



# Kansas 2012

## Individual Income and Food Sales Tax

*Get your refund fast – file electronically!* Try one of the simple, secure electronic filing options for an accurate return that is processed quickly. See back cover for details.

[webtax.org](http://webtax.org)

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## What's New

**FOOD SALES TAX ALLOWANCES.** Qualifying income and refund amounts for food sales tax have increased – see page 8.

**FIRST YEAR TO CLAIM THE NEW RURAL OPPORTUNITY ZONE (ROZ) CREDIT (available 2012 through 2016).** A credit for 100% of Kansas tax liability is available for nonresidents who established residency (domicile) in one of the 50 ROZ counties in Kansas. To qualify you must have:

- established residency in a ROZ on or after July 1, 2011 and remained domiciled in the ROZ during the **entire** year for which the credit is to be claimed.
- been domiciled outside of Kansas in the five or more years prior to establishing domicile in a ROZ.
- not exceeded \$10,000 in “Kansas source income” for each of the five years prior to your residency in a ROZ.

**To claim the ROZ credit, file your Form K-40 electronically.** The credit will be computed in the electronic return preparation process – see page 26 for electronic filing information.

**BUSINESS MACHINERY AND EQUIPMENT CREDIT (K-64).** This credit for property tax paid on machinery and equipment is no longer available.

**NEW EXPENSING DEDUCTION.** A one time deduction is available to Kansas businesses including sole proprietors for machinery and equipment purchased in the year that it is placed in service in Kansas. The expensing deduction must qualify with the IRS under IRC Section 168: Modified accelerated cost recovery system. For more information about this deduction, see the instructions for Schedule K-120EX.

**INTEREST RATE CHANGE.** For calendar year 2013, interest will be assessed at 4% per annum (.333% per month or fraction thereof). Penalty for late payment of income tax remains at 1% per month or fraction thereof, capped at 24%.

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



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

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

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

**How do I pay the Compensating Use Tax?** To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2012, refer to the instructions for line 18 of Form K-40 on page 10. You may either use the chart, or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. *Don't know your sales tax rate?* Go to [www.kssst.kdor.ks.gov/lookup.cfm](http://www.kssst.kdor.ks.gov/lookup.cfm) to look up the rate for your location.

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our Taxpayer Assistance Center (see page 26).



PHOTO BY Judi Patterson, birdsinfocus.com

The **BURROWING OWL** is the only North American raptor to nest in the ground and often occupy burrows or cavities abandoned by other wildlife species. These owls are often easily seen during the day standing or roosting near their burrow. When threatened, chicks of this species emit a noise that sounds like a rattlesnake to deter potential predators. While not on the current list for sensitive species, they are definitely in danger of losing habitat and need your support. Contribute to chickadee checkoff on your Form K-40 to help conserve this and other fascinating Kansas critters.

# GENERAL INFORMATION

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

## Who Must File a Return

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

### KANSAS RESIDENTS

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

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$10,500.

<b>A Kansas resident must file if he or she is:</b>		<b>And gross income is at least:</b>
SINGLE	Under 65 .....	\$ 5,250
	65 or older or blind .....	\$ 6,100
	65 or older and blind .....	\$ 6,950
MARRIED FILING JOINT	Under 65 (both spouses) .....	\$ 10,500
	65 or older or blind (one spouse) .....	\$ 11,200
	65 or older or blind (both spouses) .....	\$ 11,900
	65 or older and blind (one spouse) .....	\$ 11,900
	65 or older or blind (one spouse) and 65 or older and blind (other spouse) .....	\$ 12,600
HEAD OF HOUSEHOLD	Under 65 .....	\$ 9,000
	65 or older or blind .....	\$ 9,850
	65 or older and blind .....	\$ 10,700
MARRIED FILING SEPARATE	Under 65 .....	\$ 5,250
	65 or older or blind .....	\$ 5,950
	65 or older and blind .....	\$ 6,650

### MINOR DEPENDENTS

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

### NONRESIDENTS

If you are not a resident of Kansas, but you received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see Kansas source income on page 17).

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.

### 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 A14.

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 A14.

### 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 A19.

*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.*

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## When to File

*You can “file now” and “pay later” using our Direct Payment option. See page 11.*

If your 2012 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2013**. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this publication apply to a calendar year filer.

