AD ASTRA PER ASPERA

# Kansas

# 2025

# Individual Income Tax

*For a fast refund, file electronically!*

*Balance due? Pay electronically and choose your payment date.*

See back cover for details.

**ksrevenue.gov**

## In This Booklet



## Important Information

**Due date for filing -** April 15, 2026_is the due date for filing 2025 income tax returns. See page 4.

**Kansas Standard Deduction -** The following amounts will be the standard deduction for most people in tax year 2025 to enter on line 4:

| | |
|---|---|
| Single.......................................... | $3,605 |
| Married Filing Joint ...................... | $8,240 |
| Head of Household...................... | $6,180 |
| Married Filing Separate ............... | $4,120 |

**Exemptions and Dependents -** if your filing status is married filing joint the exemption allowance is $18,320. If your filing status is single, head of household, or married filing separate, the exemption allowance is $9,160.

A personal exemption of $2,320 for each dependent for which you are entitled to a deduction for this taxable year for federal income tax purposes, shall be allowed for Kansas.

**Additional Exemptions**

An additional personal exemption of $2,320 will be allowed for each child born in this tax year.

A personal exemption of $2,320 will be allowed for the birth of a child in this tax year that does not result in a live birth (known as stillbirth).

An additional exemption allowance of $2,320 will be allowed for each qualified disabled veteran.

**Personal Exemption for Disabled Veterans -** Any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption.

Piping Plovers are a small shorebird that nest on sparsely vegetated sandbars, shorelines, and wetland flats. Their numbers have been declining nationally over the last 50 years due to modification of these breeding habitats. The good news? There are ways you can help! If you find a Piping Plover, report it to Kansas Department of Wildlife and Parks (rare.species@ks.gov). Keep an eye out for their well-camouflaged nests while exploring sandy areas near water and give the birds and nests plenty of space. The Chickadee Checkoff supports projects focused on habitat improvement for this and many other Great Plains species in Kansas. The Chickadee Checkoff program also supports outreach and education efforts to get more people outside to observe and enjoy native wildlife like the Piping Plover. Be a Force for Nature - donate to the Chickadee Checkoff this year on your individual income tax return.

Photo Credit: Henry Coddington

# GENERAL INFORMATION

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

## Who Must File a Return

*You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income.*

**KANSAS RESIDENTS**. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over $13,615. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over $26,560.

| A Kansas resident must file if he or she is: | | And gross income is at least: |
|---|---|---|
| **SINGLE** | Under 65 | $ 12,765 |
| | 65 or older or blind | $ 13,615 |
| | 65 or older and blind | $ 14,465 |
| **MARRIED FILING JOINT** | Under 65 (both spouses) | $ 26,560 |
| | 65 or older or blind (one spouse) | $ 27,260 |
| | 65 or older or blind (both spouses) | $ 27,960 |
| | 65 or older and blind (one spouse) | $ 27,960 |
| | 65 or older or blind (one spouse) and 65 or older and blind (other spouse) | $ 28,660 |
| | 65 or older and blind (both spouses) | $ 29,360 |
| **HEAD OF HOUSEHOLD** | Under 65 | $ 17,660 |
| | 65 or older or blind | $ 18,510 |
| | 65 or older and blind | $ 19,360 |
| **MARRIED FILING SEPARATE** | Under 65 | $ 13,280 |
| | 65 or older or blind | $ 13,980 |
| | 65 or older and blind | $ 14,680 |

**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 as provided in Schedule S Part B Instructions). 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.

*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.*

**PART-YEAR RESIDENTS**. 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 A15.

Kansas income for services performed by a non-military spouse 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 A15.

**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 A25.

## When to File

*You can "file now" and "pay later" using our Direct Payment option.* *See page 9.*

If your 2025 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2026.

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 66699-0260

WebFile is a simple, secure, fast and free Kansas electronic filing option. See back cover for details!

## 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, Schedule A 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 back cover). Forms that do not contain colored ink for imaging purposes can be downloaded from our website at: **ksrevenue.gov**

## 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 (1040, applicable Schedules A through F and Schedules 1-3) 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 U.S.C. 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, 2026.*

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.gov** and sign in to the *KDOR Customer Service Center*.

**Underpayment Penalty:** If your total tax due less withholding and tax credits is at least $500, 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 2025 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

## Homestead & Property Tax Relief Refunds

*These claims can be filed electronically. Refer to the K-40H, K-40PT and K-40SVR 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 2025 household income was $43,389 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 $25,380 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.

A property tax refund is available for seniors (at least 65 years old), disabled veterans, and spouses of veterans 65 years of age or older who are Kansas homeowners and have household income of no more than $58,041. Form K-40SVR must be completed for this property tax refund. K-40SVR is the only claim in which Kansas Adjusted Gross Income will be used for the claimant and household members.

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

# 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 2025, 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

If your filing status is married filing joint, check the box to indicate filing status, enter 2 in the box for the number of exemptions and $18,320 in the amount box.

If your filing status is single, married filing separate or head of household, check the box to indicate filing status, enter one in the box for number of exemptions and $9,160 in the amount box.

If your filing status is Head of Household, you are allowed an additional exemption of $2,320. Enter $2,320 in the amount box. If not, leave blank.

Enter the number of dependents claimed on your federal return. Multiply that number by $2,320 and enter that total in the amount box. If you are claimed as a dependent by another taxpayer, enter "0" in the number of dependents box.

## ADDITIONAL EXEMPTIONS

### Dependent Children

Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by $2,320 and enter result in the space provided.

### Stillborn Births

An exemption is allowed for the parent(s) of a child who is stillborn during this tax year. An exemption of $2,320 is allowed for the birth of a child that does not result in a live birth (known as a stillbirth). Enter the total number of exemptions in the first box, multiply by $2,320 and enter result in the space provided.

### Disabled Veteran

Any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of $2,320 for tax year 2025 and all tax years thereafter. Enter the number of disabled veterans, multiply by $2,320 and enter result in the space provided.

Sum the number of exemptions and enter in the Total Kansas Exemptions box.

Sum the exemption dollar amounts and enter the result in the Total Kansas Exemption Amount 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.

## 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 may choose to itemize your deductions or claim the standard deduction on your Kansas return whichever is to your advantage. 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 | $3,605 |
| Married Filing Joint | $8,240 |
| Head of Household | $6,180 |
| Married Filing Separate | $4,120 |

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

**WORKSHEET - Standard Deduction for People 65 or Older and/or Blind**

Check if: You were 65 or older ☐ Blind ☐
Spouse was 65 or older ☐ Blind ☐

| Filing status: | Boxes checked: | Enter on line 4: |
|---|---|---|
| Single | 1 | $ 4,455 |
| | 2 | $ 5,305 |
| Married Filing Joint | 1 | $ 8,940 |
| | 2 | $ 9,640 |
| | 3 | $10,340 |
| | 4 | $11,040 |
| Married Filing Separate | 1 | $ 4,820 |
| | 2 | $ 5,520 |
| | 3 | $ 6,220 |
| | 4 | $ 6,920 |
| Head of Household | 1 | $ 7,030 |
| | 2 | $ 7,880 |

### Kansas Itemized Deductions

You may itemize your deductions on your Kansas return even if you did not itemize your deductions on your federal return. To compute your Kansas itemized deductions you must complete Kansas Schedule A.

**LINE 5 (Exemption allowance):** From Total Kansas Exemption Amount, front of form K-40.

**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

**LINE 8 (Tax):** If line 7 is **$100,000 or less**, use the **Tax Tables** beginning on page 27 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 34 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.

**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 *resident*, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a *nonresident*, leave line 11 blank.

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

**LINE 12 (Total income tax):** 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 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.

The amount of income tax paid to another state by an S corporation or partnership that is included in Kansas adjusted gross income of a resident individual, resident estate or resident trust who is a member, shareholder, or partner of such, S corporation or partnership, shall be considered income tax paid to another state by such resident individual, resident estate, or resident trust.

**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 | |
|---|---|
| 2025 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) and the income or earnings tax return filed with any local jurisdiction. If a return was not required for the local jurisdiction, complete a local return showing the amount of tax paid to the local jurisdiction and include it with your K-40 before using the worksheet.

The amount of income tax paid to another state includes tax paid to that state and to any local 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 | |
|---|---|
| 1. 2025 income tax that was actually ***paid*** to the other state (including political subdivisions thereof) ......................................................... | $__________ |
| 2. Total Kansas income tax (line 12, Form K-40) | $__________ |
| 3. Total income derived from other state ***and*** 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. 2025 tax that was paid to the other state........... $ _________
2. Total income tax (line 12, Form K-40) ............... $ _________
3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)..... $ _________
4. Modified Kansas source income (line B21, Part B of Schedule S) ........................................ $ _________
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)............... $ _________
6. Percentage limitation (divide line 5 by line 3) ..... _______ %
7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)...... $ _________
8. Percentage limitation (divide line 5 by line 4) ..... _______ %
9. Maximum credit allowable (multiply line 2 by line 8)................................................................ $ _________
10. Credit for taxes paid to the other state (enter the 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 (Credit for child and dependent care expenses):** This credit is available to residents only - nonresidents and part-year residents are not eligible. Multiply amount of credit allowed on (federal Form 2441) by 50% and enter the result on line 14.

**LINE 15 (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.

Apprenticeship Credit ........................................................................... K-24
Affordable Housing Tax Credit.............................................................. K-25
Aviation / Aerospace Tax Credit............................................................ K-26
Kansas Housing Investor Credit............................................................ K-27
Attracting Powerful Economic Expansion Tax Credit............................ K-28
Short Line Railroad Tax Credit.............................................................. K-29
Angel Investor Credit ............................................................................. K-30
Center for Entrepreneurship Credit ...................................................... K-31
Business and Job Development (for carry forward use only) ....................... K-34
Historic Preservation Credit................................................................... K-35
Disabled Access Credit ......................................................................... K-37
Eisenhower Foundation Credit .............................................................. K-43
Disability Employment Credit................................................................ K-44
Friends of Cedar Crest Association Credit ........................................... K-46
Adoption Credit...................................................................................... K-47
Technology Enabled Fiduciary Financial Institutions Credit .................. K-48
Research and Development Credit ....................................................... K-53
Venture and Local Seed Capital Credit (for carry forward use only)............. K-55
Child Daycare Assistance Credit ............................................................K-56
High Performance Incentive Program (HPIP) Credit............................. K-59
Community Service Contribution Credit ................................................ K-60
Individual Development Account Credit................................................. K-68
Kansas Targeted Employment Credit .................................................... K-69
Low Income Student Scholarship Credit ............................................... K-70
Storage and Blending Equipment Credit (for carry forward use only)........... K-82
Electric Cogeneration Facility Credit (for carry forward use only) ................. K-83
Kansas Community College and Technical College Contribution Credit K-84
Owners Promoting Employment Across Kansas (PEAK) Credit ........... K-88
Rural Opportunity Zone Credit............................................................... K-89
Teacher's Purchases of School and Classroom Supplies Tax Credit .... K-91
Commercial Restoration and Preservation Credit ................................ K-92
Kansas Workforce Retention Credit ...................................................... K-93
Kansas Pregnancy Resource Act Credit ............................................... K-94

**LINE 16 (Subtotal):** Subtract lines 13, 14 and 15 from line 12 and enter the result.

**LINE 17 (Earned income tax credit (EITC)):** This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See Amending Your Return on page 5.

**Earned Income Tax Credit (EITC) Worksheet**

1. Federal EITC (from your federal tax return) .. $ _________
2. Kansas EITC (multiply line 1 by 17%) .......... $ _________
3. Enter amount from line 16 of Form K-40 ....... $ _________
4. Total (subtract line 3 from line 2) .................. $ _________

If line 4 is a **positive** figure, enter the amount from line 3 above on line 17 of Form K-40. Then enter amount from line 4 on line 22 of Form K-40.

If line 4 is a **negative** figure, enter the amount from line 2 above on line 17 of Form K-40. Then enter zero (0) on line 22 of Form K-40.

**LINE 18 (Total tax balance):** Subtract line 17 from line 16 and enter result (cannot be less than zero).

## WITHHOLDING AND PAYMENTS

**LINE 19 (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 19. The 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 20 (Estimated tax paid):** Enter the total of your 2025 estimated tax payments plus any 2024 overpayment you had credited forward to 2025.

**LINE 21 (Amount paid with Kansas extension):** Enter the amount paid with your request for an extension of time to file.

**LINE 22 (Refundable portion of earned income tax credit (EITC)):** If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 22.

**LINE 23 (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 24 (Payments remitted with original return):** Use this line ONLY if you are filing an amended K-40 for the 2025 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2025 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

**LINE 25 (Credit for taxes paid on the K-120S):** Enter the "Kansas tax at 5.58%" paid on your behalf by each electing pass through entity in which you are a partner, shareholder or member. This amount can be found on Form K-9, Statement of Partnership or S Corporation Tax Paid, Part C. Enclose all form K-9's with the filing of your Kansas individual income tax return.

**LINE 26 (Overpayment from original return):** Use this line ONLY if you are filing an amended K-40 for the 2025 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. Negative numbers will not be accepted.

**LINE 27 (Total refundable credits):** Add lines 19 through 25 and subtract line 26. Enter result on line 27.

## BALANCE DUE

**LINE 28 (Underpayment):** If your tax balance on line 18 is greater than your total credits on line 27, enter the difference on line 28.

If the amount on line 28 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 29 and 30).

*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 29 (Interest):** Using the amount on line 28, compute interest at .6667% per month or 8% per annum (or portion thereof) from the original due date of the return.

**LINE 30 (Penalty):** Using the amount on line 28, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

**LINE 31 (Estimated tax penalty):** An estimated tax penalty may be due if the total of your withholding (line 19 and tax credits lines 22 and 23) subtracted from line 18 is $500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 31. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 19 and 20) equal or exceed 100% of the prior year's tax liability (line 19 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 19 and 20) 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 31. The K-210 is available on our website at **ksrevenue.gov**.

**LINE 32 (Amount you owe):** Add lines 28 through 31 and enter the total on line 32. 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 35 through 42, 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 **https://www.ksrevenue.gov/taxpayment.html** 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 785-368-8222; or log into our KDOR *Customer Service Center* at **https://www.ksrevenue.gov/eservices.html** 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* – For example, if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) 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 785-368-8222 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 will be charged on all returned checks.

## OVERPAYMENT

**LINE 33 (Overpayment):** If your tax balance, line 18, is less than your total credits, line 27, enter the difference on line 33. **Note**: An overpayment less than $5 will not be refunded but may be carried forward as a credit to next year's return (line 34), or contributed to any of the donation programs on lines 35 through 42.

**LINE 34 (Credit forward):** Enter the portion of line 33 you wish to have applied to your 2026 Kansas estimated income tax (must be $1 or more). If the amount is less than $5, you may carry it forward to 2026 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 35 through 42 – 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 35 (Chickadee checkoff):** Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:

- Assess and monitor populations of Kansas Species of Greatest Conservation Need.
- Assess impacts of development actions on endangered species.
- Fund experiential learning opportunities for elementary, middle, and high school students.
- Preparation and publication of education materials
- Support citizen science and watchable wildlife opportunities
- To contribute, enter $1 or more on line 35.
- For more information visit https://chickadeecheckoff.com/

**LINE 36 (Meals on Wheels contribution program for senior citizens):** 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 disabled 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 36.

**LINE 37 (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 37.

**LINE 38 (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 38.

**LINE 39 (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 39.

**LINE 40 (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 40.

**LINE 41 (School district contribution fund):** Contributions to this fund help finance education for students in school districts across Kansas. Your donation of $1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 41. Visit our website at **ksrevenue.gov** for a list of school districts within Kansas.

**LINE 42 (Kansas Historic Site contribution fund):** The funds for each Kansas Historic site are used for the operation, maintenance, and preservation of the site. Contributions to this fund are allocated accordingly based on the taxpayer's choosing. To contribute, enter $1 or more on line 42 and also indicate the appropriate historic site number ____. (See corresponding number next to each historic site listed below and enter the number for the historic site you wish your donation to be credited towards here). For a complete list of Kansas Historic Sites see below. For a detailed description of each historic site, follow link. **https://www.ksrevenue.gov/hsdescription.html**

1. Constitution Hall ............................................Lecompton, Douglas County
2. Cottonwood Ranch............................................Studley, Sheridan County
3. First Territorial Capitol ..........................................Fort Riley, Geary County
4. Fort Hays......................................................................Hays, Ellis County
5. Goodnow House .................................................Manhattan, Riley County
6. Grinter Place ..............................................Kansas City, Wyandotte County
7. Hollenberg Pony Express Station ................ Hanover, Washington County
8. John Brown Museum .....................................Osawatomie, Miami County
9. Kaw Mission State Historic Site .................... Council Grove, Morris County
10. Last Chance Store State Historic Site .......... Council Grove, Morris County
11. Marais des Cygnes Massacre .............. Trading Post vicinity, Linn County
12. Mine Creek Civil War Battlefield ............. Pleasanton vicinity, Linn County
13. Pawnee Indian Museum ........................Republic vicinity, Republic County
14. Pawnee Rock State Historic Site................ Pawnee Rock, Barton County
15. Red Rocks, *home of the William Allen White Family*........ Emporia, Lyon County
16. Shawnee Indian Mission.......................................Fairway, Johnson County
17. Charles Curtis House State Historic Site........... Topeka, Shawnee County

**LINE 43 (Refund):** Add lines 34 through 42 and subtract from line 33. This is your refund amount. If line 43 is less than $5 it will not be refunded, however, you may carry it forward to be applied to your 2026 Kansas income tax liability (enter the amount on line 34). If you carry it forward, remember to claim it as an estimated payment on your 2026 return. Or, you may apply a refund less than $5 to one of the donation programs on lines 35 through 42.

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 back cover.

**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)

**Signature:** 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. If a paid preparer is completing your return, they must sign and provide their Preparer Tax Identification Number (PTIN).

**Mailing your return:** 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;
- ✓ **enclose Schedule S** if you have a modification on line 2, if you filed as a nonresident or part-year resident
- ✓ **enclose Schedule A** if you itemized your deductions for Kansas;
- ✓ **enclose 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** (1040, applicable Schedules A-F and Schedules 1-3).

# Schedule S Instructions

***CAUTION:*** *Line numbers on Schedule S that reference federal Form 1040 are from the 2024 tax forms and subject to change for 2025.*

## 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 A8.

**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 A14. Make no entry on this line unless you also made contributions to KPERS during 2025 (for example, you retired during 2025). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2025, include on line A2 your 2025 KPERS contributions and follow the instructions for line A25.

**LINE A3:** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line A3 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE A4:** Enter the amount of any charitable contribution claimed on your federal return used to compute Low Income Student Scholarship credit on Schedule K-70.

**LINE A5: Business interest expense carryforward deduction. (I.R.C. § 163(j)).** Enter the amount of any interest expense paid or accrued in a previous tax year but allowed as a federal deduction pursuant to IRC §163 in the current tax year. Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE A6: Unqualified withdrawals from first-time home buyer savings account.** For all taxable years beginning after December 31, 2021, enter the amount of any contributions to, or earnings from, a first-time home buyers savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 58-4904(e), and amendments thereto.

**LINE A7: Unqualified withdrawals from an Adoption Savings Account:** Enter on line A7, as an addition modification, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized by law or were not held for the minimum length of time as required by K.S.A. 38-2504, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 38-2504, and amendments thereto.

**LINE A8:** 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 2025 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 or your Kansas Schedule A used to compute the community service contribution credit on Schedule K-60.
- **A Qualified Tuition Program (as defined under IRC Section 529)**. Enter amount of any "nonqualified withdrawal".
- **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 A9:** Add lines A1 through A8 and enter result on line A9.

### 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 A10 through A25.

**LINE A10: Social Security Benefits.** Enter from Line 1 of Form K-40 the amount of social security benefits received in 2025 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 A11: KPERS Lump dum distributions exempt from Kansas Income Tax.** Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERS.

**LINE A12: Interest on U.S. Government obligations.** 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 Department of Revenue at a later date.

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

**LINE A13: State or local Income Tax refund.** Enter any state or local income tax refund included as income on your federal return.

**LINE A14: Retirement benefits specifically exempt from Kansas Income Tax.** 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 make a specific entry on Schedule S 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 including Thrift Savings Plans.
- 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 A15: Military compensation of a nonresident servicemember.** Enter amount of military compensation earned in tax year 2025 **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 A16: Enter Contributions deposited into a Kansas 529 Education Savings Account** (Learning Quest, Quest529, or the Schwab 529 Education Savings Plan) or a qualified tuition program (as defined under IRC Section 529) established by another state, up to $3,000 per beneficiary; or $6,000 per beneficiary if your filing status is married filing joint. You may have your direct deposit refund sent directly to your Kansas 529 education savings account. Visit https://treasurer.ks.gov/learn_quest.html for details about saving money for education.

**LINE A17: Armed forces recruitment, sign-up, or retention bonus.** 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 A18: Global intangible low-taxed income** (GILTI) (I.R.C. § 951A). For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

**LINE A19: Disallowed business interest deduction** (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, the amount of any interest expense paid or accrued in the current taxable year and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code. An interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

**LINE A20: Disallowed business meal expenses** (I.R.C. § 274). For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE A21: Contributions to an Achieving a Better Life Experience (ABLE) Account.** Enter contributions deposited to an ABLE account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under I.R.C. § 529A) up to $3,000 per beneficiary; or $6,000 per beneficiary if your filing status is married filing joint. For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account on and after January 1 but prior to the date required for filing a return of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at **https://savewithable.com/ks/home.html.**

**LINE A22: Kansas Expensing Deduction.** Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important** - the deduction must qualify under I.R.C. § 168: Modified Accelerated Cost Recovery System (MACRS).

**LINE A23: Qualified Contributions to a First-time Home Buyer Saving Account.** For all taxable years beginning after December 31, 2021, enter (1) the amount contributed to a first-time home buyer savings account pursuant to K.S.A. 58-4903, and amendments thereto, in an amount not to exceed $3,000 for an individual or $6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account. For all taxable years beginning after December 31, 2022, contributions made to a first-time home buyer savings account on and after January 1 but prior to the date required for filing a return of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification in more than one taxable year. Enclose Kansas Schedule FHBS.

