

# Sas 2016 Individual Income Tax

For a fast refund, file electronically!

See back cover for details.

ksrevenue.gov

## In This Booklet

General Information	3
K-40 Instructions	6
Form K-40	11
Schedule S	13
Schedule K-210	15
Schedule S Instructions	17
Tax Table	20
Tax Computation Worksheet	27
Electronic Options	28
Tax Assistance	28

# **Important Information**

**DUE DATE FOR FILING.** April 18, 2017 is the due date for filing 2016 income tax returns. See page 4.

**TAXPAYER ASSISTANCE CENTER.** The Taxpayer Assistance Center in Topeka has moved. The new address can be found on the back cover of this booklet.

**LOW INCOME EXCLUSION.** Effective for tax year 2016, married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero. A return must be filed to calculate taxable income.

**ITEMIZED DEDUCTIONS.** Kansas itemized deductions are calculated using 100% charitable contributions, 50% qualified residential interest, and 50% real and personal property taxes as claimed on your federal itemized deductions. See Part C of Schedule S.

SOCIAL SECURITY NUMBER (SSN) REQUIREMENT. Individuals claiming income tax credits must have a valid SSN for the entire year in which tax credits are claimed. A valid SSN is also required for a spouse, if married filing joint, and each individual being claimed as a dependent. This requirement does not apply to credits for taxes paid to other states.

#### ANGEL INVESTOR TAX CREDIT EXTENDED.

This tax credit has been extended to tax year 2021. The Angel Investor tax credit is available to qualified individuals who provide seed-capital financing for emerging Kansas businesses engaged in development, implementation and commercialization of innovative technologies, products and services. It is administered by the Kansas Department of Commerce.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. The ROZ program, which provides an income tax exemption for certain nonresident individuals who establish residency in the ROZ counties, is available through tax year 2021. To claim this tax credit you must file your income tax 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 use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It 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 website. Total cost 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 2016, refer to the instructions for line 19 of Form K-40. You may 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.

Contact our Taxpayer Assistance Center (page 28) if you have questions about the Kansas use tax.



The brightly colored Cave Salamander, Eurycea lucifuga, is known only from the Ozark Plateau in southeastern Cherokee County. True to its name, the Cave Salamander is typically found in the twilight zone of caves with permanent spring flows. This species is listed as Endangered by the state of Kansas and benefits from contributions to the Chickadee Checkoff on your Kansas Income Tax Return.

#### 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

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

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

A Kansas resider	nt must file if he or she is:	And gross income is at least:
SINGLE	Under 65 65 or older or blind 65 or older and blind	\$ 6,100
MARRIED FILING JOINT	Under 65 (both spouses)	\$12,700 \$13,400 \$13,400 and blind (other spouse) \$14,100
HEAD OF HOUSEHOLD	Under 65 65 or older or blind 65 or older and blind	\$10,850
Married Filing Separate	Under 65 65 or older or blind 65 or older and blind	\$ 6,700

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

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A20.

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 A20.

**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 A28.

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 2016 return is based on a calendar year, it must be filed and the tax paid no later than **April 18, 2017.** Taxpayers will have extra time to file and pay income tax because April 15 falls on a Saturday and Emancipation Day (a state holiday in the District of Columbia) is observed on Monday, April 17 – so by law this holiday impacts tax deadlines in the same way as any federal holiday. 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, which for 2016 returns is April 18. 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 booklet 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 the Kansas Department of Revenue'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 the 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 website 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 original 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 the Kansas Department of Revenue 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 the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Kansas Department of Revenue, 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, 2017.

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. To choose an electronic payment option visit **ksrevenue.org** and sign in to the *Kansas Customer Service Center*.

**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 2016 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 the Kansas Department of Revenue's website 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 the Kansas Department of Revenue 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 (the Kansas Department of Revenue 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 for all of 2016; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. 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, 1999) do not qualify as exemptions for this tax credit and 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 website 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 2016 household income was \$34,100 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 \$19,200 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 2016, 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.

#### **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 2016**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2016, 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, 1999).

**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 65 or older Spouse was 65 or older		Blind Blind Blind
Filing status	s:	Boxes checked:	Enter on line 4:
Single		1 2	\$3,850 \$4,700
Married Filin	g Joint	1 2 3 4	\$8,200 \$8,900 \$9,600 \$10,300
Married Filin	g Separate	1 2 3 4	\$4,450 \$5,150 \$5,850 \$6,550
Head of Hou	sehold	1 2	\$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. <b>Stop here</b> if under 65 and not blind. Enter result on line 4, K-40\$
6. a. Check all that apply: You were 65 or older Spouse was 65 or older 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).

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

**LINE 6 – Total deductions**: Add lines 4 and 5 and enter result.

**LINE 7 – Taxable income**: Subtract line 6 from line 3; if less than zero, enter 0.

#### **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.

**LINE 10 – Nonresident tax**: 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 <u>resident</u>, enter 13% of the federal tax on your lump sum distribution (from federal Form 4972) on line 11. If a <u>nonresident</u>, leave line 11 blank.

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

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

#### **CREDITS**

**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
2016 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.

The amount of income tax paid to another state includes tax paid to that state and to any political subdivision.

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 your Form K-40.

Worksheet for Residents	
2016 income tax that was actually <b>paid</b> to the other state (including political subdivisions thereof)	
2. Total Kansas income tax (line 12, Form K-40)\$	
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. 2016 tax that was paid to the other state \$
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 lesser of line 7 or line 9; enter also on line 13, Form K-40)\$

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint.

**LINE 14 – Other credits**: 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
Alternative Fuel (for carry forward use only)	K-62
Angel Investor	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
High Performance Incentive Program	K-59
Historic Preservation	K-35
Individual Development Account	K-68
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 ZoneK-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.

ı	Earned Income Tax Credit (EITC) Workshe	et	
1. Federal El	TC (from your federal tax return)	.\$	
2. Kansas El	TC (multiply line 1 by 17%)	.\$	
3. Enter amo	unt from line 15 of Form K-40	.\$	
4. Total (subt	tract line 3 from line 2)	.\$	
·	<b>esitive</b> figure, enter the amount from line 30. Then enter amount from line 4 on line 24		
	<b>gative</b> figure, enter the amount from line 20. Then enter zero (0) on line 24 of Form		

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

**LINE 18 – Tax balance after credits**: 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 2016. 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	\$75,001 and over	line 3 X .084%

**LINE 20 – Total tax balance**: Add amounts on 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 on line 21. The Kansas Department of Revenue 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.

**LINE 22 – Estimated tax paid**: Enter the total of your 2016 estimated tax payments plus any 2015 overpayment you had credited forward to 2016.

**LINE 23 – Amount paid with Kansas extension**: 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.

**LINE 25 – Refundable portion of tax credits**: Enter the refundable portion of all other tax credits. 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 2016 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2016 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 2016 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be 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 .417% for each month (or fraction thereof) from the original due date of the return.

**LINE 31– Penalty**: 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).

The Department of Revenue 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 website at **ksrevenue.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. Electronic payments can also be made if you file a paper return by calling toll-free 1-866-450-6490; or log into our Kansas **Customer Service Center** at **ksrevenue.org** for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue 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 the Department of Revenue at 785-296-6993 by 4:00 PM, two business days before the scheduled payment date.

#### CHECK OR MONEY ORDER

If you choose to pay by check or money order, **you must complete and submit Form K-40V with your payment**. Write the last 4 digits of your Social Security number on your check or money order (example: XXX-XX-1234), ensure it contains a valid telephone number, and make it payable to *Kansas Income Tax*. If making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number, and last 4 digits of their Social Security number (as shown in the example above) on the check. DO NOT send cash. DO NOT staple or tape your payment to the K-40V or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$10.49), 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.

LINE 35 – Credit forward: Enter the portion of line 34 you wish to have applied to your 2017 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2017 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) will reduce your refund or increase the amount you owe.

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

**LINE 36 – Chickadee checkoff**: 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>LINE 37 – Meals on Wheels contribution program for senior citizens</u>: Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 37.

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

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

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

LINE 41 – Kansas creative arts industry fund: The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 41.

**LINE 42 – Refund**: Add lines 35 through 41 and subtract line 34. This is your refund amount. If line 42 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2017 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 2017 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, the Kansas Department of Revenue 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).

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

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

- ✓ completed all required information on the return;
- ✓ written your numbers legibly in the spaces provided;
- ✓ enclosed 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 the Kansas Department of Revenue 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).



# KANSAS INDIVIDUAL INCOME TAX

Your First Name			Last Nan			Enter the first four letters Use ALL CAPITAL letters		
Spouse's First Na			Last Nan			Your Social Security Number		
,	Number and Street, incl				School District No.	Enter the first four letters Use ALL CAPITAL letters		
City, Town, or Pos	t Office		State	Zip Code	County Abbreviation	Spouse's Social Security Number		
	or address has chan r spouse if filing joint)	Ū	,	,		Daytime Telephone Number		
Amended Return (Mark ONE)	If this is an AME				ark one of the following		djustment by the IRS	3
Filing Status (Mark ONE)	Single		Ma (Ev	arried filing joven if only or	pint ne had income)	Married filing separ		d of household (Do not if filing a joint return)
Residency Status (Mark ONE)	Resident			rt-year resid omplete Sch		to		resident nplete Sch. S, Part B)
Enter the reque	ested information for all Name (please print)	ll perso	ns claime	•	lents. Do <u>NOT</u> includ	e you or your spouse Relationship	•	schedule if necessary. urity Number
Food Sales Tax Credit	Mark ONE box  A. Had a B. Were C. Were If you ans D. If you this re	you (or you (or you (or swered answe eturn. If	r spouse) to r spouse) to r spouse) to r spouse) to NO to A, E red YES to it is more seemptions	who lived wi 55 years of a otally and pe 3, and C, STO o A, B, or C, than \$30,619	ith you all year and wa ge or older all of 2016 ermanently disabled or OP HERE; you do not enter your federal adju 5, STOP HERE; you d	ete this section to dete s under the age of 18 a (born before January 1 blind all of 2016, regar qualify for this credit. usted gross income from o not qualify for this cre	all of 2016?	YES NO YES NO
	<b>G.</b> Total	qualifyi	ng exempt	ions (subtrac	ct line F from line E)			
	<b>H.</b> Food	Sales	iax Credit	(multiply line	в Б by \$125). Enter the	result here and on line	17 of this form.	

Mail to: Kansas Income Tax, Kansas Dept. of Revenue PO Box 750260, Topeka, KS 66675-0260

Income Shade the box for negative amounts. Example:	Federal adjusted gross income (as reported on your federal income tax return)	1 2 3	8	00 00 00
Deductions	4. Standard deduction OR itemized deductions (if itemizing, complete Part C of Schedule S)		4	00
	5. Exemption allowance (\$2,250 x number of exemptions claimed)			00
	6. Total deductions (add lines 4 and 5)			00
	7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0)			00
Тах	8. Tax (from Tax Tables or Tax Computation Schedule)			00
Computation	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000)			
	10. Nonresident tax (multiply line 8 by line 9)			00
	11. Kansas tax on lump sum distributions (residents only - see instructions)		11	00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10)		12	00
Credits	13. Credit for taxes paid to other states (see instructions; enclose return(s) from other states	5)	13	00
	14. Other credits (enclose all appropriate credit schedules)		14	00
	15. Subtotal (subtract lines 13 and 14 from line 12)			00
	16. Earned income tax credit (from worksheet on page 8 of instructions)			00
	17. Food sales tax credit (from line H, front of this form)		17	00
	18. Tax balance after credits (subtract lines 16 and 17 from line 15; cannot be less than zero)			00
Use Tax	19. Use tax due (out of state and internet purchases; see instructions)			00
	20. Total tax balance (add lines 18 and 19)			00
Withholding	21. Kansas income tax withheld from W-2s and/or 1099s		21	00
and	22. Estimated tax paid			00
Payments	23. Amount paid with Kansas extension		23	00
If this is an	24. Refundable portion of earned income tax credit (from worksheet, page 8 of instructions)		24	00
AMENDED return,	25. Refundable portion of tax credits			00
complete lines 26 and 27.	26. Payments remitted with original return			00
	27. Overpayment from original return (this figure is a subtraction; see instructions)	_		00
	28. Total refundable credits (add lines 21 through 26; then subtract line 27)	28		00
Balance	29. <b>Underpayment</b> (if line 20 is greater than line 28, enter the difference here)		29	00
Due	30. Interest (see instructions)		30	00
	31. Penalty (see instructions)		31	00
	32. Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 2016	6	32	00
	33. <b>AMOUNT YOU OWE</b> (add lines 29 through 32 and any entries on lines 36 through 41)		33	00
Overpayment	34. Overpayment (if line 20 is less than line 28, enter the difference here)		34	00
	35. <b>CREDIT FORWARD</b> (enter amount you wish to be applied to your 2017 estimated tax)		35	00
You may donate to any of the	36. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)		36	00
programs on lines 36 through 41.	37. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM		37	00
The amount you enter will reduce	38. BREAST CANCER RESEARCH FUND		38	00
your refund or	39. MILITARY EMERGENCY RELIEF FUND		39	00
increase the amount you owe.	40. KANSAS HOMETOWN HEROES FUND		40	00
	41. KANSAS CREATIVE ARTS INDUSTRY FUND		41	00
	42. <b>REFUND</b> (subtract lines 35 through 41 from line 34)		42	00
Signature(s)	I authorize the Director of Taxation or the Director's designee to discuss my return and endeaded and I declare under the penalties of perjury that to the best of my knowledge this is a true, considerable of taxation or the Director's designee to discuss my return and endeaded and the Director's designee to d	orrec	ct, and comple	

# SCHEDULE S (Rev. 7/16)

### DO NOT STAPLE

# 2016 KANSAS SUPPLEMENTAL SCHEDULE

_	_	-	_	_	_
7	1	4	```	7	6

Your First Name				Last Name	Enter the first four lette Use ALL CAPITAL lett		
Spouse's First Na				Last Name	Your Social Security number		
					Enter the first four letter last name. Use ALL Co		
IMPORTANT: Ref or C of this form in the instructio	n. You	the <b>Schedule S</b> must enclose al	instru I supp	uctions before completing Parts A, B, portive documentation where indicated	Spouse's Social Security number		
		PART A	- Mc	odifications to Federal Ac	ljusted Gross	Income	
Additions	A1.			nd interest not specifically exempt from Kans			00
	A2.	Contributions to a	all KPE	RS (Kansas Public Employee's Retirement S	Systems)	A2	00
	A3.	Federal net opera	ating lo	ss carry forward		A3	00
CAUTION: Line	A4.	Business loss as	report	ed on Schedule C and line 12 of your fed <mark>er</mark> al	Form 1040	A4	00
numbers that reference federal	A5.	Kansas expensin	g reca	pture (enclose applicable schedules)		A5	00
Form 1040 are from the 2015	A6.	Loss from rental	real es	state, royalties, partnerships, S corporations of your federal Form 1040	, trusts, etc. as reported	on A6	00
forms and subject to change for tax	Δ7			n Schedule F and line 18 of your federal For		۸7	00
year 2016.	A8.	Deduction for self	f-emplo	oyment taxes as reported on line 27 of your f	ederal Form 1040	A8	00
	A9.			byed SEP, SIMPLE, and qualified plans as re			00
	A10.			yed health insurance as reported on line 29			00
				ivities deduction as reported on line 35 of yo		A11	00
	A12.			Payments as reported on federal Schedule		A12	00
	A13	•		al adjusted gross income (see instructions ar			00
				I adjusted gross income (add lines A1 throug			00
				0,			
Subtractions	A15.	Social Security be	enefits			A15	00
	A16.	KPERS lump sum	n distril	outions exempt from Kansas income tax		A16	00
	A17.	Interest on U.S. G	Sovern	ment obligations (reduced by related expens	es)	A17	00
	A18.	State or local inco	me ta	k refund (if included in line 1 of Form K-40)			00
	A19.			cifically exempt from Kansas income tax (do Nosum distributions)		ty	00
CAUTION: Line	A20.			f a nonresident servicemember (nonresident			00
numbers that reference federal	A21.	Contributions to L	.earnin	g Quest or other states' qualified tuition prog	ram	A21	00
Form 1040 are from the 2015	A22.	Armed forces reci	ruitmei	nt, sign-up, or retention bonus		A22	00
forms and subject	A23.	Net gain from qual	lified sa	ale of cattle, horses and other livestock as repo	orted on your federal retur	n A23	00
to change for tax year 2016.	A24.	Business income	as rep	orted on Schedule C and line 12 of your fede	eral Form 1040		00
	A25.	Income from rental	real es	state, royalties, partnerships, S corporations, true	sts, etc. as reported on		00
	A26			your federal Form 1040d on Schedule F and line 18 of your federal			00
		Net gain from qual	lified sa	ale of Christmas trees grown in Kansas and he	ld at least 6 years as repo	orted A27	00
	Δ28	•		federal adjusted gross income (see instruction			00
				ederal adjusted gross income (add lines A15	•		00
						7120	100
Net Modification	A30.			ral adjusted gross income (subtract line A29 fro Form K-40. If negative, shade minus b	•	A30 -	00