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

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## Where to File

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

INDIVIDUAL INCOME TAX/FOOD SALES TAX  
KANSAS DEPARTMENT OF REVENUE  
915 SW HARRISON ST  
TOPEKA, KS 66699-1000

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## If You Need Forms

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

Kansas income tax forms are available by calling or visiting our office (see page 26). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: **ksrevenue.org**

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## 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 Form 4868 with the Internal Revenue Service 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). Check the box on the K-40V indicating 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.

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## Your Federal Return

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

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## Confidential Information

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

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## Innocent Spouse Relief

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

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## 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, 2013.*

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 for your estimate tax 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 that your payment was received. Additionally, reducing paper consumption is both cost effective and environmentally friendly. Visit our web site at **webtax.org** to choose a paperless payment option.

**Underpayment Penalty:** If line 28 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

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## Amending Your Return

*If you filed a 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 2012 Kansas return.**

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

**AMENDED FEDERAL RETURN:** If you are filing an amended federal income tax return, Form 1040X, for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide KDOR with a copy of the adjustment or denial letter.

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

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

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## 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 the appropriate box below the heading has been checked.

**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

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## Food Sales Tax Refund

*If you filed a Kansas income tax return last year, you can use "WebFile" to claim your food sales tax refund and get it fast! See page 26.*

Form K-40 is not only a Kansas income tax return, but also the claim form for the food sales tax refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$36,700 or less. The refund is claimed on line E on the front of Form K-40 – see instructions on page 8. The food sales tax refund will either increase the amount of your income tax refund or decrease the amount you owe.

All returns requesting a food sales tax refund **must be received** by KDOR **no later than April 15** or within the federal extension period. Failure to file for a food sales tax refund before October 15 will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists, or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

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## Homestead & Property Tax Relief Refunds

*These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our web site for details.*

The Homestead Refund program offers a property tax rebate of up to \$700 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2012 household income was \$32,400 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$18,200 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 26).

# 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 2012, mark the box that states the reason. NOTE: You **cannot** amend to change your filing status from “joint” to “separate” after the due date of the return.

## FILING STATUS

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

## RESIDENCY STATUS

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

## EXEMPTIONS AND DEPENDENTS

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

If your filing status is **HEAD OF HOUSEHOLD**, you are allowed an additional Kansas exemption; enter a “1” in the box provided. Enter the total number of exemptions in the **TOTAL KANSAS EXEMPTIONS** box. **Important**—If you are claimed as a dependent by another taxpayer, enter “0” in the **TOTAL KANSAS EXEMPTIONS** box.

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

## FOOD SALES TAX QUALIFICATION

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

If you were a **resident of Kansas for all of 2012**, then you meet the residency qualification. If you resided in Kansas less than 12 months of 2012, you do NOT qualify for the food sales tax refund.

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

**LINE D:** If you met the residency and taxpayer status qualifications, complete the worksheet on page 22. Enter, on line D, the Qualifying Income amount from line 14 of your worksheet. **To receive a refund, there must be a qualifying entry on this line**, so if your income on line 14 is “0”, you must enter “0” on line D. If the amount is a negative number, shade the minus [-] sign in the box to the left of the number.

**LINE E:** If your qualifying income is less than \$36,701, then use the following table to compute the refund amount to enter on line E:

If your income on line 14 of the Qualifying Worksheet is:		
\$18,350 or less	\$18,351 – \$36,700	\$36,701 or greater
multiply the number of exemptions by \$94	multiply the number of exemptions by \$47	you are not eligible for the refund



If you are **filing for a Food Sales Tax refund only**, you do not need to complete lines 1 through 40 on the back of Form K-40. You can simply SIGN the return on the back and mail it to KDOR. **Important**—KDOR accepts only one original 2012 K-40 return for you. **DO NOT** file two returns – one requesting a food sales tax refund and another to file your income tax return with your W-2s. **Food Sales Tax and Individual Income Tax must be filed together on the same Form K-40.**

## INCOME

**LINES 1 through 3:** Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [-] sign in the box to the left of the negative number.