**LINE A24: Qualified Contributions to an Adoption Savings Account.** Enter on line A24, as a subtraction modification, the amount contributed to an adoption savings account, in an amount not to exceed $6,000 for an individual or $12,000 for a married couple filing a joint return, per account, and amounts received as income earned from assets in an adoption savings account.

**LINE A25:** Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

- **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.
- **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.
- **Exclusion of compensation fraudulently obtained by another person**. An individual whose identity has been fraudulently used to obtain unemployment compensation, or other compensation, which was never received by the individual, but has been included in the individuals compensation of federal adjusted income, may subtract the compensation included in federal adjusted gross income.

**LINE A26:** Add lines A10 through A25 and enter result.

**LINE A27:** Subtract line A26 from line A9 and enter the result here and on line 2 of Form K-40. If line A27 is larger than line A9 **(or if line A9 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 2025 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 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 for members of the armed forces incurred in 2025 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.

- Health Savings Account 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 2025 (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.

***CAUTION:*** *References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to* ensure *accurate calculation and to avoid any processing delays.*

# Kansas Schedule A Instructions

***CAUTION:*** *Line numbers on Kansas Schedule A that reference federal Form Schedule A are from the 2024 tax forms and subject to change for 2025.*

**Itemized Deduction Computation**

Individual taxpayers may choose to either itemize their individual nonbusiness deductions or claim a standard deduction. If your Kansas itemized deductions are greater than the Kansas standard deduction for your filing status, it will be to your advantage to complete and file Kansas Schedule A. If the Kansas standard deduction for your filing status is greater than the amount of Kansas itemized deductions you can substantiate, it is to your advantage to claim the Kansas standard deduction.

Use Kansas Schedule A, Kansas Itemized Deductions Schedule to calculate your Kansas itemized deductions. Your Kansas itemized deductions may be different from your federal itemized deductions as some federal deductions are not allowed on your Kansas return.

## MEDICAL AND DENTAL EXPENSES

Skip lines 1 through 4 if you are not deducting medical and dental expenses.

Kansas allows 100% of the expenses for medical care allowable as deductions in section 213 of the federal internal revenue code. Medical care means amounts paid for the following:

- diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body,
- transportation primarily for and essential to medical care,
- qualified long-term care services as defined in section 7702B(c) of the internal revenue code, or
- insurance covering medical care or for any qualified long-term care insurance contract as defined in section 7702B(b) of the internal revenue code.

**Line 1: (Medical and dental expenses).** If you filed federal Schedule A and entered an amount on line 1 of federal Schedule A, enter that amount on line 1 of Kansas Schedule A. If you did not file federal Schedule A, enter the total of your medical and dental expenses after you reduce these expenses by any payments received by you from insurance or other sources. Include amounts you paid for doctors, dentists, nurses, hospitals, prescription medicines and drugs or insulin. Also include the total amount you paid for insurance premiums for medical and dental care, amounts paid for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses.

If your insurance company paid your doctor or dentist directly for part of your medical expenses and you paid only the amount that remained, include in your medical expenses ONLY the amount you paid. Do not include insurance premiums paid by your employer.

In general, you can include medical and dental bills you paid in 2025 for yourself and your spouse and all dependents you claim on your return.

Federal Publication 502, Medical and Dental Expenses, describes the types of expenses you can and cannot deduct in greater detail.

**Line 2: (Federal adjusted gross income).** Enter the amount from Federal Form 1040 or 1040-SR, line 11b.

**Line 3: (Federal limitation).** Multiply line 2 by 7.5%.

**Line 4: (Total medical and dental expenses).** Subtract line 3 from line 1. If line 3 is greater than line 1, enter zero.

## TAXES YOU PAID

Skip lines 5 through 7 if you are not deducting taxes you paid.

Kansas allows 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code. In general, you may deduct state and local real property taxes as well as state and local personal property taxes.

The $40,000 ($20,000 if married filing separate) federal cap on the itemized deduction for state and local taxes calculated on federal form 1040, Schedule A, line 5e, does not apply for Kansas purposes. Taxpayers may deduct all state and local real estate and property taxes paid, independent of the federal dollar limitation.

**Line 5: (State and local real estate taxes).** Enter on line 5 the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2025.

**Line 6: (State and local personal property taxes).** Enter on line 6 the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis. See federal instructions for Schedule A for additional information.

**Example.** You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

**Line 7: (Total taxes you paid)** Add lines 5 and 6 and enter result on line 7.

## INTEREST YOU PAID

Skip lines 8 and 9 if you are not deducting interest you paid.

Kansas allows 100% of the qualified residence interest paid as provided in section 163(h) of the federal internal revenue code with respect to any qualified residence. You cannot deduct personal interest. However, you can deduct qualified home mortgage interest.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

**Line 8: (Home mortgage interest and points checkbox).** If you didn't use all of your home mortgage loans to buy, build or improve your home check the box. See federal instructions for Schedule A for additional information.

**Line 8a: (Home mortgage interest and points reported to you on federal Form 1098)**. Enter the home mortgage interest and points reported to you on Federal Form 1098, Mortgage Interest Statement unless one or more of the limits on home mortgage interest apply to you. See federal instructions for Schedule A for additional information.

**Line 8b**: **(Home mortgage interest not reported to you on Form 1098).** Enter the home mortgage interest you paid to a recipient who didn't provide you with a Federal Form 1098. If the recipient was the person from whom you bought the home, enter the person's name, address and social security number (SSN) if an individual, or employer identification number (EIN) in the space provided.

**Line 8c: (Points not reported to you on Form 1098).** Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Federal Publication 936, Home Mortgage Interest Deduction to compute the amount you can deduct and for more information.

**Line 8d: (Reserved for future use).**

**Line 9: (Total interest you paid).** Add lines 8a through 8c and enter result on line 9.

## GIFTS TO CHARITY

Skip lines 10 through 13 if you are not deducting gifts you made to a charity.

Kansas allows 100% of the charitable contributions that qualify as deductions in section 170 of the federal internal revenue code.

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. See Federal Publication 526, Charitable Contributions for limitations and other details.

You may deduct contributions that are cash, property, or out-of-pocket expenses you paid to do volunteer work for qualified organizations. You can deduct a gift of $250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the amount of any money contributed, a description (but not value) of any property donated and whether the organization did or didn't give you any goods or services in return for your contribution. To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Be sure to keep records of all your contributions, including pay statements if you made cash contributions through payroll deductions, receipts, written statements from organizations, and any appraisals or other required documentation. Unless directed otherwise, keep all statements and other documentation with your tax records as we may request to see them at a later time.

In general, you may not deduct contributions to charitable organizations, to the extent that you receive a state tax credit in return for your contribution. You may not deduct political contributions or dues you paid to fraternal orders or similar groups or the value of services you performed or benefits you received in connection with your contribution. You may not deduct any amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium. See Federal Publication 526, Charitable Contributions, for more details.

**Line 10: (Gifts by cash or check).** Enter on line 10 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions, for more details. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Federal Publication 526, Charitable Contributions, for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

**Line 11: (Gifts other than by cash or check)** Enter the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions for more information. Retain federal form 8283 if you made non-cash contributions in excess of $500, as it may be requested by the Department of Revenue at a later date.

**Line 12: (Carryover from prior year)** You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Federal Publication 526, Charitable Contributions for details.

**Line 13: (Total gifts to charity)** Add lines 10 through line 12 and enter result on line 13.

## TOTAL KANSAS ITEMIZED DEDUCTIONS

**Line 14: (Total Kansas itemized deductions).** Add lines 4, 7, 9 and 13. Enter result here and on line 4, form K-40.

*CAUTION: References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to ensure accurate calculation and to avoid any processing delays.*

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# K-210

# 2025
## KANSAS UNDERPAYMENT OF ESTIMATED TAX
## (INDIVIDUAL INCOME TAX)

K-210
Attach
180025

| Name as shown on Form K-40 | Social Security Number |
|---|---|
| | |

### CURRENT AND PRIOR YEAR INFORMATION

| | | |
|---|---|---|
| 1. Amount from line 18, 2025 Form K-40 | 1 | |
| 2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) | 2 | |
| 3. Prior year's tax liability (from line 19, 2024 Form K-40) | 3 | |
| 4. Enter the total amount of your 2025 Kansas income tax withheld | 4 | |

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

### PART I – EXCEPTIONS TO THE PENALTY

| | | 1/1/25 - 4/15/25 | 1/1/25 - 6/15/25 | 1/1/25 - 9/15/25 | 1/1/25 - 1/15/26 |
|---|---|---|---|---|---|
| 5. Cumulative total of your 2025 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. Cumulative total of the credit for taxes paid on the K-120S (line 25 of the K-40) | 7 | 25% of tax | 50% of tax | 75% of tax | 100% of tax |
| 8. Total amount withheld, timely paid estimated payments, and credit for taxes paid on K-120S (add lines 5, 6, and 7) | 8 | | | | |
| 9. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less | 9 | 25% of line 2 or 3 | 50% of line 2 or 3 | 75% of line 2 or 3 | 100% of line 2 or 3 |
| 10. Exception 2 – Tax on annualized 2025 income; enclose computation. (Farmers/fishers use line 10b) | 10a | 22.5% of tax | 45% of tax | 67.5% of tax | 90% of tax |
| | 10b | | | | 66.66% of tax |

### PART II – FIGURING THE PENALTY

| | | | | | |
|---|---|---|---|---|---|
| 11. Amount of underpayment. Enter the sum of line 9 less line 8, line 10a less line 8, or, line 10b less line 8 whichever is applicable | 11 | | | | |
| 12. Due date of each installment | 12 | 4/15/25 | 6/15/25 | 9/15/25 | 1/15/26 |
| 13. Number of days from the due date of the installment to the due date of the next installment or 12/31/25, whichever is earlier. If paid late, see instructions | 13 | 61 | 92 | 107 | |
| 14. Number of days from 1/15/26 to date paid or 4/15/26, whichever is earlier. If paid late, see instructions | 14 | | | 15 | |
| 15. $\frac{\text{Line 13}}{365}$ X 9% X amount on line 11 | 15 | | | | |
| 16. $\frac{\text{Line 14}}{365}$ X 8% X amount on line 11 | 16 | | | | |
| 17. Penalty (add lines 15 and 16) | 17 | | | | |

| | | |
|---|---|---|
| 18. Total penalty. Add amounts on line 17 and enter the total here and on line 31, Estimated Tax Penalty, on the back of Form K-40 | 18 | |

# 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 2025 tax due (line 18 of Form 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, 2026.

**Farmers and Fishers:** If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2026, 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, 2026, 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 19, 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 2025 tax payments (line 8) equal or exceed the amounts for one of the exceptions (lines 9 or 10a or 10b) 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 estimated tax payments made from January 1 through September 15, 2025.

**LINE 7:** Multiply the amount from line 25 of the K-40 by the percentage shown in each column of line 7.

**LINE 8:** For each column, add lines 5, 6, and 7 and enter the result on line 8.

**LINE 9:** *Exception 1* applies if the amount on line 8 of a column equals or exceeds the amount on line 9 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column of line 9. **If the amount on line 8 (for each column) is equal to or greater than the amount on line 9 (for each column) – no penalty is due and no further entries are required**.

**LINE 10:** *Exception 2* applies if your 2025 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2025 periods:

| | |
|---|---|
| January 1 – March 31 | Multiply income by 4 |
| January 1 – May 31 | Multiply income by 2.4 |
| January 1 – August 31 | Multiply income by 1.5 |
| January 1 – December 31 | Multiply income by 1 |

This exception applies if the amount on line 8 exceeds the amount on line 10a or 10b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 10b.

**For example**, to figure the first column, total your income from January 1 to March 31, 2025 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 8 (for each column) is equal to or greater than the amount on line 10a (for each column), or line 10b, for farmers or fishers – no penalty is due and no further entries are required.**

### PART II – FIGURING THE PENALTY

**LINE 11:** Enter on line 11 the amount of underpayment of tax, which is the **lesser** of one of the following computations:

- Line 9 less line 8; **or**,
- Line 10a less line 8; **or**,
- Line 10b less line 8

**LINE 12:** This line contains the due date of each installment for a calendar year taxpayer.

**LINE 13:** The number of days on line 13 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 13 and compute the number of days on each quarter to the date paid.

**EXAMPLE:** If you paid the 6/15/25 installment on 6/28/25 the number of days to enter on line 13, column 2 will be computed from 6/15/25 to 6/28/25, which equals 13 days. If you then paid the next quarter timely at 9/15/25, the number of days will be from 9/15/25 to 1/15/26, which equals the 122 days (107 already entered + 15).

**LINE 14:** 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 1/1/26 to 1/15/26. If you did not make timely payments, you should disregard the precomputed number of days on line 14 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/26, enter in the third column the number of days from 1/1/25 to the date filed and disregard the precomputed number of days (15) entered on line 14.
- The fourth column must be completed by you. Enter the number of days from 1/15/26 to the date the return was filed and paid.

**LINES 15 and 16:** Penalty is computed to 12/31/25 at 9% and from 1/1/26 to the date the tax was paid or 4/15/26, whichever is earlier, at 8%.

**LINE 17:** For each column, add lines 15 and 16 and enter the result on line 17.

**LINE 18:** Add the amounts on line 17 together and enter the result on line 18. Also enter this amount on Form K-40, line 31, Estimated Tax Penalty.

# K- 40
DO NOT STAPLE

# 2025 KANSAS INDIVIDUAL INCOME TAX

K-40
Page 1
114525

| Your First Name | Initial | Last Name |
|---|---|---|
| Spouse's First Name | Initial | Last Name |

| Mailing Address (Number and Street, including Rural Route) | | | School District No. |
|---|---|---|---|
| City, Town, or Post Office | State | Zip Code | County Abbreviation |

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security Number

Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.

Spouse's Social Security Number

Daytime Telephone Number

☐ If your **name or address has changed** since last year, mark an "X" in this box.

☐ If taxpayer (or spouse if filing joint) **died during this tax year**, mark an "X" in this box.

**Amended Return** (Mark ONE)

If this is an AMENDED 2025 Kansas return mark one of the following boxes:

☐ Amended affects Kansas only ☐ Amended Federal tax return ☐ Adjustment by the IRS

**Filing Status** (Mark ONE)

☐ Single ☐ Married filing joint (Even if only one had income) ☐ Married filing separate ☐ Head of household (Do not mark if filing a joint return)

**Residency Status** (Mark ONE)

☐ Resident ☐ Part-year resident from (Complete Sch. S, Part B) _ _ _ _ _ _ _ _ to _ _ _ _ _ _ _ _ ☐ Nonresident (Complete Sch. S, Part B)

**Check One Box** (This selection must match your Filing Status from above)

☐ Married individuals filing a joint return, check the box to the left, enter "2" in the box to the right and enter $18,320 in the currency box. ☐ .00

OR

☐ Married individuals filing a separate return, individuals with a filing status of Single, or Head of Household, check the box to the left, enter "1" in the box to the right and $9,160 in the currency box. ☐ .00

If Filing Status above is Head of Household, enter $2,320 in the currency box to the right. If not, leave blank. .00

**Exemptions and Dependents**

Enter the number of individuals you may claim as a dependent in the first box, multiply by $2,320 and enter total in the currency box to the right. Do **NOT** include yourself or your spouse. ☐ X $2,320 = .00

**Additional Exemptions**

Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by $2,320 and enter total in the currency box to the right. ☐ X $2,320 = .00

An additional exemption is allowed for the parent(s) of a child who is stillborn during this tax year. Enter the total number of exemptions in the first box, multiply by $2,320 and enter total in the currency box to the right. ☐ X $2,320 = .00

Disabled Veteran Personal Exemption allowance. In the first box, enter the total number of disabled veterans being claimed including yourself. Multiply by $2,320 and enter total in the currency box to the right. ☐ X $2,320 = .00

**Total Kansas Exemptions** ☐ **Total Kansas Exemption Amount** .00

*Add all amounts and enter result in the Total Kansas Exemption Amount Box. Also enter this same amount on page 2, line 5 of this form.*

Enter the requested information for all persons claimed as dependents. **Do NOT include you or your spouse**. Enclose separate schedule if necessary.

| Name (please print) | Date of Birth (MMDDYYYY) | Relationship | Social Security Number |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Mail to: Kansas Income Tax, Kansas Dept. of Revenue
PO Box 750260, Topeka, KS 66699-0260

**ENTER AMOUNTS IN WHOLE DOLLARS ONLY**

## Income

*Shade the box for negative amounts. Example:* ▬

1. Federal adjusted gross income (as reported on your federal income tax return) ................ 1 ▬ 00
2. Modifications (from Schedule S, line A27; **enclose Schedule S**) ................ 2 ▬ 00
3. Kansas adjusted gross income (line 2 added to or subtracted from line 1) ................ 3 00

## Deductions

4. Standard deduction OR itemized deductions **(if itemizing, complete Kansas Schedule A)**........ 4 00
5. Exemption allowance (From Total Kansas Exemption Amount, front of this form)........ 5 00
6. Total deductions (add lines 4 and 5)........ 6 00
7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0)........ 7 00

## Tax Computation

8. Tax (from Tax Tables or Tax Computation Schedule) ........ 8 00
9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000) ........ 9
10. Nonresident tax (multiply line 8 by line 9) ........ 10 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)**........ 13 00
14. Credit for child and dependent care expenses (residents only - see instructions)........ 14 00
15. Other credits (enclose all appropriate credit schedules)........ 15 00
16. **Subtotal (subtract lines 13, 14 and 15 from line 12)** ........ 16 00
17. Earned income tax credit **(from worksheet on page 8 of instructions)** ........ 17 00
18. Total tax balance (subtract line 17 from line 16; cannot be less than zero) ........ 18 00

## Withholding and Payments

*If this is an AMENDED return, complete lines 24, 25 and 26*

19. Kansas income tax withheld from W-2s and/or 1099s ........ 19 00
20. Estimated tax paid........ 20 00
21. Amount paid with Kansas extension ........ 21 00
22. Refundable portion of earned income tax credit **(from worksheet, page 8 of instructions)**........ 22 00
23. Refundable portion of tax credits ........ 23 00
24. Payments remitted with original return........ 24 00
25. Credit for tax paid on the K-120S (enclose K-9) ........ 25 00
26. Overpayment from original return (see instructions)........ 26 00
27. Total refundable credits (add lines 19 through 25; then subtract line 26)........ ▬ 27 00

## Balance Due

28. **Underpayment** (if line 18 is greater than line 27, enter the difference here) ........ 28 00
29. Interest (see instructions)........ 29 00
30. Penalty (see instructions)........ 30 00
31. Estimated Tax Penalty ☐ Mark box if engaged in commercial farming or fishing in 2025.... 31 00
32. **AMOUNT YOU OWE** (add lines 28 through 31 and any entries on lines 35 through 42)........ 32 00

## Overpayment

*You may donate to any of the programs on lines 35 through 42.*

*The amount you enter will reduce your refund or increase the amount you owe.*

33. **Overpayment** (if line 18 is less than line 27, enter the difference here)........ 33 00
34. **CREDIT FORWARD** (enter amount you wish to be applied to your 2026 estimated tax) ........ 34 00
35. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)........ 35 00
36. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM ........ 36 00
37. BREAST CANCER RESEARCH FUND........ 37 00
38. MILITARY EMERGENCY RELIEF FUND ........ 38 00
39. KANSAS HOMETOWN HEROES FUND........ 39 00
40. KANSAS CREATIVE ARTS INDUSTRY FUND ........ 40 00
41. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number ______ 41 00
42. KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number ______ 42 00
43. **REFUND** (subtract lines 34 through 42 from line 33)........ 43 00

☐ I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer.

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

Taxpayer Signature ______________________ Date ____________ Spouse Signature (If married filing joint) ______________________ Date ____________

Signature of preparer other than taxpayer ______________________ Phone number of preparer ____________ Tax Preparer's PTIN, EIN or SSN ____________

***ENCLOSE any necessary documents with this form. DO NOT STAPLE.***

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

# SCHEDULE S
DO NOT STAPLE

# 2025
# KANSAS SUPPLEMENTAL SCHEDULE

Sch S
Part A
114325

| Your First Name | Initial | Last Name |
|---|---|---|
| Spouse's First Name | Initial | Last Name |

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.

Spouse's Social Security number

**IMPORTANT:** Refer to the **Schedule S instructions** before completing Parts A and B of this form. To claim itemized deductions you must complete Kansas form Schedule A. You must enclose all supportive documentation where indicated in the instructions.