# **PART B - Income Allocation for Nonresidents and Part-Year Residents**

Income					Total from federal return:			Amount fr	om Kansas sources:
	B1.	Wages, salaries, tips, etc		B1		00		B1	00
Shade box for negative	B2.	Interest and dividend income		B2		00		B2	00
amounts.  Example:	В3.	Refund of state & local income taxes		В3		00		В3	00
	B4.	Alimony received		B4		00		B4	00
	B5.	Business income or loss	B5			00	B5		00
	В6.	Farm income or loss	В6			00	В6	-	00
	B7.	Capital gain or loss	B7			00	В7		00
	B8.	Other gains or losses	В8			00	В8		00
	B9.	Pensions, IRA distributions & annuities		В9		00		В9	00
	B10.	Rental real estate, estates, trusts, royalties, partnerships, S corps, etc	B10			00	B10		00
	B11.	Unemployment compensation, taxable social security benefits & other income	B11			00	B11		00
	B12.	Total income from Kansas sources (add li	nes B1		gh B11)		B12		00
Adjustments					Total from federal return:			Amount	from Kansas sources:
to Income	D42	IRA retirement deductions		B13	Total from leacial retain.	00		B13	00
Chada hay		Penalty on early withdrawal of savings		B14		00		B14	00
Shade box for negative		Alimony paid		B15		00		B15	00
amounts Example:		Moving expenses		B16		00		B16	00
		Other federal adjustments		B17		00		B17	00
		Total federal adjustments to Kansas source			d lines R13 through R17)			B18	00
		Kansas source income after federal adjust					B19		00
		Net modifications from Part A that are appl					B20		00
		Modified Kansas source income (line B19					B21		00
		Kansas adjusted gross income (from line 3			,		B22		00
			, -		165				I
Nonresident Allocation Percentage	B23.	Nonresident allocation percentage (divide decimal place, not to exceed 100.0000). E						B23	
		PART C - Ka	ınsa	as It	emized Deduct	ons			
Itemized Deduction	C1. I	Real estate taxes from line 6 of federal Sch	edule /	A \$	Enter 50% of thi	s amount		C1	00
Computation	C2.	Personal property taxes from line 7 of federa	l Sche	dule A	\$ Enter 50% of	f this amo	unt	C2	00
CAUTION: Federal Schedule A line		Qualified resid <mark>ence interes</mark> t and m <mark>o</mark> rtgage in Schedule A (see instructions) \$			miums you paid and reporte % of this amount			C3	00
numbers are from the 2015 form and		Gifts to charity from line 19 of federal Scheo						C4	00
are subject to change for tax year 2016.		Kansas itemized deductions (add lines C1 tl						C5	00

K-210

# 2016 KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)

Name as shown on Form K-40				Social Security Num	nber
CURRENT AND PRIOR YEAR INFORMATION	N			1	
1. Amount from line 18, 2016 Form K-40			1		
2. Multiply line 1 by 90% (farmers and fishers multiply b					
3. Prior year's tax liability (from line 18, 2015 Form K-40	-	•			
4. Enter the total amount of your 2016 Kansas income	•				
NOTE: If any due date falls on a Saturday, Sun	day,	or legal holida	y, substitute th	ne next regular	work day.
PART I – EXCEPTIONS TO THE PENALTY		1/1/16 - 4/15/16	1/1/16 - 6/15/16	1/1/16 - 9/15/16	1/1/16 - 1/15/17
5. Cumulative total of your 2016 withholding	5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date	6				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)	7				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2016 income; enclose computation. (Farmers/fishers use line 9b)	9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
	9b				66.66% of tax
PART II – FIGURING THE PENALTY					
10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable	10				
11. Due date of each installment	11	4/15/16	6/15/16	9/15/16	1/15/17
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/16, whichever is earlier. If paid late, see instructions	12	61	92	107	
13. Number of days from 1/15/17 to date paid or 4/15/17, whichever is earlier. If paid late, see instructions	13			15	
14. <u>Line 12</u> X 4% X amount on line 10	14				
15. <u>Line 13</u> X 5% X amount on line 10	15				
16. Penalty (add lines 14 and 15)	16				
17. Total penalty. Add amounts on line 16 and enter the on the back of Form K-40					,

#### **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 2016 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 if a Form K-40 was filed and the tax was paid in full on or before January 31, 2017.

Farmers and Fishers: If <u>at least two-thirds</u> 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, 2017, 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, 2017, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

#### COMPLETING THIS SCHEDULE

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

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



If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 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 2016 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, 2016.

**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 2016 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2016 periods:

January 1 – March 31

January 1 – May 31

January 1 – August 31

January 1 – December 31

Multiply income by 2.4

Multiply income by 1.5

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, 2016 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 6/15/16 installment on 6/28/16 the number of days to enter on line 12, column 2 will be computed from 6/15/16 to 6/28/16, which equals 13 days. If you then paid the next quarter timely at 9/17/16, the number of days will be from 9/15/16 to 1/15/17, which equals the 122 days (107 already entered + 15).

**LINE 13**: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/17 to 1/15/17. 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 1/15/17, enter in the third column the number of days from 1/1/16 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 1/15/17 to the date the return was filed and paid.

**LINES 14 and 15**: Penalty is computed to 12/31/16 at 4% and at 5% from 1/1/17 to the date the tax was paid, or 4/15/17, whichever is earlier

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

**LINE 17**: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 31, Estimated Tax Penalty.

## **Schedule S Instructions**

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2015 tax forms and subject to change for 2016.

#### 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 A19. Make no entry on this line unless you also made contributions to KPERS during 2016 (for example, you retired during 2016). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2016, include on line A2 your 2016 KPERS contributions and follow the instructions for line A28.

**LINE A3**: Enter any federal net operating loss carry forward claimed on your 2016 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 partnership guaranteed payments as reported on

federal Schedule K-1 (1065B) in box 9 or (1065) in box 4. Enclose a copy of federal Schedule K-1 with your return.

LINE A13: Enter amounts for the following additions.

- 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 2016 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 A14**: Add lines A1 through A13 and enter result on line A14.

#### 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 A15 through A29.

**LINE A15**: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2016 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 A16: 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.

<u>LINE A17</u>: 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 the Kansas Department of Revenue 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 A18**: Enter any state or local income tax refund included as income on your federal return.

**LINE A19**: If you are **receiving** retirement benefits/pay, report on this line **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 the Department of Revenue 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 A20: Enter amount of military compensation earned in tax year 2016 only if you are a nonresident of Kansas. See MILITARY PERSONNEL, herein. 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 A21**: 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 married filing joint. You may have your direct deposit refund sent directly to your LQESP account. Visit *learningquest.com* for details about saving money for higher education.

**LINE A22**: 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 A23**: 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 A24: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

**LINE A25**: 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 Form 1040.

LINE A26: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

**LINE A27**: Enter the net gain from the qualified sale of Christmas trees grown in Kansas and held at least 6 years, as reported on your federal return.

**LINE A28**: 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 modification from federal Schedule E and included on line A25 of Schedule S.
- Sale of Kansas Turnpike Bonds. Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- Electrical Generation Revenue Bonds. Gain from the sale of electrical generation revenue bonds, 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 A29: Add lines A15 through A28 and enter result.

LINE A30: Subtract line A29 from line A14 and enter the result here and on line 2 of Form K-40. If line A29 is <u>larger</u> than line A14 (or if line A14 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 2016 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 as 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. To support entries on lines B13 through B17, enclose a separate sheet with your calculations for amounts entered as Kansas source income. 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 2016 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 2016 (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.

**LINE B21**: 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.

**LINE C1**: Enter in the first space real estate taxes from line 6 of your federal Schedule A. Multiply this amount by 50% and enter the result in box C1.

**LINE C2**: Enter in the first space personal property taxes from line 7 of federal Schedule A. Multiply this amount by 50% and enter the result in box C2.

**LINE C3**: Enter in the first space the total qualified interest on mortgage from lines 10 through 12 of federal Schedule A; and any mortgage insurance premiums you paid and reported on federal Schedule A. Multiply this total by 50% and enter the result in box C3.

**LINE C4**: Enter in box C4, the amount of gifts to charity from line 19 of federal Schedule A.

**LINE C5**: Add lines C1 through C4 and enter the result in box C5. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

## **2016 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, Head of	Married		line 7,	Single, Head of	Married			ne 7,	Single, Head of	Married	l l	If line 7,		Single, Head of	Married
	n K-40	Household	Filing		m K-40	Household	Filing			ı K-40	Household	Filing		orm K-4	0	Household	Filing
15	s —	or Married	Joint		is —	or Married	Joint		IS	_	or Married	Joint		is —		or Married	Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
, at	but not	· ·	i.	, at	but not		av ia	Ι.	at .	but not	·	av ia	at	bu	it not	· .	av ia
least	more than	your ta	ax is	least	more than	your t	ax is	1	east	more than	your to	ax is	leas	t moi	e than	your t	ax is
26	50	0	0	3,301	3,350	0	0	6	,601	6,650	179	0	9,90	01 9	950	268	0
51	100	0	0	3,351	3,400	0	0	6	,651	6,700	180	0	9,95	51 10	,000	269	0
101	150	0	0	3,401	3,450	0	0	6	,701	6,750	182	0	10,0		,050	271	0
151	200	0	0	3,451	3,500	0	0		,751	6,800	183	0	10,0		,100	272	0
201	250	0	0	3,501	3,550	0	0		,801	6,850	184	0	10,1		,150	273	0
251	300	0	0	3,551	3,600	0	0		,851	6,900	186	0	10,1		,200	275	0
301	350	0	0	3,601	3,650	0	0		,901	6,950	187	0	10,2		,250	276	0
351 401	400 450	0	0	3,651 3,701	3,700 3,750	0 0	0 0		,951 ,001	7,000 7,050	188 190	0	10,2 10,3		,300 ,350	277 279	0
451	500	0	0	3,751	3,800	0	0		,051	7,030 7,100	191	ő	10,3		,400	280	0
501	550	Ö	0	3,801	3,850	0	0		,101	7,150	192	ő	10,4		,450	281	ő
551	600	Ö	Ö	3,851	3,900	Ö	Ö		,151	7,200	194	ő	10,4		,500	283	Ö
601	650	0	0	3,901	3,950	0	0		,201	7,250	195	0	10,5		,550	284	0
651	700	0	0	3,951	4,000	0	0	7	,251	7,300	196	0	10,5	51 10	,600	286	0
701	750	0	0	4,001	4,050	0	0		,301	7,350	198	0	10,6		,650	287	0
751	800	0	0	4,051	4,100	0	0		,351	7,400	199	0	10,6		,700	288	0
801	850	0	0	4,101	4,150	0	0		,401	7,450	200	0	10,7		,750	290	0
851	900 950	0	0	4,151	4,200	0	0		,451	7,500	202 203	0	10,7		,800 ,850	291 292	0
901 951	1,000	0	0	4,201 4,251	4,250 4,300	0	0		,501 ,551	7,550 7,600	205	0	10,8 10,8		,900	292 294	0
1,001	1,050	0	0	4,301	4,350	0	0		,601	7,650	206	0	10,0		,950	295	0
1,051	1,100	Ö	Ö	4,351	4,400	Ö	Ö		,651	7,700	207	ő	10,9		,000	296	Ö
1,101	1,150	0	0	4,401	4,450	0	0		,701	7,750	209	0	11,0		,050	298	0
1,151	1,200	0	0	4,451	4,500	0	0	7	,751	7,800	210	0	11,0	51 11	,100	299	0
1,201	1,250	0	0	4,501	4,550	0	0		,801	7,850	211	0	11,1		,150	300	0
1,251	1,300	0	0	4,551	4,600	0	0		,851	7,900	213	0	11,1		,200	302	0
1,301	1,350 1,400	0	0	4,601	4,650	0	0		,901 ,951	7,950 8,000	214 215	0	11,2 11,2		,250 ,300	303 304	0
1,351 1,401	1,450		0	4,651 4,701	4,700 4,750	0	0		,001	8,050	217	0	11,3		,350	306	0
1,451	1,500		0	4,751	4,800	0	0		,051	8,100	218	ő	11,3		,400	307	0
1,501	1,550	Ö	0	4,801	4,850	0	0		,101	8,150	219	Ö	11,4		,450	308	0
1,551	1,600	0	0	4,851	4,900	0	0		,151	8,200	221	0	11,4		,500	310	0
1,601	1,650	0	0	4,901	4,950	0	0		,201	8,250	222	0	11,5		,550	311	0
1,651	1,700	0	0	4,951	5,000	0	0		,251	8,300	223	0	11,5		,600	313	0
1,701	1,750 1,800	0	0	5,001	5,050 5,100	136 137	0 0		,301	8,350	225 226	0	11,6		,650 ,700	314 315	0
1,751 1,801	1,850	0	0	5,051 5,101	5,100 5,150	138	0		,351 ,401	8,400 8,450	227	0	11,6 11,7		,750	317	0
1,851	1,900		0	5,151	5,200	140	0		,451	8,500	229	ő	11,7		,800	318	0
1,901	1,950	Ö	0	5,201	5,250	141	0		,501	8,550	230	Ö	11,8		,850	319	Ö
1,951	2,000	0	0	5,251	5,300	142	0		,551	8,600	232	0	11,8		,900	321	0
2,001	2,050	0	0	5,301	5,350	144	0		,601	8,650	233	0	11,9		,950	322	0
2,051	2,100	0	0	5,351	5,400	145	0		,651	8,700	234	0	11,9		,000	323	0
2,101	2,150	0	0	5,401	5,450	146	0		,701	8,750	236	0	12,0		,050	325	0
2,151	2,200	0	0	5,451		148	0		,751	8,800	237	0	12,0	51 12 04 44	1,100	326	0
2,201 2,251	2,250 2,300	0	0	5,501 5,551	5,550 5,600	149 151	0 0		,801 ,851	8,850 8,900	238 240	0	12,1 12,1	UI 12 51 42	,150 ,200	327 329	0 0
2,251	2,350 2,350	0	0	5,601	5,650	151	0		,901	8,950	240 241	0	12,1	01 12	,200 ,250	330	0
2,351	2,400	0	0	5,651	5,700	153	0		,951	9,000	242	ő	12,2	51 12	,300	331	0
2,401	2,450	Ö	0	5,701	5,750	155	0		,001	9,050	244	0	12,3		,350	333	0
2,451	2,500	0	0	5,751	5,800	156	0	9	,051	9,100	245	0	12,3	51 12	,400	334	0
2,501	2,550	0	0	5,801	5,850	157	0		,101	9,150	246	0	12,4		,450	335	0
2,551	2,600	0	0	5,851	5,900	159	0		,151	9,200	248	0	12,4		,500	337	0
2,601	2,650	0	0	5,901	5,950	160	0		,201	9,250	249	0	12,5		,550	338	338
2,651 2,701	2,700 2,750	0	0	5,951 6,001	6,000 6,050	161	0		,251 ,301	9,300 9,350	250 252	0	12,5 12,6		,600	340 341	340 341
2,701	2,750 2,800	0	0	6,001	6,050 6,100	163 164	0 0		,301 ,351	9,350 9,400	252 253	0	12,6		,650 ,700	341	342
2,751	2,850	0	0	6,101	6,150	165	0		,401	9,450	253 254	0	12,0		.,700 .,750	344	344
2,851	2,900	ő	0	6,151	6,200	167	0		,451	9,500	256	ő	12,7		,800	345	345
2,901	2,950	Ö	Ö	6,201	6,250	168	Ö		,501	9,550	257	Ö	12,8		,850	346	346
2,951	3,000	0	0	6,251	6,300	169	0		,551	9,600	259	0	12,8	51 12	,900	348	348
3,001	3,050	0	0	6,301	6,350	171	0		,601	9,650	260	0	12,9		,950	349	349
3,051	3,100	0	0	6,351	6,400	172	0		,651	9,700	261	0	12,9		,000	350	350
3,101 3,151	3,150 3,200	0	0	6,401 6,451	6,450 6,500	173 175	0 0		,701 ,751	9,750 9,800	263 264	0	13,0 13,0		,050 ,100	352 353	352 353
3,201	3,250	0	0	6,501	6,550	175	0		,751 ,801	9,850	265	0	13,1		, 100 3,150	353 354	354
3,251	3,300	0	0	6,551	6,600	178	0		,851	9,900	267	0	13,1		,200	356	356

