2,093	6	60,001	60,050	2,566	2,251	63,301	63,350	2,725	2,410
53,451 53,501	53,500 53,550	2,252 2,254	1,937 1,939	56,751 56,801	56,800 56,850	2,410 2,413	2,095 2,098		60,051 60,101	60,100 60,150	2,569 2,571	2,254 2,256	63,351 63,401	63,400 63,450	2,727 2,729	2,412 2,414
53,551	53,600	2,257	1,942	56,851	56,900	2,415	2,100	(60,151	60,200	2,573	2,258	63,451	63,500	2,732	2,417
53,601 53,651	53,650 53,700	2,259 2,261	1,944 1,946	56,901 56,951	56,950 57,000	2,417 2,420	2,102 2,105		60,201 60,251	60,250 60,300	2,576 2,578	2,261 2,263	63,501 63,551	63,550 63,600	2,734 2,737	2,419 2,422
53,701	53,750	2,264	1,949	57,001	57,050	2,422	2,107	- 6	60,301	60,350	2,581	2,266	63,601	63,650	2,739	2,424
53,751 53,801	53,800 53,850	2,266 2,269	1,951 1,954	57,051 57,101	57,100 57,150	2,425 2,427	2,110 2,112		60,351 60,401	60,400 60,450	2,583 2,585	2,268 2,270	63,651 63,701	63,700 63,750	2,741 2,744	2,426 2,429
53,851	53,900	2,271	1,956	57,151	57,200	2,429	2,114	- 6	60,451	60,500	2,588	2,273	63,751	63,800	2,746	2,431
53,901 53,951	53,950 54,000	2,273 2,276	1,958 1,961	57,201 57,251	57,250 57,300	2,432 2,434	2,117 2,119		60,501 60,551	60,550 60,600	2,590 2,593	2,275 2,278	63,801 63,851	63,850 63,900	2,749 2,751	2,434 2,436
54,001	54,050	2,278	1,963	57,301	57,350	2,437	2,122		60,601	60,650	2,595	2,280	63,901	63,950	2,753	2,438
54,051 54,101	54,100 54,150	2,281 2,283	1,966 1,968	57,351 57,401	57,400 57,450	2,439 2,441	2,124 2,126		60,651 60,701	60,700 60,750	2,597 2,600	2,282 2,285	63,951 64,001	64,000 64,050	2,756 2,758	2,441 2,443
54,151	54,200	2,285	1,970	57,451	57,500	2,444	2,129		60,751	60,800	2,602	2,287	64,051	64,100	2,761	2,446
54,201 54,251	54,250 54,300	2,288 2,290	1,973 1,975	57,501 57,551	57,550 57,600	2,446 2,449	2,131 2,134		60,801 60,851	60,850 60,900	2,605 2,607	2,290 2,292	64,101 64,151	64,150 64,200	2,763 2,765	2,448 2,450
54,301	54,350	2,293	1,978	57,601	57,650	2,449	2,134		60,901	60,950	2,609	2,292	64,201	64,250	2,768	2,453
54,351 54,401	54,400 54,450	2,295 2,297	1,980 1,982	57,651 57,701	57,700 57,750	2,453 2,456	2,138 2,141		60,951 61,001	61,000 61,050	2,612 2,614	2,297 2,299	64,251 64,301	64,300 64,350	2,770 2,773	2,455 2,458
54,451	54,500	2,300	1,985	57,751	57,730 57,800	2,458	2,141		61,051	61,100	2,617	2,302	64,351	64,400	2,775	2,460
54,501 54,551	54,550 54,600	2,302 2,305	1,987 1,990	57,801 57,851	57,850 57,900	2,461 2,463	2,146 2,148		61,101 61,151	61,150 61,200	2,619 2,621	2,304 2,306	64,401 64,451	64,450 64,500	2,777 2,780	2,462 2,465
54,601	54,650	2,307	1,992	57,901	57,950	2,465	2,150		61,201	61,250	2,624	2,300	64,501	64,550	2,782	2,467
54,651 54,701	54,700 54,750	2,309 2,312	1,994 1,997	57,951	58,000 58,050	2,468 2,470	2,153 2,155		61,251 61,301	61,300 61,350	2,626 2,629	2,311 2,314	64,551 64,601	64,600 64,650	2,785 2,787	2,470 2,472
54,751	54,800	2,312	1,997	58,001 58,051	58,100	2,470	2,158		61,351	61,400	2,629	2,316	64,651	64,700	2,789	2,472
54,801	54,850	2,317	2,002	58,101	58,150	2,475	2,160		61,401	61,450	2,633	2,318	64,701	64,750	2,792	2,477
54,851 54,901	54,900 54,950	2,319 2,321	2,004 2,006	58,151 58,201	58,200 58,250	2,477 2,480	2,162 2,165		61,451 61,501	61,500 61,550	2,636 2,638	2,321 2,323	64,751 64,801	64,800 64,850	2,794 2,797	2,479 2,482
54,951 55,001	55,000 55,050	2,324 2,326	2,009 2,011	58,251 58,301	58,300 58,350	2,482 2,485	2,167 2,170		61,551 61,601	61,600 61,650	2,641 2,643	2,326 2,328	64,851 64,901	64,900 64,950	2,799 2,801	2,484 2,486
55,051	55,030 55,100	2,320	2,011	58,351	58,400	2,465	2,170		61,651	61,700	2,645 2,645	2,320	64,951	65,000	2,801	2,489
55,101	55,150	2,331	2,016	58,401	58,450	2,489	2,174		61,701	61,750	2,648	2,333	65,001	65,050	2,806	2,491
55,151 55,201	55,200 55,250	2,333 2,336	2,018 2,021	58,451 58,501	58,500 58,550	2,492 2,494	2,177 2,179		61,751 61,801	61,800 61,850	2,650 2,653	2,335 2,338	65,051 65,101	65,100 65,150	2,809 2,811	2,494 2,496
55,251	55,300	2,338	2,023	58,551	58,600	2,497	2,182		61,851	61,900	2,655	2,340	65,151	65,200	2,813	2,498
55,301 55,351	55,350 55,400	2,341 2,343	2,026 2,028	58,601 58,651	58,650 58,700	2,499 2,501	2,184 2,186		61,901 61,951	61,950 62,000	2,657 2,660	2,342 2,345	65,201 65,251	65,250 65,300	2,816 2,818	2,501 2,503
55,401	55,450	2,345	2,030	58,701	58,750	2,504	2,189		62,001	62,050	2,662	2,347	65,301	65,350	2,821	2,506
55,451 55,501	55,500 55,550	2,348 2,350	2,033 2,035	58,751 58,801	58,800 58,850	2,506 2,509	2,191 2,194		62,051 62,101	62,100 62,150	2,665 2,667	2,350 2,352	65,351 65,401	65,400 65,450	2,823 2,825	2,508 2,510
55,551	55,600	2,353	2,038	58,851	58,900	2,511	2,196	- 6	62,151	62,200	2,669	2,354	65,451	65,500	2,828	2,513
55,601 55,651	55,650 55,700	2,355 2,357	2,040 2,042	58,901 58,951	58,950 59,000	2,513 2,516	2,198 2,201		62,201 62,251	62,250 62,300	2,672 2,674	2,357 2,359	65,501 65,551	65,550 65,600	2,830 2,833	2,515 2,518
55,701	55,750	2,360	2,045	59,001	59,050	2,518	2,203	- 6	62,301	62,350	2,677	2,362	65,601	65,650	2,835	2,520
55,751 55,801	55,800 55,850	2,362 2,365	2,047 2,050	59,051 59,101	59,100 59,150	2,521 2,523	2,206 2,208		62,351 62,401	62,400 62,450	2,679 2,681	2,364 2,366	65,651 65,701	65,700 65,750	2,837 2,840	2,522 2,525
55,851	55,900	2,367	2,052	59,151	59,200	2,525	2,210	(62,451	62,500	2,684	2,369	65,751	65,800	2,842	2,527
55,901 55,951	55,950 56,000	2,369 2,372	2,054 2,057	59,201 59,251	59,250 59,300	2,528 2,530	2,213 2,215		62,501 62,551	62,550 62,600	2,686 2,689	2,371 2,374	65,801 65,851	65,850 65,900	2,845 2,847	2,530 2,532
56,001	56,050	2,374	2,059	59,301	59,350	2,533	2,218	(62,601	62,650	2,691	2,376	65,901	65,950	2,849	2,534
56,051	56,100	2,377	2,062	59,351	59,400	2,535	2,220	_ (62,651	62,700	2,693	2,378	65,951	66,000	2,852	2,537