## PART A - Modifications to Federal Adjusted Gross Income

### Additions

| | | |
|---|---|---|
| A1. | State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses | A1 |
| A2. | Contributions to all KPERS (Kansas Public Employee's Retirement Systems) | A2 |
| A3. | Kansas expensing recapture (enclose applicable schedules) | A3 |
| A4. | Low income student scholarship contributions (enclose Schedule K-70) | A4 |
| A5. | Business interest expense carryforward deduction (I.R.C. § 163(j)) | A5 |
| A6. | Unqualified withdrawals from a First Time Home Buyer savings account (see instructions) | A6 |
| A7 | Unqualified withdrawals from an Adoption savings account (see instructions) | A7 |
| A8. | **Other additions** to federal adjusted gross income (see instructions and enclose list) | A8 |
| A9. | **Total additions** to federal adjusted gross income (add lines A1 through A8) | A9 |

### Subtractions

| | | |
|---|---|---|
| A10. | Social Security benefits | A10 |
| A11. | KPERS lump sum distributions exempt from Kansas income tax | A11 |
| A12. | Interest on U.S. Government obligations (reduced by related expenses) | A12 |
| A13. | State or local income tax refund (if included in line 1 of Form K-40) | A13 |
| A14. | Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions) | A14 |
| A15. | Military compensation of a nonresident servicemember (nonresidents only) | A15 |
| A16. | Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other states' qualified tuition program | A16 |
| A17. | Armed forces recruitment, sign-up, or retention bonus | A17 |
| A18 | Global intangible low-taxed income (GILTI) (I.R.C. § 951A) | A18 |
| A19. | Disallowed business interest deduction (I.R.C. § 163(j)) | A19 |
| A20. | Disallowed business meal expenses (I.R.C. § 274) | A20 |
| A21. | Contributions to an ABLE savings account | A21 |
| A22. | Kansas expensing deduction (See instructions and enclose applicable schedules) | A22 |
| A23. | Qualified Contributions to a First Time Home Buyer savings account (see instructions) | A23 |
| A24. | Qualified Contributions to an Adoption savings account (see instructions) | A24 |
| A25. | **Other subtractions** from federal adjusted gross income (see instructions and enclose list) | A25 |
| A26. | **Total subtractions** from federal adjusted gross income (add lines A10 through A25) | A26 |

### Net Modification

| | | |
|---|---|---|
| A27. | **Net modification** to federal adjusted gross income (subtract line A26 from line A9). Enter total here and on line 2, Form K-40. If negative, shade minus box. | A27 – 00 |

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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

## Income

*Shade box for negative amounts. Example:* ▬

| | Total from federal return: | Amount from Kansas sources: |
|---|---|---|
| B1. Wages, salaries, tips, etc. | B1 .00 | B1 .00 |
| B2. Interest and dividend income | B2 .00 | B2 .00 |
| B3. Pensions, IRA distributions & annuities | B3 .00 | B3 .00 |
| **Additional Income** | | |
| B4. Refund of state & local income taxes | B4 .00 | B4 .00 |
| B5. Alimony received | B5 .00 | B5 .00 |
| B6. Business income or loss | B6 .00 | B6 .00 |
| B7. Capital gain or loss | B7 .00 | B7 .00 |
| B8. Other gains or losses | B8 .00 | B8 .00 |
| B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS etc | B9 .00 | B9 .00 |
| B10. Farm income or loss | B10 .00 | B10 .00 |
| B11. Unemployment compensation, taxable social security benefits & other income | B11 .00 | B11 .00 |
| B12. Total income from Kansas sources (add lines B1 through B11) | | B12 .00 |

## Adjustments to Income

*Shade box for negative amounts. Example:* ▬

| | Total from federal return: | Amount from Kansas sources: |
|---|---|---|
| B13. IRA retirement deductions | B13 .00 | B13 .00 |
| B14. Penalty on early withdrawal of savings | B14 .00 | B14 .00 |
| B15. Alimony paid | B15 .00 | B15 .00 |
| B16. Moving expenses for members of the armed forces | B16 .00 | B16 .00 |
| B17. Other federal adjustments | B17 .00 | B17 .00 |
| B18. Total federal adjustments to Kansas source income (add lines B13 through B17) | | B18 .00 |
| B19. Kansas source income after federal adjustments (subtract line B18 from line B12) | | B19 .00 |
| B20. Net modifications from Part A that are applicable to Kansas source income | | B20 .00 |
| B21. Modified Kansas source income (line B19 plus or minus line B20) | | B21 .00 |
| B22. Kansas adjusted gross income (from line 3, Form K-40) | | B22 .00 |

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## Nonresident Allocation Percentage

B23. Nonresident allocation percentage (divide line B21 by line B22 and round to the fourth decimal place, not to exceed 100.0000). Enter result here and on line 9 of Form K-40 ........ B23 ______

# SCHEDULE A
DO NOT STAPLE

# 2025
# KANSAS ITEMIZED DEDUCTIONS SCHEDULE

Sch A
110325

| Your First Name | Initial | Last Name |
|---|---|---|
| Spouse's First Name | Initial | Last Name |

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.

Spouse's Social Security number

☐ **Check this box if you claimed itemized deductions on your federal return**

## Medical and Dental Expenses
**(I.R.C. § 213)**

1. Medical and dental expenses (see instructions) ........ 1
2. Enter your adjusted gross income amount from Form 1040 or 1040-SR, line 11b........ 2
3. Multiply line 2 by 7.5% (0.075)........ 3
4. **Total medical and dental expenses allowed** (subtract line 3 from line 1. If line 3 is more than line 1, enter zero)........ 4

## Taxes you Paid
**(I.R.C. § 164(a))**

5. State and local real estate taxes (see instructions) ........ 5
6. State and local personal property taxes........ 6
7. **Total taxes you paid** (add lines 5 and 6)........ 7

## Interest You Paid
**(I.R.C. § 163(h))**

8. Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box........ ☐

8.a. Home mortgage interest and points reported to you on Form 1098 (see instructions if limited) ........ 8a

8.b. Home mortgage interest NOT reported to you on Form 1098 (see instructions if limited)........ 8b

If paid to the person from whom you bought the home, show that person's name, identifying number and address: ____________________

____________________

8.c. Points not reported to you on Form 1098 (see instructions for special rules)........ 8c

8.d. Reserved........ 8d

9. **Total interest you paid** (add lines 8a through 8d) ........ 9

## Gifts to Charity
**(I.R.C. § 170)**

10. Gifts by cash or check (see instructions if you made any gift of $250 or more)........ 10
11. Gifts made other than by cash or check (see instructions if you made any gift of $250 or more) 11
12. Carryover from prior year........ 12
13. **Total gifts to charity** (add lines 10 through 12)........ 13

## Total Kansas Itemized Deductions

14. **Total Kansas Itemized Deductions** (add lines 4, 7, 9 and 13. Enter the result here and on line 4, form K-40........ 14

**IMPORTANT:** You must enclose all supportive documentation where indicated in the instructions.

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

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# FORM K-40V INSTRUCTIONS

To ensure the most efficient processing of your payments, it is important that you **use only black ink** to complete the vouchers.

Print your name, address, Social Security number, and the first four letters of your last name in the spaces provided. If you are filing a joint return, print that same information for your spouse in the spaces provided. If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "X".

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Be sure that your Social Security number is printed on your check or money order. If payment is not made on or before **April 15, 2026**, the tax due is subject to penalty and interest. If you are filing an extension of time to file your return, mark the appropriate box with "X". Note that an extension of time is an extension to file, NOT an extension to pay.

**Do not attach** the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

KANSAS INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66699-0260

**Need to make a quick payment?**

It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at

**www.kansas.gov/payment-portal/**

**or** visit **ksrevenue.gov**

and log in to the ***Kansas Customer Service Center.***

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our **ksrevenue.gov** website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

***NOTE: When a due date falls on a Saturday, Sunday or legal holiday, returns and payments are due the next regular work day.***

# K-40V

**2025 KANSAS**
INDIVIDUAL INCOME TAX
PAYMENT VOUCHER

FOR OFFICE USE ONLY

K-40V
1120

Please use UPPER CASE letters to print the first four letters of

Your last name | Spouse's last name

| Your First Name | Initial | Last Name |
|---|---|---|
| Spouse's First Name | Initial | Last Name |

Mailing Address (Number and Street, including Rural Route)

| City, Town, or Post Office | State | Zip Code |
|---|---|---|

Daytime Phone Number

Your Social Security number

Spouse's Social Security number

Name or Address Change ☐

Write your SSN(s) on your check or money order and make payable to Kansas Income Tax. Mail to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.

Amended Payment ☐

Extension Payment ☐

**Payment Amount** $

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

112025

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# 2025 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.