NOTE: Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

## DEDUCTIONS

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

### KANSAS STANDARD DEDUCTION

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

Single or Married Filing Separate .....	\$3,000
Married Filing Joint .....	\$6,000
Head of Household .....	\$4,500

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

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

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

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

Filing status:	Boxes checked:	Enter on line 4:	
Single	1	\$3,850	
	2	\$4,700	
	Married Filing Joint	1	\$6,700
		2	\$7,400
Married Filing Separate	3	\$8,100	
	4	\$8,800	
	Head of Household	1	\$3,700
		2	\$4,400
3		\$5,100	
4		\$5,800	
Head of Household	1	\$5,350	
	2	\$6,200	

**WORKSHEET II - Standard Deduction for People Claimed as a Dependent**

1. Enter the amount of your earned income .....	\$	<input type="text"/>
2. Minimum standard deduction .....	\$	500.00
3. Enter the larger of lines 1 or 2 .....	\$	<input type="text"/>
4. Enter the amount for your filing status .....	\$	<input type="text"/>
Single — \$3,000	Married filing joint — \$6,000	
Head of household — \$4,500	Married filing separate — \$3,000	
5. Enter the lesser of lines 3 or 4. <b>Stop here</b> if you are under 65 & not blind. Enter this amount on line 4, K-40.	\$	<input type="text"/>
6. a. Check all that apply:		
You were 65 or older	<input type="checkbox"/>	Blind <input type="checkbox"/>
Spouse was 65 or older	<input type="checkbox"/>	Blind <input type="checkbox"/>
b. Number of boxes checked .....	\$	<input type="text"/>
c. Multiply 6b by \$850 (\$700 if married filing joint or separate) .....	\$	<input type="text"/>
7. Add lines 5 and 6c. Enter here and on line 4, K-40	\$	<input type="text"/>

**KANSAS ITEMIZED DEDUCTIONS**

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return.

If, on your federal return, you elect to deduct state and local **sales and use** taxes instead of state and local **income** taxes then your Kansas itemized deductions are the same as your federal itemized deductions. If you deduct **income** taxes on your federal return, use the worksheet below to calculate your Kansas itemized deductions.

**ITEMIZED DEDUCTION WORKSHEET**

1) Total itemized deductions on line 29* of federal Schedule A .....	\$	<input type="text"/>
2) State and local income taxes on line 5* of the federal Schedule A .....	\$	<input type="text"/>
3) Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of your Form K-40. ....	\$	<input type="text"/>

\* Federal line number references are subject to change

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

**TAX COMPUTATION**

**LINE 8 – Tax:** If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 18 to find the amount of your tax. If line 7 is **more than \$50,000**, you must use the **Tax Computation Schedules** on page 22 to compute your tax.

**Residents** – If you are filing as a resident, skip lines 9 and 10 and go to line 11. **Nonresidents** – If you are filing as a nonresident, you must complete Part B of Schedule S. See page 17.

**LINE 9 – Nonresident percentage:** Enter the percentage from Schedule S, Part B, 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 Internal Revenue Code 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 (determined on federal Form 4972) on line 11. If you are a *nonresident*, leave line 11 blank.

**NOTE:** If you are paying a 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 any 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 Kansas 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** again on line 12.

**CREDITS**

**LINE 13 – Credit for taxes paid to other states:** If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13 and go to line 14.

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. The tax liability is **NOT** the amount of tax withheld for the other state. **Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state’s W-2 forms are **NOT** acceptable.

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

**FOREIGN TAX CREDIT WORKSHEET**

2012 tax paid to the foreign country .....	\$	<input type="text"/>
<b>LESS:</b> Federal foreign tax credit allowed .....	\$	<input type="text"/>
<b>EQUALS:</b> Kansas foreign tax limitation. (Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status)....	\$	<input type="text"/>

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

**TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS**

If you are a Kansas resident you may claim this credit if: 1) your total income on line 1 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” on the next page. Complete the tax return(s) for the other state(s) before using the worksheet.