		and yo	u are			and yo	ou are				and yo	u are			and yo	u are
	ne 7, n K-40	Single, Head of	Married		line 7, m K-40	Single, Head of	M arried		If lin		Single, Head of	M arried		ine 7, m K-40	Single, Head of	M arried
	—	Household or Married	Filing Joint		s —	Household or Married	Filing Joint		is -		Household or Married	Filing Joint		11 K-40	Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate				Filing Separate	
at least	but not morethan	your t	ax is	at least	butnot morethan	your t	tax is	le:	at east	but not more than	your t	ax is	at least	but not morethan	your t	ax is
66,001	66,050	2,854	2,539	69,301		3,013	2,698		,601	72,650	3,171	2,856	75,901	75,950	3,329	3,014
66,051 66,101	66,100 66,150	2,857 2,859	2,542 2,544	69,351 69,401		3,015 3,017	2,700 2,702	,	,651 ,701	72,700 72,750	3,173 3,176	2,858 2,861	75,951 76,001		3,332 3,334	3,017 3,019
66,151	66,200	2,861	2,546	69,451	69,500	3,020	2,705	72,	,751	72,800	3,178	2,863	76,051	76,100	3,337	3,022
66,201 66,251	66,250 66,300	2,864 2,866	2,549 2,551	69,50° 69,55°		3,022 3,025	2,707 2,710		,801 ,851	72,850 72,900	3,181 3,183	2,866 2,868	76,101 76,151		3,339 3,341	3,024 3,026
66,301	66,350	2,869	2,554	69,601	69,650	3,027	2,712	72,	,901	72,950	3,185	2,870	76,201	76,250	3,344	3,029
66,351 66,401	66,400 66,450	2,871 2,873	2,556 2,558	69,65° 69,70°		3,029 3,032	2,714 2,717		,951 ,001	73,000 73,050	3,188 3,190	2,873 2,875	76,251 76,301		3,346 3,349	3,031 3,034
66,451	66,500	2,876	2,561	69,751	69,800	3,034	2,719	73,	,051	73,100	3,193	2,878	76,351	76,400	3,351	3,036
66,501	66,550 66,600	2,878 2,881	2,563 2,566	69,80° 69,85°		3,037 3,039	2,722 2,724		,101 ,151	73,150 73,200	3,195 3,197	2,880 2,882	76,401 76,451		3,353 3,356	3,038 3,041
66,551 66,601	66,650	2,883	2,568	69,90		3,039	2,724		,151 ,201	73,250	3,200	2,885	76,501		3,358	3,041
66,651	66,700	2,885	2,570	69,951		3,044	2,729		,251	73,300	3,202	2,887	76,551	76,600	3,361	3,046
66,701 66,751	66,750 66,800	2,888 2,890	2,573 2,575	70,00° 70,05°		3,046 3,049	2,731 2,734		,301 ,351	73,350 73,400	3,205 3,207	2,890 2,892	76,601 76,651		3,363 3,365	3,048 3,050
66,801	66,850	2,893	2,578	70,101	70,150	3,051	2,736	73,	,401	73,450	3,209	2,894	76,701	76,750	3,368	3,053
66,851 66,901	66,900 66,950	2,895 2,897	2,580 2,582	70,151 70,201		3,053 3,056	2,738 2,741		,451 ,501	73,500 73,550	3,212 3,214	2,897 2,899	76,751 76,801		3,370 3,373	3,055 3,058
66,951	67,000	2,900	2,585	70,251	70,300	3,058	2,743	73,	,551	73,600	3,217	2,902	76,851	76,900	3,375	3,060
67,001 67,051	67,050 67,100	2,902 2,905	2,587 2,590	70,30° 70,35°		3,061 3,063	2,746 2,748		,601 ,651	73,650 73,700	3,219 3,221	2,904 2,906	76,901 76,951		3,377 3,380	3,062 3,065
67,101	67,150	2,907	2,592	70,40		3,065	2,750		,701	73,750	3,224	2,909	77,001		3,382	3,067
67,151	67,200 67,250	2,909 2,912	2,594 2,597	70,45°		3,068 3,070	2,753 2,755		,751 ,801	73,800 73,850	3,226 3,229	2,911 2,914	77,051 77,101		3,385 3,387	3,070 3,072
67,201 67,251	67,300	2,912	2,599	70,55		3,073	2,758		,851	73,900	3,229	2,914	77,151		3,389	3,072
67,301	67,350	2,917	2,602	70,601		3,075	2,760		,901	73,950	3,233	2,918	77,201		3,392	3,077
67,351 67,401	67,400 67,450	2,919 2,921	2,604 2,606	70,651 70,701		3,077 3,080	2,762 2,765		,951 ,001	74,000 74,050	3,236 3,238	2,921 2,923	77,251 77,301		3,394 3,397	3,079 3,082
67,451	67,500	2,924	2,609	70,751	70,800	3,082	2,767	74,	,051	74,100	3,241	2,926	77,351	77,400	3,399	3,084