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **26** | **50** | 2 | 2 |
| **51** | **100** | 4 | 4 |
| **101** | **150** | 7 | 7 |
| **151** | **200** | 9 | 9 |
| **201** | **250** | 12 | 12 |
| **251** | **300** | 14 | 14 |
| **301** | **350** | 17 | 17 |
| **351** | **400** | 20 | 20 |
| **401** | **450** | 22 | 22 |
| **451** | **500** | 25 | 25 |
| **501** | **550** | 27 | 27 |
| **551** | **600** | 30 | 30 |
| **601** | **650** | 33 | 33 |
| **651** | **700** | 35 | 35 |
| **701** | **750** | 38 | 38 |
| **751** | **800** | 40 | 40 |
| **801** | **850** | 43 | 43 |
| **851** | **900** | 46 | 46 |
| **901** | **950** | 48 | 48 |
| **951** | **1,000** | 51 | 51 |
| **1,001** | **1,050** | 53 | 53 |
| **1,051** | **1,100** | 56 | 56 |
| **1,101** | **1,150** | 59 | 59 |
| **1,151** | **1,200** | 61 | 61 |
| **1,201** | **1,250** | 64 | 64 |
| **1,251** | **1,300** | 66 | 66 |
| **1,301** | **1,350** | 69 | 69 |
| **1,351** | **1,400** | 72 | 72 |
| **1,401** | **1,450** | 74 | 74 |
| **1,451** | **1,500** | 77 | 77 |
| **1,501** | **1,550** | 79 | 79 |
| **1,551** | **1,600** | 82 | 82 |
| **1,601** | **1,650** | 85 | 85 |
| **1,651** | **1,700** | 87 | 87 |
| **1,701** | **1,750** | 90 | 90 |
| **1,751** | **1,800** | 92 | 92 |
| **1,801** | **1,850** | 95 | 95 |
| **1,851** | **1,900** | 98 | 98 |
| **1,901** | **1,950** | 100 | 100 |
| **1,951** | **2,000** | 103 | 103 |
| **2,001** | **2,050** | 105 | 105 |
| **2,051** | **2,100** | 108 | 108 |
| **2,101** | **2,150** | 111 | 111 |
| **2,151** | **2,200** | 113 | 113 |
| **2,201** | **2,250** | 116 | 116 |
| **2,251** | **2,300** | 118 | 118 |
| **2,301** | **2,350** | 121 | 121 |
| **2,351** | **2,400** | 124 | 124 |
| **2,401** | **2,450** | 126 | 126 |
| **2,451** | **2,500** | 129 | 129 |
| **2,501** | **2,550** | 131 | 131 |
| **2,551** | **2,600** | 134 | 134 |
| **2,601** | **2,650** | 137 | 137 |
| **2,651** | **2,700** | 139 | 139 |
| **2,701** | **2,750** | 142 | 142 |
| **2,751** | **2,800** | 144 | 144 |
| **2,801** | **2,850** | 147 | 147 |
| **2,851** | **2,900** | 150 | 150 |
| **2,901** | **2,950** | 152 | 152 |
| **2,951** | **3,000** | 155 | 155 |
| **3,001** | **3,050** | 157 | 157 |
| **3,051** | **3,100** | 160 | 160 |
| **3,101** | **3,150** | 163 | 163 |
| **3,151** | **3,200** | 165 | 165 |
| **3,201** | **3,250** | 168 | 168 |
| **3,251** | **3,300** | 170 | 170 |
| **3,301** | **3,350** | 173 | 173 |
| **3,351** | **3,400** | 176 | 176 |
| **3,401** | **3,450** | 178 | 178 |
| **3,451** | **3,500** | 181 | 181 |
| **3,501** | **3,550** | 183 | 183 |
| **3,551** | **3,600** | 186 | 186 |
| **3,601** | **3,650** | 189 | 189 |
| **3,651** | **3,700** | 191 | 191 |
| **3,701** | **3,750** | 194 | 194 |
| **3,751** | **3,800** | 196 | 196 |
| **3,801** | **3,850** | 199 | 199 |
| **3,851** | **3,900** | 202 | 202 |
| **3,901** | **3,950** | 204 | 204 |
| **3,951** | **4,000** | 207 | 207 |
| **4,001** | **4,050** | 209 | 209 |
| **4,051** | **4,100** | 212 | 212 |
| **4,101** | **4,150** | 215 | 215 |
| **4,151** | **4,200** | 217 | 217 |
| **4,201** | **4,250** | 220 | 220 |
| **4,251** | **4,300** | 222 | 222 |
| **4,301** | **4,350** | 225 | 225 |
| **4,351** | **4,400** | 228 | 228 |
| **4,401** | **4,450** | 230 | 230 |
| **4,451** | **4,500** | 233 | 233 |
| **4,501** | **4,550** | 235 | 235 |
| **4,551** | **4,600** | 238 | 238 |
| **4,601** | **4,650** | 241 | 241 |
| **4,651** | **4,700** | 243 | 243 |
| **4,701** | **4,750** | 246 | 246 |
| **4,751** | **4,800** | 248 | 248 |
| **4,801** | **4,850** | 251 | 251 |
| **4,851** | **4,900** | 254 | 254 |
| **4,901** | **4,950** | 256 | 256 |
| **4,951** | **5,000** | 259 | 259 |
| **5,001** | **5,050** | 261 | 261 |
| **5,051** | **5,100** | 264 | 264 |
| **5,101** | **5,150** | 267 | 267 |
| **5,151** | **5,200** | 269 | 269 |
| **5,201** | **5,250** | 272 | 272 |
| **5,251** | **5,300** | 274 | 274 |
| **5,301** | **5,350** | 277 | 277 |
| **5,351** | **5,400** | 280 | 280 |
| **5,401** | **5,450** | 282 | 282 |
| **5,451** | **5,500** | 285 | 285 |
| **5,501** | **5,550** | 287 | 287 |
| **5,551** | **5,600** | 290 | 290 |
| **5,601** | **5,650** | 293 | 293 |
| **5,651** | **5,700** | 295 | 295 |
| **5,701** | **5,750** | 298 | 298 |
| **5,751** | **5,800** | 300 | 300 |
| **5,801** | **5,850** | 303 | 303 |
| **5,851** | **5,900** | 306 | 306 |
| **5,901** | **5,950** | 308 | 308 |
| **5,951** | **6,000** | 311 | 311 |
| **6,001** | **6,050** | 313 | 313 |
| **6,051** | **6,100** | 316 | 316 |
| **6,101** | **6,150** | 319 | 319 |
| **6,151** | **6,200** | 321 | 321 |
| **6,201** | **6,250** | 324 | 324 |
| **6,251** | **6,300** | 326 | 326 |
| **6,301** | **6,350** | 329 | 329 |
| **6,351** | **6,400** | 332 | 332 |
| **6,401** | **6,450** | 334 | 334 |
| **6,451** | **6,500** | 337 | 337 |
| **6,501** | **6,550** | 339 | 339 |
| **6,551** | **6,600** | 342 | 342 |
| **6,601** | **6,650** | 345 | 345 |
| **6,651** | **6,700** | 347 | 347 |
| **6,701** | **6,750** | 350 | 350 |
| **6,751** | **6,800** | 352 | 352 |
| **6,801** | **6,850** | 355 | 355 |
| **6,851** | **6,900** | 358 | 358 |
| **6,901** | **6,950** | 360 | 360 |
| **6,951** | **7,000** | 363 | 363 |
| **7,001** | **7,050** | 365 | 365 |
| **7,051** | **7,100** | 368 | 368 |
| **7,101** | **7,150** | 371 | 371 |
| **7,151** | **7,200** | 373 | 373 |
| **7,201** | **7,250** | 376 | 376 |
| **7,251** | **7,300** | 378 | 378 |
| **7,301** | **7,350** | 381 | 381 |
| **7,351** | **7,400** | 384 | 384 |
| **7,401** | **7,450** | 386 | 386 |
| **7,451** | **7,500** | 389 | 389 |
| **7,501** | **7,550** | 391 | 391 |
| **7,551** | **7,600** | 394 | 394 |
| **7,601** | **7,650** | 397 | 397 |
| **7,651** | **7,700** | 399 | 399 |
| **7,701** | **7,750** | 402 | 402 |
| **7,751** | **7,800** | 404 | 404 |
| **7,801** | **7,850** | 407 | 407 |
| **7,851** | **7,900** | 410 | 410 |
| **7,901** | **7,950** | 412 | 412 |
| **7,951** | **8,000** | 415 | 415 |
| **8,001** | **8,050** | 417 | 417 |
| **8,051** | **8,100** | 420 | 420 |
| **8,101** | **8,150** | 423 | 423 |
| **8,151** | **8,200** | 425 | 425 |
| **8,201** | **8,250** | 428 | 428 |
| **8,251** | **8,300** | 430 | 430 |
| **8,301** | **8,350** | 433 | 433 |
| **8,351** | **8,400** | 436 | 436 |
| **8,401** | **8,450** | 438 | 438 |
| **8,451** | **8,500** | 441 | 441 |
| **8,501** | **8,550** | 443 | 443 |
| **8,551** | **8,600** | 446 | 446 |
| **8,601** | **8,650** | 449 | 449 |
| **8,651** | **8,700** | 451 | 451 |
| **8,701** | **8,750** | 454 | 454 |
| **8,751** | **8,800** | 456 | 456 |
| **8,801** | **8,850** | 459 | 459 |
| **8,851** | **8,900** | 462 | 462 |
| **8,901** | **8,950** | 464 | 464 |
| **8,951** | **9,000** | 467 | 467 |
| **9,001** | **9,050** | 469 | 469 |
| **9,051** | **9,100** | 472 | 472 |
| **9,101** | **9,150** | 475 | 475 |
| **9,151** | **9,200** | 477 | 477 |
| **9,201** | **9,250** | 480 | 480 |
| **9,251** | **9,300** | 482 | 482 |
| **9,301** | **9,350** | 485 | 485 |
| **9,351** | **9,400** | 488 | 488 |
| **9,401** | **9,450** | 490 | 490 |
| **9,451** | **9,500** | 493 | 493 |
| **9,501** | **9,550** | 495 | 495 |
| **9,551** | **9,600** | 498 | 498 |
| **9,601** | **9,650** | 501 | 501 |
| **9,651** | **9,700** | 503 | 503 |
| **9,701** | **9,750** | 506 | 506 |
| **9,751** | **9,800** | 508 | 508 |
| **9,801** | **9,850** | 511 | 511 |
| **9,851** | **9,900** | 514 | 514 |
| **9,901** | **9,950** | 516 | 516 |
| **9,951** | **10,000** | 519 | 519 |
| **10,001** | **10,050** | 521 | 521 |
| **10,051** | **10,100** | 524 | 524 |
| **10,101** | **10,150** | 527 | 527 |
| **10,151** | **10,200** | 529 | 529 |
| **10,201** | **10,250** | 532 | 532 |
| **10,251** | **10,300** | 534 | 534 |
| **10,301** | **10,350** | 537 | 537 |
| **10,351** | **10,400** | 540 | 540 |
| **10,401** | **10,450** | 542 | 542 |
| **10,451** | **10,500** | 545 | 545 |
| **10,501** | **10,550** | 547 | 547 |
| **10,551** | **10,600** | 550 | 550 |
| **10,601** | **10,650** | 553 | 553 |
| **10,651** | **10,700** | 555 | 555 |
| **10,701** | **10,750** | 558 | 558 |
| **10,751** | **10,800** | 560 | 560 |
| **10,801** | **10,850** | 563 | 563 |
| **10,851** | **10,900** | 566 | 566 |
| **10,901** | **10,950** | 568 | 568 |
| **10,951** | **11,000** | 571 | 571 |
| **11,001** | **11,050** | 573 | 573 |
| **11,051** | **11,100** | 576 | 576 |
| **11,101** | **11,150** | 579 | 579 |
| **11,151** | **11,200** | 581 | 581 |
| **11,201** | **11,250** | 584 | 584 |
| **11,251** | **11,300** | 586 | 586 |
| **11,301** | **11,350** | 589 | 589 |
| **11,351** | **11,400** | 592 | 592 |
| **11,401** | **11,450** | 594 | 594 |
| **11,451** | **11,500** | 597 | 597 |
| **11,501** | **11,550** | 599 | 599 |
| **11,551** | **11,600** | 602 | 602 |
| **11,601** | **11,650** | 605 | 605 |
| **11,651** | **11,700** | 607 | 607 |
| **11,701** | **11,750** | 610 | 610 |
| **11,751** | **11,800** | 612 | 612 |
| **11,801** | **11,850** | 615 | 615 |
| **11,851** | **11,900** | 618 | 618 |
| **11,901** | **11,950** | 620 | 620 |
| **11,951** | **12,000** | 623 | 623 |
| **12,001** | **12,050** | 625 | 625 |
| **12,051** | **12,100** | 628 | 628 |
| **12,101** | **12,150** | 631 | 631 |
| **12,151** | **12,200** | 633 | 633 |
| **12,201** | **12,250** | 636 | 636 |
| **12,251** | **12,300** | 638 | 638 |
| **12,301** | **12,350** | 641 | 641 |
| **12,351** | **12,400** | 644 | 644 |
| **12,401** | **12,450** | 646 | 646 |
| **12,451** | **12,500** | 649 | 649 |
| **12,501** | **12,550** | 651 | 651 |
| **12,551** | **12,600** | 654 | 654 |
| **12,601** | **12,650** | 657 | 657 |
| **12,651** | **12,700** | 659 | 659 |
| **12,701** | **12,750** | 662 | 662 |
| **12,751** | **12,800** | 664 | 664 |
| **12,801** | **12,850** | 667 | 667 |
| **12,851** | **12,900** | 670 | 670 |
| **12,901** | **12,950** | 672 | 672 |
| **12,951** | **13,000** | 675 | 675 |
| **13,001** | **13,050** | 677 | 677 |
| **13,051** | **13,100** | 680 | 680 |
| **13,101** | **13,150** | 683 | 683 |
| **13,151** | **13,200** | 685 | 685 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **13,201** | **13,250** | 688 | 688 |
| **13,251** | **13,300** | 690 | 690 |
| **13,301** | **13,350** | 693 | 693 |
| **13,351** | **13,400** | 696 | 696 |
| **13,401** | **13,450** | 698 | 698 |
| **13,451** | **13,500** | 701 | 701 |
| **13,501** | **13,550** | 703 | 703 |
| **13,551** | **13,600** | 706 | 706 |
| **13,601** | **13,650** | 709 | 709 |
| **13,651** | **13,700** | 711 | 711 |
| **13,701** | **13,750** | 714 | 714 |
| **13,751** | **13,800** | 716 | 716 |
| **13,801** | **13,850** | 719 | 719 |
| **13,851** | **13,900** | 722 | 722 |
| **13,901** | **13,950** | 724 | 724 |
| **13,951** | **14,000** | 727 | 727 |
| **14,001** | **14,050** | 729 | 729 |
| **14,051** | **14,100** | 732 | 732 |
| **14,101** | **14,150** | 735 | 735 |
| **14,151** | **14,200** | 737 | 737 |
| **14,201** | **14,250** | 740 | 740 |
| **14,251** | **14,300** | 742 | 742 |
| **14,301** | **14,350** | 745 | 745 |
| **14,351** | **14,400** | 748 | 748 |
| **14,401** | **14,450** | 750 | 750 |
| **14,451** | **14,500** | 753 | 753 |
| **14,501** | **14,550** | 755 | 755 |
| **14,551** | **14,600** | 758 | 758 |
| **14,601** | **14,650** | 761 | 761 |
| **14,651** | **14,700** | 763 | 763 |
| **14,701** | **14,750** | 766 | 766 |
| **14,751** | **14,800** | 768 | 768 |
| **14,801** | **14,850** | 771 | 771 |
| **14,851** | **14,900** | 774 | 774 |
| **14,901** | **14,950** | 776 | 776 |
| **14,951** | **15,000** | 779 | 779 |
| **15,001** | **15,050** | 781 | 781 |
| **15,051** | **15,100** | 784 | 784 |
| **15,101** | **15,150** | 787 | 787 |
| **15,151** | **15,200** | 789 | 789 |
| **15,201** | **15,250** | 792 | 792 |
| **15,251** | **15,300** | 794 | 794 |
| **15,301** | **15,350** | 797 | 797 |
| **15,351** | **15,400** | 800 | 800 |
| **15,401** | **15,450** | 802 | 802 |
| **15,451** | **15,500** | 805 | 805 |
| **15,501** | **15,550** | 807 | 807 |
| **15,551** | **15,600** | 810 | 810 |
| **15,601** | **15,650** | 813 | 813 |
| **15,651** | **15,700** | 815 | 815 |
| **15,701** | **15,750** | 818 | 818 |
| **15,751** | **15,800** | 820 | 820 |
| **15,801** | **15,850** | 823 | 823 |
| **15,851** | **15,900** | 826 | 826 |
| **15,901** | **15,950** | 828 | 828 |
| **15,951** | **16,000** | 831 | 831 |
| **16,001** | **16,050** | 833 | 833 |
| **16,051** | **16,100** | 836 | 836 |
| **16,101** | **16,150** | 839 | 839 |
| **16,151** | **16,200** | 841 | 841 |
| **16,201** | **16,250** | 844 | 844 |
| **16,251** | **16,300** | 846 | 846 |
| **16,301** | **16,350** | 849 | 849 |
| **16,351** | **16,400** | 852 | 852 |
| **16,401** | **16,450** | 854 | 854 |
| **16,451** | **16,500** | 857 | 857 |
| **16,501** | **16,550** | 859 | 859 |
| **16,551** | **16,600** | 862 | 862 |
| **16,601** | **16,650** | 865 | 865 |
| **16,651** | **16,700** | 867 | 867 |
| **16,701** | **16,750** | 870 | 870 |
| **16,751** | **16,800** | 872 | 872 |
| **16,801** | **16,850** | 875 | 875 |
| **16,851** | **16,900** | 878 | 878 |
| **16,901** | **16,950** | 880 | 880 |
| **16,951** | **17,000** | 883 | 883 |
| **17,001** | **17,050** | 885 | 885 |
| **17,051** | **17,100** | 888 | 888 |
| **17,101** | **17,150** | 891 | 891 |
| **17,151** | **17,200** | 893 | 893 |
| **17,201** | **17,250** | 896 | 896 |
| **17,251** | **17,300** | 898 | 898 |
| **17,301** | **17,350** | 901 | 901 |
| **17,351** | **17,400** | 904 | 904 |
| **17,401** | **17,450** | 906 | 906 |
| **17,451** | **17,500** | 909 | 909 |
| **17,501** | **17,550** | 911 | 911 |
| **17,551** | **17,600** | 914 | 914 |
| **17,601** | **17,650** | 917 | 917 |
| **17,651** | **17,700** | 919 | 919 |
| **17,701** | **17,750** | 922 | 922 |
| **17,751** | **17,800** | 924 | 924 |
| **17,801** | **17,850** | 927 | 927 |
| **17,851** | **17,900** | 930 | 930 |
| **17,901** | **17,950** | 932 | 932 |
| **17,951** | **18,000** | 935 | 935 |
| **18,001** | **18,050** | 937 | 937 |
| **18,051** | **18,100** | 940 | 940 |
| **18,101** | **18,150** | 943 | 943 |
| **18,151** | **18,200** | 945 | 945 |
| **18,201** | **18,250** | 948 | 948 |
| **18,251** | **18,300** | 950 | 950 |
| **18,301** | **18,350** | 953 | 953 |
| **18,351** | **18,400** | 956 | 956 |
| **18,401** | **18,450** | 958 | 958 |
| **18,451** | **18,500** | 961 | 961 |
| **18,501** | **18,550** | 963 | 963 |
| **18,551** | **18,600** | 966 | 966 |
| **18,601** | **18,650** | 969 | 969 |
| **18,651** | **18,700** | 971 | 971 |
| **18,701** | **18,750** | 974 | 974 |
| **18,751** | **18,800** | 976 | 976 |
| **18,801** | **18,850** | 979 | 979 |
| **18,851** | **18,900** | 982 | 982 |
| **18,901** | **18,950** | 984 | 984 |
| **18,951** | **19,000** | 987 | 987 |
| **19,001** | **19,050** | 989 | 989 |
| **19,051** | **19,100** | 992 | 992 |
| **19,101** | **19,150** | 995 | 995 |
| **19,151** | **19,200** | 997 | 997 |
| **19,201** | **19,250** | 1,000 | 1,000 |
| **19,251** | **19,300** | 1,002 | 1,002 |
| **19,301** | **19,350** | 1,005 | 1,005 |
| **19,351** | **19,400** | 1,008 | 1,008 |
| **19,401** | **19,450** | 1,010 | 1,010 |
| **19,451** | **19,500** | 1,013 | 1,013 |
| **19,501** | **19,550** | 1,015 | 1,015 |
| **19,551** | **19,600** | 1,018 | 1,018 |
| **19,601** | **19,650** | 1,021 | 1,021 |
| **19,651** | **19,700** | 1,023 | 1,023 |
| **19,701** | **19,750** | 1,026 | 1,026 |
| **19,751** | **19,800** | 1,028 | 1,028 |
| **19,801** | **19,850** | 1,031 | 1,031 |
| **19,851** | **19,900** | 1,034 | 1,034 |
| **19,901** | **19,950** | 1,036 | 1,036 |
| **19,951** | **20,000** | 1,039 | 1,039 |
| **20,001** | **20,050** | 1,041 | 1,041 |
| **20,051** | **20,100** | 1,044 | 1,044 |
| **20,101** | **20,150** | 1,047 | 1,047 |
| **20,151** | **20,200** | 1,049 | 1,049 |
| **20,201** | **20,250** | 1,052 | 1,052 |
| **20,251** | **20,300** | 1,054 | 1,054 |
| **20,301** | **20,350** | 1,057 | 1,057 |
| **20,351** | **20,400** | 1,060 | 1,060 |
| **20,401** | **20,450** | 1,062 | 1,062 |
| **20,451** | **20,500** | 1,065 | 1,065 |
| **20,501** | **20,550** | 1,067 | 1,067 |
| **20,551** | **20,600** | 1,070 | 1,070 |
| **20,601** | **20,650** | 1,073 | 1,073 |
| **20,651** | **20,700** | 1,075 | 1,075 |
| **20,701** | **20,750** | 1,078 | 1,078 |
| **20,751** | **20,800** | 1,080 | 1,080 |
| **20,801** | **20,850** | 1,083 | 1,083 |
| **20,851** | **20,900** | 1,086 | 1,086 |
| **20,901** | **20,950** | 1,088 | 1,088 |
| **20,951** | **21,000** | 1,091 | 1,091 |
| **21,001** | **21,050** | 1,093 | 1,093 |
| **21,051** | **21,100** | 1,096 | 1,096 |
| **21,101** | **21,150** | 1,099 | 1,099 |
| **21,151** | **21,200** | 1,101 | 1,101 |
| **21,201** | **21,250** | 1,104 | 1,104 |
| **21,251** | **21,300** | 1,106 | 1,106 |
| **21,301** | **21,350** | 1,109 | 1,109 |
| **21,351** | **21,400** | 1,112 | 1,112 |
| **21,401** | **21,450** | 1,114 | 1,114 |
| **21,451** | **21,500** | 1,117 | 1,117 |
| **21,501** | **21,550** | 1,119 | 1,119 |
| **21,551** | **21,600** | 1,122 | 1,122 |
| **21,601** | **21,650** | 1,125 | 1,125 |
| **21,651** | **21,700** | 1,127 | 1,127 |
| **21,701** | **21,750** | 1,130 | 1,130 |
| **21,751** | **21,800** | 1,132 | 1,132 |
| **21,801** | **21,850** | 1,135 | 1,135 |
| **21,851** | **21,900** | 1,138 | 1,138 |
| **21,901** | **21,950** | 1,140 | 1,140 |
| **21,951** | **22,000** | 1,143 | 1,143 |
| **22,001** | **22,050** | 1,145 | 1,145 |
| **22,051** | **22,100** | 1,148 | 1,148 |
| **22,101** | **22,150** | 1,151 | 1,151 |
| **22,151** | **22,200** | 1,153 | 1,153 |
| **22,201** | **22,250** | 1,156 | 1,156 |
| **22,251** | **22,300** | 1,158 | 1,158 |
| **22,301** | **22,350** | 1,161 | 1,161 |
| **22,351** | **22,400** | 1,164 | 1,164 |
| **22,401** | **22,450** | 1,166 | 1,166 |
| **22,451** | **22,500** | 1,169 | 1,169 |
| **22,501** | **22,550** | 1,171 | 1,171 |
| **22,551** | **22,600** | 1,174 | 1,174 |
| **22,601** | **22,650** | 1,177 | 1,177 |
| **22,651** | **22,700** | 1,179 | 1,179 |
| **22,701** | **22,750** | 1,182 | 1,182 |
| **22,751** | **22,800** | 1,184 | 1,184 |
| **22,801** | **22,850** | 1,187 | 1,187 |
| **22,851** | **22,900** | 1,190 | 1,190 |
| **22,901** | **22,950** | 1,192 | 1,192 |
| **22,951** | **23,000** | 1,195 | 1,195 |
| **23,001** | **23,050** | 1,197 | 1,197 |
| **23,051** | **23,100** | 1,200 | 1,200 |
| **23,101** | **23,150** | 1,203 | 1,203 |
| **23,151** | **23,200** | 1,206 | 1,205 |
| **23,201** | **23,250** | 1,209 | 1,208 |
| **23,251** | **23,300** | 1,211 | 1,210 |
| **23,301** | **23,350** | 1,214 | 1,213 |
| **23,351** | **23,400** | 1,217 | 1,216 |
| **23,401** | **23,450** | 1,220 | 1,218 |
| **23,451** | **23,500** | 1,223 | 1,221 |
| **23,501** | **23,550** | 1,225 | 1,223 |
| **23,551** | **23,600** | 1,228 | 1,226 |
| **23,601** | **23,650** | 1,231 | 1,229 |
| **23,651** | **23,700** | 1,234 | 1,231 |
| **23,701** | **23,750** | 1,236 | 1,234 |
| **23,751** | **23,800** | 1,239 | 1,236 |
| **23,801** | **23,850** | 1,242 | 1,239 |
| **23,851** | **23,900** | 1,245 | 1,242 |
| **23,901** | **23,950** | 1,248 | 1,244 |
| **23,951** | **24,000** | 1,250 | 1,247 |
| **24,001** | **24,050** | 1,253 | 1,249 |
| **24,051** | **24,100** | 1,256 | 1,252 |
| **24,101** | **24,150** | 1,259 | 1,255 |
| **24,151** | **24,200** | 1,262 | 1,257 |
| **24,201** | **24,250** | 1,264 | 1,260 |
| **24,251** | **24,300** | 1,267 | 1,262 |
| **24,301** | **24,350** | 1,270 | 1,265 |
| **24,351** | **24,400** | 1,273 | 1,268 |
| **24,401** | **24,450** | 1,276 | 1,270 |
| **24,451** | **24,500** | 1,278 | 1,273 |
| **24,501** | **24,550** | 1,281 | 1,275 |
| **24,551** | **24,600** | 1,284 | 1,278 |
| **24,601** | **24,650** | 1,287 | 1,281 |
| **24,651** | **24,700** | 1,289 | 1,283 |
| **24,701** | **24,750** | 1,292 | 1,286 |
| **24,751** | **24,800** | 1,295 | 1,288 |
| **24,801** | **24,850** | 1,298 | 1,291 |
| **24,851** | **24,900** | 1,301 | 1,294 |
| **24,901** | **24,950** | 1,303 | 1,296 |
| **24,951** | **25,000** | 1,306 | 1,299 |
| **25,001** | **25,050** | 1,309 | 1,301 |
| **25,051** | **25,100** | 1,312 | 1,304 |
| **25,101** | **25,150** | 1,315 | 1,307 |
| **25,151** | **25,200** | 1,317 | 1,309 |
| **25,201** | **25,250** | 1,320 | 1,312 |
| **25,251** | **25,300** | 1,323 | 1,314 |
| **25,301** | **25,350** | 1,326 | 1,317 |
| **25,351** | **25,400** | 1,329 | 1,320 |
| **25,401** | **25,450** | 1,331 | 1,322 |
| **25,451** | **25,500** | 1,334 | 1,325 |
| **25,501** | **25,550** | 1,337 | 1,327 |
| **25,551** | **25,600** | 1,340 | 1,330 |
| **25,601** | **25,650** | 1,343 | 1,333 |
| **25,651** | **25,700** | 1,345 | 1,335 |
| **25,701** | **25,750** | 1,348 | 1,338 |
| **25,751** | **25,800** | 1,351 | 1,340 |
| **25,801** | **25,850** | 1,354 | 1,343 |
| **25,851** | **25,900** | 1,356 | 1,346 |
| **25,901** | **25,950** | 1,359 | 1,348 |
| **25,951** | **26,000** | 1,362 | 1,351 |
| **26,001** | **26,050** | 1,365 | 1,353 |
| **26,051** | **26,100** | 1,368 | 1,356 |
| **26,101** | **26,150** | 1,370 | 1,359 |
| **26,151** | **26,200** | 1,373 | 1,361 |
| **26,201** | **26,250** | 1,376 | 1,364 |
| **26,251** | **26,300** | 1,379 | 1,366 |
| **26,301** | **26,350** | 1,382 | 1,369 |
| **26,351** | **26,400** | 1,384 | 1,372 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | and you are Married Filing Joint — your tax is |
|---|---|---|---|
| **26,401** | **26,450** | 1,387 | 1,374 |
| **26,451** | **26,500** | 1,390 | 1,377 |
| **26,501** | **26,550** | 1,393 | 1,379 |
| **26,551** | **26,600** | 1,396 | 1,382 |
| **26,601** | **26,650** | 1,398 | 1,385 |
| **26,651** | **26,700** | 1,401 | 1,387 |
| **26,701** | **26,750** | 1,404 | 1,390 |
| **26,751** | **26,800** | 1,407 | 1,392 |
| **26,801** | **26,850** | 1,409 | 1,395 |
| **26,851** | **26,900** | 1,412 | 1,398 |
| **26,901** | **26,950** | 1,415 | 1,400 |
| **26,951** | **27,000** | 1,418 | 1,403 |
| **27,001** | **27,050** | 1,421 | 1,405 |
| **27,051** | **27,100** | 1,423 | 1,408 |
| **27,101** | **27,150** | 1,426 | 1,411 |
| **27,151** | **27,200** | 1,429 | 1,413 |
| **27,201** | **27,250** | 1,432 | 1,416 |
| **27,251** | **27,300** | 1,435 | 1,418 |
| **27,301** | **27,350** | 1,437 | 1,421 |
| **27,351** | **27,400** | 1,440 | 1,424 |
| **27,401** | **27,450** | 1,443 | 1,426 |
| **27,451** | **27,500** | 1,446 | 1,429 |
| **27,501** | **27,550** | 1,449 | 1,431 |
| **27,551** | **27,600** | 1,451 | 1,434 |
| **27,601** | **27,650** | 1,454 | 1,437 |
| **27,651** | **27,700** | 1,457 | 1,439 |
| **27,701** | **27,750** | 1,460 | 1,442 |
| **27,751** | **27,800** | 1,462 | 1,444 |
| **27,801** | **27,850** | 1,465 | 1,447 |
| **27,851** | **27,900** | 1,468 | 1,450 |
| **27,901** | **27,950** | 1,471 | 1,452 |
| **27,951** | **28,000** | 1,474 | 1,455 |
| **28,001** | **28,050** | 1,476 | 1,457 |
| **28,051** | **28,100** | 1,479 | 1,460 |
| **28,101** | **28,150** | 1,482 | 1,463 |
| **28,151** | **28,200** | 1,485 | 1,465 |
| **28,201** | **28,250** | 1,488 | 1,468 |
| **28,251** | **28,300** | 1,490 | 1,470 |
| **28,301** | **28,350** | 1,493 | 1,473 |
| **28,351** | **28,400** | 1,496 | 1,476 |
| **28,401** | **28,450** | 1,499 | 1,478 |
| **28,451** | **28,500** | 1,502 | 1,481 |
| **28,501** | **28,550** | 1,504 | 1,483 |
| **28,551** | **28,600** | 1,507 | 1,486 |
| **28,601** | **28,650** | 1,510 | 1,489 |
| **28,651** | **28,700** | 1,513 | 1,491 |
| **28,701** | **28,750** | 1,515 | 1,494 |
| **28,751** | **28,800** | 1,518 | 1,496 |
| **28,801** | **28,850** | 1,521 | 1,499 |
| **28,851** | **28,900** | 1,524 | 1,502 |
| **28,901** | **28,950** | 1,527 | 1,504 |
| **28,951** | **29,000** | 1,529 | 1,507 |
| **29,001** | **29,050** | 1,532 | 1,509 |
| **29,051** | **29,100** | 1,535 | 1,512 |
| **29,101** | **29,150** | 1,538 | 1,515 |
| **29,151** | **29,200** | 1,541 | 1,517 |
| **29,201** | **29,250** | 1,543 | 1,520 |
| **29,251** | **29,300** | 1,546 | 1,522 |
| **29,301** | **29,350** | 1,549 | 1,525 |
| **29,351** | **29,400** | 1,552 | 1,528 |
| **29,401** | **29,450** | 1,555 | 1,530 |
| **29,451** | **29,500** | 1,557 | 1,533 |
| **29,501** | **29,550** | 1,560 | 1,535 |
| **29,551** | **29,600** | 1,563 | 1,538 |
| **29,601** | **29,650** | 1,566 | 1,541 |
| **29,651** | **29,700** | 1,568 | 1,543 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | and you are Married Filing Joint — your tax is |
|---|---|---|---|
| **29,701** | **29,750** | 1,571 | 1,546 |
| **29,751** | **29,800** | 1,574 | 1,548 |
| **29,801** | **29,850** | 1,577 | 1,551 |
| **29,851** | **29,900** | 1,580 | 1,554 |
| **29,901** | **29,950** | 1,582 | 1,556 |
| **29,951** | **30,000** | 1,585 | 1,559 |
| **30,001** | **30,050** | 1,588 | 1,561 |
| **30,051** | **30,100** | 1,591 | 1,564 |
| **30,101** | **30,150** | 1,594 | 1,567 |
| **30,151** | **30,200** | 1,596 | 1,569 |
| **30,201** | **30,250** | 1,599 | 1,572 |
| **30,251** | **30,300** | 1,602 | 1,574 |
| **30,301** | **30,350** | 1,605 | 1,577 |
| **30,351** | **30,400** | 1,608 | 1,580 |
| **30,401** | **30,450** | 1,610 | 1,582 |
| **30,451** | **30,500** | 1,613 | 1,585 |
| **30,501** | **30,550** | 1,616 | 1,587 |
| **30,551** | **30,600** | 1,619 | 1,590 |