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



**Worksheet for Residents**

1) Amount of 2012 tax actually paid to the other state .....	\$	<input type="text"/>
2) Total Kansas tax (Line 12, Form K-40) .....	\$	<input type="text"/>
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) ...	\$	<input type="text"/>
4) Kansas adjusted gross income (Line 3, Form K-40) .....	\$	<input type="text"/>
5) Percentage limitation (Divide line 3 by line 4) .....		<input type="text"/> %
6) Maximum credit allowable (Multiply line 2 by line 5) .....	\$	<input type="text"/>
7) Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40) .....	\$	<input type="text"/>

**TAXES PAID TO OTHER STATES BY PART-YEAR RESIDENTS THAT FILE AS NONRESIDENTS**

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

- you were a Kansas resident for part of the year,
- your total income reported to Kansas includes income earned in the other state 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) Amount of 2012 tax actually paid to the other state .....	\$	<input type="text"/>
2) Total Kansas tax (line 12, Form K-40) .....	\$	<input type="text"/>
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) .....	\$	<input type="text"/>
4) Kansas modified source income (line B21, Part B, Schedule S) .....	\$	<input type="text"/>
5) Income earned in the other state while a Kansas resident (amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income) ....	\$	<input type="text"/>
6) Percentage limitation (divide line 5 by line 3) .....		<input type="text"/> %
7) Amount of other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) .....	\$	<input type="text"/>
8) Percentage limitation (divide line 5 by line 4) .....		<input type="text"/> %
9) Maximum credit allowable (multiply line 2 by line 8) .....	\$	<input type="text"/>
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) .....	\$	<input type="text"/>

**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 against your federal income tax liability (federal Form 2441) by 25% and enter the result on line 14.

**LINE 15 – Other credits:** Enter the total of all other tax credits for which you are eligible. In claiming credits, you must complete and enclose with your Form K-40 the required schedule.

Credit	Schedule Required
Adoption .....	K-47
Agritourism Liability Insurance .....	K-33
Alternative Fuel .....	K-62
Angel Investor .....	K-30
Assistive Technology Contribution .....	K-42
Business and Job Development (for carryforward use only) .....	K-34
Carryback of Net Operating Farm Loss Refund .....	K-67
Child Day Care Assistance (employers only) .....	K-56
Community Service Contribution .....	K-60
Declared Disaster Capital Investment (for carryforward use only) .....	K-87
Disabled Access .....	K-37
Electric Cogeneration Facility (for carryforward use only) .....	K-83
Environmental Compliance .....	K-81
Film Production .....	K-86
High Performance Incentive Program .....	K-59
Historic Preservation .....	K-35
Historic Site Contribution .....	K-75
Individual Development Account .....	K-68
Kansas Center for Entrepreneurship .....	K-31
Kansas Law Enforcement Training Center .....	K-72
Plugging an Abandoned Gas or Oil Well .....	K-39
Regional Foundation Contribution .....	K-32
Research and Development .....	K-53
Single City Port Authority .....	K-76
Small Employer Healthcare .....	K-57
Storage and Blending Equipment (for carryforward use only) .....	K-82
Swine Facility Improvement .....	K-38
Telecommunications Property/Income Tax .....	K-36
Temporary Assistance to Families Contribution .....	K-61
Venture and Local Seed Capital .....	K-55

**USE TAX**

**LINE 18 – Use tax due:** If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 18. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2012. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
\$0-\$15,000	\$ 5	\$45,001-\$60,000	\$35
\$15,001-\$30,000	\$15	\$60,001-\$75,000	\$45
\$30,001-\$45,000	\$25	\$75,001 and over	line 3 X .081%

**LINE 19 – Total tax balance:** Add lines 17 and 18 and enter the result.

**WITHHOLDING and PAYMENTS**

**LINE 20 – Kansas income tax withheld:** Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable) and enter the total. KDOR does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date. You must, however, enclose any K-19 forms with your Form K-40.



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

**LINE 21 – Estimated tax paid:** Enter the total of your 2012 estimated tax payments plus any 2011 overpayment you had credited forward to 2012.

**LINE 22 – Amount paid with Kansas extension :** Enter the amount paid with your request for an extension of time to file.

**LINE 23 – Earned income credit:** This credit is available to residents only -- nonresidents and part-year residents are not eligible. Multiply amount of credit allowed on your federal return by 18%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return*.