67,501 67,551	67,550 67,600	2,926 2,929	2,611 2,614	70,80° 70,85°		3,085 3,087	2,770 2,772		,101 ,151	74,150 74,200	3,243 3,245	2,928 2,930	77,401 77,451		3,401 3,404	3,086 3,089
67,601	67,650	2,931	2,616	70,901	70,950	3,089	2,774	74,	,201	74,250	3,248	2,933	77,501	77,550	3,406	3,091
67,651 67,701	67,700 67,750	2,933 2,936	2,618 2,621	70,95 ² 71,00 ²		3,092 3,094	2,777 2,779		,251 ,301	74,300 74,350	3,250 3,253	2,935 2,938	77,551 77,601		3,409 3,411	3,094 3,096
67,751	67,800	2,938	2,623	71,051	71,100	3,097	2,782	74,	,351	74,400	3,255	2,940	77,651	77,700	3,413	3,098
67,801 67,851	67,850 67,900	2,941 2,943	2,626 2,628	71,101 71,151		3,099 3,101	2,784 2,786		,401 ,451	74,450 74,500	3,257 3,260	2,942 2,945	77,701 77,751		3,416 3,418	3,101 3,103
67,901	67,950	2,945	2,630	71,201	71,250	3,104	2,789		,501	74,550	3,262	2,947	77,801		3,421	3,106
67,951 68,001	68,000 68,050	2,948 2,950	2,633 2,635	71,251 71,301		3,106 3,109	2,791 2,794		,551 ,601	74,600 74,650	3,265 3,267	2,950 2,952	77,851 77,901		3,423 3,425	3,108 3,110
68,051	68,100	2,953	2,638	71,35		3,109	2,796		,651	74,700	3,269	2,954	77,951	78,000	3,428	3,113
68,101	68,150	2,955	2,640	71,401		3,113	2,798		,701	74,750	3,272	2,957	78,001		3,430	3,115
68,151 68,201	68,200 68,250	2,957 2,960	2,642 2,645	71,451		3,116 3,118	2,801 2,803		,751 ,801	74,800 74,850	3,274 3,277	2,959 2,962	78,051 78,101		3,433 3,435	3,118 3,120
68,251	68,300	2,962	2,647	71,551	71,600	3,121	2,806	74,	,851	74,900	3,279	2,964	78,151	78,200	3,437	3,122
68,301 68,351	68,350 68,400	2,965 2,967	2,650 2,652	71,601 71,651		3,123 3,125	2,808 2,810		,901 ,951	74,950 75,000	3,281 3,284	2,966 2,969	78,201 78,251		3,440 3,442	3,125 3,127
68,401	68,450	2,969	2,654	71,701	71,750	3,128	2,813	75,	,001	75,050	3,286	2,971	78,301	78,350	3,445	3,130
68,451 68,501	68,500 68,550	2,972 2,974	2,657 2,659	71,751 71,801		3,130 3,133	2,815 2,818		,051 ,101	75,100 75,150	3,289 3,291	2,974 2,976	78,351 78,401	78,400 78,450	3,447 3,449	3,132 3,134
68,551	68,600	2,977	2,662	71,851	71,900	3,135	2,820	75,	,151	75,200	3,293	2,978	78,451	78,500	3,452	3,137
68,601 68,651	68,650 68,700	2,979 2,981	2,664 2,666	71,901 71,951		3,137 3,140	2,822 2,825		,201 ,251	75,250 75,300	3,296 3,298	2,981 2,983	78,501 78,551		3,454 3,457	3,139 3,142
68,701	68,750	2,984	2,669	72,001	72,050	3,142	2,827	75,	,301	75,350	3,301	2,986	78,601	78,650	3,459	3,144
68,751 68,801	68,800 68,850	2,986 2,989	2,671 2,674	72,05 ⁴ 72,10 ⁴		3,145 3,147	2,830 2,832		,351 ,401	75,400 75,450	3,303 3,305	2,988 2,990	78,651 78,701		3,461 3,464	3,146 3,149
68,851	68,900	2,991	2,676	72,151	72,200	3,149	2,834	75,	,451	75,500	3,308	2,993	78,751	78,800	3,466	3,151
68,901 68,951	68,950 69,000	2,993 2,996	2,678 2,681	72,20° 72,25°		3,152 3,154	2,837 2,839		,501 ,551	75,550 75,600	3,310 3,313	2,995 2,998	78,801 78,851		3,469 3,471	3,154 3,156
69,001	69,050	2,998	2,683	72,25	72,350	3,154	2,842		,551 ,601	75,650 75,650	3,315	3,000	78,901		3,473	3,158
69,051	69,100	3,001	2,686	72,351	72,400	3,159	2,844		,651 701	75,700	3,317	3,002	78,951	79,000	3,476	3,161
69,101 69,151	69,150 69,200	3,003 3,005	2,688 2,690	72,40 ¹ 72,45 ¹		3,161 3,164	2,846 2,849		,701 ,751	75,750 75,800	3,320 3,322	3,005 3,007	79,001 79,051		3,478 3,481	3,163 3,166
69,201	69,250	3,008	2,693	72,501	72,550	3,166	2,851	75,	,801	75,850	3,325	3,010	79,101	79,150	3,483	3,168
69,251	69,300	3,010	2,695	72,551	72,600	3,169	2,854	75,	,851	75,900	3,327	3,012	79,151	79,200	3,485	3,170