		and yo	u are			and yo	ou are				and yo	u are	Γ			and yo	ou are
	ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married		If lin		Single, Head of	Married			ne 7,	Single, Head of	Married
	K-40 —	Household or Married	Filing Joint		m K-40 is —	Household or Married	Filing Joint			K-40 —	Household or Married	Filing Joint			K-40 —	Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your ta	ax is	at least	but not more than	your t	ax is	a lea		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	475	446	19,8	801	19,850	627	535		23,101	23,150	779	624
13,251	13,300	358	358	16,55	•	477	448	19,8		19,900	629	537		23,151	23,200	781	626
13,301 13,351	13,350 13,400	360 361	360 361	16,60°	•	480 482	449 450	19,9 19,9		19,950 20,000	632 634	538 539		23,201 23,251	23,250 23,300	783 786	627 628
13,401	13,450	362	362	16,70	•	484	452	20,0		20,050	636	541		23,301	23,350	788	630
13,451	13,500	364	364	16,75	16,800	487	453	20,0	051	20,100	638	542		23,351	23,400	790	631
13,501	13,550	365	365	16,80		489	454	20,		20,150	641	543		23,401	23,450	793	632
13,551 13,601	13,600 13,650	367 368	367 368	16,85 16,90		491 494	456 457	20,7		20,200 20,250	643 645	545 546		23,451 23,501	23,500 23,550	795 797	634 635
13,651	13,700	369	369	16,95		496	458	20,		20,300	648	547		23,551	23,600	799	637
13,701	13,750	371	371	17,00		498	460	20,		20,350	650	549		23,601	23,650	802	638
13,751 13,801	13,800 13,850	372 373	372 373	17,05 17,10		500 503	461 462	20,4		20,400 20,450	652 655	550 551		23,651 23,701	23,700 23,750	804 806	639 641
13,851	13,900	375	375	17,15		505	464	20,4		20,500	657	553		23,751	23,800	809	642
13,901	13,950	376	376	17,20		507	465	20,		20,550	659	554		23,801	23,850	811	643
13,951	14,000	377	377	17,25	•	510 510	466	20,		20,600	661	556 557		23,851	23,900	813	645
14,001 14,051	14,050 14,100	379 380	379 380	17,30 17,35		512 514	468 469	20,0 20,0		20,650 20,700	664 666	557 558		23,901 23,951	23,950 24,000	816 818	646 647
14,101	14,150	381	381	17,40	•	517	470	20,		20,750	668	560	П	24,001	24,050	820	649
14,151	14,200	383	383	17,45		519	472	20,		20,800	671	561		24,051	24,100	822	650
14,201 14,251	14,250 14,300	384 385	384 385	17,50 17,55		521 523	473 475	20,8		20,850 20,900	673 675	562 564		24,101 24,151	24,150 24,200	825 827	651 653
14,301	14,350	387	387	17,60		526	476	20,9		20,950	678	565		24,201	24,250	829	654
14,351	14,400	388	388	17,65		528	477	20,9		21,000	680	566	L	24,251	24,300	832	655
14,401	14,450	389	389	17,70	•	530	479	21,0		21,050	682	568		24,301	24,350	834	657
14,451 14,501	14,500 14,550	391 392	391 392	17,75°	•	533 535	480 481	21,0 21,1		21,100 21,150	684 687	569 570		24,351 24,401	24,400 24,450	836 839	658 659
14,551	14,600	394	394	17,85	•	537	483	21,		21,200	689	572		24,451	24,500	841	661
14,601	14,650	395	395	17,90		540	484	21,2		21,250	691	573		24,501	24,550	843	662
14,651 14,701	14,700 14,750	396 398	396 398	17,95 18,00	•	542 544	485 487	21,3		21,300 21,350	694 696	574 576		24,551 24,601	24,600 24,650	845 848	664 665
14,751	14,730	399	399	18,05		546	488	21,		21,400	698	577		24,651	24,700	850	666
14,801	14,850	400	400	18,10	18,150	549	489	21,4		21,450	701	578		24,701	24,750	852	668
14,851	14,900	402	402	18,15		551 552	491	21,4		21,500	703	580		24,751	24,800	855	669
14,901 14,951	14,950 15,000	403 404	403 404	18,20 18,25		553 556	492 493	21, 21,		21,550 21,600	705 707	581 583		24,801 24,851	24,850 24,900	857 859	670 672
15,001	15,050	406	406	18,30	•	558	495	21,0		21,650	710	584		24,901	24,950	862	673
15,051	15,100	408	407	18,35	•	560	496	21,0		21,700	712	585		24,951	25,000	864	674
15,101 15,151	15,150 15,200	411 413	408 410	18,40 18,45	•	563 565	497 499	21,1 21,1		21,750 21,800	714 717	587 588		25,001 25,051	25,050 25,100	866 868	676 677
15,201	15,250	415	411	18,50		567	500	21,8		21,850	719	589		25,101	25,150	871	678
15,251	15,300	418	412	18,55	•	569	502	21,8		21,900	721	591		25,151	25,200	873	680
15,301	15,350	420	414	18,60		572 574	503	21,9		21,950	724 726	592 503		25,201	25,250	875 979	681
15,351 15,401	15,400 15,450	422 425	415 416	18,65 18,70		574 576	504 506	21,9 22,0		22,000 22,050	726 728	593 595		25,251 25,301	25,300 25,350	878 880	682 684
15,451	15,500	427	418	18,75		579	507	22,0	051	22,100	730	596		25,351	25,400	882	685
15,501	15,550	429	419	18,80		581	508	22,		22,150	733	597		25,401	25,450	885	686
15,551 15,601	15,600 15,650	431 434	421 422	18,85 18,90		583 586	510 511	22, <sup>2</sup>		22,200 22,250	735 737	599 600		25,451 25,501	25,500 25,550	887 889	688 689
15,651	15,700	436	423	18,95	,	588	512	22,		22,300	740	601		25,551	25,600	891	691
15,701	15,750	438	425	19,00	•	590	514	22,		22,350	742	603		25,601	25,650	894	692
15,751 15,801	15,800 15,850	441 443	426 427	19,05 <sup>6</sup> 19,10	•	592 595	515 516	22,3 22,4		22,400 22,450	744 747	604 605		25,651 25,701	25,700 25,750	896 898	693 695
15,851	15,900	445	429	19,15		597	518	22,		22,500	747	607		25,751	25,750	901	696
15,901	15,950	448	430	19,20	19,250	599	519	22,	501	22,550	751	608		25,801	25,850	903	697
15,951	16,000	450 453	431	19,25		602 604	520 522	22,		22,600	753 756	610 611		25,851	25,900	905	699 700
16,001 16,051	16,050 16,100	452 454	433 434	19,30 19,35		604 606	522 523	22,0 22,0		22,650 22,700	756 758	611 612		25,901 25,951	25,950 26,000	908 910	700 701
16,101	16,150	457	435	19,40		609	524	22,		22,750	760	614		26,001	26,050	912	703
16,151	16,200	459	437	19,45		611	526	22,		22,800	763	615		26,051	26,100	914	704
16,201 16,251	16,250 16,300	461 464	438 439	19,50 19,55		613 615	527 529	22,8 22,8		22,850 22,900	765 767	616 618		26,101 26,151	26,150 26,200	917 919	705 707
16,301	16,350	466	439	19,55		618	530	22,9		22,950	770	619		26,201	26,250	919	707
16,351	16,400	468	442	19,65	19,700	620	531	22,9	951	23,000	772	620		26,251	26,300	924	709
16,401	16,450	471	443	19,70		622	533	23,0		23,050	774	622		26,301	26,350	926	711
16,451	16,500	473	445	19,75	19,800	625	534	23,0	U51	23,100	776	623		26,351	26,400	928	712

		and yo	u are			and yo	ou are			and yo	ou are			and yo	ou are
	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		line 7, m K-40	Single, Head of	Married
	—	Household or Married	Filing Joint		i —	Household or Married	Filing Joint		S —	Household or Married	Filing Joint		s —	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 least	but not more than	your t	ax is	at least	but not more than	your t	ax is
26,401	26,450	931	713	29,701	29,750	1,082	803	33,001	33,050	1,234	949	36,301	•	1,386	1,101
26,451 26,501	26,500 26,550	933 935	715 716	29,751 29,801	29,800 29,850	1,085 1,087	804 805	33,051 33,101	33,100 33,150	1,236 1,239	951 954	36,351 36,401		1,388 1,391	1,103 1,106
26,551	26,600	937	718	29,851	29,900	1,089	807	33,151	33,200	1,241	956	36,451	•	1,393	1,108
26,601	26,650	940	719	29,901	29,950	1,092	808	33,201	33,250	1,243	958	36,501	•	1,395	1,110
26,651 26,701	26,700 26,750	942 944	720 722	29,951 30,001	30,000 30,050	1,094 1,096	809 811	33,251 33,301	33,300 33,350	1,246 1,248	961 963	36,551 36,601	•	1,397 1,400	1,112 1,115
26,751	26,800	947	723	30,051	30,100	1,098	813	33,351	33,400	1,250	965	36,651		1,402	1,117
26,801	26,850	949	724	30,101	30,150	1,101	816	33,401	33,450	1,253	968	36,701		1,404	1,119
26,851 26,901	26,900 26,950	951 954	726 727	30,151 30,201	30,200 30,250	1,103 1,105	818 820	33,451 33,501	33,500 33,550	1,255 1,257	970 972	36,751 36,801		1,407 1,409	1,122 1,124
26,951	27,000	956	728	30,251	30,300	1,108	823	33,551	33,600	1,259	974	36,851		1,411	1,126
27,001	27,050	958	730	30,301	30,350	1,110	825	33,601	33,650	1,262	977	36,901		1,414	1,129
27,051 27,101	27,100 27,150	960 963	731 732	30,351 30,401	30,400 30,450	1,112 1,115	827 830	33,651 33,701	33,700 33,750	1,264 1,266	979 981	36,951 37,001	•	1,416 1,418	1,131 1,133
27,151	27,200	965	734	30,451	30,500	1,117	832	33,751	33,800	1,269	984	37,051	•	1,420	1,135
27,201	27,250	967	735	30,501	30,550	1,119	834	33,801	33,850	1,271	986	37,101	•	1,423	1,138
27,251 27,301	27,300 27,350	970 972	736 738	30,551 30,601	30,600 30,650	1,121 1,124	836 839	33,851 33,901	33,900 33,950	1,273 1,276	988 991	37,151 37,201		1,425 1,427	1,140 1,142
27,351	27,400	974	739	30,651	30,700	1,126	841	33,951	34,000	1,278	993	37,251	•	1,430	1,145
27,401	27,450	977	740	30,701	30,750	1,128	843	34,001	34,050	1,280	995	37,301	•	1,432	1,147
27,451 27,501	27,500 27,550	979 981	742 743	30,751 30,801	30,800 30,850	1,131 1,133	846 848	34,051 34,101	34,100 34,150	1,282 1,285	997 1,000	37,351 37,401		1,434 1,437	1,149 1,152
27,551	27,600	983	745	30,851	30,900	1,135	850	34,151	34,200	1,287	1,002	37,451		1,439	1,154
27,601	27,650	986	746	30,901	30,950	1,138	853	34,201	34,250	1,289	1,004	37,501	•	1,441	1,156
27,651 27,701	27,700 27,750	988 990	747 749	30,951 31,001	31,000 31,050	1,140 1,142	855 857	34,251 34,301	34,300 34,350	1,292 1,294	1,007 1,009	37,551 37,601	•	1,443 1,446	1,158 1,161
27,751	27,800	993	750	31,051	31,100	1,144	859	34,351	34,400	1,296	1,011	37,651	•	1,448	1,163
27,801	27,850	995	751	31,101	31,150	1,147	862	34,401	34,450	1,299	1,014	37,701		1,450	1,165
27,851 27,901	27,900 27,950	997 1,000	753 754	31,151 31,201	31,200 31,250	1,149 1,151	864 866	34,451 34,501	34,500 34,550	1,301 1,303	1,016 1,018	37,751 37,801	•	1,453 1,455	1,168 1,170
27,951	28,000	1,002	755	31,251	31,300	1,154	869	34,551	34,600	1,305	1,020	37,851		1,457	1,172
28,001	28,050	1,004	757	31,301	31,350	1,156	871	34,601	34,650	1,308	1,023	37,901		1,460	1,175
28,051 28,101	28,100 28,150	1,006 1,009	758 759	31,351 31,401	31,400 31,450	1,158 1,161	873 876	34,651 34,701	34,700 34,750	1,310 1,312	1,025 1,027	37,951 38,001		1,462 1,464	1,177 1,179
28,151	28,200	1,011	761	31,451	31,500	1,163	878	34,751	34,800	1,315	1,030	38,051	38,100	1,466	1,181
28,201 28,251	28,250 28,300	1,013 1,016	762 763	31,501 31,551	31,550 31,600	1,165 1,167	880 882	34,801	34,850 34,900	1,317 1,319	1,032 1,034	38,101 38,151	•	1,469 1,471	1,184 1,186
28,301	28,350	1,018	765	31,601	31,650	1,107	885	34,851 34,901	34,950	1,319	1,034	38,201	•	1,471	1,188
28,351	28,400	1,020	766	31,651	31,700	1,172	887	34,951	35,000	1,324	1,039	38,251	38,300	1,476	1,191
28,401 28,451	28,450 28,500	1,023 1,025	767 769	31,701 31,751	31,750 31,800	1,174 1,177	889 892	35,001 35,051	35,050 35,100	1,326 1,328	1,041 1,043	38,301 38,351		1,478 1,480	1,193 1,195
28,501	28,550	1,023	770	31,801	31,850	1,177	894	35,101	35,150	1,331	1,045	38,401	•	1,483	1,198
28,551	28,600	1,029	772	31,851	31,900	1,181	896	35,151	35,200	1,333	1,048	38,451	38,500	1,485	1,200
28,601 28,651	28,650 28,700	1,032 1,034	773 774	31,901 31,951	31,950 32,000	1,184 1,186	899 901	35,201 35,251	35,250 35,300	1,335 1,338	1,050 1,053	38,501 38,551		1,487 1,489	1,202 1,204
28,701	28,750	1,034	776	32,001	32,050	1,188	903	35,301	35,350	1,340	1,055	38,601		1,469	1,204
28,751	28,800	1,039	777	32,051	32,100	1,190	905	35,351	35,400	1,342	1,057	38,651	38,700	1,494	1,209
28,801 28,851	28,850 28,900	1,041 1,043	778 780	32,101 32,151	32,150 32,200	1,193 1,195	908 910	35,401 35,451	35,450 35,500	1,345 1,347	1,060 1,062	38,701 38,751		1,496 1,499	1,211 1,214
28,901	28,950	1,046	781	32,201	32,250	1,197	912	35,501	35,550	1,349	1,064	38,801		1,501	1,216
28,951	29,000	1,048	782	32,251	32,300	1,200	915	35,551	35,600	1,351	1,066	38,851		1,503	1,218
29,001 29,051	29,050 29,100	1,050 1,052	784 785	32,301 32,351	32,350 32,400	1,202 1,204	917 919	35,601 35,651	35,650 35,700	1,354 1,356	1,069 1,071	38,901 38,951		1,506 1,508	1,221 1,223
29,101	29,150	1,055	786	32,401	32,450	1,207	922	35,701	35,750	1,358	1,073	39,001	39,050	1,510	1,225
29,151	29,200	1,057	788	32,451	32,500	1,209	924	35,751	35,800	1,361	1,076	39,051		1,512	1,227
29,201 29,251	29,250 29,300	1,059 1,062	789 790	32,501 32,551	32,550 32,600	1,211 1,213	926 928	35,801 35,851	35,850 35,900	1,363 1,365	1,078 1,080	39,101 39,151		1,515 1,517	1,230 1,232
29,301	29,350	1,064	792	32,601	32,650	1,216	931	35,901	35,950	1,368	1,083	39,201	39,250	1,519	1,234
29,351	29,400	1,066	793	32,651	32,700	1,218	933	35,951	36,000	1,370	1,085	39,251	39,300	1,522	1,237
29,401 29,451	29,450 29,500	1,069 1,071	794 796	32,701 32,751	32,750 32,800	1,220 1,223	935 938	36,001 36,051	36,050 36,100	1,372 1,374	1,087 1,089	39,301 39,351		1,524 1,526	1,239 1,241
29,501	29,550	1,073	797	32,801	32,850	1,225	940	36,101	36,150	1,377	1,092	39,401	39,450	1,529	1,244
29,551	29,600	1,075	799	32,851	32,900	1,227	942	36,151	36,200	1,379	1,094	39,451		1,531	1,246
29,601 29,651	29,650 29,700	1,078 1,080	800 801	32,901 32,951	32,950 33,000	1,230 1,232	945 947	36,201 36,251	36,250 36,300	1,381 1,384	1,096 1,099	39,501 39,551		1,533 1,535	1,248 1,250