| **30,601** | **30,650** | 1,622 | 1,593 |
| **30,651** | **30,700** | 1,624 | 1,595 |
| **30,701** | **30,750** | 1,627 | 1,598 |
| **30,751** | **30,800** | 1,630 | 1,600 |
| **30,801** | **30,850** | 1,633 | 1,603 |
| **30,851** | **30,900** | 1,635 | 1,606 |
| **30,901** | **30,950** | 1,638 | 1,608 |
| **30,951** | **31,000** | 1,641 | 1,611 |
| **31,001** | **31,050** | 1,644 | 1,613 |
| **31,051** | **31,100** | 1,647 | 1,616 |
| **31,101** | **31,150** | 1,649 | 1,619 |
| **31,151** | **31,200** | 1,652 | 1,621 |
| **31,201** | **31,250** | 1,655 | 1,624 |
| **31,251** | **31,300** | 1,658 | 1,626 |
| **31,301** | **31,350** | 1,661 | 1,629 |
| **31,351** | **31,400** | 1,663 | 1,632 |
| **31,401** | **31,450** | 1,666 | 1,634 |
| **31,451** | **31,500** | 1,669 | 1,637 |
| **31,501** | **31,550** | 1,672 | 1,639 |
| **31,551** | **31,600** | 1,675 | 1,642 |
| **31,601** | **31,650** | 1,677 | 1,645 |
| **31,651** | **31,700** | 1,680 | 1,647 |
| **31,701** | **31,750** | 1,683 | 1,650 |
| **31,751** | **31,800** | 1,686 | 1,652 |
| **31,801** | **31,850** | 1,688 | 1,655 |
| **31,851** | **31,900** | 1,691 | 1,658 |
| **31,901** | **31,950** | 1,694 | 1,660 |
| **31,951** | **32,000** | 1,697 | 1,663 |
| **32,001** | **32,050** | 1,700 | 1,665 |
| **32,051** | **32,100** | 1,702 | 1,668 |
| **32,101** | **32,150** | 1,705 | 1,671 |
| **32,151** | **32,200** | 1,708 | 1,673 |
| **32,201** | **32,250** | 1,711 | 1,676 |
| **32,251** | **32,300** | 1,714 | 1,678 |
| **32,301** | **32,350** | 1,716 | 1,681 |
| **32,351** | **32,400** | 1,719 | 1,684 |
| **32,401** | **32,450** | 1,722 | 1,686 |
| **32,451** | **32,500** | 1,725 | 1,689 |
| **32,501** | **32,550** | 1,728 | 1,691 |
| **32,551** | **32,600** | 1,730 | 1,694 |
| **32,601** | **32,650** | 1,733 | 1,697 |
| **32,651** | **32,700** | 1,736 | 1,699 |
| **32,701** | **32,750** | 1,739 | 1,702 |
| **32,751** | **32,800** | 1,741 | 1,704 |
| **32,801** | **32,850** | 1,744 | 1,707 |
| **32,851** | **32,900** | 1,747 | 1,710 |
| **32,901** | **32,950** | 1,750 | 1,712 |
| **32,951** | **33,000** | 1,753 | 1,715 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | and you are Married Filing Joint — your tax is |
|---|---|---|---|
| **33,001** | **33,050** | 1,755 | 1,717 |
| **33,051** | **33,100** | 1,758 | 1,720 |
| **33,101** | **33,150** | 1,761 | 1,723 |
| **33,151** | **33,200** | 1,764 | 1,725 |
| **33,201** | **33,250** | 1,767 | 1,728 |
| **33,251** | **33,300** | 1,769 | 1,730 |
| **33,301** | **33,350** | 1,772 | 1,733 |
| **33,351** | **33,400** | 1,775 | 1,736 |
| **33,401** | **33,450** | 1,778 | 1,738 |
| **33,451** | **33,500** | 1,781 | 1,741 |
| **33,501** | **33,550** | 1,783 | 1,743 |
| **33,551** | **33,600** | 1,786 | 1,746 |
| **33,601** | **33,650** | 1,789 | 1,749 |
| **33,651** | **33,700** | 1,792 | 1,751 |
| **33,701** | **33,750** | 1,794 | 1,754 |
| **33,751** | **33,800** | 1,797 | 1,756 |
| **33,801** | **33,850** | 1,800 | 1,759 |
| **33,851** | **33,900** | 1,803 | 1,762 |
| **33,901** | **33,950** | 1,806 | 1,764 |
| **33,951** | **34,000** | 1,808 | 1,767 |
| **34,001** | **34,050** | 1,811 | 1,769 |
| **34,051** | **34,100** | 1,814 | 1,772 |
| **34,101** | **34,150** | 1,817 | 1,775 |
| **34,151** | **34,200** | 1,820 | 1,777 |
| **34,201** | **34,250** | 1,822 | 1,780 |
| **34,251** | **34,300** | 1,825 | 1,782 |
| **34,301** | **34,350** | 1,828 | 1,785 |
| **34,351** | **34,400** | 1,831 | 1,788 |
| **34,401** | **34,450** | 1,834 | 1,790 |
| **34,451** | **34,500** | 1,836 | 1,793 |
| **34,501** | **34,550** | 1,839 | 1,795 |
| **34,551** | **34,600** | 1,842 | 1,798 |
| **34,601** | **34,650** | 1,845 | 1,801 |
| **34,651** | **34,700** | 1,847 | 1,803 |
| **34,701** | **34,750** | 1,850 | 1,806 |
| **34,751** | **34,800** | 1,853 | 1,808 |
| **34,801** | **34,850** | 1,856 | 1,811 |
| **34,851** | **34,900** | 1,859 | 1,814 |
| **34,901** | **34,950** | 1,861 | 1,816 |
| **34,951** | **35,000** | 1,864 | 1,819 |
| **35,001** | **35,050** | 1,867 | 1,821 |
| **35,051** | **35,100** | 1,870 | 1,824 |
| **35,101** | **35,150** | 1,873 | 1,827 |
| **35,151** | **35,200** | 1,875 | 1,829 |
| **35,201** | **35,250** | 1,878 | 1,832 |
| **35,251** | **35,300** | 1,881 | 1,834 |
| **35,301** | **35,350** | 1,884 | 1,837 |
| **35,351** | **35,400** | 1,887 | 1,840 |
| **35,401** | **35,450** | 1,889 | 1,842 |
| **35,451** | **35,500** | 1,892 | 1,845 |
| **35,501** | **35,550** | 1,895 | 1,847 |
| **35,551** | **35,600** | 1,898 | 1,850 |
| **35,601** | **35,650** | 1,901 | 1,853 |
| **35,651** | **35,700** | 1,903 | 1,855 |
| **35,701** | **35,750** | 1,906 | 1,858 |
| **35,751** | **35,800** | 1,909 | 1,860 |
| **35,801** | **35,850** | 1,912 | 1,863 |
| **35,851** | **35,900** | 1,914 | 1,866 |
| **35,901** | **35,950** | 1,917 | 1,868 |
| **35,951** | **36,000** | 1,920 | 1,871 |
| **36,001** | **36,050** | 1,923 | 1,873 |
| **36,051** | **36,100** | 1,926 | 1,876 |
| **36,101** | **36,150** | 1,928 | 1,879 |
| **36,151** | **36,200** | 1,931 | 1,881 |
| **36,201** | **36,250** | 1,934 | 1,884 |
| **36,251** | **36,300** | 1,937 | 1,886 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | and you are Married Filing Joint — your tax is |
|---|---|---|---|
| **36,301** | **36,350** | 1,940 | 1,889 |
| **36,351** | **36,400** | 1,942 | 1,892 |
| **36,401** | **36,450** | 1,945 | 1,894 |
| **36,451** | **36,500** | 1,948 | 1,897 |
| **36,501** | **36,550** | 1,951 | 1,899 |
| **36,551** | **36,600** | 1,954 | 1,902 |
| **36,601** | **36,650** | 1,956 | 1,905 |
| **36,651** | **36,700** | 1,959 | 1,907 |
| **36,701** | **36,750** | 1,962 | 1,910 |
| **36,751** | **36,800** | 1,965 | 1,912 |
| **36,801** | **36,850** | 1,967 | 1,915 |
| **36,851** | **36,900** | 1,970 | 1,918 |
| **36,901** | **36,950** | 1,973 | 1,920 |
| **36,951** | **37,000** | 1,976 | 1,923 |
| **37,001** | **37,050** | 1,979 | 1,925 |
| **37,051** | **37,100** | 1,981 | 1,928 |
| **37,101** | **37,150** | 1,984 | 1,931 |
| **37,151** | **37,200** | 1,987 | 1,933 |
| **37,201** | **37,250** | 1,990 | 1,936 |
| **37,251** | **37,300** | 1,993 | 1,938 |
| **37,301** | **37,350** | 1,995 | 1,941 |
| **37,351** | **37,400** | 1,998 | 1,944 |
| **37,401** | **37,450** | 2,001 | 1,946 |
| **37,451** | **37,500** | 2,004 | 1,949 |
| **37,501** | **37,550** | 2,007 | 1,951 |
| **37,551** | **37,600** | 2,009 | 1,954 |
| **37,601** | **37,650** | 2,012 | 1,957 |
| **37,651** | **37,700** | 2,015 | 1,959 |
| **37,701** | **37,750** | 2,018 | 1,962 |
| **37,751** | **37,800** | 2,020 | 1,964 |
| **37,801** | **37,850** | 2,023 | 1,967 |
| **37,851** | **37,900** | 2,026 | 1,970 |
| **37,901** | **37,950** | 2,029 | 1,972 |
| **37,951** | **38,000** | 2,032 | 1,975 |
| **38,001** | **38,050** | 2,034 | 1,977 |
| **38,051** | **38,100** | 2,037 | 1,980 |
| **38,101** | **38,150** | 2,040 | 1,983 |
| **38,151** | **38,200** | 2,043 | 1,985 |
| **38,201** | **38,250** | 2,046 | 1,988 |
| **38,251** | **38,300** | 2,048 | 1,990 |
| **38,301** | **38,350** | 2,051 | 1,993 |
| **38,351** | **38,400** | 2,054 | 1,996 |
| **38,401** | **38,450** | 2,057 | 1,998 |
| **38,451** | **38,500** | 2,060 | 2,001 |
| **38,501** | **38,550** | 2,062 | 2,003 |
| **38,551** | **38,600** | 2,065 | 2,006 |
| **38,601** | **38,650** | 2,068 | 2,009 |
| **38,651** | **38,700** | 2,071 | 2,011 |
| **38,701** | **38,750** | 2,073 | 2,014 |
| **38,751** | **38,800** | 2,076 | 2,016 |
| **38,801** | **38,850** | 2,079 | 2,019 |
| **38,851** | **38,900** | 2,082 | 2,022 |
| **38,901** | **38,950** | 2,085 | 2,024 |
| **38,951** | **39,000** | 2,087 | 2,027 |
| **39,001** | **39,050** | 2,090 | 2,029 |
| **39,051** | **39,100** | 2,093 | 2,032 |
| **39,101** | **39,150** | 2,096 | 2,035 |
| **39,151** | **39,200** | 2,099 | 2,037 |
| **39,201** | **39,250** | 2,101 | 2,040 |
| **39,251** | **39,300** | 2,104 | 2,042 |
| **39,301** | **39,350** | 2,107 | 2,045 |
| **39,351** | **39,400** | 2,110 | 2,048 |
| **39,401** | **39,450** | 2,113 | 2,050 |
| **39,451** | **39,500** | 2,115 | 2,053 |
| **39,501** | **39,550** | 2,118 | 2,055 |
| **39,551** | **39,600** | 2,121 | 2,058 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **39,601** | **39,650** | 2,124 | 2,061 |
| **39,651** | **39,700** | 2,126 | 2,063 |
| **39,701** | **39,750** | 2,129 | 2,066 |
| **39,751** | **39,800** | 2,132 | 2,068 |
| **39,801** | **39,850** | 2,135 | 2,071 |
| **39,851** | **39,900** | 2,138 | 2,074 |
| **39,901** | **39,950** | 2,140 | 2,076 |
| **39,951** | **40,000** | 2,143 | 2,079 |
| **40,001** | **40,050** | 2,146 | 2,081 |
| **40,051** | **40,100** | 2,149 | 2,084 |
| **40,101** | **40,150** | 2,152 | 2,087 |
| **40,151** | **40,200** | 2,154 | 2,089 |
| **40,201** | **40,250** | 2,157 | 2,092 |
| **40,251** | **40,300** | 2,160 | 2,094 |
| **40,301** | **40,350** | 2,163 | 2,097 |
| **40,351** | **40,400** | 2,166 | 2,100 |
| **40,401** | **40,450** | 2,168 | 2,102 |
| **40,451** | **40,500** | 2,171 | 2,105 |
| **40,501** | **40,550** | 2,174 | 2,107 |
| **40,551** | **40,600** | 2,177 | 2,110 |
| **40,601** | **40,650** | 2,180 | 2,113 |
| **40,651** | **40,700** | 2,182 | 2,115 |
| **40,701** | **40,750** | 2,185 | 2,118 |
| **40,751** | **40,800** | 2,188 | 2,120 |
| **40,801** | **40,850** | 2,191 | 2,123 |
| **40,851** | **40,900** | 2,193 | 2,126 |
| **40,901** | **40,950** | 2,196 | 2,128 |
| **40,951** | **41,000** | 2,199 | 2,131 |
| **41,001** | **41,050** | 2,202 | 2,133 |
| **41,051** | **41,100** | 2,205 | 2,136 |
| **41,101** | **41,150** | 2,207 | 2,139 |
| **41,151** | **41,200** | 2,210 | 2,141 |
| **41,201** | **41,250** | 2,213 | 2,144 |
| **41,251** | **41,300** | 2,216 | 2,146 |
| **41,301** | **41,350** | 2,219 | 2,149 |
| **41,351** | **41,400** | 2,221 | 2,152 |
| **41,401** | **41,450** | 2,224 | 2,154 |
| **41,451** | **41,500** | 2,227 | 2,157 |
| **41,501** | **41,550** | 2,230 | 2,159 |
| **41,551** | **41,600** | 2,233 | 2,162 |
| **41,601** | **41,650** | 2,235 | 2,165 |
| **41,651** | **41,700** | 2,238 | 2,167 |
| **41,701** | **41,750** | 2,241 | 2,170 |
| **41,751** | **41,800** | 2,244 | 2,172 |
| **41,801** | **41,850** | 2,246 | 2,175 |
| **41,851** | **41,900** | 2,249 | 2,178 |
| **41,901** | **41,950** | 2,252 | 2,180 |
| **41,951** | **42,000** | 2,255 | 2,183 |
| **42,001** | **42,050** | 2,258 | 2,185 |
| **42,051** | **42,100** | 2,260 | 2,188 |
| **42,101** | **42,150** | 2,263 | 2,191 |
| **42,151** | **42,200** | 2,266 | 2,193 |
| **42,201** | **42,250** | 2,269 | 2,196 |
| **42,251** | **42,300** | 2,272 | 2,198 |
| **42,301** | **42,350** | 2,274 | 2,201 |
| **42,351** | **42,400** | 2,277 | 2,204 |
| **42,401** | **42,450** | 2,280 | 2,206 |
| **42,451** | **42,500** | 2,283 | 2,209 |
| **42,501** | **42,550** | 2,286 | 2,211 |
| **42,551** | **42,600** | 2,288 | 2,214 |
| **42,601** | **42,650** | 2,291 | 2,217 |
| **42,651** | **42,700** | 2,294 | 2,219 |
| **42,701** | **42,750** | 2,297 | 2,222 |
| **42,751** | **42,800** | 2,299 | 2,224 |
| **42,801** | **42,850** | 2,302 | 2,227 |
| **42,851** | **42,900** | 2,305 | 2,230 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **42,901** | **42,950** | 2,308 | 2,232 |
| **42,951** | **43,000** | 2,311 | 2,235 |
| **43,001** | **43,050** | 2,313 | 2,237 |
| **43,051** | **43,100** | 2,316 | 2,240 |
| **43,101** | **43,150** | 2,319 | 2,243 |
| **43,151** | **43,200** | 2,322 | 2,245 |
| **43,201** | **43,250** | 2,325 | 2,248 |
| **43,251** | **43,300** | 2,327 | 2,250 |
| **43,301** | **43,350** | 2,330 | 2,253 |
| **43,351** | **43,400** | 2,333 | 2,256 |
| **43,401** | **43,450** | 2,336 | 2,258 |
| **43,451** | **43,500** | 2,339 | 2,261 |
| **43,501** | **43,550** | 2,341 | 2,263 |
| **43,551** | **43,600** | 2,344 | 2,266 |
| **43,601** | **43,650** | 2,347 | 2,269 |
| **43,651** | **43,700** | 2,350 | 2,271 |
| **43,701** | **43,750** | 2,352 | 2,274 |
| **43,751** | **43,800** | 2,355 | 2,276 |
| **43,801** | **43,850** | 2,358 | 2,279 |
| **43,851** | **43,900** | 2,361 | 2,282 |
| **43,901** | **43,950** | 2,364 | 2,284 |
| **43,951** | **44,000** | 2,366 | 2,287 |
| **44,001** | **44,050** | 2,369 | 2,289 |
| **44,051** | **44,100** | 2,372 | 2,292 |
| **44,101** | **44,150** | 2,375 | 2,295 |
| **44,151** | **44,200** | 2,378 | 2,297 |
| **44,201** | **44,250** | 2,380 | 2,300 |
| **44,251** | **44,300** | 2,383 | 2,302 |
| **44,301** | **44,350** | 2,386 | 2,305 |
| **44,351** | **44,400** | 2,389 | 2,308 |
| **44,401** | **44,450** | 2,392 | 2,310 |
| **44,451** | **44,500** | 2,394 | 2,313 |
| **44,501** | **44,550** | 2,397 | 2,315 |
| **44,551** | **44,600** | 2,400 | 2,318 |
| **44,601** | **44,650** | 2,403 | 2,321 |
| **44,651** | **44,700** | 2,405 | 2,323 |
| **44,701** | **44,750** | 2,408 | 2,326 |
| **44,751** | **44,800** | 2,411 | 2,328 |
| **44,801** | **44,850** | 2,414 | 2,331 |
| **44,851** | **44,900** | 2,417 | 2,334 |
| **44,901** | **44,950** | 2,419 | 2,336 |
| **44,951** | **45,000** | 2,422 | 2,339 |
| **45,001** | **45,050** | 2,425 | 2,341 |
| **45,051** | **45,100** | 2,428 | 2,344 |
| **45,101** | **45,150** | 2,431 | 2,347 |
| **45,151** | **45,200** | 2,433 | 2,349 |
| **45,201** | **45,250** | 2,436 | 2,352 |
| **45,251** | **45,300** | 2,439 | 2,354 |
| **45,301** | **45,350** | 2,442 | 2,357 |
| **45,351** | **45,400** | 2,445 | 2,360 |
| **45,401** | **45,450** | 2,447 | 2,362 |
| **45,451** | **45,500** | 2,450 | 2,365 |
| **45,501** | **45,550** | 2,453 | 2,367 |
| **45,551** | **45,600** | 2,456 | 2,370 |
| **45,601** | **45,650** | 2,459 | 2,373 |
| **45,651** | **45,700** | 2,461 | 2,375 |
| **45,701** | **45,750** | 2,464 | 2,378 |
| **45,751** | **45,800** | 2,467 | 2,380 |
| **45,801** | **45,850** | 2,470 | 2,383 |
| **45,851** | **45,900** | 2,472 | 2,386 |
| **45,901** | **45,950** | 2,475 | 2,388 |
| **45,951** | **46,000** | 2,478 | 2,391 |
| **46,001** | **46,050** | 2,481 | 2,393 |
| **46,051** | **46,100** | 2,484 | 2,396 |
| **46,101** | **46,150** | 2,486 | 2,399 |
| **46,151** | **46,200** | 2,489 | 2,402 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **46,201** | **46,250** | 2,492 | 2,405 |
| **46,251** | **46,300** | 2,495 | 2,407 |
| **46,301** | **46,350** | 2,498 | 2,410 |
| **46,351** | **46,400** | 2,500 | 2,413 |
| **46,401** | **46,450** | 2,503 | 2,416 |
| **46,451** | **46,500** | 2,506 | 2,419 |
| **46,501** | **46,550** | 2,509 | 2,421 |
| **46,551** | **46,600** | 2,512 | 2,424 |
| **46,601** | **46,650** | 2,514 | 2,427 |
| **46,651** | **46,700** | 2,517 | 2,430 |
| **46,701** | **46,750** | 2,520 | 2,432 |
| **46,751** | **46,800** | 2,523 | 2,435 |
| **46,801** | **46,850** | 2,525 | 2,438 |
| **46,851** | **46,900** | 2,528 | 2,441 |
| **46,901** | **46,950** | 2,531 | 2,444 |
| **46,951** | **47,000** | 2,534 | 2,446 |
| **47,001** | **47,050** | 2,537 | 2,449 |
| **47,051** | **47,100** | 2,539 | 2,452 |
| **47,101** | **47,150** | 2,542 | 2,455 |
| **47,151** | **47,200** | 2,545 | 2,458 |
| **47,201** | **47,250** | 2,548 | 2,460 |
| **47,251** | **47,300** | 2,551 | 2,463 |
| **47,301** | **47,350** | 2,553 | 2,466 |
| **47,351** | **47,400** | 2,556 | 2,469 |
| **47,401** | **47,450** | 2,559 | 2,472 |
| **47,451** | **47,500** | 2,562 | 2,474 |
| **47,501** | **47,550** | 2,565 | 2,477 |
| **47,551** | **47,600** | 2,567 | 2,480 |
| **47,601** | **47,650** | 2,570 | 2,483 |
| **47,651** | **47,700** | 2,573 | 2,485 |
| **47,701** | **47,750** | 2,576 | 2,488 |
| **47,751** | **47,800** | 2,578 | 2,491 |
| **47,801** | **47,850** | 2,581 | 2,494 |
| **47,851** | **47,900** | 2,584 | 2,497 |
| **47,901** | **47,950** | 2,587 | 2,499 |
| **47,951** | **48,000** | 2,590 | 2,502 |
| **48,001** | **48,050** | 2,592 | 2,505 |
| **48,051** | **48,100** | 2,595 | 2,508 |
| **48,101** | **48,150** | 2,598 | 2,511 |
| **48,151** | **48,200** | 2,601 | 2,513 |
| **48,201** | **48,250** | 2,604 | 2,516 |
| **48,251** | **48,300** | 2,606 | 2,519 |
| **48,301** | **48,350** | 2,609 | 2,522 |
| **48,351** | **48,400** | 2,612 | 2,525 |
| **48,401** | **48,450** | 2,615 | 2,527 |
| **48,451** | **48,500** | 2,618 | 2,530 |
| **48,501** | **48,550** | 2,620 | 2,533 |
| **48,551** | **48,600** | 2,623 | 2,536 |
| **48,601** | **48,650** | 2,626 | 2,539 |
| **48,651** | **48,700** | 2,629 | 2,541 |
| **48,701** | **48,750** | 2,631 | 2,544 |
| **48,751** | **48,800** | 2,634 | 2,547 |
| **48,801** | **48,850** | 2,637 | 2,550 |
| **48,851** | **48,900** | 2,640 | 2,552 |
| **48,901** | **48,950** | 2,643 | 2,555 |
| **48,951** | **49,000** | 2,645 | 2,558 |
| **49,001** | **49,050** | 2,648 | 2,561 |
| **49,051** | **49,100** | 2,651 | 2,564 |
| **49,101** | **49,150** | 2,654 | 2,566 |
| **49,151** | **49,200** | 2,657 | 2,569 |
| **49,201** | **49,250** | 2,659 | 2,572 |
| **49,251** | **49,300** | 2,662 | 2,575 |
| **49,301** | **49,350** | 2,665 | 2,578 |
| **49,351** | **49,400** | 2,668 | 2,580 |
| **49,401** | **49,450** | 2,671 | 2,583 |
| **49,451** | **49,500** | 2,673 | 2,586 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **49,501** | **49,550** | 2,676 | 2,589 |
| **49,551** | **49,600** | 2,679 | 2,592 |
| **49,601** | **49,650** | 2,682 | 2,594 |
| **49,651** | **49,700** | 2,684 | 2,597 |
| **49,701** | **49,750** | 2,687 | 2,600 |
| **49,751** | **49,800** | 2,690 | 2,603 |
| **49,801** | **49,850** | 2,693 | 2,605 |
| **49,851** | **49,900** | 2,696 | 2,608 |
| **49,901** | **49,950** | 2,698 | 2,611 |
| **49,951** | **50,000** | 2,701 | 2,614 |
| **50,001** | **50,050** | 2,704 | 2,617 |
| **50,051** | **50,100** | 2,707 | 2,619 |
| **50,101** | **50,150** | 2,710 | 2,622 |
| **50,151** | **50,200** | 2,712 | 2,625 |
| **50,201** | **50,250** | 2,715 | 2,628 |
| **50,251** | **50,300** | 2,718 | 2,631 |
| **50,301** | **50,350** | 2,721 | 2,633 |
| **50,351** | **50,400** | 2,724 | 2,636 |
| **50,401** | **50,450** | 2,726 | 2,639 |
| **50,451** | **50,500** | 2,729 | 2,642 |
| **50,501** | **50,550** | 2,732 | 2,645 |
| **50,551** | **50,600** | 2,735 | 2,647 |
| **50,601** | **50,650** | 2,738 | 2,650 |
| **50,651** | **50,700** | 2,740 | 2,653 |
| **50,701** | **50,750** | 2,743 | 2,656 |
| **50,751** | **50,800** | 2,746 | 2,658 |
| **50,801** | **50,850** | 2,749 | 2,661 |
| **50,851** | **50,900** | 2,751 | 2,664 |
| **50,901** | **50,950** | 2,754 | 2,667 |
| **50,951** | **51,000** | 2,757 | 2,670 |
| **51,001** | **51,050** | 2,760 | 2,672 |
| **51,051** | **51,100** | 2,763 | 2,675 |
| **51,101** | **51,150** | 2,765 | 2,678 |
| **51,151** | **51,200** | 2,768 | 2,681 |
| **51,201** | **51,250** | 2,771 | 2,684 |
| **51,251** | **51,300** | 2,774 | 2,686 |
| **51,301** | **51,350** | 2,777 | 2,689 |
| **51,351** | **51,400** | 2,779 | 2,692 |
| **51,401** | **51,450** | 2,782 | 2,695 |
| **51,451** | **51,500** | 2,785 | 2,698 |
| **51,501** | **51,550** | 2,788 | 2,700 |
| **51,551** | **51,600** | 2,791 | 2,703 |
| **51,601** | **51,650** | 2,793 | 2,706 |
| **51,651** | **51,700** | 2,796 | 2,709 |
| **51,701** | **51,750** | 2,799 | 2,711 |
| **51,751** | **51,800** | 2,802 | 2,714 |
| **51,801** | **51,850** | 2,804 | 2,717 |
| **51,851** | **51,900** | 2,807 | 2,720 |
| **51,901** | **51,950** | 2,810 | 2,723 |
| **51,951** | **52,000** | 2,813 | 2,725 |
| **52,001** | **52,050** | 2,816 | 2,728 |
| **52,051** | **52,100** | 2,818 | 2,731 |
| **52,101** | **52,150** | 2,821 | 2,734 |
| **52,151** | **52,200** | 2,824 | 2,737 |
| **52,201** | **52,250** | 2,827 | 2,739 |
| **52,251** | **52,300** | 2,830 | 2,742 |
| **52,301** | **52,350** | 2,832 | 2,745 |
| **52,351** | **52,400** | 2,835 | 2,748 |
| **52,401** | **52,450** | 2,838 | 2,751 |
| **52,451** | **52,500** | 2,841 | 2,753 |
| **52,501** | **52,550** | 2,844 | 2,756 |
| **52,551** | **52,600** | 2,846 | 2,759 |
| **52,601** | **52,650** | 2,849 | 2,762 |
| **52,651** | **52,700** | 2,852 | 2,764 |
| **52,701** | **52,750** | 2,855 | 2,767 |
| **52,751** | **52,800** | 2,857 | 2,770 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **52,801** | **52,850** | 2,860 | 2,773 |
| **52,851** | **52,900** | 2,863 | 2,776 |
| **52,901** | **52,950** | 2,866 | 2,778 |
| **52,951** | **53,000** | 2,869 | 2,781 |
| **53,001** | **53,050** | 2,871 | 2,784 |
| **53,051** | **53,100** | 2,874 | 2,787 |
| **53,101** | **53,150** | 2,877 | 2,790 |
| **53,151** | **53,200** | 2,880 | 2,792 |
| **53,201** | **53,250** | 2,883 | 2,795 |
| **53,251** | **53,300** | 2,885 | 2,798 |
| **53,301** | **53,350** | 2,888 | 2,801 |
| **53,351** | **53,400** | 2,891 | 2,804 |
| **53,401** | **53,450** | 2,894 | 2,806 |
| **53,451** | **53,500** | 2,897 | 2,809 |
| **53,501** | **53,550** | 2,899 | 2,812 |
| **53,551** | **53,600** | 2,902 | 2,815 |
| **53,601** | **53,650** | 2,905 | 2,818 |
| **53,651** | **53,700** | 2,908 | 2,820 |
| **53,701** | **53,750** | 2,910 | 2,823 |
| **53,751** | **53,800** | 2,913 | 2,826 |
| **53,801** | **53,850** | 2,916 | 2,829 |
| **53,851** | **53,900** | 2,919 | 2,831 |
| **53,901** | **53,950** | 2,922 | 2,834 |
| **53,951** | **54,000** | 2,924 | 2,837 |
| **54,001** | **54,050** | 2,927 | 2,840 |
| **54,051** | **54,100** | 2,930 | 2,843 |
| **54,101** | **54,150** | 2,933 | 2,845 |
| **54,151** | **54,200** | 2,936 | 2,848 |
| **54,201** | **54,250** | 2,938 | 2,851 |
| **54,251** | **54,300** | 2,941 | 2,854 |
| **54,301** | **54,350** | 2,944 | 2,857 |
| **54,351** | **54,400** | 2,947 | 2,859 |
| **54,401** | **54,450** | 2,950 | 2,862 |
| **54,451** | **54,500** | 2,952 | 2,865 |
| **54,501** | **54,550** | 2,955 | 2,868 |
| **54,551** | **54,600** | 2,958 | 2,871 |
| **54,601** | **54,650** | 2,961 | 2,873 |
| **54,651** | **54,700** | 2,963 | 2,876 |
| **54,701** | **54,750** | 2,966 | 2,879 |
| **54,751** | **54,800** | 2,969 | 2,882 |
| **54,801** | **54,850** | 2,972 | 2,884 |
| **54,851** | **54,900** | 2,975 | 2,887 |
| **54,901** | **54,950** | 2,977 | 2,890 |
| **54,951** | **55,000** | 2,980 | 2,893 |
| **55,001** | **55,050** | 2,983 | 2,896 |
| **55,051** | **55,100** | 2,986 | 2,898 |
| **55,101** | **55,150** | 2,989 | 2,901 |
| **55,151** | **55,200** | 2,991 | 2,904 |
| **55,201** | **55,250** | 2,994 | 2,907 |
| **55,251** | **55,300** | 2,997 | 2,910 |
| **55,301** | **55,350** | 3,000 | 2,912 |
| **55,351** | **55,400** | 3,003 | 2,915 |
| **55,401** | **55,450** | 3,005 | 2,918 |
| **55,451** | **55,500** | 3,008 | 2,921 |
| **55,501** | **55,550** | 3,011 | 2,924 |
| **55,551** | **55,600** | 3,014 | 2,926 |
| **55,601** | **55,650** | 3,017 | 2,929 |
| **55,651** | **55,700** | 3,019 | 2,932 |
| **55,701** | **55,750** | 3,022 | 2,935 |
| **55,751** | **55,800** | 3,025 | 2,937 |
| **55,801** | **55,850** | 3,028 | 2,940 |
| **55,851** | **55,900** | 3,030 | 2,943 |
| **55,901** | **55,950** | 3,033 | 2,946 |
| **55,951** | **56,000** | 3,036 | 2,949 |
| **56,001** | **56,050** | 3,039 | 2,951 |
| **56,051** | **56,100** | 3,042 | 2,954 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **56,101** | **56,150** | 3,044 | 2,957 |
| **56,151** | **56,200** | 3,047 | 2,960 |
| **56,201** | **56,250** | 3,050 | 2,963 |
| **56,251** | **56,300** | 3,053 | 2,965 |
| **56,301** | **56,350** | 3,056 | 2,968 |
| **56,351** | **56,400** | 3,058 | 2,971 |
| **56,401** | **56,450** | 3,061 | 2,974 |
| **56,451** | **56,500** | 3,064 | 2,977 |
| **56,501** | **56,550** | 3,067 | 2,979 |
| **56,551** | **56,600** | 3,070 | 2,982 |
| **56,601** | **56,650** | 3,072 | 2,985 |
| **56,651** | **56,700** | 3,075 | 2,988 |
| **56,701** | **56,750** | 3,078 | 2,990 |
| **56,751** | **56,800** | 3,081 | 2,993 |
| **56,801** | **56,850** | 3,083 | 2,996 |
| **56,851** | **56,900** | 3,086 | 2,999 |
| **56,901** | **56,950** | 3,089 | 3,002 |
| **56,951** | **57,000** | 3,092 | 3,004 |
| **57,001** | **57,050** | 3,095 | 3,007 |
| **57,051** | **57,100** | 3,097 | 3,010 |
| **57,101** | **57,150** | 3,100 | 3,013 |
| **57,151** | **57,200** | 3,103 | 3,016 |
| **57,201** | **57,250** | 3,106 | 3,018 |
| **57,251** | **57,300** | 3,109 | 3,021 |
| **57,301** | **57,350** | 3,111 | 3,024 |
| **57,351** | **57,400** | 3,114 | 3,027 |
| **57,401** | **57,450** | 3,117 | 3,030 |
| **57,451** | **57,500** | 3,120 | 3,032 |
| **57,501** | **57,550** | 3,123 | 3,035 |
| **57,551** | **57,600** | 3,125 | 3,038 |
| **57,601** | **57,650** | 3,128 | 3,041 |
| **57,651** | **57,700** | 3,131 | 3,043 |
| **57,701** | **57,750** | 3,134 | 3,046 |
| **57,751** | **57,800** | 3,136 | 3,049 |
| **57,801** | **57,850** | 3,139 | 3,052 |
| **57,851** | **57,900** | 3,142 | 3,055 |
| **57,901** | **57,950** | 3,145 | 3,057 |
| **57,951** | **58,000** | 3,148 | 3,060 |
| **58,001** | **58,050** | 3,150 | 3,063 |
| **58,051** | **58,100** | 3,153 | 3,066 |
| **58,101** | **58,150** | 3,156 | 3,069 |
| **58,151** | **58,200** | 3,159 | 3,071 |
| **58,201** | **58,250** | 3,162 | 3,074 |
| **58,251** | **58,300** | 3,164 | 3,077 |
| **58,301** | **58,350** | 3,167 | 3,080 |
| **58,351** | **58,400** | 3,170 | 3,083 |
| **58,401** | **58,450** | 3,173 | 3,085 |
| **58,451** | **58,500** | 3,176 | 3,088 |
| **58,501** | **58,550** | 3,178 | 3,091 |
| **58,551** | **58,600** | 3,181 | 3,094 |