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	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		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
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your t	ax is	at Ieast	but not more than	your	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	tax is
79,201	79,250	3,488	3,173	82,501	82,550	3,646	3,331 3,334	85,801	85,850	3,805	3,490	89,101	89,150	3,963	3,648 3,650
79,251 79,301	79,300 79,350	3,490 3,493	3,175 3,178	82,551 82,601	82,600 82,650	3,649 3,651	3,336	85,851 85,901	85,900 85,950	3,807 3,809	3,492 3,494	89,151 89,201	89,200 89,250	3,965 3,968	3,653
79,351	79,400	3,495	3,180	82,651	82,700	3,653	3,338	85,951	86,000	3,812	3,497	89,251	89,300	3,970	3,655
79,401 79,451	79,450 79,500	3,497 3,500	3,182 3,185	82,701 82,751	82,750 82,800	3,656 3,658	3,341 3,343	86,001 86,051	86,050 86,100	3,814 3,817	3,499 3,502	89,301 89,351	89,350 89,400	3,973 3,975	3,658 3,660
79,501	79,550	3,502	3,187	82,801	82,850	3,661	3,346	86,101	86,150	3,819	3,504	89,401	89,450	3,977	3,662
79,551 79,601	79,600 79,650	3,505 3,507	3,190 3,192	82,851 82,901	82,900 82,950	3,663 3,665	3,348 3,350	86,151 86,201	86,200 86,250	3,821 3,824	3,506 3,509	89,451 89,501	89,500 89,550	3,980 3,982	3,665 3,667
79,651	79,700	3,509	3,194	82,951	83,000	3,668	3,353	86,251	86,300	3,826	3,511	89,551	89,600	3,985	3,670
79,701 79,751	79,750 79,800	3,512 3,514	3,197 3,199	83,001 83,051	83,050 83,100	3,670 3,673	3,355 3,358	86,301 86,351	86,350 86,400	3,829 3,831	3,514 3,516	89,601 89,651	89,650 89,700	3,987 3,989	3,672 3,674
79,801	79,850	3,517	3,202	83,101	83,150	3,675	3,360	86,401	86,450	3,833	3,518	89,701	89,750	3,992	3,677
79,851	79,900	3,519	3,204	83,151	83,200	3,677	3,362	86,451	86,500	3,836	3,521	89,751	89,800	3,994	3,679 3,682
79,901 79,951	79,950 80,000	3,521 3,524	3,206 3,209	83,201 83,251	83,250 83,300	3,680 3,682	3,365 3,367	86,501 86,551	86,550 86,600	3,838 3,841	3,523 3,526	89,801 89,851	89,850 89,900	3,997 3,999	3,684
80,001	80,050	3,526	3,211	83,301	83,350	3,685	3,370	86,601	86,650	3,843	3,528	89,901	89,950	4,001	3,686
80,051 80,101	80,100 80,150	3,529 3,531	3,214 3,216	83,351 83,401	83,400 83,450	3,687 3,689	3,372 3,374	86,651 86,701	86,700 86,750	3,845 3,848	3,530 3,533	89,951 90,001	90,000 90,050	4,004 4,006	3,689 3,691
80,151	80,200	3,533	3,218	83,451	83,500	3,692	3,377	86,751	86,800	3,850	3,535	90,051	90,100	4,009	3,694
80,201 80,251	80,250 80,300	3,536 3,538	3,221 3,223	83,501 83,551	83,550 83,600	3,694 3,697	3,379 3,382	86,801 86,851	86,850 86,900	3,853 3,855	3,538 3,540	90,101 90,151	90,150 90,200	4,011 4,013	3,696 3,698
80,301	80,350	3,541	3,226	83,601	83,650	3,699	3,384	86,901	86,950	3,857	3,542	90,201	90,250	4,016	3,701
80,351 80,401	80,400 80,450	3,543 3,545	3,228 3,230	83,651 83,701	83,700 83,750	3,701 3,704	3,386 3,389	86,951 87,001	87,000 87,050	3,860 3,862	3,545 3,547	90,251 90,301	90,300 90,350	4,018 4,021	3,703 3,706
80,451	80,500	3,548	3,233	83,751	83,800	3,704	3,391	87,001	87,100	3,865	3,550	90,301	90,350	4,021	3,708
80,501	80,550	3,550	3,235	83,801	83,850	3,709	3,394	87,101	87,150	3,867	3,552	90,401	90,450	4,025	3,710
80,551 80,601	80,600 80,650	3,553 3,555	3,238 3,240	83,851 83,901	83,900 83,950	3,711 3,713	3,396 3,398	87,151 87,201	87,200 87,250	3,869 3,872	3,554 3,557	90,451 90,501	90,500 90,550	4,028 4,030	3,713 3,715
80,651	80,700	3,557	3,242	83,951	84,000	3,716	3,401	87,251	87,300	3,874	3,559	90,551	90,600	4,033	3,718
80,701 80,751	80,750 80,800	3,560 3,562	3,245 3,247	84,001 84,051	84,050 84,100	3,718 3,721	3,403 3,406	87,301 87,351	87,350 87,400	3,877 3,879	3,562 3,564	90,601 90,651	90,650 90,700	4,035 4,037	3,720 3,722