			and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
Separate				Married				Married				Married		,		Married
Second   S																
Section   Sect																
39,876   39,700   1,540   1,255   42,951   43,000   1,000			l .	ax is				tax is		but not more than	· .	ax is		but not more than	l .	ax is
193701   39,780   1,542   1,2297   43,001   43,000   1,600   1,600   1,600   1,600   1,700						•								•		1,708
39,751   39,800   1,545   1,260   43,101   43,101   46,351   45,200   1,711   45,351   45,400   1,865   1,566   49,700   2,000   1,711   39,851   39,900   39,850   1,522   1,267   43,261   43,200   1,701   1,416   46,451   46,550   1,855   1,586   49,776   2,000   1,727   43,261   43,200   1,701   1,416   46,451   46,550   1,855   1,586   49,776   2,000   1,727   43,261   43,201   43,2		•				•		*						•		
39,891   39,900   15,90   15		•	,		,	•		,						•		1,715
39,895   40,000   1,554   1,269   43,261   43,26		•		-		•		*						•		1,717
39.891   40.000   1,556   1,259   43,261   43,300   1,706   1,421   45,551   46,600   1,657   1,672   49,815   49,900   2,000   1,201   1,712   40,001   40,100   1,558   1,273   43,361   43,500   1,710   1,425   46,651   46,700   1,862   1,577   49,915   60,000   2,011   1,723   40,101   40,100   1,558   1,275   43,401   43,500   1,715   1,430   46,750   46,750   1,864   1,577   49,915   60,000   2,011   1,723   40,011   40,020   1,563   1,276   43,401   43,560   1,715   1,430   46,750   46,750   1,864   1,579   50,001   60,050   2,011   1,733   40,011   40,020   1,565   1,265   43,500   43,500   1,715   1,430   46,750   46						•		,	•	•	•			•		
		•		1,269	43,251		,	1,421	1 '			1,572				1,724
40,101   40,100   1,501   1,276   43,461   43,400   1,713   1,428   45,701   46,700   1,687   1,529   50,001   50,100   2,016   1,737   40,201   40,250   1,505   1,200   43,500   1,717   1,432   46,801   46,800   1,687   1,582   50,101   50,200   2,021   1,737   40,021   40,300   1,577   1,252   43,601   43,600   1,717   1,432   46,801   46,800   1,671   1,695   50,101   50,200   2,023   1,734   40,031   40,030   1,577   1,252   43,561   43,500   1,719   1,432   46,801   46,800   1,674   1,695   50,201   50,200   2,023   1,734   40,031   40,030   1,577   1,252   43,576   43,560   1,719   1,434   46,801   46,800   1,674   1,695   50,201   50,200   2,025   1,744   40,041   40,460   1,577   1,252   43,576   43,560   1,726   1,439   46,800   4,860   4,860   1,874   1,289   50,201   50,200   2,025   1,744   40,041   40,460   1,577   1,252   43,576   43,560   1,741   4,390   4,760   4,		•							1 '					•		1,727
40,121   40,202   1,863   1,278   43,481   43,580   1,717   1,432   44,6751   46,800   1,807   1,582   50,001   50,100   2,011   1,737   44,031   40,301   40,305   1,717   1,132   43,581   43,580   1,717   1,432   44,851   44,801   48,850   1,807   1,804   50,201   50,200   2,023   1,738   44,031   40,401   40,401   40,401   40,401   40,401   40,401   40,401   40,401   40,401   40,501   40,501   1,721   43,861   43,590   1,729   1,444   44,601   40,501   40,501   40,601   40,501   40,601   40,501   40,601   40,501   40,601   40,501   40,601   40,501   40,601   4		•												•		1,729
40,251   40,300   1,568   1,283   43,551   43,500   1,719   1,434   46,851   46,900   1,871   1,586   50,201   50,202   2,023   1,734   40,451   40,401   40,761   41,760   1,767   41,760   4	40,151	40,200	1,563	1,278					1 '			1,582		•		1,733
40,351   40,350   1,570   1,285   43,661   43,560   7,722   1,474   46,951   47,000   1,876   1,593   50,251   50,300   2,025   1,744   40,051   40,460   1,575   1,294   43,761   43,801   44,001   44		•				•		*						•		1,736
40,451   40,400   1,572   1,297   43,861   43,700   1,724   1,439   46,851   47,000   1,876   1,591   50,300   2,028   1,747   40,451   40,501   40,559   1,579   1,292   43,751   43,800   1,729   1,444   47,051   47,100   1,880   1,595   50,301   50,300   2,033   1,748   40,551   40,6501   40,6501   1,581   1,296   43,851   43,900   1,731   1,446   47,101   47,200   1,885   1,600   50,401   50,		•				•		*						•		1,730
40,591   40,500   1,577   1,292   43,781   43,800   1,729   1,444   47,051   47,100   1,880   1,595   50,405   2,035   1,767   40,551   40,601   40,650   1,681   1,296   43,851   43,800   1,731   1,446   47,101   47,100   1,885   1,600   50,401   50,500   2,033   1,757   40,661   40,650   1,586   1,301   43,851   43,900   1,736   4,651   47,201   47,200   1,885   1,600   50,501   50,500   2,033   1,757   40,061   40,050   1,596   1,303   40,751   40,800   1,591   1,306   44,051   44,100   1,742   1,457   44,551   40,900   1,591   1,306   44,051   44,100   1,742   1,457   44,551   40,901   40,950   1,598   1,598   1,301   44,150   44,150   1,457   44,551   44,200   1,747   1,462   47,451   47,500   1,899   1,614   50,801		40,400	1,572	1,287	43,651	43,700	1,724	,	46,951	47,000	1,876	1,591	50,251	50,300	2,028	1,743
40,551   40,650   1,579   1,294   43,801   43,850   1,731   1,446   47,151   47,201   1,853   1,598   50,401   50,500   2,033   1,755   40,651   40,700   1,586   1,301   43,950   1,738   1,451   47,201   47,250   1,887   1,602   50,501   50,550   2,039   1,756   40,701   40,750   1,588   1,303   44,001   44,050   1,740   1,455   47,201   47,350   1,892   1,607   50,601   50,650   50,551   50,600   2,044   1,756   40,751   40,850   1,593   1,306   44,101   44,150   1,742   1,457   47,401   47,450   1,893   1,893   44,001   44,050   1,747   1,462   47,451   47,500   1,893   1,607   50,601   50,600   2,044   1,756   40,851   40,951   41,000   1,000   1,505   1,310   44,151   44,200   1,747   1,462   47,451   47,550   1,893   1,612   50,701   50,701   50,705   2,048   1,764   40,951   41,000   1,600   3,156   44,350   1,754   4,480   1,759   4,7551   4,7500   1,893   1,618   50,801   50,801   50,800   2,055   1,776   44,051   44,550   1,765   44,101   44,150   1,604   47,555   44,500   1,765   4,755   4,7550   1,965		•				•								•		1,745
40,551   40,600   1,581   1,299   43,851   43,900   1,733   1,448   47,610   47,200   1,885   1,600   50,581   50,580   2,037   1,758   40,651   40,701   40,750   1,588   1,301   43,951   44,000   1,738   1,451   47,250   1,871   47,350   1,895   1,600   50,581   50,580   2,037   1,758   4,781   47,350   1,895   1,600   50,581   50,680   2,041   1,758   4,781   47,350   1,895   1,600   50,581   50,580   2,037   1,758   4,781   47,350   1,895   1,600   50,581   50,580   2,041   1,758   4,781   47,350   4,751   47,455   47,350   47,455   47,350   47,455		•		-		•			,	•	•			•		1,747
40,701   40,700   1,586   1,301   43,951   44,001   44,	40,551	40,600	1,581	1,296	43,851	43,900	1,733	1,448	47,151	47,200	1,885	1,600	50,451	•	2,037	1,752
40,750   40,750   1,588   1,303   44,001   44,051   44,100   1,742   1,455   47,301   47,305   1,892   1,607   50,651   50,700   2,046   1,756   40,851   40,900   1,595   1,310   44,101   44,150   1,742   1,457   47,351   47,500   1,899   1,614   50,755   2,048   1,763   40,951   40,950   1,598   1,313   44,251   44,250   1,742   1,465   44,051   44,551   44,251   44,301   44,250   1,755   44,001   41,000   1,800   1,315   44,251   44,301   1,755   1,471   47,501   1,815   47,500   1,801   47,501   1,805   1,618   41,101   1,804   1,319   44,451   44,400   1,755   1,471   47,501   1,910   1,623   1,623   44,401   44,450   1,759   1,474   47,751   47,750   1,910   1,623   51,001   51,050   2,062   1,777   44,101   41,250   1,611   1,326   44,511   44,501   1,755   1,480   47,851   47,850   1,915   1,830   51,000   2,062   1,778   44,301   44,551			,				,				,	,		•	,	
40,851   40,850   1,593   1,308   44,101   44,150   1,745   1,460   47,401   47,450   1,897   1,612   50,701   50,750   2,048   1,766   40,951   40,901   1,598   1,513   44,201   44,250   1,749   1,464   47,501   47,550   1,901   1,616   50,801   50,850   2,053   1,768   41,001   41,000   1,600   1,315   44,251   44,300   1,752   1,467   47,651   47,650   1,906   1,621   50,901   50,950   2,053   1,768   41,001   41,001   1,604   1,319   44,351   44,300   1,755   1,471   47,661   47,660   1,906   1,621   50,901   50,950   2,058   1,777   41,151   41,200   1,609   1,324   44,401   44,450   1,755   1,471   47,760   1,908   1,623   50,911   50,950   2,058   1,777   41,151   41,250   1,611   1,326   44,451   44,500   1,761   1,476   47,761   47,800   1,913   1,625   51,001   51,050   2,062   1,777   41,251   41,300   1,616   1,331   44,501		•							1 '					•		1,750
40,914   40,900   1,595   1,310   44,151   44,200   1,747   1,462   47,451   47,500   1,899   1,614   50,751   50,800   2,055   1,776   40,951   41,000   1,600   1,315   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,201   44,301   44,351   44,301   44,351   44,400   1,756   1,471   47,651   47,650   1,908   1,621   50,951   50,900   2,055   1,777   41,051   41,100   1,6007   1,322   44,401   44,450   1,759   1,474   47,701   47,750   1,910   1,625   50,951   51,000   2,062   1,778   41,101   41,120   1,6007   1,322   44,401   44,450   1,759   1,474   47,701   47,750   1,910   1,625   50,951   51,000   2,062   1,778   41,201   41,200   1,6007   1,322   44,451   44,500   1,763   1,478   47,801   47,850   1,913   1,628   51,001   51,050   2,062   1,778   41,351   44,400   1,632   44,551   44,600   1,763   1,478   47,801   47,850   1,913   1,628   51,001   51,050   2,062   1,778   41,351   44,001   1,485   1,485   44,800   1,763   1,478   47,801   47,850   1,913   1,628   41,351   44,801   44,551   44,800   1,763   44,851   44,900   1,763   44,751   44,851   44,700   1,777   44,750   1,772   44,751   44,801   44,551   44,800   1,775   1,490   44,551   44,800   1,775   1,490   44,551   44,800   1,775   1,490   44,551   44,800   1,775   1,490   44,551   44,801   44,551	40,751	40,800	1,591	1,306	44,051	44,100		1,457	47,351	47,400	1,894	1,609	50,651	50,700	2,046	1,761
40,951   40,955   1,598   1,313   44,251   44,250   1,749   1,467   44,051   1,616   41,001   41,001   1,602   1,317   44,351   44,351   44,351   44,351   44,351   44,351   44,351   44,351   44,451   44,551		•				•		*						•		1,763
44,951   44,000   1,600   1,315   44,251   44,301   44,355   1,756   1,471   47,601   47,650   1,906   1,621   50,951   50,950   2,055   1,777   41,151   41,200   1,609   1,324   44,401   44,450   1,756   1,471   47,761   47,760   1,916   1,623   50,951   51,000   2,062   1,777   41,151   41,200   1,609   1,324   44,451   44,500   1,761   1,476   47,761   47,801   47,851   1,910   1,925   1,931   1,925   41,201   41,250   1,611   1,326   44,451   44,500   1,761   1,476   47,761   47,801   1,917   1,632   1,101   51,150   2,062   1,777   41,451   41,400   1,616   1,331   44,651   44,600   1,765   1,480   47,951   48,000   1,913   1,628   41,351   41,400   1,616   1,331   44,651   47,000   1,485   47,951   48,000   1,921   1,635   41,401   41,450   1,621   1,336   44,751   44,850   1,777   1,487   48,001   48,050   1,921   1,635   41,401   41,450   1,622   1,338   44,751   44,800   1,777   1,492   48,151   41,600   1,627   1,342   44,851   44,900   1,779   1,490   44,851   41,500   1,627   1,342   44,851   44,900   1,779   1,490   44,851   41,500   1,625   1,340   44,851   44,901   44,950   1,782   48,151   48,200   1,931   1,646   41,650   1,630   1,345   44,901   44,950   1,782   48,151   48,200   1,931   1,646   41,651   41,700   1,632   1,347   44,951   44,950   1,782   44,951   44,950   1,782   44,951   44,950   1,932		•				•		,		•				•		1,768
44,151   41,200   1,604   1,319   44,351   44,400   1,756   1,471   47,701   47,801   1,913   1,628   51,051   51,000   2,062   1,777   44,201   44,501	40,951	41,000	1,600	1,315	44,251	44,300	1,752	1,467	47,551	47,600	1,903	1,618	50,851	50,900	2,055	1,770
41,101   41,150   1,607   1,322   44,401   44,450   1,759   1,474   47,751   47,750   1,910   1,625   51,001   51,050   2,062   1,777   41,151   41,200   1,611   1,326   44,451   44,550   1,763   1,478   47,751   47,850   1,915   1,620   51,105   51,100   2,064   1,778   41,251   41,350   1,611   1,326   44,551   44,501   44,551   44,601   1,765   1,480   47,801   47,801   47,850   1,915   1,620   51,101   51,150   2,067   1,786   41,351   41,450   1,611   1,333   44,661   44,601   44,650   1,768   1,483   47,901   47,951   47,901   47,951   47,901   47		•				•		*						•		1,773
41,151 41,250 1,614 1,326 44,551 44,550 1,761 1,476 47,801 47,850 1,913 1,628 51,101 51,150 2,067 1,783 1,478 41,251 41,300 1,614 1,329 44,551 44,500 1,765 1,480 47,851 47,801 47,850 1,915 1,630 51,101 51,150 2,067 1,783 1,478 41,351 41,400 1,618 1,331 44,651 44,700 1,770 1,485 41,351 41,400 1,618 1,336 44,701 44,750 1,770 1,485 41,401 41,450 1,621 1,336 44,701 44,750 1,770 1,485 41,401 41,450 1,621 1,336 44,701 44,750 1,777 1,492 48,801 48,550 1,924 1,639 51,301 51,350 2,076 1,793 41,551 41,500 1,625 1,340 44,851 44,800 1,777 1,492 48,101 48,150 1,929 1,644 51,451 51,550 2,081 1,799 1,631 41,551 41,500 1,627 1,342 44,851 44,900 1,779 1,494 44,150 1,621 1,340 1,450 1,630 1,345 44,901 44,950 1,782 1,497 44,951 45,000 1,784 1,494 44,150 1,630 1,631 1,345 44,901 44,950 1,782 1,497 44,951 45,000 1,784 1,499 48,251 48,300 1,936 1,651 51,650 2,083 1,780 41,651 41,700 1,632 1,347 44,951 45,000 1,786 1,500 1,786 1,500 1,836 1,351 1,646 1,551 51,600 2,087 1,800 1,775 1,490 48,351 48,301 48,350 1,938 1,651 51,600 2,087 1,800 1,931 1,646 1,515 1,510 1,631 1,551 51,600 2,097 1,800 1,931 1,646 1,41,900 1,637 1,352 45,050 1,786 1,500 1,786 1,500 1,788 1,500 1,831 1,638 1,653 1,651 1,551 51,600 2,097 1,800 1,931 1,930 1,641 1,356 1,451 1,359 1,452,00 1,798 1,510 1,798 1,510 1,48,501 1,941 1,950 1,641 1,356 1,641 1,356 1,451 1,359 1,452,00 1,798 1,515 1,510 1,515 1,51		,	,				,	,		•			•	•	,	1,775
44,251 41,300 1,614 1,329 44,651 44,600 1,765 1,480 47,901 1,917 1,632 51,251 51,200 2,071 1,786 1,431 41,401 41,450 1,623 1,336 44,701 44,750 1,772 1,487 44,551 41,501 1,623 1,336 44,701 44,801 42,801 41,501 1,630 1,637 1,342 44,801		•	,				,		1 '		1,913			•		1,779
41,301       41,355       1,616       1,331       44,601       44,600       1,768       1,485       47,901       47,951       48,000       1,922       1,637       51,201       51,200       2,071       1,786         41,401       41,450       1,621       1,336       44,701       44,750       1,772       1,487       48,001       48,050       1,924       1,639       51,251       51,200       2,074       1,788         41,451       41,550       1,623       1,338       44,751       44,800       1,775       1,490       48,051       48,100       1,924       1,639       51,351       51,350       2,076       1,789         41,551       41,600       1,627       1,342       44,851       44,901       1,777       1,492       48,101       48,101       1,926       1,641       51,401       51,450       2,071       1,784         41,551       41,601       41,650       1,633       1,347       44,851       44,901       1,777       1,492       48,101       48,101       1,926       1,641       51,451       51,500       2,085       1,804         41,701       41,750       1,634       1,349       44,501       48,901       48,201       48,2														•		
41,451 41,500 1,621 1,336 44,751 44,800 1,775 1,490 44,551 44,800 1,777 1,492 48,051 48,100 1,926 1,641 51,450 2,081 1,793 41,551 41,600 1,627 1,342 44,851 44,900 1,779 1,492 48,151 48,200 1,931 1,644 51,401 51,450 2,081 1,794 41,551 41,600 1,627 1,342 44,851 44,900 1,782 1,497 44,951 41,650 1,632 1,347 44,951 45,000 1,784 1,499 48,251 48,200 1,931 1,646 51,451 51,500 2,083 1,798 41,751 41,800 1,632 1,347 44,951 45,000 1,788 1,503 44,751 41,800 1,637 1,352 45,051 45,100 1,788 1,503 44,851 44,900 1,641 1,356 45,151 45,100 1,788 1,503 48,401 48,450 1,943 1,655 51,651 51,650 2,090 1,803 41,801 41,850 1,639 1,354 45,101 45,150 1,791 1,506 48,401 48,450 1,943 1,655 51,651 51,600 2,097 1,802 41,951 44,950 1,644 1,359 45,151 45,200 1,793 1,508 48,401 48,450 1,943 1,655 51,651 51,600 2,097 1,802 41,951 42,000 1,646 1,361 45,251 45,300 1,798 1,513 42,001 42,050 1,648 1,363 45,301 45,350 1,800 1,517 48,501 48,500 1,945 1,660 51,851 51,900 2,104 1,814 42,001 42,150 1,653 1,366 45,301 45,350 1,800 1,517 48,651 48,600 1,945 1,660 51,851 51,900 2,104 1,814 42,001 42,150 1,653 1,366 45,351 45,400 1,802 1,517 48,651 48,700 1,954 1,669 51,951 52,000 2,106 1,822 42,201 42,250 1,657 1,372 45,551 45,500 1,807 1,522 42,251 42,300 1,664 1,379 45,551 45,500 1,807 1,522 42,251 42,300 1,664 1,379 45,551 45,500 1,807 1,522 42,251 42,300 1,664 1,379 45,551 45,500 1,807 1,522 42,251 42,300 1,664 1,379 45,551 45,600 1,811 1,529 48,001 49,000 1,963 1,678 52,351 52,400 2,121 1,832 42,401 42,450 1,667 1,382 45,501 45,550 1,823 1,538 42,401 42,450 1,667 1,382 45,501 45,550 1,823 1,538 42,401 42,550 1,676 1,382 45,501 45,500 1,825 1,530 1,824 42,501 42,550 1,676 1,384 45,501 45,550 1,825 1,530 1,824 42,501 42,550 1,676 1,384 45,501 45,550 1,825 1,530 1,825 42,501 42,550 1,676 1,384 45,501 45,500 1,825 1,530 1,825 42,501 42,550 1,676 1,384 45,501 45,500 1,825 1,530 1,824 42,501 42,550 1,676 1,384 45,501 45,500 1,825 1,530 1,825 42,501 42,550 1,676 1,384 45,501 45,500 1,825 1,530 1,825 1,530 1,820 1,825 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1		•					,									1,786
41,561         41,560         1,623         1,338         44,751         44,801         44,851         1,775         1,490         48,051         48,101         48,150         1,929         1,644         51,351         51,400         2,078         1,793           41,561         41,601         14,650         1,627         1,342         44,851         44,950         1,777         1,494         48,151         48,201         48,250         1,931         1,646         51,461         51,550         2,083         1,792           41,651         41,700         1,632         1,347         44,950         1,782         1,497         48,201         48,250         1,933         1,646         51,451         51,550         2,085         1,800           41,761         1,630         1,349         45,001         45,050         1,786         1,501         48,201         48,350         1,933         1,663         51,651         51,650         2,090         1,803           41,801         41,850         1,633         1,354         45,011         45,050         1,793         1,504         48,351         48,300         1,933         1,663         51,651         51,650         2,090         1,803		·														1,789
41,501         41,550         1,625         1,340         44,801         44,850         1,777         1,494         48,101         48,100         1,931         1,646         51,401         51,450         2,081         1,798           41,551         41,650         1,630         1,345         44,901         44,901         1,497         48,151         48,201         48,201         1,932         1,648         51,501         51,550         2,083         1,798           41,701         41,750         1,632         1,347         44,901         44,951         45,000         1,786         1,501         48,201         48,201         1,933         1,656         51,551         51,600         2,087         1,802           41,751         1,630         1,349         44,951         45,001         1,786         1,501         48,201         48,251         1,938         1,651         51,501         51,550         2,090         1,803           41,801         41,850         1,639         1,354         45,101         45,150         1,791         1,506         48,401         48,450         1,943         1,653         51,601         51,700         2,092         1,803           41,801         41,950 <td< th=""><th></th><th>•</th><th></th><th>-</th><th>,</th><th>•</th><th></th><th>*</th><th>,</th><th></th><th></th><th></th><th></th><th>•</th><th></th><th></th></td<>		•		-	,	•		*	,					•		
41,601         41,650         1,630         1,345         44,901         44,950         1,782         1,497         48,201         48,250         1,933         1,648         51,501         51,550         2,085         1,800           41,651         41,700         1,632         1,347         44,950         45,050         1,784         1,499         48,251         48,300         1,938         1,655         51,551         51,560         2,085         1,800           41,751         41,800         1,637         1,352         45,051         45,100         1,788         1,503         48,351         48,300         1,940         1,655         51,651         51,561         51,651         51,651         45,051         45,050         1,788         1,503         48,351         48,400         1,940         1,655         51,651         51,651         51,651         45,000         1,784         1,499         44,950         1,943         1,658         51,701         51,650         2,092         1,803           41,901         41,950         1,644         1,359         45,201         45,250         1,793         1,513         48,551         48,501         1,947         1,662         51,811         51,810         51,850		•		-		•								•		1,796
41,651         41,700         1,632         1,347         44,951         45,000         1,784         1,499         48,251         48,300         1,936         1,651         51,551         51,600         2,087         1,802           41,701         41,700         1,634         1,349         45,001         45,050         1,786         1,501         48,301         48,350         1,938         1,653         51,601         51,600         2,087         1,802           41,801         41,800         1,637         1,356         45,151         45,100         1,788         1,501         48,301         48,350         1,938         1,653         51,601         51,601         51,600         2,092         1,803           41,810         41,950         1,644         1,356         45,151         45,200         1,793         1,508         48,451         48,501         1,947         1,660         51,751         51,800         2,097         1,812           42,001         42,050         1,644         1,363         45,251         45,300         1,798         1,515         48,651         48,550         1,947         1,662         51,851         51,800         2,097         1,812           42,051		•												•		1,798
41,701         41,750         1,634         1,349         45,001         45,050         1,786         1,501         48,351         48,350         1,938         1,655         51,601         51,650         2,090         1,806           41,751         41,800         1,637         1,352         45,101         45,150         1,791         1,508         48,401         1,943         1,658         51,651         51,700         2,092         1,806           41,801         41,900         1,641         1,356         45,151         45,200         1,793         1,508         48,451         48,501         1,945         1,660         51,701         51,750         2,097         1,812           41,901         41,950         1,644         1,359         45,251         45,250         1,793         1,513         48,501         48,501         48,501         1,949         1,662         51,801         51,8						•										
41,801       41,850       1,639       1,354       45,101       45,150       1,791       1,506       48,401       48,450       1,943       1,658       51,701       51,750       2,094       1,808         41,851       41,900       1,644       1,356       45,151       45,250       1,795       1,510       48,451       48,550       1,943       1,660       51,751       51,800       2,097       1,812         41,951       42,001       1,648       1,363       45,351       45,300       1,798       1,513       48,551       48,600       1,949       1,664       51,801       51,801       51,801       51,800       2,099       1,814         42,001       42,050       1,648       1,363       45,351       45,400       1,802       1,517       48,651       48,701       48,551       48,601       51,951       51,901       51,950       2,104       1,814         42,051       42,101       42,150       1,655       1,377       45,451       45,500       1,807       1,520       48,751       48,801       48,751       48,801       51,951       52,001       52,050       2,108       1,823         42,251       42,250       1,665       1,377						•									2,090	1,805
41,851       41,900       1,641       1,356       45,151       45,200       1,793       1,508       48,451       48,500       1,945       1,660       51,751       51,800       2,097       1,812         41,901       41,950       1,644       1,359       45,201       45,250       1,795       1,510       48,501       48,550       1,947       1,662       51,810       51,850       2,099       1,812         42,001       42,000       1,664       1,365       45,301       45,300       1,798       1,515       48,601       48,650       1,945       1,662       51,810       51,850       2,099       1,812         42,051       42,100       1,650       1,365       45,351       45,400       1,802       1,517       48,651       48,701       1,954       1,669       51,951       51,900       2,101       1,816         42,151       42,200       1,655       1,370       45,451       45,550       1,807       1,522       48,751       48,801       48,850       1,961       1,671       52,051       52,050       2,108       1,822         42,201       42,250       1,662       1,377       45,551       45,601       1,650       1,814       1,529<		•												•		1,807
41,901       41,950       1,644       1,359       45,201       45,250       1,795       1,510       48,501       48,550       1,947       1,662       51,801       51,850       2,099       1,814         42,001       42,050       1,648       1,363       45,301       45,350       1,800       1,515       48,651       48,650       1,949       1,664       51,851       51,900       2,101       1,816         42,051       42,100       1,650       1,365       45,351       45,400       1,802       1,517       48,651       48,601       1,954       1,669       51,901       51,951       51,901       51,950       2,104       1,816         42,151       42,200       1,655       1,370       45,451       45,550       1,807       1,522       48,751       48,801       1,959       1,674       52,001       52,050       2,108       1,823         42,251       42,301       42,650       1,667       1,372       45,551       45,600       1,811       1,526       48,851       48,901       1,963       1,676       52,101       52,250       2,113       1,828         42,301       42,350       1,662       1,377       45,651       45,601       45,6		•										-		•		
42,001       42,050       1,648       1,363       45,301       45,350       1,800       1,515       48,601       48,650       1,952       1,667       51,901       51,950       2,104       1,819         42,051       42,101       42,150       1,653       1,368       45,401       45,450       1,805       1,520       48,611       48,651       48,701       1,954       1,669       51,951       52,000       2,106       1,824         42,151       42,200       1,655       1,372       45,551       45,500       1,807       1,522       48,751       48,801       48,750       1,966       1,676       52,001       52,000       2,106       1,824         42,201       42,250       1,667       1,372       45,551       45,600       1,811       1,526       48,801       48,851       48,801       1,963       1,678       52,150       2,113       1,826         42,301       42,350       1,662       1,377       45,651       45,650       1,814       1,529       48,851       48,901       48,951       49,001       1,963       1,667       52,250       2,115       1,836         42,401       42,450       1,664       1,379       45,651       45,7	41,901	•		1,359				1,510	48,501	48,550			51,801	•		1,814
42,051       42,100       1,650       1,365       45,351       45,400       1,802       1,517       48,651       48,700       1,954       1,669       51,951       52,000       2,106       1,822         42,101       42,150       1,653       1,370       45,451       45,500       1,807       1,522       48,751       48,800       1,959       1,674       52,050       2,108       1,823         42,201       42,250       1,667       1,372       45,551       45,600       1,811       1,526       48,851       48,801       48,850       1,961       1,676       52,101       52,150       2,113       1,826         42,251       42,300       1,660       1,377       45,651       45,650       1,814       1,529       48,851       48,900       1,963       1,678       52,101       52,150       2,113       1,826         42,351       42,400       1,664       1,379       45,651       45,700       1,814       1,529       48,851       48,900       1,968       1,681       52,250       2,117       1,832         42,401       42,450       1,667       1,382       45,701       45,750       1,818       1,533       49,001       49,050       1,970<						•										1,816
42,101       42,150       1,653       1,368       45,401       45,450       1,805       1,520       48,701       48,750       1,956       1,671       52,050       2,108       1,823         42,151       42,200       1,655       1,370       45,451       45,500       1,807       1,522       48,751       48,800       1,959       1,674       52,051       52,100       2,110       1,826         42,251       42,300       1,660       1,375       45,551       45,600       1,811       1,526       48,851       48,900       1,963       1,678       52,101       52,150       2,113       1,826         42,351       42,301       1,662       1,377       45,651       45,650       1,814       1,529       48,851       48,900       1,963       1,678       52,151       52,200       2,115       1,836         42,351       42,400       1,664       1,379       45,651       45,701       45,750       1,818       1,533       48,951       49,000       1,968       1,683       52,251       52,300       2,120       1,836         42,450       42,650       1,667       1,386       45,751       45,850       1,821       1,536       49,051       49,100						•										
42,201       42,250       1,657       1,372       45,501       45,550       1,809       1,524       48,801       48,850       1,961       1,676       52,150       2,113       1,828         42,251       42,301       42,350       1,662       1,377       45,601       45,650       1,814       1,529       48,851       48,901       48,950       1,966       1,681       52,151       52,200       2,115       1,836         42,351       42,400       1,664       1,379       45,651       45,700       1,816       1,531       48,951       49,000       1,968       1,683       52,251       52,250       2,117       1,836         42,451       42,450       1,669       1,384       45,751       45,800       1,821       1,536       49,051       49,050       1,970       1,685       52,251       52,350       2,122       1,837         42,501       42,550       1,669       1,384       45,751       45,800       1,821       1,538       49,051       49,100       1,972       1,687       52,350       2,122       1,837         42,551       42,650       1,676       1,388       45,851       45,850       1,823       1,540       49,151       49,251	42,101	42,150	1,653	1,368	45,401	45,450	1,805	1,520	48,701	48,750	1,956	1,671	52,001	52,050	2,108	1,823
42,251       42,300       1,660       1,375       45,551       45,600       1,811       1,526       48,851       48,900       1,963       1,678       52,151       52,200       2,115       1,830         42,301       42,350       1,662       1,377       45,601       45,650       1,814       1,529       48,901       48,950       1,966       1,681       52,201       52,250       2,117       1,832         42,351       42,401       42,450       1,667       1,382       45,751       45,750       1,818       1,533       49,001       49,050       1,970       1,685       52,251       52,300       2,120       1,833         42,451       42,500       1,669       1,384       45,751       45,800       1,821       1,536       49,051       49,100       1,972       1,687       52,351       52,350       2,122       1,833         42,501       42,550       1,671       1,386       45,851       45,801       45,850       1,823       1,538       49,101       49,150       1,975       1,690       52,450       2,127       1,842         42,551       42,650       1,676       1,391       45,951       45,950       1,828       1,543       49,201																
42,301       42,350       1,662       1,377       45,601       45,650       1,814       1,529       48,901       48,950       1,966       1,681       52,201       52,250       2,117       1,832         42,351       42,400       1,664       1,379       45,651       45,700       1,816       1,531       48,951       49,000       1,968       1,683       52,251       52,300       2,120       1,833         42,451       42,500       1,669       1,384       45,751       45,800       1,821       1,536       49,001       49,051       49,001       49,057       1,687       52,301       52,350       2,122       1,837         42,501       42,550       1,671       1,386       45,851       45,850       1,823       1,538       49,051       49,100       1,972       1,687       52,351       52,350       2,122       1,837         42,551       42,600       1,673       1,388       45,851       45,900       1,825       1,540       49,101       49,150       1,977       1,692       52,451       52,350       2,127       1,842         42,651       42,650       1,676       1,391       45,951       45,900       1,830       1,545       49,25																1,830
42,401       42,450       1,667       1,382       45,701       45,750       1,818       1,533       49,001       49,050       1,970       1,685       52,301       52,350       2,122       1,837         42,451       42,500       1,669       1,384       45,751       45,800       1,821       1,538       49,001       49,051       49,100       1,972       1,687       52,351       52,350       2,122       1,837         42,551       42,600       1,673       1,388       45,851       45,900       1,825       1,540       49,101       49,150       1,975       1,690       52,351       52,400       2,122       1,837         42,601       42,650       1,676       1,391       45,951       45,900       1,828       1,543       49,101       49,150       1,975       1,692       52,451       52,450       2,122       1,837         42,651       42,651       42,700       1,678       1,393       45,951       46,000       1,830       1,545       49,201       49,251       49,201       1,979       1,694       52,551       52,500       2,133       1,846         42,701       42,750       1,680       1,395       46,001       46,050       1,83	42,301	42,350	1,662	1,377	45,601	45,650	1,814	1,529	48,901	48,950	1,966	1,681	52,201	52,250	2,117	1,832
42,451       42,500       1,669       1,384       45,751       45,800       1,821       1,536       49,051       49,100       1,972       1,687       52,351       52,400       2,124       1,839         42,551       42,650       1,676       1,391       45,851       45,900       1,825       1,540       49,101       49,150       1,975       1,690       52,451       52,450       2,127       1,842         42,651       42,650       1,676       1,391       45,951       45,950       1,828       1,543       49,201       49,250       1,979       1,692       52,451       52,450       2,127       1,842         42,651       42,700       1,678       1,393       45,951       46,000       1,830       1,545       49,201       49,250       1,979       1,694       52,550       2,131       1,846         42,701       42,750       1,680       1,395       46,001       46,050       1,832       1,547       49,301       49,350       1,984       1,699       52,650       2,136       1,853         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701 </th <th></th> <th>1,835 1,837</th>																1,835 1,837
42,501       42,550       1,671       1,386       45,801       45,850       1,823       1,538       49,101       49,150       1,975       1,690       52,401       52,450       2,127       1,842         42,551       42,601       42,650       1,676       1,391       45,951       45,950       1,828       1,543       49,101       49,150       1,975       1,690       52,451       52,450       2,127       1,842         42,651       42,650       1,678       1,393       45,951       46,000       1,830       1,545       49,201       49,250       1,979       1,694       52,451       52,500       2,127       1,842         42,701       42,750       1,680       1,395       46,001       46,050       1,832       1,547       49,301       49,351       49,300       1,982       1,697       52,550       2,131       1,848         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,301       49,350       1,984       1,699       52,651       52,650       2,136       1,853         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549												-				1,837
42,601       42,650       1,676       1,391       45,901       45,950       1,828       1,543       49,201       49,250       1,979       1,694       52,501       52,550       2,131       1,846         42,651       42,701       42,750       1,680       1,395       46,001       46,050       1,832       1,547       49,301       49,350       1,984       1,699       52,550       2,131       1,846         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,300       1,984       1,699       52,551       52,650       2,136       1,853         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701       52,650       2,136       1,853         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701       52,650       2,136       1,853         49,251       49,301       49,351       49,400       1,986       1,701       52,651       52,700       2,138       1,853	42,501	42,550	1,671	1,386	45,801	45,850	1,823	1,538	49,101	49,150	1,975	1,690	52,401	52,450	2,127	1,842
42,651       42,700       1,678       1,393       45,951       46,000       1,830       1,545       49,251       49,300       1,982       1,697       52,551       52,600       2,133       1,848         42,751       42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,300       1,982       1,697       52,551       52,600       2,133       1,862         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701       52,651       52,600       2,133       1,886         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701       52,651       52,650       2,138       1,853         49,351       49,400       1,986       1,701       52,651       52,700       2,138       1,853																1,844
42,701       42,750       1,680       1,395       46,001       46,050       1,832       1,547       49,301       49,350       1,984       1,699       52,650       2,136       1,857         42,751       42,800       1,683       1,398       46,051       46,100       1,834       1,549       49,351       49,400       1,986       1,701       52,651       52,700       2,138       1,853		•				•										1,848
	42,701	42,750	1,680	1,395	46,001	46,050	1,832	1,547	49,301	49,350	1,984	1,699	52,601	52,650	2,136	1,851
TE, OU   TE, OU   1, OU   TU, IU   TU, IUU   1, OU   1, OU   TU, TU   TU,						•										1,853 1,855
																1,858