**LINE 24 – Refundable portion of tax credits:** Enter the total refundable portion of these credits:

Credit	Schedule Required
Carryback of Net Operating Farm Loss Refund.....	K-67
Child Day Care Assistance (employers only) .....	K-56
Community Service Contribution .....	K-60
Declared Disaster Capital Investment (for carryforward use only) .....	K-87
Disabled Access .....	K-37
Historic Site Contribution .....	K-75
Individual Development Account .....	K-68
Regional Foundation Contribution .....	K-32
Small Employer Healthcare .....	K-57
Telecommunications and Railroad.....	K-36

**LINE 25 – Payments remitted with original return:** Use this line ONLY if you are filing an amended K-40 for the 2012 tax year. Enter the amount of money you remitted to KDOR with your original 2012 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

**LINE 26 – Overpayment from original return:** Use this line ONLY if you are filing an amended K-40 for the 2012 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

**LINE 27 – Total refundable credits:** Add lines 20 through 25 and, if applicable, your FOOD SALES TAX REFUND amount from line E; then subtract line 26. Enter result on line 27.

**BALANCE DUE**

**LINE 28 – Underpayment:** If your tax balance on line 19 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 in 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:** Compute interest at .333% for each month (or fraction thereof) from the original due date of the return on the amount on line 28.

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

**LINE 31 – Estimated tax penalty:** To determine if you have a penalty, subtract line 17 from the total of your withholding and estimate payments (line 20 and 21), if this amount is \$500 or more you will need to complete Schedule K-210. If you have a penalty on Schedule K-210, enter the amount on line 31. There are two exceptions: 1) if withholdings and/or estimated payments (lines 20 and 21) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 20 and 21) equal or exceed 90% of this year's income tax liability (line 17). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 31.

**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 39, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

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

**CREDIT CARD**

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

**DIRECT PAYMENT**

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

When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing KDOR to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to “file now, pay later.” For example, if you file your return on March 20<sup>th</sup> and elect Direct Payment, you can have your bank account debited on the April 15 due date.

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of April 15 are considered to be timely paid.

Direct Payment saves time; no check to write and no voucher to complete and mail. If you need to revoke your election of this payment authorization, you must notify KDOR at 1-800-525-3901 by 4:00 PM, two business days before the scheduled payment date. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

**CHECK OR MONEY ORDER**

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

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$10.30), is charged on all returned checks.

## OVERPAYMENT

**LINE 33 – Overpayment:** If your tax balance, line 19, 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 39.

**LINE 34 – Credit forward:** Enter the portion of line 33 you wish to have applied to your 2013 Kansas estimated income tax (must be \$1 or more). If the amount on line 33 is less than \$5, you may carry it forward to 2013 as an additional credit even if you do not make estimated tax payments. You may make voluntary contributions to any of the donation programs listed on lines 35 through 39 – 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 this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Last year's contributions were used to:

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

Enter on line 35 the amount you wish to contribute to this program (must be \$1 or more).

**LINE 36 – Meals On Wheels contribution program for senior citizens:** All contributions are used solely for the purpose of providing funds for the senior citizens Meals On Wheels contribution program. The meals are prepared by a dietary staff and delivered by volunteers. The underlying objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. Enter on line 36 the amount you wish to contribute to this program (must be \$1 or more).

**LINE 37 – Kansas breast cancer research fund:** This fund is devoted to ending suffering and death from breast cancer in Kansas. Every dollar collected stays in Kansas to bring the latest in breast cancer prevention, early detection, diagnosis, and treatment to Kansans. The research is conducted at the University of Kansas Cancer Center. With the hope of finding a cure, the purpose of this fund is to help save lives and significantly enhance the health of Kansans living with breast cancer. Enter on line 37 the amount you wish to contribute to this fund (must be \$1 or more).

**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. Enter on line 38 the amount you wish to contribute to this fund (must be \$1 or more).

**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. Enter on line 39 the amount you wish to contribute to this fund (must be \$1 or more).

**LINE 40 – Refund:** Add lines 34 through 39 and subtract the result from line 33. This is your refund amount. If line 40 is less than \$5, it will not be refunded, however, you may carry it forward to be applied to your 2013 Kansas income tax liability (enter the amount on line 34). If you do carry it forward, please remember to claim it as an estimate payment on your 2013 return. You also have an option to apply it to one of the donation programs (lines 35 through 39 of Form K-40).

If you file a **paper K-40**, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 26.