80,801	80,850	3,565	3,250	84,101	84,150	3,723	3,408	87,401	87,450	3,881	3,566	90,701	90,750	4,040	3,725
80,851 80,901	80,900 80,950	3,567 3,569	3,252 3,254	84,151 84,201	84,200 84,250	3,725 3,728	3,410 3,413	87,451 87,501	87,500 87,550	3,884 3,886	3,569 3,571	90,751 90,801	90,800 90,850	4,042 4,045	3,727 3,730
80,951	81,000	3,572	3,257	84,251	84,300	3,730	3,415	87,551	87,600	3,889	3,574	90,851	90,900	4,047	3,732
81,001	81,050	3,574	3,259	84,301	84,350	3,733	3,418	87,601	87,650	3,891	3,576	90,901	90,950	4,049	3,734 3,737
81,051 81,101	81,100 81,150	3,577 3,579	3,262 3,264	84,351 84,401	84,400 84,450	3,735 3,737	3,420 3,422	87,651 87,701	87,700 87,750	3,893 3,896	3,578 3,581	90,951	91,000 91,050	4,052 4,054	3,739
81,151	81,200	3,581	3,266	84,451	84,500	3,740	3,425	87,751	87,800	3,898	3,583	91,051	91,100	4,057	3,742
81,201 81,251	81,250 81,300	3,584 3,586	3,269 3,271	84,501 84,551	84,550 84,600	3,742 3,745	3,427 3,430	87,801 87,851	87,850 87,900	3,901 3,903	3,586 3,588	91,101 91,151	91,150 91,200	4,059 4,061	3,744 3,746
81,301	81,350	3,589	3,274	84,601	84,650	3,747	3,432	87,901	87,950	3,905	3,590	91,201	91,250	4,064	3,749
81,351 81,401	81,400 81,450	3,591 3,593	3,276 3,278	84,651 84,701	84,700 84,750	3,749 3,752	3,434 3,437	87,951 88,001	88,000 88,050	3,908 3,910	3,593 3,595	91,251 91,301	91,300 91,350	4,066 4,069	3,751 3,754
81,451	81,500	3,596	3,281	84,751	84,800	3,754	3,439	88,051	88,100	3,913	3,598	91,351	91,400	4,071	3,756
81,501 81,551	81,550 81,600	3,598 3,601	3,283 3,286	84,801 84,851	84,850 84,900	3,757 3,759	3,442 3,444	88,101 88,151	88,150 88,200	3,915 3,917	3,600 3,602	91,401 91,451	91,450 91,500	4,073 4,076	3,758 3,761
81,601	81,650	3,603	3,288	84,901	84,950	3,761	3,446	88,201	88,250	3,920	3,605	91,501	91,550	4,078	3,763
81,651 81,701	81,700 81,750	3,605 3,608	3,290 3,293	84,951 85,001	85,000 85,050	3,764 3,766	3,449 3,451	88,251 88,301	88,300 88,350	3,922 3,925	3,607 3,610	91,551 91,601	91,600 91,650	4,081 4,083	3,766 3,768
81,751	81,800	3,610	3,295	85,051	85,100	3,769	3,451	88,351	88,400	3,927	3,612	91,651	91,700	4,085	3,770
81,801	81,850	3,613	3,298	85,101	85,150	3,771	3,456	88,401	88,450	3,929	3,614	91,701	91,750	4,088	3,773
81,851 81,901	81,900 81,950	3,615 3,617	3,300 3,302	85,151 85,201	85,200 85,250	3,773 3,776	3,458 3,461	88,451 88,501	88,500 88,550	3,932 3,934	3,617 3,619	91,751 91,801	91,800 91,850	4,090 4,093	3,775 3,778
81,951	82,000	3,620	3,305	85,251	85,300	3,778	3,463	88,551	88,600	3,937	3,622	91,851	91,900	4,095	3,780
82,001 82,051	82,050 82,100	3,622 3,625	3,307 3,310	85,301 85,351	85,350 85,400	3,781 3,783	3,466 3,468	88,601 88,651	88,650 88,700	3,939 3,941	3,624 3,626	91,901 91,951	91,950 92,000	4,097 4,100	3,782 3,785
82,101	82,150	3,627	3,312	85,401	85,450	3,785	3,470	88,701	88,750	3,944	3,629	92,001	92,050	4,102	3,787
82,151 82,201	82,200 82,250	3,629 3,632	3,314 3,317	85,451 85,501	85,500 85,550	3,788 3,790	3,473 3,475	88,751 88,801	88,800 88,850	3,946 3,949	3,631 3,634	92,051 92,101	92,100 92,150	4,105 4,107	3,790 3,792
82,251	82,300	3,634	3,319	85,551	85,600	3,793	3,478	88,851	88,900	3,951	3,636	92,151	92,200	4,109	3,794
82,301 82,351	82,350 82,400	3,637 3,639	3,322 3,324	85,601 85,651	85,650 85,700	3,795 3,797	3,480 3,482	88,901 88,951	88,950 89,000	3,953 3,956	3,638 3,641	92,201 92,251	92,250 92,300	4,112 4,114	3,797 3,799
82,401	82,450	3,639	3,326	85,701	85,750	3,800	3,485	89,001	89,050	3,958	3,643	92,251	92,350	4,114 4,117	3,802
82,451	82,500	3,644	3,329	85,751	85,800	3,802	3,487	89,051	89,100	3,961	3,646	92,351	92,400	4,119	3,804