		and yo	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7, K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		line 7, m K-40	Single, Head of	Married
	—	Household or Married	Filing Joint		—	Household or Married	Filing Joint		_	Household or Married	Filing Joint		is —	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	2,145	1,860	56,101	56,150	2,297	2,012	59,401	59,450	2,449	2,164	62,70°		2,600	2,315
52,851 52,901	52,900 52,950	2,147 2,150	1,862 1,865	56,151 56,201	56,200 56,250	2,299 2,301	2,014 2,016	59,451 59,501	59,500 59,550	2,451 2,453	2,166 2,168	62,75°	•	2,603 2,605	2,318 2,320
52,951	53,000	2,152	1,867	56,251	56,300	2,304	2,019	59,551	59,600	2,455	2,170	62,85°	•	2,607	2,322
53,001	53,050	2,154	1,869	56,301	56,350	2,306	2,021	59,601	59,650	2,458	2,173	62,90	•	2,610	2,325
53,051 53,101	53,100 53,150	2,156 2,159	1,871 1,874	56,351 56,401	56,400 56,450	2,308 2,311	2,023 2,026	59,651 59,701	59,700 59,750	2,460 2,462	2,175 2,177	62,95°	,	2,612 2,614	2,327 2,329
53,151	53,200	2,161	1,876	56,451	56,500	2,313	2,028	59,751	59,800	2,465	2,180	63,05	63,100	2,616	2,331
53,201 53,251	53,250 53,300	2,163 2,166	1,878 1,881	56,501 56,551	56,550 56,600	2,315 2,317	2,030 2,032	59,801 59,851	59,850 59,900	2,467 2,469	2,182 2,184	63,10 <sup>4</sup>	•	2,619 2,621	2,334 2,336
53,301	53,350	2,168	1,883	56,601	56,650	2,317	2,032	59,901	59,950 59,950	2,409	2,187	63,20°	•	2,623	2,338
53,351	53,400	2,170	1,885	56,651	56,700	2,322	2,037	59,951	60,000	2,474	2,189	63,25	63,300	2,626	2,341
53,401 53,451	53,450 53,500	2,173 2,175	1,888 1,890	56,701 56,751	56,750 56,800	2,324 2,327	2,039 2,042	60,001 60,051	60,050 60,100	2,476 2,478	2,191 2,193	63,30 <sup>4</sup>	•	2,628 2,630	2,343 2,345
53,501	53,550	2,173	1,892	56,801	56,850	2,329	2,042	60,101	60,150	2,470	2,193	63,40°	•	2,633	2,348
53,551	53,600	2,179	1,894	56,851	56,900	2,331	2,046	60,151	60,200	2,483	2,198	63,45		2,635	2,350
53,601 53,651	53,650 53,700	2,182 2,184	1,897 1,899	56,901 56,951	56,950 57,000	2,334 2,336	2,049 2,051	60,201 60,251	60,250 60,300	2,485 2,488	2,200 2,203	63,50°	•	2,637 2,639	2,352 2,354
53,701	53,750	2,186	1,901	57,001	57,050	2,338	2,053	60,301	60,350	2,490	2,205	63,60°	•	2,642	2,357
53,751	53,800	2,189	1,904	57,051	57,100	2,340	2,055	60,351	60,400	2,492	2,207	63,65	•	2,644	2,359
53,801 53,851	53,850 53,900	2,191 2,193	1,906 1,908	57,101 57,151	57,150 57,200	2,343 2,345	2,058 2,060	60,401 60,451	60,450 60,500	2,495 2,497	2,210 2,212	63,70°	•	2,646 2,649	2,361 2,364
53,901	53,950	2,196	1,911	57,201	57,250	2,347	2,062	60,501	60,550	2,499	2,214	63,80°	•	2,651	2,366
53,951	54,000	2,198	1,913	57,251	57,300	2,350	2,065	60,551	60,600	2,501	2,216	63,85		2,653	2,368
54,001 54,051	54,050 54,100	2,200 2,202	1,915 1,917	57,301 57,351	57,350 57,400	2,352 2,354	2,067 2,069	60,601 60,651	60,650 60,700	2,504 2,506	2,219 2,221	63,90 <sup>-</sup>	•	2,656 2,658	2,371 2,373
54,101	54,150	2,202	1,917	57,401	57,450	2,357	2,009	60,701	60,750	2,508	2,223	64,00°	•	2,660	2,375
54,151	54,200	2,207	1,922	57,451	57,500	2,359	2,074	60,751	60,800	2,511	2,226	64,05	•	2,662	2,377
54,201 54,251	54,250 54,300	2,209 2,212	1,924 1,927	57,501 57,551	57,550 57,600	2,361 2,363	2,076 2,078	60,801 60,851	60,850 60,900	2,513 2,515	2,228 2,230	64,10 <sup>4</sup>	•	2,665 2,667	2,380 2,382
54,301	54,350	2,214	1,929	57,601	57,650	2,366	2,081	60,901	60,950	2,518	2,233	64,20°		2,669	2,384
54,351	54,400	2,216	1,931	57,651	57,700	2,368	2,083	60,951	61,000	2,520	2,235	64,25		2,672	2,387
54,401 54,451	54,450 54,500	2,219 2,221	1,934 1,936	57,701 57,751	57,750 57,800	2,370 2,373	2,085 2,088	61,001 61,051	61,050 61,100	2,522 2,524	2,237 2,239	64,30°	•	2,674 2,676	2,389 2,391
54,501	54,550	2,223	1,938	57,801	57,850	2,375	2,090	61,101	61,150	2,527	2,242	64,40	64,450	2,679	2,394
54,551	54,600	2,225	1,940	57,851	57,900	2,377	2,092	61,151	61,200	2,529	2,244	64,45		2,681	2,396
54,601 54,651	54,650 54,700	2,228 2,230	1,943 1,945	57,901 57,951	57,950 58,000	2,380 2,382	2,095 2,097	61,201 61,251	61,250 61,300	2,531 2,534	2,246 2,249	64,50°	•	2,683 2,685	2,398 2,400
54,701	54,750	2,232	1,947	58,001	58,050	2,384	2,099	61,301	61,350	2,536	2,251	64,60	64,650	2,688	2,403
54,751 54,801	54,800 54,850	2,235 2,237	1,950 1,952	58,051 58,101	58,100 58,150	2,386 2,389	2,101 2,104	61,351 61,401	61,400 61,450	2,538 2,541	2,253 2,256	64,65° 64,70°		2,690	2,405
54,851	54,900	2,239	1,952	58,151	58,200	2,369	2,104	61,451	61,500	2,541	2,258	64,75		2,692 2,695	2,407 2,410
54,901	54,950	2,242	1,957	58,201	58,250	2,393	2,108	61,501	61,550	2,545	2,260	64,80	64,850	2,697	2,412
54,951 55,001	55,000 55,050	2,244 2,246	1,959 1,961	58,251 58,301	58,300 58,350	2,396 2,398	2,111 2,113	61,551 61,601	61,600 61,650	2,547 2,550	2,262 2,265	64,85° 64,90°		2,699 2,702	2,414 2,417
55,051	55,100	2,248	1,963	58,351	58,400	2,400	2,115	61,651	61,700	2,552	2,267	64,95		2,702	2,417
55,101	55,150	2,251	1,966	58,401	58,450	2,403	2,118	61,701	61,750	2,554	2,269	65,00°	65,050	2,706	2,421
55,151 55,201	55,200 55,250	2,253 2,255	1,968 1,970	58,451 58,501	58,500 58,550	2,405 2,407	2,120 2,122	61,751 61,801	61,800 61,850	2,557 2,559	2,272 2,274	65,05°		2,708 2,711	2,423 2,426
55,251	55,300	2,258	1,973	58,551	58,600	2,409	2,124	61,851	61,900	2,561	2,276	65,15		2,713	2,428
55,301	55,350	2,260	1,975	58,601	58,650	2,412	2,127	61,901	61,950	2,564	2,279	65,20°		2,715	2,430
55,351 55,401	55,400 55,450	2,262 2,265	1,977 1,980	58,651 58,701	58,700 58,750	2,414 2,416	2,129 2,131	61,951 62,001	62,000 62,050	2,566 2,568	2,281 2,283	65,25° 65,30°		2,718 2,720	2,433 2,435
55,451	55,500	2,267	1,982	58,751	58,800	2,419	2,134	62,051	62,100	2,570	2,285	65,35°		2,722	2,437
55,501	55,550	2,269	1,984	58,801	58,850	2,421	2,136	62,101	62,150	2,573	2,288	65,40		2,725	2,440
55,551 55,601	55,600 55,650	2,271 2,274	1,986 1,989	58,851 58,901	58,900 58,950	2,423 2,426	2,138 2,141	62,151 62,201	62,200 62,250	2,575 2,577	2,290 2,292	65,45°		2,727 2,729	2,442 2,444
55,651	55,700	2,276	1,991	58,951	59,000	2,428	2,143	62,251	62,300	2,580	2,295	65,55	65,600	2,731	2,446
55,701 55,751	55,750 55,800	2,278	1,993	59,001 59,051	59,050 59,100	2,430	2,145 2,147	62,301	62,350 62,400	2,582	2,297	65,60°		2,734	2,449
55,751 55,801	55,800 55,850	2,281 2,283	1,996 1,998	59,051 59,101	59,100 59,150	2,432 2,435	2,147	62,351 62,401	62,400 62,450	2,584 2,587	2,299 2,302	65,65°		2,736 2,738	2,451 2,453
55,851	55,900	2,285	2,000	59,151	59,200	2,437	2,152	62,451	62,500	2,589	2,304	65,75	65,800	2,741	2,456
55,901 55,951	55,950 56,000	2,288	2,003	59,201	59,250 59,300	2,439	2,154	62,501	62,550	2,591	2,306	65,80°		2,743	2,458
55,951 56,001	56,000 56,050	2,290 2,292	2,005 2,007	59,251 59,301	59,300 59,350	2,442 2,444	2,157 2,159	62,551 62,601	62,600 62,650	2,593 2,596	2,308 2,311	65,85° 65,90°		2,745 2,748	2,460 2,463
56,051	56,100	2,294	2,009	59,351	59,400	2,446	2,161	62,651	62,700	2,598	2,313	65,95 <sup>-</sup>		2,750	2,465