## REFUND SET-OFF PROGRAM

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

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

## SIGNATURE(S)

**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.

If you are filing a return on behalf of a decedent, the return should 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:** In some cases it may be necessary for KDOR to contact you about your tax return. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your tax return and any enclosures with your tax preparer.

**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,
- ✓ enclosed, but not attached, all K-19 forms,
- ✓ **enclosed Schedule S** if you have a modification on line 2 of Form K-40 or if you filed as a nonresident or part-year resident,
- ✓ enclosed Form K-40V if you are making a tax payment; and,
- ✓ signed your return.

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

# Schedule S Instructions

## PART A

### Additions to Federal Adjusted Gross Income

If you have income that is not taxed or included on your federal return but are taxable to Kansas, complete lines A1 through A7.

**LINE A1.** Enter interest income received, credited or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (management or trustee fees, etc.) directly incurred in purchasing these 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 exempted by Kansas law: Board of Regents Bonds for Kansas colleges & universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

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

**LINE A2.** Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS; and regular and special members of the Kansas Police and Firemen's Retirement System as well as members of the Justice and Judges Retirement System. **Current employees:** Enter the amount you contributed from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is subtracted on line A13—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2012 (for example, you retired during 2012). **Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2012, include on line A2 your 2012 KPERS contributions and follow the instructions for line A19, Other subtractions from federal adjusted gross income.

**LINE A3.** Enter any federal net operating loss carry forward claimed on your 2012 federal return.

**LINE A4.** Enter amount of any charitable contributions claimed on your federal return used to compute contributions to a Regional Foundation on Schedule K-32.

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

**LINE A6.** Enter the following additions to your federal adjusted gross income:

- **Individual Development Account (IDA).** **CONTRIBUTORS:** The amount of the contribution claimed to the extent the same is the basis for claiming the IDA Credit on Schedule K-68. **ACCOUNT HOLDERS:** Amounts received as withdrawals that are not used to pay for education expenses, job training costs, purchase of primary residence, or major repairs or improvement to a primary residence.
- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a federal income tax refund in 2012 for that prior year.

- **Disabled Access Credit Modification.** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
  - **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.** Amount of charitable contribution claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
  - **Swine Facility Improvement Credit.** Amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
  - **Learning Quest Education Savings Program.** Amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
  - **Small Employer Healthcare Credit.** Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.
  - **Expenditures – Energy Credits.** Amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Credit Schedule K-73, K-77, K-79, K-81, K-82 or K-83.
  - **Amortization – Energy Credits.** Amount of any amortization deduction claimed on the federal income tax return to the extent the same is claimed for deduction with regard to Credit Schedule K-73, K-77, K-79, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
  - **Ad Valorem or Property Taxes.** Amount of Ad Valorem or Property taxes paid by a nonresident of Kansas to a state other than Kansas or to a local government located outside of 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 (for income tax purposes) in such other state, to the extent that such taxes are claimed as an itemized deduction for federal income tax purposes.
- LINE A7.** Add lines A1 through A6 and enter result on line A7.

### Subtractions from Federal Adjusted Gross Income

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A8 through A20 of Schedule S.

**LINE A8.** If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2012 under the Social Security Act (including SSI) to the extent these benefits are included in federal adjusted gross income. **Do not make an entry** if your social security benefit is not subject to federal income tax.

**LINE A9.** Enter any amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that the amounts withdrawn were: **1)** Originally received as a KPERS lump sum payment at retirement that you rolled over into a qualified retirement account, and **2)** the amount entered is included in federal adjusted gross income (included in line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income that was originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by

educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by the Kansas Public Employee's Retirement Systems.

**LINE A10.** Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities.

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

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

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

**LINE A11.** Enter any state or local income tax refund included as income on your federal return.

**LINE A12.** Enter amount from line 14 of Schedule CRF if it is the first year of carry forward or line 16a-j of Schedule CRF if it is any of the years following. Enclose a Schedule CRF for each loss year.

**LINE A13.** If you are **receiving** retirement benefits/pay, report on line A12 **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 these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR at a later date.