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l If lin	ne 7,	Single,	u u. o	l If I	ne 7,	Single,	, a. a. a		lf lir	ne 7,	Single,		l If li	ne 7,	Single,	
Form	,	Head of	Married		n K-40	Head of	Married			K-40	Head of	Married		n K-40	Head of	M arried
		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	ov io	at	but not	, vour	ov io		at	but not	your t	ov io	at	but not	, vour t	ov io
least	morethan	your t		least	morethan	your t			least	more than	your t		least	more than	your t	
92,401	92,450	4,121	3,806	94,301	94,350	4,213	3,898		96,201	96,250	4,304	3,989	98,101	98,150	4,395	4,080
92,451	92,500	4,124	3,809	94,351	94,400	4,215	3,900		96,251	96,300	4,306	3,991	98,151	98,200	4,397	4,082
92,501	92,550	4,126	3,811	94,401	94,450	4,217	3,902		96,301	96,350	4,309	3,994	98,201	98,250	4,400	4,085
92,551	92,600	4,129	3,814	94,451	94,500	4,220	3,905		96,351	96,400	4,311	3,996	98,251	98,300	4,402	4,087
92,601	92,650	4,131	3,816	94,501	94,550	4,222	3,907		96,401	96,450	4,313	3,998	98,301	98,350	4,405	4,090
92,651	92,700	4,133	3,818	94,551 94,601	94,600	4,225	3,910		96,451	96,500	4,316	4,001	98,351	98,400	4,407	4,092
92,701	92,750	4,136	3,821	- ,	94,650	4,227	3,912		96,501	96,550	4,318	4,003	98,401	98,450	4,409	4,094
92,751 92,801	92,800 92,850	4,138 4,141	3,823 3,826	94,651 94,701	94,700 94,750	4,229 4,232	3,914 3,917		96,551 96,601	96,600 96,650	4,321 4,323	4,006 4,008	98,451 98,501	98,500 98,550	4,412 4,414	4,097 4,099
92,851	92,900	4,141	3,828	94,751	94,730	4,232	3,917		96,651	96,700	4,325	4,008	98,551	98,600	4,417	4,102
92,901	92,950	4,145	3,830	94.801	94.850	4,237	3,922		96,701	96.750	4,328	4,013	98,601	98.650	4,417	4,102
92,951	93,000	4.148	3,833	94.851	94,900	4,239	3,924		96.751	96,800	4,330	4.015	98,651	98,700	4,421	4.106
93,001	93,050	4,150	3,835	94,901	94,950	4.241	3,926		96,801	96,850	4,333	4,018	98,701	98,750	4,424	4,109
93,051	93,100	4,153	3,838	94.951	95.000	4.244	3,929		96.851	96,900	4,335	4,020	98,751	98,800	4,426	4,111
93,101	93,150	4,155	3,840	95,001	95,050	4,246	3,931		96,901	96,950	4,337	4,022	98,801	98,850	4,429	4,114
93,151	93,200	4,157	3,842	95,051	95,100	4,249	3,934		96,951	97,000	4,340	4,025	98,851	98,900	4,431	4,116
93,201	93,250	4,160	3,845	95,101	95,150	4,251	3,936		97,001	97,050	4,342	4,027	98,901	98,950	4,433	4,118
93,251	93,300	4,162	3,847	95,151	95,200	4,253	3,938		97,051	97,100	4,345	4,030	98,951	99,000	4,436	4,121
93,301	93,350	4,165	3,850	95,201	95,250	4,256	3,941		97,101	97,150	4,347	4,032	99,001	99,050	4,438	4,123
93,351	93,400	4,167	3,852	95,251	95,300	4,258	3,943		97,151	97,200	4,349	4,034	99,051	99,100	4,441	4,126
93,401	93,450	4,169	3,854	95,301	95,350	4,261	3,946		97,201	97,250	4,352	4,037	99,101	99,150	4,443	4,128
93,451	93,500	4,172	3,857	95,351	95,400	4,263	3,948		97,251	97,300	4,354	4,039	99,151	99,200	4,445	4,130
93,501	93,550	4,174	3,859	95,401	95,450	4,265	3,950		97,301	97,350	4,357	4,042	99,201	99,250	4,448	4,133
93,551	93,600	4,177	3,862	95,451	95,500	4,268	3,953		97,351	97,400	4,359	4,044	99,251	99,300	4,450	4,135
93,601	93,650	4,179	3,864	95,501	95,550	4,270	3,955		97,401	97,450	4,361	4,046	99,301	99,350	4,453	4,138
93,651	93,700	4,181	3,866	95,551	95,600	4,273	3,958		97,451	97,500	4,364	4,049	99,351	99,400	4,455	4,140
93,701	93,750	4,184	3,869	95,601	95,650	4,275	3,960		97,501	97,550	4,366	4,051	99,401	99,450	4,457	4,142
93,751	93,800	4,186	3,871	95,651 95,701	95,700 95,750	4,277 4,280	3,962		97,551	97,600	4,369	4,054	99,451	99,500	4,460	4,145
93,801 93,851	93,850 93,900	4,189 4,191	3,874 3,876	95,701	95,750	4,280 4,282	3,965 3,967		97,601 97,651	97,650 97,700	4,371 4,373	4,056 4,058	99,501 99,551	99,550 99,600	4,462 4,465	4,147 4,150
93,901	93,950	4,193	3,878	95,801	95,850	4,285	3,970		97,031	97,750	4,376	4,056	99,601	99,650	4,465	4,152
93,951	94,000	4,196	3,881	95.851	95,900	4,287	3,972		97,751	97,800	4,378	4,063	99,651	99.700	4.469	4,154
94,001	94,050	4,198	3,883	95,901	95,950	4,289	3,974		97,801	97,850	4,376	4,066	99,701	99,750	4,472	4,157
94,051	94,100	4,201	3,886	95,951	96,000	4,292	3,977		97,851	97,900	4,383	4,068	99,751	99,800	4,474	4,159
94,101	94,150	4,203	3,888	96.001	96,050	4.294	3,979		97,901	97,950	4,385	4,070	99,801	99,850	4,477	4,162
94,151	94,200	4,205	3,890	96,051	96,100	4,297	3,982		97,951	98,000	4,388	4,073	99,851	99,900	4,479	4,164
94,201	94,250	4,208	3,893	96,101	96,150	4,299	3,984		98,001	98,050	4,390	4,075	99,901	99,950	4,481	4,166
94,251	94,300	4,210	3,895	96,151	96,200	4,301	3,986		98,051	98,100	4,393	4,078	99,951	100,000	4,484	4,169