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	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		ine 7, m K-40	Single, Head of	Married
	; —	Household or Married	Filing Joint		6 —	Household or Married	Filing Joint		_	Household or Married	Filing Joint		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
66,001	66,050	2,752	2,467	69,301	69,350	2,904	2,619	72,601	72,650	3,056	2,771	75,901	75,950	3,208	2,923
66,051 66,101	66,100 66,150	2,754 2,757	2,469 2,472	69,351 69,401	69,400 69,450	2,906 2,909	2,621 2,624	72,651 72,701	72,700 72,750	3,058 3,060	2,773 2,775	75,951 76,001	•	3,210 3,212	2,925 2,927
66,151	66,200	2,759	2,474	69,451	69,500	2,911	2,626	72,751	72,800	3,063	2,778	76,051	76,100	3,214	2,929
66,201 66,251	66,250 66,300	2,761 2,764	2,476 2,479	69,501 69,551	69,550 69,600	2,913 2,915	2,628 2,630	72,801 72,851	72,850 72,900	3,065 3,067	2,780 2,782	76,101 76,151	•	3,217 3,219	2,932 2,934
66,301	66,350	2,766	2,481	69,601	69,650	2,918	2,633	72,901	72,950	3,070	2,785	76,201	76,250	3,221	2,936
66,351 66,401	66,400 66,450	2,768 2,771	2,483 2,486	69,651 69,701	69,700 69,750	2,920 2,922	2,635 2,637	72,951 73,001	73,000 73,050	3,072 3,074	2,787 2,789	76,251 76,301	•	3,224 3,226	2,939 2,941
66,451	66,500	2,773	2,488	69,751	69,800	2,925	2,640	73,051	73,030	3,074	2,709	76,351		3,228	2,943
66,501	66,550	2,775	2,490	69,801	69,850	2,927	2,642	73,101	73,150	3,079	2,794	76,401		3,231	2,946
66,551 66,601	66,600 66,650	2,777 2,780	2,492 2,495	69,851 69,901	69,900 69,950	2,929 2,932	2,644 2,647	73,151 73,201	73,200 73,250	3,081 3,083	2,796 2,798	76,451 76,501		3,233 3,235	2,948 2,950
66,651	66,700	2,782	2,497	69,951	70,000	2,934	2,649	73,251	73,300	3,086	2,801	76,551	76,600	3,237	2,952
66,701 66,751	66,750 66,800	2,784 2,787	2,499 2,502	70,001 70,051	70,050 70,100	2,936 2,938	2,651 2,653	73,301 73,351	73,350 73,400	3,088 3,090	2,803 2,805	76,601 76,651		3,240 3,242	2,955 2,957
66,801	66,850	2,789	2,504	70,101	70,150	2,941	2,656	73,401	73,450	3,093	2,808	76,701		3,244	2,959
66,851	66,900	2,791 2,794	2,506	70,151	70,200 70,250	2,943	2,658 2,660	73,451	73,500	3,095 3,097	2,810 2,812	76,751 76,801		3,247	2,962 2,964
66,901 66,951	66,950 67,000	2,794	2,509 2,511	70,201 70,251	70,250	2,945 2,948	2,663	73,501 73,551	73,550 73,600	3,097	2,814	76,851		3,249 3,251	2,964
67,001	67,050	2,798	2,513	70,301	70,350	2,950	2,665	73,601	73,650	3,102	2,817	76,901	76,950	3,254	2,969
67,051 67,101	67,100 67,150	2,800 2,803	2,515 2,518	70,351 70,401	70,400 70,450	2,952 2,955	2,667 2,670	73,651 73,701	73,700 73,750	3,104 3,106	2,819 2,821	76,951 77,001		3,256 3,258	2,971 2,973
67,151	67,200	2,805	2,520	70,451	70,500	2,957	2,672	73,751	73,800	3,109	2,824	77,051	77,100	3,260	2,975
67,201 67,251	67,250 67,300	2,807 2,810	2,522 2,525	70,501 70,551	70,550 70,600	2,959 2,961	2,674 2,676	73,801 73,851	73,850 73,900	3,111 3,113	2,826 2,828	77,101 77,151		3,263 3,265	2,978 2,980
67,301	67,350	2,812	2,527	70,601	70,650	2,964	2,679	73,901	73,950	3,116	2,831	77,201	•	3,267	2,982
67,351 67,401	67,400 67,450	2,814 2,817	2,529 2,532	70,651 70,701	70,700 70,750	2,966 2,968	2,681 2,683	73,951 74,001	74,000 74,050	3,118 3,120	2,833 2,835	77,251 77,301	•	3,270 3,272	2,985 2,987
67,401	67,450	2,817	2,532	70,701	70,750	2,900	2,686	74,001	74,050	3,120	2,837	77,301		3,272	2,989
67,501	67,550	2,821	2,536	70,801	70,850	2,973	2,688	74,101	74,150	3,125	2,840	77,401		3,277	2,992
67,551 67,601	67,600 67,650	2,823 2,826	2,538 2,541	70,851 70,901	70,900 70,950	2,975 2,978	2,690 2,693	74,151 74,201	74,200 74,250	3,127 3,129	2,842 2,844	77,451 77,501		3,279 3,281	2,994 2,996
67,651	67,700	2,828	2,543	70,951	71,000	2,980	2,695	74,251	74,300	3,132	2,847	77,551	77,600	3,283	2,998
67,701 67,751	67,750 67,800	2,830 2,833	2,545 2,548	71,001 71,051	71,050 71,100	2,982 2,984	2,697 2,699	74,301 74,351	74,350 74,400	3,134 3,136	2,849 2,851	77,601 77,651		3,286 3,288	3,001 3,003
67,801	67,850	2,835	2,550	71,101	71,150	2,987	2,702	74,401	74,450	3,139	2,854	77,701		3,290	3,005
67,851 67,901	67,900 67,950	2,837 2,840	2,552 2,555	71,151 71,201	71,200 71,250	2,989 2,991	2,704 2,706	74,451 74,501	74,500 74,550	3,141 3,143	2,856 2,858	77,751 77,801		3,293 3,295	3,008 3,010
67,951	68,000	2,842	2,557	71,251	71,300	2,994	2,700	74,551	74,600	3,145	2,860	77,851	77,900	3,297	3,012
68,001	68,050	2,844	2,559	71,301	71,350	2,996	2,711	74,601	74,650	3,148	2,863	77,901	77,950	3,300	3,015
68,051 68,101	68,100 68,150	2,846 2,849	2,561 2,564	71,351 71,401	71,400 71,450	2,998 3,001	2,713 2,716	74,651 74,701	74,700 74,750	3,150 3,152	2,865 2,867	77,951 78,001	•	3,302 3,304	3,017 3,019
68,151	68,200	2,851	2,566	71,451	71,500	3,003	2,718	74,751	74,800	3,155	2,870	78,051	78,100	3,306	3,021
68,201 68,251	68,250 68,300	2,853 2,856	2,568 2,571	71,501 71,551	71,550 71,600	3,005 3,007	2,720 2,722	74,801 74,851	74,850 74,900	3,157 3,159	2,872 2,874	78,101 78,151		3,309 3,311	3,024 3,026
68,301	68,350	2,858	2,573	71,601	71,650	3,010	2,725	74,901	74,950	3,162	2,877	78,201	78,250	3,313	3,028
68,351 68,401	68,400 68,450	2,860 2,863	2,575 2,578	71,651 71,701	71,700 71,750	3,012 3,014	2,727 2,729	74,951 75,001	75,000 75,050	3,164 3,166	2,879 2,881	78,251 78,301		3,316 3,318	3,031 3,033
68,451	68,500	2,865	2,580	71,751	71,800	3,017	2,732	75,051	75,100	3,168	2,883	78,351		3,320	3,035
68,501	68,550	2,867	2,582	71,801	71,850	3,019	2,734	75,101	75,150	3,171	2,886	78,401		3,323	3,038
68,551 68,601	68,600 68,650	2,869 2,872	2,584 2,587	71,851 71,901	71,900 71,950	3,021 3,024	2,736 2,739	75,151 75,201	75,200 75,250	3,173 3,175	2,888 2,890	78,451 78,501		3,325 3,327	3,040 3,042
68,651	68,700	2,874	2,589	71,951	72,000	3,026	2,741	75,251	75,300	3,178	2,893	78,551		3,329	3,044
68,701 68,751	68,750 68,800	2,876 2,879	2,591 2,594	72,001 72,051	72,050 72,100	3,028 3,030	2,743 2,745	75,301 75,351	75,350 75,400	3,180 3,182	2,895 2,897	78,601 78,651		3,332 3,334	3,047 3,049
68,801	68,850	2,881	2,596	72,101	72,150	3,033	2,748	75,401	75,450	3,185	2,900	78,701	78,750	3,336	3,051
68,851 68,901	68,900 68,950	2,883 2,886	2,598 2,601	72,151 72,201	72,200 72,250	3,035 3,037	2,750 2,752	75,451 75,501	75,500 75,550	3,187 3,189	2,902 2,904	78,751 78,801		3,339 3,341	3,054 3,056
68,951	69,000	2,888	2,603	72,251	72,300	3,040	2,755	75,551	75,600	3,191	2,906	78,851	78,900	3,343	3,058
69,001 69,051	69,050 69,100	2,890 2,892	2,605 2,607	72,301 72,351	72,350 72,400	3,042 3,044	2,757 2,759	75,601 75,651	75,650 75,700	3,194 3,196	2,909 2,911	78,901 78,951		3,346 3,348	3,061 3,063
69,101	69,150	2,892	2,610	72,351	72,400 72,450	3,044	2,759	75,701	75,700 75,750	3,198	2,911	79,001		3,348	3,065
69,151	69,200	2,897	2,612	72,451	72,500	3,049	2,764	75,751	75,800	3,201	2,916	79,051	79,100	3,352	3,067
69,201 69,251	69,250 69,300	2,899 2,902	2,614 2,617	72,501 72,551	72,550 72,600	3,051 3,053	2,766 2,768	75,801 75,851	75,850 75,900	3,203 3,205	2,918 2,920	79,101 79,151		3,355 3,357	3,070 3,072