| **58,601** | **58,650** | 3,184 | 3,097 |
| **58,651** | **58,700** | 3,187 | 3,099 |
| **58,701** | **58,750** | 3,189 | 3,102 |
| **58,751** | **58,800** | 3,192 | 3,105 |
| **58,801** | **58,850** | 3,195 | 3,108 |
| **58,851** | **58,900** | 3,198 | 3,110 |
| **58,901** | **58,950** | 3,201 | 3,113 |
| **58,951** | **59,000** | 3,203 | 3,116 |
| **59,001** | **59,050** | 3,206 | 3,119 |
| **59,051** | **59,100** | 3,209 | 3,122 |
| **59,101** | **59,150** | 3,212 | 3,124 |
| **59,151** | **59,200** | 3,215 | 3,127 |
| **59,201** | **59,250** | 3,217 | 3,130 |
| **59,251** | **59,300** | 3,220 | 3,133 |
| **59,301** | **59,350** | 3,223 | 3,136 |
| **59,351** | **59,400** | 3,226 | 3,138 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **59,401** | **59,450** | 3,229 | 3,141 |
| **59,451** | **59,500** | 3,231 | 3,144 |
| **59,501** | **59,550** | 3,234 | 3,147 |
| **59,551** | **59,600** | 3,237 | 3,150 |
| **59,601** | **59,650** | 3,240 | 3,152 |
| **59,651** | **59,700** | 3,242 | 3,155 |
| **59,701** | **59,750** | 3,245 | 3,158 |
| **59,751** | **59,800** | 3,248 | 3,161 |
| **59,801** | **59,850** | 3,251 | 3,163 |
| **59,851** | **59,900** | 3,254 | 3,166 |
| **59,901** | **59,950** | 3,256 | 3,169 |
| **59,951** | **60,000** | 3,259 | 3,172 |
| **60,001** | **60,050** | 3,262 | 3,175 |
| **60,051** | **60,100** | 3,265 | 3,177 |
| **60,101** | **60,150** | 3,268 | 3,180 |
| **60,151** | **60,200** | 3,270 | 3,183 |
| **60,201** | **60,250** | 3,273 | 3,186 |
| **60,251** | **60,300** | 3,276 | 3,189 |
| **60,301** | **60,350** | 3,279 | 3,191 |
| **60,351** | **60,400** | 3,282 | 3,194 |
| **60,401** | **60,450** | 3,284 | 3,197 |
| **60,451** | **60,500** | 3,287 | 3,200 |
| **60,501** | **60,550** | 3,290 | 3,203 |
| **60,551** | **60,600** | 3,293 | 3,205 |
| **60,601** | **60,650** | 3,296 | 3,208 |
| **60,651** | **60,700** | 3,298 | 3,211 |
| **60,701** | **60,750** | 3,301 | 3,214 |
| **60,751** | **60,800** | 3,304 | 3,216 |
| **60,801** | **60,850** | 3,307 | 3,219 |
| **60,851** | **60,900** | 3,309 | 3,222 |
| **60,901** | **60,950** | 3,312 | 3,225 |
| **60,951** | **61,000** | 3,315 | 3,228 |
| **61,001** | **61,050** | 3,318 | 3,230 |
| **61,051** | **61,100** | 3,321 | 3,233 |
| **61,101** | **61,150** | 3,323 | 3,236 |
| **61,151** | **61,200** | 3,326 | 3,239 |
| **61,201** | **61,250** | 3,329 | 3,242 |
| **61,251** | **61,300** | 3,332 | 3,244 |
| **61,301** | **61,350** | 3,335 | 3,247 |
| **61,351** | **61,400** | 3,337 | 3,250 |
| **61,401** | **61,450** | 3,340 | 3,253 |
| **61,451** | **61,500** | 3,343 | 3,256 |
| **61,501** | **61,550** | 3,346 | 3,258 |
| **61,551** | **61,600** | 3,349 | 3,261 |
| **61,601** | **61,650** | 3,351 | 3,264 |
| **61,651** | **61,700** | 3,354 | 3,267 |
| **61,701** | **61,750** | 3,357 | 3,269 |
| **61,751** | **61,800** | 3,360 | 3,272 |
| **61,801** | **61,850** | 3,362 | 3,275 |
| **61,851** | **61,900** | 3,365 | 3,278 |
| **61,901** | **61,950** | 3,368 | 3,281 |
| **61,951** | **62,000** | 3,371 | 3,283 |
| **62,001** | **62,050** | 3,374 | 3,286 |
| **62,051** | **62,100** | 3,376 | 3,289 |
| **62,101** | **62,150** | 3,379 | 3,292 |
| **62,151** | **62,200** | 3,382 | 3,295 |
| **62,201** | **62,250** | 3,385 | 3,297 |
| **62,251** | **62,300** | 3,388 | 3,300 |
| **62,301** | **62,350** | 3,390 | 3,303 |
| **62,351** | **62,400** | 3,393 | 3,306 |
| **62,401** | **62,450** | 3,396 | 3,309 |
| **62,451** | **62,500** | 3,399 | 3,311 |
| **62,501** | **62,550** | 3,402 | 3,314 |
| **62,551** | **62,600** | 3,404 | 3,317 |
| **62,601** | **62,650** | 3,407 | 3,320 |
| **62,651** | **62,700** | 3,410 | 3,322 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **62,701** | **62,750** | 3,413 | 3,325 |
| **62,751** | **62,800** | 3,415 | 3,328 |
| **62,801** | **62,850** | 3,418 | 3,331 |
| **62,851** | **62,900** | 3,421 | 3,334 |
| **62,901** | **62,950** | 3,424 | 3,336 |
| **62,951** | **63,000** | 3,427 | 3,339 |
| **63,001** | **63,050** | 3,429 | 3,342 |
| **63,051** | **63,100** | 3,432 | 3,345 |
| **63,101** | **63,150** | 3,435 | 3,348 |
| **63,151** | **63,200** | 3,438 | 3,350 |
| **63,201** | **63,250** | 3,441 | 3,353 |
| **63,251** | **63,300** | 3,443 | 3,356 |
| **63,301** | **63,350** | 3,446 | 3,359 |
| **63,351** | **63,400** | 3,449 | 3,362 |
| **63,401** | **63,450** | 3,452 | 3,364 |
| **63,451** | **63,500** | 3,455 | 3,367 |
| **63,501** | **63,550** | 3,457 | 3,370 |
| **63,551** | **63,600** | 3,460 | 3,373 |
| **63,601** | **63,650** | 3,463 | 3,376 |
| **63,651** | **63,700** | 3,466 | 3,378 |
| **63,701** | **63,750** | 3,468 | 3,381 |
| **63,751** | **63,800** | 3,471 | 3,384 |
| **63,801** | **63,850** | 3,474 | 3,387 |
| **63,851** | **63,900** | 3,477 | 3,389 |
| **63,901** | **63,950** | 3,480 | 3,392 |
| **63,951** | **64,000** | 3,482 | 3,395 |
| **64,001** | **64,050** | 3,485 | 3,398 |
| **64,051** | **64,100** | 3,488 | 3,401 |
| **64,101** | **64,150** | 3,491 | 3,403 |
| **64,151** | **64,200** | 3,494 | 3,406 |
| **64,201** | **64,250** | 3,496 | 3,409 |
| **64,251** | **64,300** | 3,499 | 3,412 |
| **64,301** | **64,350** | 3,502 | 3,415 |
| **64,351** | **64,400** | 3,505 | 3,417 |
| **64,401** | **64,450** | 3,508 | 3,420 |
| **64,451** | **64,500** | 3,510 | 3,423 |
| **64,501** | **64,550** | 3,513 | 3,426 |
| **64,551** | **64,600** | 3,516 | 3,429 |
| **64,601** | **64,650** | 3,519 | 3,431 |
| **64,651** | **64,700** | 3,521 | 3,434 |
| **64,701** | **64,750** | 3,524 | 3,437 |
| **64,751** | **64,800** | 3,527 | 3,440 |
| **64,801** | **64,850** | 3,530 | 3,442 |
| **64,851** | **64,900** | 3,533 | 3,445 |
| **64,901** | **64,950** | 3,535 | 3,448 |
| **64,951** | **65,000** | 3,538 | 3,451 |
| **65,001** | **65,050** | 3,541 | 3,454 |
| **65,051** | **65,100** | 3,544 | 3,456 |
| **65,101** | **65,150** | 3,547 | 3,459 |
| **65,151** | **65,200** | 3,549 | 3,462 |
| **65,201** | **65,250** | 3,552 | 3,465 |
| **65,251** | **65,300** | 3,555 | 3,468 |
| **65,301** | **65,350** | 3,558 | 3,470 |
| **65,351** | **65,400** | 3,561 | 3,473 |
| **65,401** | **65,450** | 3,563 | 3,476 |
| **65,451** | **65,500** | 3,566 | 3,479 |
| **65,501** | **65,550** | 3,569 | 3,482 |
| **65,551** | **65,600** | 3,572 | 3,484 |
| **65,601** | **65,650** | 3,575 | 3,487 |
| **65,651** | **65,700** | 3,577 | 3,490 |
| **65,701** | **65,750** | 3,580 | 3,493 |
| **65,751** | **65,800** | 3,583 | 3,495 |
| **65,801** | **65,850** | 3,586 | 3,498 |
| **65,851** | **65,900** | 3,588 | 3,501 |
| **65,901** | **65,950** | 3,591 | 3,504 |
| **65,951** | **66,000** | 3,594 | 3,507 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — | | and you are | |
|---|---|---|---|
| at least | but not more than | Single, Head of Household or Married Filing Separate | Married Filing Joint |
| | | your tax is | |
| 66,001 | 66,050 | 3,597 | 3,509 |
| 66,051 | 66,100 | 3,600 | 3,512 |
| 66,101 | 66,150 | 3,602 | 3,515 |
| 66,151 | 66,200 | 3,605 | 3,518 |
| 66,201 | 66,250 | 3,608 | 3,521 |
| 66,251 | 66,300 | 3,611 | 3,523 |
| 66,301 | 66,350 | 3,614 | 3,526 |
| 66,351 | 66,400 | 3,616 | 3,529 |
| 66,401 | 66,450 | 3,619 | 3,532 |
| 66,451 | 66,500 | 3,622 | 3,535 |
| 66,501 | 66,550 | 3,625 | 3,537 |
| 66,551 | 66,600 | 3,628 | 3,540 |
| 66,601 | 66,650 | 3,630 | 3,543 |
| 66,651 | 66,700 | 3,633 | 3,546 |
| 66,701 | 66,750 | 3,636 | 3,548 |
| 66,751 | 66,800 | 3,639 | 3,551 |
| 66,801 | 66,850 | 3,641 | 3,554 |
| 66,851 | 66,900 | 3,644 | 3,557 |
| 66,901 | 66,950 | 3,647 | 3,560 |
| 66,951 | 67,000 | 3,650 | 3,562 |
| 67,001 | 67,050 | 3,653 | 3,565 |
| 67,051 | 67,100 | 3,655 | 3,568 |
| 67,101 | 67,150 | 3,658 | 3,571 |
| 67,151 | 67,200 | 3,661 | 3,574 |
| 67,201 | 67,250 | 3,664 | 3,576 |
| 67,251 | 67,300 | 3,667 | 3,579 |
| 67,301 | 67,350 | 3,669 | 3,582 |
| 67,351 | 67,400 | 3,672 | 3,585 |
| 67,401 | 67,450 | 3,675 | 3,588 |
| 67,451 | 67,500 | 3,678 | 3,590 |
| 67,501 | 67,550 | 3,681 | 3,593 |
| 67,551 | 67,600 | 3,683 | 3,596 |
| 67,601 | 67,650 | 3,686 | 3,599 |
| 67,651 | 67,700 | 3,689 | 3,601 |
| 67,701 | 67,750 | 3,692 | 3,604 |
| 67,751 | 67,800 | 3,694 | 3,607 |
| 67,801 | 67,850 | 3,697 | 3,610 |
| 67,851 | 67,900 | 3,700 | 3,613 |
| 67,901 | 67,950 | 3,703 | 3,615 |
| 67,951 | 68,000 | 3,706 | 3,618 |
| 68,001 | 68,050 | 3,708 | 3,621 |
| 68,051 | 68,100 | 3,711 | 3,624 |
| 68,101 | 68,150 | 3,714 | 3,627 |
| 68,151 | 68,200 | 3,717 | 3,629 |
| 68,201 | 68,250 | 3,720 | 3,632 |
| 68,251 | 68,300 | 3,722 | 3,635 |
| 68,301 | 68,350 | 3,725 | 3,638 |
| 68,351 | 68,400 | 3,728 | 3,641 |
| 68,401 | 68,450 | 3,731 | 3,643 |
| 68,451 | 68,500 | 3,734 | 3,646 |
| 68,501 | 68,550 | 3,736 | 3,649 |
| 68,551 | 68,600 | 3,739 | 3,652 |
| 68,601 | 68,650 | 3,742 | 3,655 |
| 68,651 | 68,700 | 3,745 | 3,657 |
| 68,701 | 68,750 | 3,747 | 3,660 |
| 68,751 | 68,800 | 3,750 | 3,663 |
| 68,801 | 68,850 | 3,753 | 3,666 |
| 68,851 | 68,900 | 3,756 | 3,668 |
| 68,901 | 68,950 | 3,759 | 3,671 |
| 68,951 | 69,000 | 3,761 | 3,674 |
| 69,001 | 69,050 | 3,764 | 3,677 |
| 69,051 | 69,100 | 3,767 | 3,680 |
| 69,101 | 69,150 | 3,770 | 3,682 |
| 69,151 | 69,200 | 3,773 | 3,685 |
| 69,201 | 69,250 | 3,775 | 3,688 |
| 69,251 | 69,300 | 3,778 | 3,691 |
| 69,301 | 69,350 | 3,781 | 3,694 |
| 69,351 | 69,400 | 3,784 | 3,696 |
| 69,401 | 69,450 | 3,787 | 3,699 |
| 69,451 | 69,500 | 3,789 | 3,702 |
| 69,501 | 69,550 | 3,792 | 3,705 |
| 69,551 | 69,600 | 3,795 | 3,708 |
| 69,601 | 69,650 | 3,798 | 3,710 |
| 69,651 | 69,700 | 3,800 | 3,713 |
| 69,701 | 69,750 | 3,803 | 3,716 |
| 69,751 | 69,800 | 3,806 | 3,719 |
| 69,801 | 69,850 | 3,809 | 3,721 |
| 69,851 | 69,900 | 3,812 | 3,724 |
| 69,901 | 69,950 | 3,814 | 3,727 |
| 69,951 | 70,000 | 3,817 | 3,730 |
| 70,001 | 70,050 | 3,820 | 3,733 |
| 70,051 | 70,100 | 3,823 | 3,735 |
| 70,101 | 70,150 | 3,826 | 3,738 |
| 70,151 | 70,200 | 3,828 | 3,741 |
| 70,201 | 70,250 | 3,831 | 3,744 |
| 70,251 | 70,300 | 3,834 | 3,747 |
| 70,301 | 70,350 | 3,837 | 3,749 |
| 70,351 | 70,400 | 3,840 | 3,752 |
| 70,401 | 70,450 | 3,842 | 3,755 |
| 70,451 | 70,500 | 3,845 | 3,758 |
| 70,501 | 70,550 | 3,848 | 3,761 |
| 70,551 | 70,600 | 3,851 | 3,763 |
| 70,601 | 70,650 | 3,854 | 3,766 |
| 70,651 | 70,700 | 3,856 | 3,769 |
| 70,701 | 70,750 | 3,859 | 3,772 |
| 70,751 | 70,800 | 3,862 | 3,774 |
| 70,801 | 70,850 | 3,865 | 3,777 |
| 70,851 | 70,900 | 3,867 | 3,780 |
| 70,901 | 70,950 | 3,870 | 3,783 |
| 70,951 | 71,000 | 3,873 | 3,786 |
| 71,001 | 71,050 | 3,876 | 3,788 |
| 71,051 | 71,100 | 3,879 | 3,791 |
| 71,101 | 71,150 | 3,881 | 3,794 |
| 71,151 | 71,200 | 3,884 | 3,797 |
| 71,201 | 71,250 | 3,887 | 3,800 |
| 71,251 | 71,300 | 3,890 | 3,802 |
| 71,301 | 71,350 | 3,893 | 3,805 |
| 71,351 | 71,400 | 3,895 | 3,808 |
| 71,401 | 71,450 | 3,898 | 3,811 |
| 71,451 | 71,500 | 3,901 | 3,814 |
| 71,501 | 71,550 | 3,904 | 3,816 |
| 71,551 | 71,600 | 3,907 | 3,819 |
| 71,601 | 71,650 | 3,909 | 3,822 |
| 71,651 | 71,700 | 3,912 | 3,825 |
| 71,701 | 71,750 | 3,915 | 3,827 |
| 71,751 | 71,800 | 3,918 | 3,830 |
| 71,801 | 71,850 | 3,920 | 3,833 |
| 71,851 | 71,900 | 3,923 | 3,836 |
| 71,901 | 71,950 | 3,926 | 3,839 |
| 71,951 | 72,000 | 3,929 | 3,841 |
| 72,001 | 72,050 | 3,932 | 3,844 |
| 72,051 | 72,100 | 3,934 | 3,847 |
| 72,101 | 72,150 | 3,937 | 3,850 |
| 72,151 | 72,200 | 3,940 | 3,853 |
| 72,201 | 72,250 | 3,943 | 3,855 |
| 72,251 | 72,300 | 3,946 | 3,858 |
| 72,301 | 72,350 | 3,948 | 3,861 |
| 72,351 | 72,400 | 3,951 | 3,864 |
| 72,401 | 72,450 | 3,954 | 3,867 |
| 72,451 | 72,500 | 3,957 | 3,869 |
| 72,501 | 72,550 | 3,960 | 3,872 |
| 72,551 | 72,600 | 3,962 | 3,875 |
| 72,601 | 72,650 | 3,965 | 3,878 |
| 72,651 | 72,700 | 3,968 | 3,880 |
| 72,701 | 72,750 | 3,971 | 3,883 |
| 72,751 | 72,800 | 3,973 | 3,886 |
| 72,801 | 72,850 | 3,976 | 3,889 |
| 72,851 | 72,900 | 3,979 | 3,892 |
| 72,901 | 72,950 | 3,982 | 3,894 |
| 72,951 | 73,000 | 3,985 | 3,897 |
| 73,001 | 73,050 | 3,987 | 3,900 |
| 73,051 | 73,100 | 3,990 | 3,903 |
| 73,101 | 73,150 | 3,993 | 3,906 |
| 73,151 | 73,200 | 3,996 | 3,908 |
| 73,201 | 73,250 | 3,999 | 3,911 |
| 73,251 | 73,300 | 4,001 | 3,914 |
| 73,301 | 73,350 | 4,004 | 3,917 |
| 73,351 | 73,400 | 4,007 | 3,920 |
| 73,401 | 73,450 | 4,010 | 3,922 |
| 73,451 | 73,500 | 4,013 | 3,925 |
| 73,501 | 73,550 | 4,015 | 3,928 |
| 73,551 | 73,600 | 4,018 | 3,931 |
| 73,601 | 73,650 | 4,021 | 3,934 |
| 73,651 | 73,700 | 4,024 | 3,936 |
| 73,701 | 73,750 | 4,026 | 3,939 |
| 73,751 | 73,800 | 4,029 | 3,942 |
| 73,801 | 73,850 | 4,032 | 3,945 |
| 73,851 | 73,900 | 4,035 | 3,947 |
| 73,901 | 73,950 | 4,038 | 3,950 |
| 73,951 | 74,000 | 4,040 | 3,953 |
| 74,001 | 74,050 | 4,043 | 3,956 |
| 74,051 | 74,100 | 4,046 | 3,959 |
| 74,101 | 74,150 | 4,049 | 3,961 |
| 74,151 | 74,200 | 4,052 | 3,964 |
| 74,201 | 74,250 | 4,054 | 3,967 |
| 74,251 | 74,300 | 4,057 | 3,970 |
| 74,301 | 74,350 | 4,060 | 3,973 |
| 74,351 | 74,400 | 4,063 | 3,975 |
| 74,401 | 74,450 | 4,066 | 3,978 |
| 74,451 | 74,500 | 4,068 | 3,981 |
| 74,501 | 74,550 | 4,071 | 3,984 |
| 74,551 | 74,600 | 4,074 | 3,987 |
| 74,601 | 74,650 | 4,077 | 3,989 |
| 74,651 | 74,700 | 4,079 | 3,992 |
| 74,701 | 74,750 | 4,082 | 3,995 |
| 74,751 | 74,800 | 4,085 | 3,998 |
| 74,801 | 74,850 | 4,088 | 4,000 |
| 74,851 | 74,900 | 4,091 | 4,003 |
| 74,901 | 74,950 | 4,093 | 4,006 |
| 74,951 | 75,000 | 4,096 | 4,009 |
| 75,001 | 75,050 | 4,099 | 4,012 |
| 75,051 | 75,100 | 4,102 | 4,014 |
| 75,101 | 75,150 | 4,105 | 4,017 |
| 75,151 | 75,200 | 4,107 | 4,020 |
| 75,201 | 75,250 | 4,110 | 4,023 |
| 75,251 | 75,300 | 4,113 | 4,026 |
| 75,301 | 75,350 | 4,116 | 4,028 |
| 75,351 | 75,400 | 4,119 | 4,031 |
| 75,401 | 75,450 | 4,121 | 4,034 |
| 75,451 | 75,500 | 4,124 | 4,037 |
| 75,501 | 75,550 | 4,127 | 4,040 |
| 75,551 | 75,600 | 4,130 | 4,042 |
| 75,601 | 75,650 | 4,133 | 4,045 |
| 75,651 | 75,700 | 4,135 | 4,048 |
| 75,701 | 75,750 | 4,138 | 4,051 |
| 75,751 | 75,800 | 4,141 | 4,053 |
| 75,801 | 75,850 | 4,144 | 4,056 |
| 75,851 | 75,900 | 4,146 | 4,059 |
| 75,901 | 75,950 | 4,149 | 4,062 |
| 75,951 | 76,000 | 4,152 | 4,065 |
| 76,001 | 76,050 | 4,155 | 4,067 |
| 76,051 | 76,100 | 4,158 | 4,070 |
| 76,101 | 76,150 | 4,160 | 4,073 |
| 76,151 | 76,200 | 4,163 | 4,076 |
| 76,201 | 76,250 | 4,166 | 4,079 |
| 76,251 | 76,300 | 4,169 | 4,081 |
| 76,301 | 76,350 | 4,172 | 4,084 |
| 76,351 | 76,400 | 4,174 | 4,087 |
| 76,401 | 76,450 | 4,177 | 4,090 |
| 76,451 | 76,500 | 4,180 | 4,093 |
| 76,501 | 76,550 | 4,183 | 4,095 |
| 76,551 | 76,600 | 4,186 | 4,098 |
| 76,601 | 76,650 | 4,188 | 4,101 |
| 76,651 | 76,700 | 4,191 | 4,104 |
| 76,701 | 76,750 | 4,194 | 4,106 |
| 76,751 | 76,800 | 4,197 | 4,109 |
| 76,801 | 76,850 | 4,199 | 4,112 |
| 76,851 | 76,900 | 4,202 | 4,115 |
| 76,901 | 76,950 | 4,205 | 4,118 |
| 76,951 | 77,000 | 4,208 | 4,120 |
| 77,001 | 77,050 | 4,211 | 4,123 |
| 77,051 | 77,100 | 4,213 | 4,126 |
| 77,101 | 77,150 | 4,216 | 4,129 |
| 77,151 | 77,200 | 4,219 | 4,132 |
| 77,201 | 77,250 | 4,222 | 4,134 |
| 77,251 | 77,300 | 4,225 | 4,137 |
| 77,301 | 77,350 | 4,227 | 4,140 |
| 77,351 | 77,400 | 4,230 | 4,143 |
| 77,401 | 77,450 | 4,233 | 4,146 |
| 77,451 | 77,500 | 4,236 | 4,148 |
| 77,501 | 77,550 | 4,239 | 4,151 |
| 77,551 | 77,600 | 4,241 | 4,154 |
| 77,601 | 77,650 | 4,244 | 4,157 |
| 77,651 | 77,700 | 4,247 | 4,159 |
| 77,701 | 77,750 | 4,250 | 4,162 |
| 77,751 | 77,800 | 4,252 | 4,165 |
| 77,801 | 77,850 | 4,255 | 4,168 |
| 77,851 | 77,900 | 4,258 | 4,171 |
| 77,901 | 77,950 | 4,261 | 4,173 |
| 77,951 | 78,000 | 4,264 | 4,176 |
| 78,001 | 78,050 | 4,266 | 4,179 |
| 78,051 | 78,100 | 4,269 | 4,182 |
| 78,101 | 78,150 | 4,272 | 4,185 |
| 78,151 | 78,200 | 4,275 | 4,187 |
| 78,201 | 78,250 | 4,278 | 4,190 |
| 78,251 | 78,300 | 4,280 | 4,193 |
| 78,301 | 78,350 | 4,283 | 4,196 |
| 78,351 | 78,400 | 4,286 | 4,199 |
| 78,401 | 78,450 | 4,289 | 4,201 |
| 78,451 | 78,500 | 4,292 | 4,204 |
| 78,501 | 78,550 | 4,294 | 4,207 |
| 78,551 | 78,600 | 4,297 | 4,210 |
| 78,601 | 78,650 | 4,300 | 4,213 |
| 78,651 | 78,700 | 4,303 | 4,215 |
| 78,701 | 78,750 | 4,305 | 4,218 |
| 78,751 | 78,800 | 4,308 | 4,221 |
| 78,801 | 78,850 | 4,311 | 4,224 |
| 78,851 | 78,900 | 4,314 | 4,226 |
| 78,901 | 78,950 | 4,317 | 4,229 |
| 78,951 | 79,000 | 4,319 | 4,232 |
| 79,001 | 79,050 | 4,322 | 4,235 |
| 79,051 | 79,100 | 4,325 | 4,238 |
| 79,101 | 79,150 | 4,328 | 4,240 |
| 79,151 | 79,200 | 4,331 | 4,243 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **79,201** | **79,250** | 4,333 | 4,246 |
| **79,251** | **79,300** | 4,336 | 4,249 |
| **79,301** | **79,350** | 4,339 | 4,252 |
| **79,351** | **79,400** | 4,342 | 4,254 |
| **79,401** | **79,450** | 4,345 | 4,257 |
| **79,451** | **79,500** | 4,347 | 4,260 |
| **79,501** | **79,550** | 4,350 | 4,263 |
| **79,551** | **79,600** | 4,353 | 4,266 |
| **79,601** | **79,650** | 4,356 | 4,268 |
| **79,651** | **79,700** | 4,358 | 4,271 |
| **79,701** | **79,750** | 4,361 | 4,274 |
| **79,751** | **79,800** | 4,364 | 4,277 |
| **79,801** | **79,850** | 4,367 | 4,279 |
| **79,851** | **79,900** | 4,370 | 4,282 |
| **79,901** | **79,950** | 4,372 | 4,285 |
| **79,951** | **80,000** | 4,375 | 4,288 |
| **80,001** | **80,050** | 4,378 | 4,291 |
| **80,051** | **80,100** | 4,381 | 4,293 |
| **80,101** | **80,150** | 4,384 | 4,296 |
| **80,151** | **80,200** | 4,386 | 4,299 |
| **80,201** | **80,250** | 4,389 | 4,302 |
| **80,251** | **80,300** | 4,392 | 4,305 |
| **80,301** | **80,350** | 4,395 | 4,307 |
| **80,351** | **80,400** | 4,398 | 4,310 |
| **80,401** | **80,450** | 4,400 | 4,313 |
| **80,451** | **80,500** | 4,403 | 4,316 |
| **80,501** | **80,550** | 4,406 | 4,319 |
| **80,551** | **80,600** | 4,409 | 4,321 |
| **80,601** | **80,650** | 4,412 | 4,324 |
| **80,651** | **80,700** | 4,414 | 4,327 |
| **80,701** | **80,750** | 4,417 | 4,330 |
| **80,751** | **80,800** | 4,420 | 4,332 |
| **80,801** | **80,850** | 4,423 | 4,335 |
| **80,851** | **80,900** | 4,425 | 4,338 |
| **80,901** | **80,950** | 4,428 | 4,341 |
| **80,951** | **81,000** | 4,431 | 4,344 |
| **81,001** | **81,050** | 4,434 | 4,346 |
| **81,051** | **81,100** | 4,437 | 4,349 |
| **81,101** | **81,150** | 4,439 | 4,352 |
| **81,151** | **81,200** | 4,442 | 4,355 |
| **81,201** | **81,250** | 4,445 | 4,358 |
| **81,251** | **81,300** | 4,448 | 4,360 |
| **81,301** | **81,350** | 4,451 | 4,363 |
| **81,351** | **81,400** | 4,453 | 4,366 |
| **81,401** | **81,450** | 4,456 | 4,369 |
| **81,451** | **81,500** | 4,459 | 4,372 |
| **81,501** | **81,550** | 4,462 | 4,374 |
| **81,551** | **81,600** | 4,465 | 4,377 |
| **81,601** | **81,650** | 4,467 | 4,380 |
| **81,651** | **81,700** | 4,470 | 4,383 |
| **81,701** | **81,750** | 4,473 | 4,385 |
| **81,751** | **81,800** | 4,476 | 4,388 |
| **81,801** | **81,850** | 4,478 | 4,391 |
| **81,851** | **81,900** | 4,481 | 4,394 |
| **81,901** | **81,950** | 4,484 | 4,397 |
| **81,951** | **82,000** | 4,487 | 4,399 |
| **82,001** | **82,050** | 4,490 | 4,402 |
| **82,051** | **82,100** | 4,492 | 4,405 |
| **82,101** | **82,150** | 4,495 | 4,408 |
| **82,151** | **82,200** | 4,498 | 4,411 |
| **82,201** | **82,250** | 4,501 | 4,413 |
| **82,251** | **82,300** | 4,504 | 4,416 |
| **82,301** | **82,350** | 4,506 | 4,419 |
| **82,351** | **82,400** | 4,509 | 4,422 |
| **82,401** | **82,450** | 4,512 | 4,425 |
| **82,451** | **82,500** | 4,515 | 4,427 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **82,501** | **82,550** | 4,518 | 4,430 |
| **82,551** | **82,600** | 4,520 | 4,433 |
| **82,601** | **82,650** | 4,523 | 4,436 |
| **82,651** | **82,700** | 4,526 | 4,438 |
| **82,701** | **82,750** | 4,529 | 4,441 |
| **82,751** | **82,800** | 4,531 | 4,444 |
| **82,801** | **82,850** | 4,534 | 4,447 |
| **82,851** | **82,900** | 4,537 | 4,450 |
| **82,901** | **82,950** | 4,540 | 4,452 |
| **82,951** | **83,000** | 4,543 | 4,455 |
| **83,001** | **83,050** | 4,545 | 4,458 |
| **83,051** | **83,100** | 4,548 | 4,461 |
| **83,101** | **83,150** | 4,551 | 4,464 |
| **83,151** | **83,200** | 4,554 | 4,466 |
| **83,201** | **83,250** | 4,557 | 4,469 |
| **83,251** | **83,300** | 4,559 | 4,472 |
| **83,301** | **83,350** | 4,562 | 4,475 |
| **83,351** | **83,400** | 4,565 | 4,478 |
| **83,401** | **83,450** | 4,568 | 4,480 |
| **83,451** | **83,500** | 4,571 | 4,483 |
| **83,501** | **83,550** | 4,573 | 4,486 |
| **83,551** | **83,600** | 4,576 | 4,489 |
| **83,601** | **83,650** | 4,579 | 4,492 |
| **83,651** | **83,700** | 4,582 | 4,494 |
| **83,701** | **83,750** | 4,584 | 4,497 |
| **83,751** | **83,800** | 4,587 | 4,500 |
| **83,801** | **83,850** | 4,590 | 4,503 |
| **83,851** | **83,900** | 4,593 | 4,505 |
| **83,901** | **83,950** | 4,596 | 4,508 |
| **83,951** | **84,000** | 4,598 | 4,511 |
| **84,001** | **84,050** | 4,601 | 4,514 |
| **84,051** | **84,100** | 4,604 | 4,517 |
| **84,101** | **84,150** | 4,607 | 4,519 |
| **84,151** | **84,200** | 4,610 | 4,522 |
| **84,201** | **84,250** | 4,612 | 4,525 |
| **84,251** | **84,300** | 4,615 | 4,528 |
| **84,301** | **84,350** | 4,618 | 4,531 |
| **84,351** | **84,400** | 4,621 | 4,533 |
| **84,401** | **84,450** | 4,624 | 4,536 |
| **84,451** | **84,500** | 4,626 | 4,539 |
| **84,501** | **84,550** | 4,629 | 4,542 |
| **84,551** | **84,600** | 4,632 | 4,545 |
| **84,601** | **84,650** | 4,635 | 4,547 |
| **84,651** | **84,700** | 4,637 | 4,550 |
| **84,701** | **84,750** | 4,640 | 4,553 |
| **84,751** | **84,800** | 4,643 | 4,556 |
| **84,801** | **84,850** | 4,646 | 4,558 |
| **84,851** | **84,900** | 4,649 | 4,561 |
| **84,901** | **84,950** | 4,651 | 4,564 |
| **84,951** | **85,000** | 4,654 | 4,567 |
| **85,001** | **85,050** | 4,657 | 4,570 |
| **85,051** | **85,100** | 4,660 | 4,572 |
| **85,101** | **85,150** | 4,663 | 4,575 |
| **85,151** | **85,200** | 4,665 | 4,578 |
| **85,201** | **85,250** | 4,668 | 4,581 |
| **85,251** | **85,300** | 4,671 | 4,584 |
| **85,301** | **85,350** | 4,674 | 4,586 |
| **85,351** | **85,400** | 4,677 | 4,589 |
| **85,401** | **85,450** | 4,679 | 4,592 |
| **85,451** | **85,500** | 4,682 | 4,595 |
| **85,501** | **85,550** | 4,685 | 4,598 |
| **85,551** | **85,600** | 4,688 | 4,600 |
| **85,601** | **85,650** | 4,691 | 4,603 |
| **85,651** | **85,700** | 4,693 | 4,606 |
| **85,701** | **85,750** | 4,696 | 4,609 |
| **85,751** | **85,800** | 4,699 | 4,611 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **85,801** | **85,850** | 4,702 | 4,614 |
| **85,851** | **85,900** | 4,704 | 4,617 |
| **85,901** | **85,950** | 4,707 | 4,620 |
| **85,951** | **86,000** | 4,710 | 4,623 |
| **86,001** | **86,050** | 4,713 | 4,625 |
| **86,051** | **86,100** | 4,716 | 4,628 |
| **86,101** | **86,150** | 4,718 | 4,631 |
| **86,151** | **86,200** | 4,721 | 4,634 |
| **86,201** | **86,250** | 4,724 | 4,637 |
| **86,251** | **86,300** | 4,727 | 4,639 |
| **86,301** | **86,350** | 4,730 | 4,642 |
| **86,351** | **86,400** | 4,732 | 4,645 |
| **86,401** | **86,450** | 4,735 | 4,648 |
| **86,451** | **86,500** | 4,738 | 4,651 |
| **86,501** | **86,550** | 4,741 | 4,653 |
| **86,551** | **86,600** | 4,744 | 4,656 |
| **86,601** | **86,650** | 4,746 | 4,659 |
| **86,651** | **86,700** | 4,749 | 4,662 |
| **86,701** | **86,750** | 4,752 | 4,664 |
| **86,751** | **86,800** | 4,755 | 4,667 |
| **86,801** | **86,850** | 4,757 | 4,670 |
| **86,851** | **86,900** | 4,760 | 4,673 |
| **86,901** | **86,950** | 4,763 | 4,676 |
| **86,951** | **87,000** | 4,766 | 4,678 |
| **87,001** | **87,050** | 4,769 | 4,681 |
| **87,051** | **87,100** | 4,771 | 4,684 |
| **87,101** | **87,150** | 4,774 | 4,687 |
| **87,151** | **87,200** | 4,777 | 4,690 |
| **87,201** | **87,250** | 4,780 | 4,692 |
| **87,251** | **87,300** | 4,783 | 4,695 |
| **87,301** | **87,350** | 4,785 | 4,698 |
| **87,351** | **87,400** | 4,788 | 4,701 |
| **87,401** | **87,450** | 4,791 | 4,704 |
| **87,451** | **87,500** | 4,794 | 4,706 |
| **87,501** | **87,550** | 4,797 | 4,709 |
| **87,551** | **87,600** | 4,799 | 4,712 |
| **87,601** | **87,650** | 4,802 | 4,715 |
| **87,651** | **87,700** | 4,805 | 4,717 |
| **87,701** | **87,750** | 4,808 | 4,720 |
| **87,751** | **87,800** | 4,810 | 4,723 |
| **87,801** | **87,850** | 4,813 | 4,726 |
| **87,851** | **87,900** | 4,816 | 4,729 |
| **87,901** | **87,950** | 4,819 | 4,731 |
| **87,951** | **88,000** | 4,822 | 4,734 |
| **88,001** | **88,050** | 4,824 | 4,737 |
| **88,051** | **88,100** | 4,827 | 4,740 |
| **88,101** | **88,150** | 4,830 | 4,743 |
| **88,151** | **88,200** | 4,833 | 4,745 |
| **88,201** | **88,250** | 4,836 | 4,748 |
| **88,251** | **88,300** | 4,838 | 4,751 |
| **88,301** | **88,350** | 4,841 | 4,754 |
| **88,351** | **88,400** | 4,844 | 4,757 |
| **88,401** | **88,450** | 4,847 | 4,759 |
| **88,451** | **88,500** | 4,850 | 4,762 |
| **88,501** | **88,550** | 4,852 | 4,765 |
| **88,551** | **88,600** | 4,855 | 4,768 |
| **88,601** | **88,650** | 4,858 | 4,771 |
| **88,651** | **88,700** | 4,861 | 4,773 |
| **88,701** | **88,750** | 4,863 | 4,776 |
| **88,751** | **88,800** | 4,866 | 4,779 |
| **88,801** | **88,850** | 4,869 | 4,782 |
| **88,851** | **88,900** | 4,872 | 4,784 |
| **88,901** | **88,950** | 4,875 | 4,787 |
| **88,951** | **89,000** | 4,877 | 4,790 |
| **89,001** | **89,050** | 4,880 | 4,793 |
| **89,051** | **89,100** | 4,883 | 4,796 |