100,001 and over – use the Tax Computation Worksheet

2014 TAX COMPUTATION WORKSHEET

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

Married Filing Joi	nt				
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) M ultiplication amount.	(c) M ultiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 - \$30,000	\$	2.7% (.027)	\$	\$0	\$
\$30,001 and over	\$	4.8% (.048)	\$	\$630	\$
Single, Head of H	ousehold, or Marrie	d Filing Sepa	rate	•	1
Single, Head of H Taxable Income If line 7 of your Form K-40 is:	ousehold, or Marrie (a) Enter amount from line 7.	d Filing Sepa (b) Multiplication amount.	rate (c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
Taxable Income If line 7 of your	(a) Enter amo unt	(b) Multiplication	(c) Multiply	Subtraction	Subtract (d) from (c). Enter

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

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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 2013 Kansas income tax return. Nonresidents must have filed a 2013 Kansas income tax return to use WebFile for 2014.

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 1.3 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.

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2014,** even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

Humboldt 258 Iola 257 Marmaton Valley 256

ALLEN (AL)

Garnett 365

ANDERSON (AN) Crest 479

ATCHISON (AT)

Atchison Co. Community 377 Atchison Public Schools 409

BARBER (BA) Barber County North 254

South Barber 255

BARTON (BT)

Ellinwood Public Schools 355 Great Bend 428 Hoisington 431

BOURBON (BB) Fort Scott 234 Uniontown 235

BROWN (BR) South Brown County 430

Hiawatha 415

BUTLER (BU) Andover 385

Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396

El Dorado 490 Flinthills 492

Remington-Whitewater 206 Rose Hill Public Schools 394

CHASE (CS) Chase County 284

CHAUTAUQUA (CQ) Cedar Vale 285

Cedar Vale 285 Chautauqua County Community 286

CHEROKEE (CK)

Baxter Springs 508 Columbus 493 Galena 499 Riverton 404

CHEYENNE (CN)

Cheylin 103 St. Francis Schools 297

CLARK (CA) Ashland 220 Minneola 219

CLAY (CY)