		and yo	u are			and yo	ou are			and yo	ou are			and yo	ou are
If line 7,		Single, Head of Married			ne 7,	Single, Head of	Single,		ne 7,	Single, Head of Married			If line 7, Form K-40		Married
Form K-40 is —		Household Filing or Married Joint			Form K-40 is —		Filing Joint	Form K-40 is —		Household or Married	Filing Joint		i K-40	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
79,201	79,250	3,359	3,074	82,501	82,550	3,511	3,226	85,801	85,850	3,663	3,378	89,101	89,150	3,815	3,530
79,251 79,301	79,300 79,350	3,362 3,364	3,077 3,079	82,551 82,601	82,600 82,650	3,513 3,516	3,228 3,231	85,851 85,901	85,900 85,950	3,665 3,668	3,380 3,383	89,151 89,201	89,200 89,250	3,817 3,819	3,532 3,534
79,351	79,400	3,366	3,081	82,651	82,700	3,518	3,233	85,951	86,000	3,670	3,385	89,251	89,300	3,822	3,537
79,401 79,451	79,450 79,500	3,369 3,371	3,084 3,086	82,701 82,751	82,750 82,800	3,520 3,523	3,235 3,238	86,001 86,051	86,050 86,100	3,672 3,674	3,387 3,389	89,301 89,351	89,350 89,400	3,824 3,826	3,539 3,541
79,501 79,551	79,550 79,600	3,373 3,375	3,088 3,090	82,801 82,851	82,850 82,900	3,525 3,527	3,240 3,242	86,101 86,151	86,150 86,200	3,677 3,679	3,392 3,394	89,401 89,451	89,450 89,500	3,829 3,831	3,544 3,546
79,601	79,650	3,378	3,093	82,901	82,950	3,530	3,245	86,201	86,250	3,681	3,396	89,501	89,550	3,833	3,548
79,651 79,701	79,700 79,750	3,380 3,382	3,095 3,097	82,951 83,001	83,000 83,050	3,532 3,534	3,247 3,249	86,251 86,301	86,300 86,350	3,684 3,686	3,399 3,401	89,551 89,601	89,600 89,650	3,835 3,838	3,550 3,553
79,751	79,800	3,385	3,100	83,051	83,100	3,536	3,251	86,351	86,400	3,688	3,403	89,651	89,700	3,840	3,555
79,801 79,851	79,850 79,900	3,387 3,389	3,102 3,104	83,101 83,151	83,150 83,200	3,539 3,541	3,254 3,256	86,401 86,451	86,450 86,500	3,691 3,693	3,406 3,408	89,701 89,751	89,750 89,800	3,842 3,845	3,557 3,560
79,901	79,950	3,392	3,107	83,201	83,250	3,543	3,258	86,501	86,550	3,695	3,410	89,801	89,850	3,847	3,562
79,951 80,001	80,000 80,050	3,394 3,396	3,109 3,111	83,251 83,301	83,300 83,350	3,546 3,548	3,261 3,263	86,551 86,601	86,600 86,650	3,697 3,700	3,412 3,415	89,851 89,901	89,900 89,950	3,849 3,852	3,564 3,567
80,051	80,100	3,398	3,113	83,351	83,400	3,550	3,265	86,651	86,700	3,702	3,417	89,951	90,000	3,854	3,569
80,101 80,151	80,150 80,200	3,401 3,403	3,116 3,118	83,401 83,451	83,450 83,500	3,553 3,555	3,268 3,270	86,701 86,751	86,750 86,800	3,704 3,707	3,419 3,422	90,001 90,051	90,050 90,100	3,856 3,858	3,571 3,573
80,201 80,251	80,250 80,300	3,405 3,408	3,120 3,123	83,501 83,551	83,550 83,600	3,557 3,559	3,272 3,274	86,801 86,851	86,850 86,900	3,709 3,711	3,424 3,426	90,101 90,151	90,150 90,200	3,861 3,863	3,576 3,578
80,301	80,350	3,410	3,125	83,601	83,650	3,562	3,277	86,901	86,950	3,714	3,429	90,201	90,250	3,865	3,580
80,351 80,401	80,400 80,450	3,412 3,415	3,127 3,130	83,651 83,701	83,700 83,750	3,564 3,566	3,279 3,281	86,951 87,001	87,000 87,050	3,716 3,718	3,431 3,433	90,251 90,301	90,300 90,350	3,868 3,870	3,583 3,585
80,451	80,500	3,417	3,132	83,751	83,800	3,569	3,284	87,051	87,100	3,720	3,435	90,351	90,400	3,872	3,587
80,501 80,551	80,550 80,600	3,419 3,421	3,134 3,136	83,801 83,851	83,850 83,900	3,571 3,573	3,286 3,288	87,101 87,151	87,150 87,200	3,723 3,725	3,438 3,440	90,401	90,450 90,500	3,875 3,877	3,590 3,592
80,601	80,650	3,424	3,139	83,901	83,950	3,576	3,291	87,201	87,250	3,727	3,442	90,501	90,550	3,879	3,594
80,651 80,701	80,700 80,750	3,426 3,428	3,141 3,143	83,951 84,001	84,000 84,050	3,578 3,580	3,293 3,295	87,251 87,301	87,300 87,350	3,730 3,732	3,445 3,447	90,551 90,601	90,600 90,650	3,881 3,884	3,596 3,599
80,751	80,800	3,431	3,146	84,051	84,100	3,582	3,297	87,351	87,400 87,450	3,734	3,449	90,651	90,700	3,886	3,601
80,801 80,851	80,850 80,900	3,433 3,435	3,148 3,150	84,101 84,151	84,150 84,200	3,585 3,587	3,300 3,302	87,401 87,451	87,450 87,500	3,737 3,739	3,452 3,454	90,701 90,751	90,750 90,800	3,888 3,891	3,603 3,606
80,901 80,951	80,950 81,000	3,438 3,440	3,153 3,155	84,201 84,251	84,250 84,300	3,589 3,592	3,304 3,307	87,501 87,551	87,550 87,600	3,741 3,743	3,456 3,458	90,801 90,851	90,850 90,900	3,893 3,895	3,608 3,610
81,001	81,050	3,442	3,157	84,301	84,350	3,594	3,309	87,601	87,650	3,746	3,461	90,901	90,950	3,898	3,613
81,051 81,101	81,100 81,150	3,444 3,447	3,159 3,162	84,351 84,401	84,400 84,450	3,596 3,599	3,311 3,314	87,651 87,701	87,700 87,750	3,748 3,750	3,463 3,465	90,951	91,000 91,050	3,900 3,902	3,615 3,617
81,151	81,200	3,449	3,164	84,451	84,500	3,601	3,316	87,751	87,800	3,753	3,468	91,051	91,100	3,904	3,619
81,201 81,251	81,250 81,300	3,451 3,454	3,166 3,169	84,501 84,551	84,550 84,600	3,603 3,605	3,318 3,320	87,801 87,851	87,850 87,900	3,755 3,757	3,470 3,472	91,101 91,151	91,150 91,200	3,907 3,909	3,622 3,624
81,301 81,351	81,350 81,400	3,456 3,458	3,171 3,173	84,601 84,651	84,650 84,700	3,608 3,610	3,323 3,325	87,901 87,951	87,950 88,000	3,760 3,762	3,475 3,477	91,201 91,251	91,250 91,300	3,911 3,914	3,626 3,629
81,401	81,450	3,461	3,176	84,701	84,750	3,612	3,327	88,001	88,050	3,764	3,477	91,301	91,350	3,914	3,631
81,451 81,501	81,500 81,550	3,463 3,465	3,178 3,180	84,751 84,801	84,800 84,850	3,615 3,617	3,330 3,332	88,051 88,101	88,100 88,150	3,766 3,769	3,481 3,484	91,351 91,401	91,400 91,450	3,918 3,921	3,633 3,636
81,551	81,600	3,467	3,182	84,851	84,900	3,619	3,334	88,151	88,200	3,771	3,486	91,451	91,500	3,923	3,638
81,601 81,651	81,650 81,700	3,470 3,472	3,185 3,187	84,901 84,951	84,950 85,000	3,622 3,624	3,337 3,339	88,201 88,251	88,250 88,300	3,773 3,776	3,488 3,491	91,501 91,551	91,550 91,600	3,925 3,927	3,640 3,642
81,701	81,750	3,474	3,189	85,001	85,050	3,626	3,341	88,301	88,350	3,778	3,493	91,601	91,650	3,930	3,645
81,751 81,801	81,800 81,850	3,477 3,479	3,192 3,194	85,051 85,101	85,100 85,150	3,628 3,631	3,343 3,346	88,351 88,401	88,400 88,450	3,780 3,783	3,495 3,498	91,651 91,701	91,700 91,750	3,932 3,934	3,647 3,649
81,851	81,900	3,481	3,196	85,151	85,200	3,633	3,348	88,451	88,500	3,785	3,500	91,751	91,800	3,937	3,652
81,901 81,951	81,950 82,000	3,484 3,486	3,199 3,201	85,201 85,251	85,250 85,300	3,635 3,638	3,350 3,353	88,501 88,551	88,550 88,600	3,787 3,789	3,502 3,504	91,801 91,851	91,850 91,900	3,939 3,941	3,654 3,656
82,001	82,050 82,100	3,488	3,203	85,301	85,350	3,640	3,355	88,601	88,650	3,792	3,507	91,901	91,950	3,944	3,659
82,051 82,101	82,150	3,490 3,493	3,205 3,208	85,351 85,401	85,400 85,450	3,642 3,645	3,357 3,360	88,651 88,701	88,700 88,750	3,794 3,796	3,509 3,511	91,951 92,001	92,000 92,050	3,946 3,948	3,661 3,663
82,151 82,201	82,200 82,250	3,495 3,497	3,210 3,212	85,451 85,501	85,500 85,550	3,647 3,649	3,362 3,364	88,751 88,801	88,800 88,850	3,799 3,801	3,514 3,516	92,051 92,101	92,100 92,150	3,950 3,953	3,665 3,668
82,251	82,300	3,500	3,215	85,551	85,600	3,651	3,366	88,851	88,900	3,803	3,518	92,151	92,200	3,955	3,670
82,301 82,351	82,350 82,400	3,502 3,504	3,217 3,219	85,601 85,651	85,650 85,700	3,654 3,656	3,369 3,371	88,901 88,951	88,950 89,000	3,806 3,808	3,521 3,523	92,201 92,251	92,250 92,300	3,957 3,960	3,672 3,675
82,401	82,450	3,507	3,222	85,701	85,750	3,658	3,373	89,001	89,050	3,810	3,525	92,301	92,350	3,962	3,677
82,451	82,500	3,509	3,224	85,751	85,800	3,661	3,376	89,051	89,100	3,812	3,527	92,351	92,400	3,964	3,679