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint |
|---|---|---|---|
| **89,101** | **89,150** | 4,886 | 4,798 |
| **89,151** | **89,200** | 4,889 | 4,801 |
| **89,201** | **89,250** | 4,891 | 4,804 |
| **89,251** | **89,300** | 4,894 | 4,807 |
| **89,301** | **89,350** | 4,897 | 4,810 |
| **89,351** | **89,400** | 4,900 | 4,812 |
| **89,401** | **89,450** | 4,903 | 4,815 |
| **89,451** | **89,500** | 4,905 | 4,818 |
| **89,501** | **89,550** | 4,908 | 4,821 |
| **89,551** | **89,600** | 4,911 | 4,824 |
| **89,601** | **89,650** | 4,914 | 4,826 |
| **89,651** | **89,700** | 4,916 | 4,829 |
| **89,701** | **89,750** | 4,919 | 4,832 |
| **89,751** | **89,800** | 4,922 | 4,835 |
| **89,801** | **89,850** | 4,925 | 4,837 |
| **89,851** | **89,900** | 4,928 | 4,840 |
| **89,901** | **89,950** | 4,930 | 4,843 |
| **89,951** | **90,000** | 4,933 | 4,846 |
| **90,001** | **90,050** | 4,936 | 4,849 |
| **90,051** | **90,100** | 4,939 | 4,851 |
| **90,101** | **90,150** | 4,942 | 4,854 |
| **90,151** | **90,200** | 4,944 | 4,857 |
| **90,201** | **90,250** | 4,947 | 4,860 |
| **90,251** | **90,300** | 4,950 | 4,863 |
| **90,301** | **90,350** | 4,953 | 4,865 |
| **90,351** | **90,400** | 4,956 | 4,868 |
| **90,401** | **90,450** | 4,958 | 4,871 |
| **90,451** | **90,500** | 4,961 | 4,874 |
| **90,501** | **90,550** | 4,964 | 4,877 |
| **90,551** | **90,600** | 4,967 | 4,879 |
| **90,601** | **90,650** | 4,970 | 4,882 |
| **90,651** | **90,700** | 4,972 | 4,885 |
| **90,701** | **90,750** | 4,975 | 4,888 |
| **90,751** | **90,800** | 4,978 | 4,890 |
| **90,801** | **90,850** | 4,981 | 4,893 |
| **90,851** | **90,900** | 4,983 | 4,896 |
| **90,901** | **90,950** | 4,986 | 4,899 |
| **90,951** | **91,000** | 4,989 | 4,902 |
| **91,001** | **91,050** | 4,992 | 4,904 |
| **91,051** | **91,100** | 4,995 | 4,907 |
| **91,101** | **91,150** | 4,997 | 4,910 |
| **91,151** | **91,200** | 5,000 | 4,913 |
| **91,201** | **91,250** | 5,003 | 4,916 |
| **91,251** | **91,300** | 5,006 | 4,918 |
| **91,301** | **91,350** | 5,009 | 4,921 |
| **91,351** | **91,400** | 5,011 | 4,924 |
| **91,401** | **91,450** | 5,014 | 4,927 |
| **91,451** | **91,500** | 5,017 | 4,930 |
| **91,501** | **91,550** | 5,020 | 4,932 |
| **91,551** | **91,600** | 5,023 | 4,935 |
| **91,601** | **91,650** | 5,025 | 4,938 |
| **91,651** | **91,700** | 5,028 | 4,941 |
| **91,701** | **91,750** | 5,031 | 4,943 |
| **91,751** | **91,800** | 5,034 | 4,946 |
| **91,801** | **91,850** | 5,036 | 4,949 |
| **91,851** | **91,900** | 5,039 | 4,952 |
| **91,901** | **91,950** | 5,042 | 4,955 |
| **91,951** | **92,000** | 5,045 | 4,957 |
| **92,001** | **92,050** | 5,048 | 4,960 |
| **92,051** | **92,100** | 5,050 | 4,963 |
| **92,101** | **92,150** | 5,053 | 4,966 |
| **92,151** | **92,200** | 5,056 | 4,969 |
| **92,201** | **92,250** | 5,059 | 4,971 |
| **92,251** | **92,300** | 5,062 | 4,974 |
| **92,301** | **92,350** | 5,064 | 4,977 |
| **92,351** | **92,400** | 5,067 | 4,980 |