Clay Center 379

CLOUD (CD) Concordia 333 Southern Cloud 334

COFFEY (CF)
Burlington 244
Lebo-Waverly 243

LeRoy-Gridley 245

COMANCHE (CM)
Comanche County 300

COWLEY (CL)
Arkansas City 470
Central 462
Dexter 471
Udall 463
Winfield 465

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

CRAWFORD (CR) Cherokee 247

Frontenac Public Schools 249 Girard 248 Northeast 246

Pittsburg 250 **DECATUR (DC)** Oberlin 294

DICKINSON (DK) Abilene 435

Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP)

Doniphan West Schools 111 Riverside 114 Troy Public Schools 429

DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497

EDWARDS (ED) Kinsley-Offerle 347 Lewis 502

ELK (EK) Elk Valley 283 West Elk 282

ELLIS (EL) Ellis 388 Hays 489 Victoria 432

ELLSWORTH (EW) Central Plains 112 Ellsworth 327

FINNEY (FI)
Garden City 457
Holcomb 363

FORD (FO) Bucklin 459 Dodge City 443 Spearville 381

FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289

West Franklin 287 GEARY (GE)

Geary County Schools 475
GOVE (GO)

Wheatland 292
Grinnell Public Schools 291
Ouinter Public Schools 293

GRAHAM (GH) Hill City 281 GRANT (GT)

GRANT (GT) Ulysses 214

GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371

GREELEY (GL) Greeley County Schools 200

GREENWOOD (GW)
Eureka 389

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

Hamilton 390 Madison-Virgil 386

HAMILTON (HM) Syracuse 494

HARPER (HP) Anthony-Harper 361 Attica 511

HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439

HASKELL (HS) Satanta 507 Sublette 374

HODGEMAN (HG) Jetmore 227

JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337

JEFFERSON (JF)

Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338

JEWELL (JW) Rock Hills 107

JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233

Olathe 233 Shawnee Mission Public Schools 512

Schools 512 Spring Hill 230 KEARNY (KE)

Deerfield 216 Lakin 215

KINGMAN (KM)

Cunningham 332 Kingman-Norwich 331

KIOWA (KW) Haviland 474 Kiowa County 422

LABETTE (LB)
Chetopa 505
Labette County 506
Oswego 504
Parsons 503

LANE (LE) Dighton 482 Healy Public Schools 468

LEAVENWORTH (LV)
Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453

Tonganoxie 464
LINCOLN (LC)
Lincoln 298
Sylvan Grove 299

COUNTY & ABBREVIATION
DISTRICT NAME & NUMBER

LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362

LOGAN (LG) Oakley 274 Triplains 275

LYON (LY) Emporia 253 North Lyon County 251

Southern Lyon County 252

MARION (MN)

Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion 408 Peabody-Burns 398

MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400

MEADE (ME) Fowler 225 Meade 226

MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368

MITCHELL (MC) Beloit 273 Waconda 272

MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445

Coffeyville 445 Independence 446 MORRIS (MR) Morris County 417

MORTON (MT) Elkhart 218

Rolla 217 NEMAHA (NM)

Nemaha Central 115 Prairie Hills 113

NEOSHO (NO) Chanute Public Schools 413 Galesburg 101

NESS (NS) Western Plains 106 Ness City 303

NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211

OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456

Osage City 420

Santa Fe Trail 434

COUNTY & ABBREVIATION
DISTRICT NAME & NUMBER

OSBORNE (OB)
Osborne County 392
OTTAWA (OT)
North Ottawa County 239

PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496

Twin Valley 240

PHILLIPS (PL) Logan 326 Phillipsburg 325

Thunder Ridge Schools 110

POTTAWATOMIE (PT)
Kaw Valley 321
Onaga-Havensville-

Wheaton 322 Rock Creek 323 Wamego 320 PRATT (PR)

Pratt 382 Skyline Schools 438

RAWLINS (RA) Rawlins County 105

RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311

REPUBLIC (RP) Pike Valley 426 Republic County 109

RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376

RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378

ROOKS (RO) Palco 269 Plainville 270 Stockton 271

RUSH (RH) LaCrosse 395 Otis-Bison 403

RUSSELL (RS) Paradise 399 Russell County 407

SALINE (SA) EII-Saline 307 Salina 305 Southeast of Saline 306

SCOTT (SC) Scott County 466

SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263

Renwick 267

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

Valley Center Public Schools 262 Wichita 259

SEWARD (SW) Kismet-Plains 483 Liberal 480

SHAWNEE (SN)
Auburn-Washburn 437
Seaman 345
Shawnee Heights 450

Topeka Public Schools 501

SHERIDAN (SD)

Hoxie Community Schools 412

SHERMAN (SH)
Goodland 352

Silver Lake 372

SMITH (SM) Smith Center 237

STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349

STANTON (ST) Stanton County 452

STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209

SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358

Wellington 353 **THOMAS (TH)**Brewster 314
Colby Public Schools 315

TREGO (TR) Wakeeney 208 WABAUNSEE (WB)

Golden Plains 316

South Haven 509

Mill Creek Valley 329 Mission Valley 330 WALLACE (WA)

Wallace County Schools 241

WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 Washington County Schools 108

WICHITA (WH) Leoti 467

Weskan 242

WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461

WOODSON (WO) Woodson 366

WYANDOTTE (WY)
Bonner Springs 204
Kansas City 500
Piper-Kansas City 203
Turner-Kansas City 202