and you are					and yo	u are	ſ	and you are					and you are				
If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint	For i	If line 7, Form K-40 is —		Married Filing Joint		If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint		If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than			at least	at but not least more than you		at but not least more than		your tax is			at but not least more than		your tax is			
92,401	92,450	3,967	3,682	94,301	94,350	4,054	3,769		96,201	96,250	4,141	3,856		98,101	98,150	4,229	3,944
92,451	92,500	3,969	3,684	94,351	94,400	4,056	3,771	ı	96,251	96,300	4,144	3,859		98,151	98,200	4,231	3,946
92,501	92,550	3,971 3,973	3,686 3,688	94,401 94,451	94,450 94,500	4,059 4,061	3,774	ı	96,301 96,351	96,350	4,146 4,148	3,861 3,863		98,201	98,250	4,233 4,236	3,948 3,951
92,551 92,601	92,600 92,650	3,976	3,691	94,451	94,550	4,063	3,776 3,778	ı	96,401	96,400 96,450	4,151	3,866		98,251 98,301	98,300 98,350	4,238	3,953
92,651	92,700	3,978	3,693	94,551	94,600	4,065	3,780	ı	96,451	96,500	4,153	3,868		98,351	98,400	4,240	3,955
92,701	92,750	3,980	3,695	94,601	94,650	4,068	3,783	ı	96,501	96,550	4,155	3,870		98,401	98,450	4,243	3,958
92,751	92,800	3,983	3,698	94,651	94,700	4,070	3,785		96,551	96,600	4,157	3,872	9	98,451	98,500	4,245	3,960
92,801	92,850	3,985	3,700	94,701	94,750	4,072	3,787		96,601	96,650	4,160	3,875		98,501	98,550	4,247	3,962
92,851	92,900	3,987	3,702	94,751	94,800	4,075	3,790		96,651	96,700	4,162	3,877		98,551	98,600	4,249	3,964
92,901	92,950	3,990	3,705	94,801	94,850	4,077	3,792		96,701	96,750	4,164	3,879		98,601	98,650	4,252	3,967
92,951	93,000	3,992	3,707	94,851	94,900	4,079	3,794	ı	96,751	96,800	4,167	3,882		98,651	98,700	4,254	3,969
93,001	93,050	3,994 3,996	3,709 3,711	94,901 94,951	94,950 95,000	4,082 4,084	3,797 3,799	ı	96,801 96,851	96,850	4,169 4,171	3,884 3,886		98,701	98,750 98,800	4,256 4,259	3,971 3,974
93,051 93,101	93,100 93,150	3,999	3,714	95,001	95,050	4,086	3,799	ı	96,901	96,900 96,950	4,171	3,889		98,751 98,801	98,850	4,259	3,974
93,151	93,200	4,001	3,716	95,051	95,100	4,088	3,803	ı	96,951	97,000	4,176	3,891		98,851	98,900	4,263	3,978
93,201	93,250	4,003	3,718	95,101	95,150	4,091	3,806	ı	97,001	97,050	4,178	3,893		98,901	98,950	4,266	3,981
93,251	93,300	4,006	3,721	95,151	95,200	4,093	3,808	I	97,051	97,100	4,180	3,895		98,951	99,000	4,268	3,983
93,301	93,350	4,008	3,723	95,201	95,250	4,095	3,810	ı	97,101	97,150	4,183	3,898		99,001	99,050	4,270	3,985
93,351	93,400	4,010	3,725	95,251	95,300	4,098	3,813		97,151	97,200	4,185	3,900	9	99,051	99,100	4,272	3,987
93,401	93,450	4,013	3,728	95,301	95,350	4,100	3,815		97,201	97,250	4,187	3,902		99,101	99,150	4,275	3,990
93,451	93,500	4,015	3,730	95,351	95,400	4,102	3,817		97,251	97,300	4,190	3,905		99,151	99,200	4,277	3,992
93,501	93,550	4,017	3,732	95,401	95,450	4,105	3,820		97,301	97,350	4,192	3,907		99,201	99,250	4,279	3,994
93,551	93,600	4,019	3,734	95,451	95,500	4,107	3,822	ı	97,351	97,400	4,194	3,909		99,251	99,300	4,282	3,997
93,601 93,651	93,650 93,700	4,022 4,024	3,737 3,739	95,501 95,551	95,550 95,600	4,109	3,824 3,826	ı	97,401	97,450 97,500	4,197 4,199	3,912 3,914		99,301 99,351	99,350 99,400	4,284 4,286	3,999 4,001
93,651	93,750	4,024	3,739	95,601	95,650	4,111 4.114	3,829	ı	97,451 97,501	97,550	4,199	3,914		99,401	99,450	4,289	4,001
93,751	93,800	4,020	3,744	95,651	95,700	4,116	3,831	ı	97,551	97,600	4,201	3,918		99,451	99,500	4,203	4,004
93,801	93,850	4,031	3,746	95,701	95,750	4,118	3,833	ı	97,601	97,650	4,206	3,921		99,501	99,550	4,293	4,008
93,851	93,900	4,033	3,748	95,751	95,800	4,121	3,836	ı	97,651	97,700	4,208	3,923		99,551	99,600	4,295	4,010
93,901	93,950	4,036	3,751	95,801	95,850	4,123	3,838	ı	97,701	97,750	4,210	3,925		99,601	99,650	4,298	4,013
93,951	94,000	4,038	3,753	95,851	95,900	4,125	3,840		97,751	97,800	4,213	3,928		99,651	99,700	4,300	4,015
94,001	94,050	4,040	3,755	95,901	95,950	4,128	3,843		97,801	97,850	4,215	3,930		99,701	99,750	4,302	4,017
94,051	94,100	4,042	3,757	95,951	96,000	4,130	3,845		97,851	97,900	4,217	3,932		99,751	99,800	4,305	4,020
94,101	94,150	4,045	3,760	96,001	96,050	4,132	3,847		97,901	97,950	4,220	3,935		99,801	99,850	4,307	4,022
94,151	94,200	4,047	3,762	96,051	96,100	4,134	3,849	١	97,951	98,000	4,222	3,937		99,851	99,900	4,309	4,024
94,201 94,251	94,250 94,300	4,049 4,052	3,764 3,767	96,101 96,151	96,150 96,200	4,137 4,139	3,852 3,854		98,001 98,051	98,050 98,100	4,224 4,226	3,939 3,941		99,901 99,951	99,950 100,000	4,312 4,314	4,027 4,029
34,23 I	34,300	4,002	3,707	30, 151	90,∠00	4,139	5,004	L	30,U3 I	30, 100	4,220	5,341		33,331	100,000	4,314	4,029

100,001 and over – use the Tax Computation Worksheet

## 2016 TAX COMPUTATION WORKSHEET

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

Married Filing Joint											
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	<b>(b)</b> Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.						
\$12,501 - \$30,000	\$	2.7% (.027)	\$	\$0	\$						
\$30,001 and over	\$	4.6% (.046)	\$	\$570	\$						
Single, Head of Ho	usehold, or Married	Filing Separa	ate								
Taxable Income  If line 7 of your  Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.						
\$5,001 - \$15,000	\$	2.7% (.027)	\$	\$0	\$						
\$15,001 and over	\$	4.6% (.046)	\$	\$285	\$						

#### 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, 2016, 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

ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256

ANDERSON (AN)

Crest 479 Garnett 365

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 Chautauqua County Community 286

CHEROKEE (CK)

Baxter Springs 508 Columbus 493 Galena 499 Riverton 404

**CHEYENNE (CN)** 

Cheylin 103

St. Francis Comm School 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

Hdall 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 Flk 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 Quinter Public Schools 293

GRAHAM (GH) Graham County 281

**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)

Attica 511 Chaparral 361

HARVEY (HV)

Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439

HASKELL (HS)

Satanta 507 Sublette 374

**HODGEMAN (HG)** 

Hodgeman County Schools 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

Shawnee Mission Public 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-St. Paul 505 Labette County 506 Oswego 504 Parsons 503

LANE (LE)

Diahton 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)

Javhawk 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-Florence 408 Peabody-Burns 398

MARSHALL (MS)

Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP)

Canton-Galva 419 Inman 448 McPherson 418 Moundridae 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 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 Erie-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 Twin Valley 240

PAWNEE (PN)

Fort Larned 495 Pawnee Heights 496

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) Ell-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 Silver Lake 372

Topeka Public Schools 501 SHERIDAN (SD)

Hoxie Community Schools 412

SHERMAN (SH)

Goodland 352 SMITH (SM)

Smith Center 237 STAFFORD (SF)

Macksville 351 St. John-Hudson 350

STANTON (ST) Stanton County 452

Stafford 349

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 South Haven 509

Wellington 353 THOMAS (TH)

Brewster 314 Colby Public Schools 315

Golden Plains 316 TREGO (TR)

WaKeeney 208 WABAUNSEE (WB)

Mission Valley 330 Wabaunsee 329 WALLACE (WA)

Wallace County Schools 241 Weskan 242

WASHINGTON (WS) Barnes 223 Clifton-Clyde 224

Washington County Schools 108 WICHITA (WH) Leoti 467

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

PARCEL POST U.S. POSTAGE PAID KANSAS DEPT. OF REVENUE

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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 website at aarp.org/money/taxes/aarp\_taxaide.

NOTE: Our office has moved and is no longer located in the Docking State Office Building.

Tax Assistance Center 120 SW 10th Ave PO Box 750260 Topeka, KS 66675-0260

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

Phone: 785-368-8222

Fax: 785-291-3614

**Refunds.** You may check the status of your current year tax refund from our website 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 website for a list of approved software vendors**.

# Electronic File & Pay Options

ksrevenue.org

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident, as long as you have an existing WebFile account and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **File Now** to get started. If you need assistance please contact the Department's Electronic Services Help Desk by email at **kdor\_eservices@ks.gov** or call 785-296-6993.

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 website 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 the Kansas Department of Revenue! See the instructions on our **website 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 **website for a list of vendors authorized to accept payments for Kansas.**