## 2025 KANSAS TAX TABLE (continued)

| If line 7, Form K-40 is — at least | but not more than | and you are Single, Head of Household or Married Filing Separate — your tax is | Married Filing Joint — your tax is |
|---|---|---|---|
| **92,401** | **92,450** | 5,070 | 4,983 |
| **92,451** | **92,500** | 5,073 | 4,985 |
| **92,501** | **92,550** | 5,076 | 4,988 |
| **92,551** | **92,600** | 5,078 | 4,991 |
| **92,601** | **92,650** | 5,081 | 4,994 |
| **92,651** | **92,700** | 5,084 | 4,996 |
| **92,701** | **92,750** | 5,087 | 4,999 |
| **92,751** | **92,800** | 5,089 | 5,002 |
| **92,801** | **92,850** | 5,092 | 5,005 |
| **92,851** | **92,900** | 5,095 | 5,008 |
| **92,901** | **92,950** | 5,098 | 5,010 |
| **92,951** | **93,000** | 5,101 | 5,013 |
| **93,001** | **93,050** | 5,103 | 5,016 |
| **93,051** | **93,100** | 5,106 | 5,019 |
| **93,101** | **93,150** | 5,109 | 5,022 |
| **93,151** | **93,200** | 5,112 | 5,024 |
| **93,201** | **93,250** | 5,115 | 5,027 |
| **93,251** | **93,300** | 5,117 | 5,030 |
| **93,301** | **93,350** | 5,120 | 5,033 |
| **93,351** | **93,400** | 5,123 | 5,036 |
| **93,401** | **93,450** | 5,126 | 5,038 |
| **93,451** | **93,500** | 5,129 | 5,041 |
| **93,501** | **93,550** | 5,131 | 5,044 |
| **93,551** | **93,600** | 5,134 | 5,047 |
| **93,601** | **93,650** | 5,137 | 5,050 |
| **93,651** | **93,700** | 5,140 | 5,052 |
| **93,701** | **93,750** | 5,142 | 5,055 |
| **93,751** | **93,800** | 5,145 | 5,058 |
| **93,801** | **93,850** | 5,148 | 5,061 |
| **93,851** | **93,900** | 5,151 | 5,063 |
| **93,901** | **93,950** | 5,154 | 5,066 |
| **93,951** | **94,000** | 5,156 | 5,069 |
| **94,001** | **94,050** | 5,159 | 5,072 |
| **94,051** | **94,100** | 5,162 | 5,075 |
| **94,101** | **94,150** | 5,165 | 5,077 |
| **94,151** | **94,200** | 5,168 | 5,080 |
| **94,201** | **94,250** | 5,170 | 5,083 |
| **94,251** | **94,300** | 5,173 | 5,086 |
| **94,301** | **94,350** | 5,176 | 5,089 |
| **94,351** | **94,400** | 5,179 | 5,091 |
| **94,401** | **94,450** | 5,182 | 5,094 |
| **94,451** | **94,500** | 5,184 | 5,097 |
| **94,501** | **94,550** | 5,187 | 5,100 |
| **94,551** | **94,600** | 5,190 | 5,103 |
| **94,601** | **94,650** | 5,193 | 5,105 |
| **94,651** | **94,700** | 5,195 | 5,108 |
| **94,701** | **94,750** | 5,198 | 5,111 |
| **94,751** | **94,800** | 5,201 | 5,114 |
| **94,801** | **94,850** | 5,204 | 5,116 |
| **94,851** | **94,900** | 5,207 | 5,119 |
| **94,901** | **94,950** | 5,209 | 5,122 |
| **94,951** | **95,000** | 5,212 | 5,125 |
| **95,001** | **95,050** | 5,215 | 5,128 |
| **95,051** | **95,100** | 5,218 | 5,130 |
| **95,101** | **95,150** | 5,221 | 5,133 |
| **95,151** | **95,200** | 5,223 | 5,136 |
| **95,201** | **95,250** | 5,226 | 5,139 |
| **95,251** | **95,300** | 5,229 | 5,142 |
| **95,301** | **95,350** | 5,232 | 5,144 |
| **95,351** | **95,400** | 5,235 | 5,147 |
| **95,401** | **95,450** | 5,237 | 5,150 |
| **95,451** | **95,500** | 5,240 | 5,153 |
| **95,501** | **95,550** | 5,243 | 5,156 |
| **95,551** | **95,600** | 5,246 | 5,158 |
| **95,601** | **95,650** | 5,249 | 5,161 |
| **95,651** | **95,700** | 5,251 | 5,164 |
| **95,701** | **95,750** | 5,254 | 5,167 |
| **95,751** | **95,800** | 5,257 | 5,169 |
| **95,801** | **95,850** | 5,260 | 5,172 |
| **95,851** | **95,900** | 5,262 | 5,175 |
| **95,901** | **95,950** | 5,265 | 5,178 |
| **95,951** | **96,000** | 5,268 | 5,181 |
| **96,001** | **96,050** | 5,271 | 5,183 |
| **96,051** | **96,100** | 5,274 | 5,186 |
| **96,101** | **96,150** | 5,276 | 5,189 |
| **96,151** | **96,200** | 5,279 | 5,192 |
| **96,201** | **96,250** | 5,282 | 5,195 |
| **96,251** | **96,300** | 5,285 | 5,197 |
| **96,301** | **96,350** | 5,288 | 5,200 |
| **96,351** | **96,400** | 5,290 | 5,203 |
| **96,401** | **96,450** | 5,293 | 5,206 |
| **96,451** | **96,500** | 5,296 | 5,209 |
| **96,501** | **96,550** | 5,299 | 5,211 |
| **96,551** | **96,600** | 5,302 | 5,214 |
| **96,601** | **96,650** | 5,304 | 5,217 |
| **96,651** | **96,700** | 5,307 | 5,220 |
| **96,701** | **96,750** | 5,310 | 5,222 |
| **96,751** | **96,800** | 5,313 | 5,225 |
| **96,801** | **96,850** | 5,315 | 5,228 |
| **96,851** | **96,900** | 5,318 | 5,231 |
| **96,901** | **96,950** | 5,321 | 5,234 |
| **96,951** | **97,000** | 5,324 | 5,236 |
| **97,001** | **97,050** | 5,327 | 5,239 |
| **97,051** | **97,100** | 5,329 | 5,242 |
| **97,101** | **97,150** | 5,332 | 5,245 |
| **97,151** | **97,200** | 5,335 | 5,248 |
| **97,201** | **97,250** | 5,338 | 5,250 |
| **97,251** | **97,300** | 5,341 | 5,253 |
| **97,301** | **97,350** | 5,343 | 5,256 |
| **97,351** | **97,400** | 5,346 | 5,259 |
| **97,401** | **97,450** | 5,349 | 5,262 |
| **97,451** | **97,500** | 5,352 | 5,264 |
| **97,501** | **97,550** | 5,355 | 5,267 |
| **97,551** | **97,600** | 5,357 | 5,270 |
| **97,601** | **97,650** | 5,360 | 5,273 |
| **97,651** | **97,700** | 5,363 | 5,275 |
| **97,701** | **97,750** | 5,366 | 5,278 |
| **97,751** | **97,800** | 5,368 | 5,281 |
| **97,801** | **97,850** | 5,371 | 5,284 |
| **97,851** | **97,900** | 5,374 | 5,287 |
| **97,901** | **97,950** | 5,377 | 5,289 |
| **97,951** | **98,000** | 5,380 | 5,292 |
| **98,001** | **98,050** | 5,382 | 5,295 |
| **98,051** | **98,100** | 5,385 | 5,298 |
| **98,101** | **98,150** | 5,388 | 5,301 |
| **98,151** | **98,200** | 5,391 | 5,303 |
| **98,201** | **98,250** | 5,394 | 5,306 |
| **98,251** | **98,300** | 5,396 | 5,309 |
| **98,301** | **98,350** | 5,399 | 5,312 |
| **98,351** | **98,400** | 5,402 | 5,315 |
| **98,401** | **98,450** | 5,405 | 5,317 |
| **98,451** | **98,500** | 5,408 | 5,320 |
| **98,501** | **98,550** | 5,410 | 5,323 |
| **98,551** | **98,600** | 5,413 | 5,326 |
| **98,601** | **98,650** | 5,416 | 5,329 |
| **98,651** | **98,700** | 5,419 | 5,331 |
| **98,701** | **98,750** | 5,421 | 5,334 |
| **98,751** | **98,800** | 5,424 | 5,337 |
| **98,801** | **98,850** | 5,427 | 5,340 |
| **98,851** | **98,900** | 5,430 | 5,342 |
| **98,901** | **98,950** | 5,433 | 5,345 |
| **98,951** | **99,000** | 5,435 | 5,348 |
| **99,001** | **99,050** | 5,438 | 5,351 |
| **99,051** | **99,100** | 5,441 | 5,354 |
| **99,101** | **99,150** | 5,444 | 5,356 |
| **99,151** | **99,200** | 5,447 | 5,359 |
| **99,201** | **99,250** | 5,449 | 5,362 |
| **99,251** | **99,300** | 5,452 | 5,365 |
| **99,301** | **99,350** | 5,455 | 5,368 |
| **99,351** | **99,400** | 5,458 | 5,370 |
| **99,401** | **99,450** | 5,461 | 5,373 |
| **99,451** | **99,500** | 5,463 | 5,376 |
| **99,501** | **99,550** | 5,466 | 5,379 |
| **99,551** | **99,600** | 5,469 | 5,382 |
| **99,601** | **99,650** | 5,472 | 5,384 |
| **99,651** | **99,700** | 5,474 | 5,387 |
| **99,701** | **99,750** | 5,477 | 5,390 |
| **99,751** | **99,800** | 5,480 | 5,393 |
| **99,801** | **99,850** | 5,483 | 5,395 |
| **99,851** | **99,900** | 5,486 | 5,398 |
| **99,901** | **99,950** | 5,488 | 5,401 |
| **99,951** | **100,000** | 5,491 | 5,404 |

**100,001 and over** – use the Tax Computation Worksheet

# 2025 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)** Multiplication amount. | **(c)** Multiply (a) by (b). | **(d)** Subtraction amount. | **Tax** Subtract (d) from (c). Enter total here and line 8 of K-40. |
|---|---|---|---|---|---|
| $0 – $46,000 | $ | 5.2% (.052) | $ | $0 | $ |
| $46,001 and over | $ | 5.58% (.0558) | $ | $175 | $ |

### Single, Head of Household, or Married Filing Separate

| **Taxable Income** If line 7 of your Form K-40 is: | **(a)** Enter amount from line 7. | **(b)** Multiplication amount. | **(c)** Multiply (a) by (b). | **(d)** Subtraction amount. | **Tax** Subtract (d) from (c). Enter total here and line 8 of K-40. |
|---|---|---|---|---|---|
| $0 – $23,000 | $ | 5.2% (.052) | $ | $0 | $ |
| $23,001 and over | $ | 5.58% (.0558) | $ | $87 | $ |

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## Taxpayer Assistance

**ksrevenue.gov**

**Filing.** For questions about Kansas taxes, contact our Taxpayer 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.

Taxpayer Assistance Centers are available by appointment only
Go to ***ksrevenue.gov*** to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

| Topeka Office | Overland Park Office |
|---|---|
| 120 SE 10th Avenue - 1st Floor | 7600 W. 119th St., Suite A |
| Topeka, KS 66612-1103 | Overland Park, KS 66213-1128 |

Hours: 8 a.m. to 4:45 p.m. (M-F)
Phone: 785-368-8222
Fax: 785-296-8989

You may also use the new Chat option on the Taxation home page of our ***ksrevenue.gov*** website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am - 4:45pm.

**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, visit our website and click Refund Status or call 785-368-8222.

**Forms.** If you choose to file paper, FILE the ORIGINAL form from this booklet, not a copy or a form from an approved software package. For a list of approved vendors go to: https://www.ksrevenue.gov/softwaredevelopers.html

## Electronic File & Pay Options

**ksrevenue.gov**

**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 and have filed a Kansas individual income tax return in the past 3 years. Visit our website at ksrevenue.gov and select File Current Year Income Taxes to get started. If you need assistance signing into the system, contact our office by email at: KDOR_IncomeEServ@ks.gov or call 785-368-8222.

**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.