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

**LINE A14.** Enter amount of the military compensation earned in tax year 2012 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 3. Enter also, 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 A15.** Enter amount of the premium costs paid for qualified LTC insurance contracts\*. Limitations are as follows:

*Single, Head of Household, and Married Filing Separate filers* purchasing a LTC contract for the named taxpayer are limited to one \$1,000 subtraction modification per return. *Married Filing Joint filers* purchasing LTC contracts for both named taxpayers are limited to two \$1,000 subtraction modifications per return (for a total of \$2,000).

\* A **Kansas "qualified" LTC insurance contract** is one that meets the definition of a **federal "qualified" LTC insurance contract**. This subtraction modification is in addition to any federal deduction.

**LINE A16.** Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. For details visit: [learningquest.com](http://learningquest.com)

**LINE A17.** Enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal adjusted gross income. Also enter amounts you received for repayment of educational 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 included in federal adjusted gross income.

**LINE A18.** Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable KDOR to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

**LINE A19.** Enter on line A19 a total of the following subtractions from your federal adjusted gross income. You may **not** subtract the amount of your income reported to another state.

- **Individual Development Account (IDA):** Enter amount of income earned on contributions deposited to an IDA established to pay education expenses and/or job training costs, purchase of primary residence, or major repairs or improvement to a primary residence.
- **Jobs Tax Credit:** Enter amount of the federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends:** Enter dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions:** Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 07-05 for additional information.
- **Partnership, S Corporation or Fiduciary Adjustments:** If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- **S Corporation Privilege Adjustment:** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.

- **Sale of Kansas Turnpike Bonds:** Enter the gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- **Electrical Generation Revenue Bonds:** Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your federal adjusted gross income.
- **Native American Indian Reservation Income:** Enter the amount of income earned on a reservation, by a native American Indian residing on his or her tribal reservation, to the extent included in federal adjusted gross income.
- **Amortization – Energy Credits:** Enter the amount of amortization deduction allowed relating to Credit Schedule K-73, K-77, K-79, K-82 or K-83, and the amount of amortization deduction allowed 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% may be subtracted for each of the succeeding nine years.

**LINE A20.** Add lines A8 through A19 and enter result.

**LINE A21.** Subtract line A20 from line A7 and enter the result here and on line 2 of Form K-40. **If line A20 is larger than line A7 (or if line A7 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

If you are filing as a nonresident, you must complete Part B. The purpose of Part B is to determine what percent of your total income from all sources and states is from Kansas sources.

### INCOME

**LINES B1 through B11.** This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2012 federal return. In the right-hand column enter the amounts from Kansas sources.

A part-year resident who elects 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 the items were from Kansas sources), as well as 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 & S Corporations
- Income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources
- 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
- Qualified disaster relief payments under IRC Section 139

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

### ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME

Enter in the “Federal” column the adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. *(Enclose with your Form K-40 and Schedule S a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.)*

The instructions for the following lines apply to the “Amount From Kansas Sources” column only.

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

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

**LINE B15.** Prorate the “alimony paid” amount claimed on your federal return by the ratio of the payer’s Kansas source income divided by the payer’s total income.

**LINE B16.** Enter only those moving expenses incurred in 2012 for a move into Kansas.

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

- 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 – the portion of the federal deduction applicable to income earned in Kansas
- Business expenses for Reservists, Artists and Fee-Basis Government Officials – the portion of the federal deduction applicable to income earned in Kansas
- Domestic Production Activities Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas

\* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2012 (not already entered on lines B13 - 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.

**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.











# TAX COMPUTATION SCHEDULES

## SCHEDULE I – Married Filing Joint

Taxable Income <small>If line 7 of your Form K-40 is:</small>	(a) <small>Enter amount from line 7</small>	(b) <small>Subtraction amount:</small>	(c) <small>Subtract (b) from (a)</small>	(d) <small>Multiplication amount:</small>	(e) <small>Multiply (c) by (d)</small>	(f) <small>Addition amount:</small>	Tax <small>Add (e) and (f). Enter total here and line 8, Form K-40.</small>
\$0 – \$30,000	\$	\$0	\$	3.50% (.0350)	\$	\$0	\$
\$30,001 – \$60,000	\$	\$30,000	\$	6.25% (.0625)	\$	\$1,050.00	\$
\$60,001 and over	\$	\$60,000	\$	6.45% (.0645)	\$	\$2,925.00	\$

## SCHEDULE II – Single, Head of Household, or Married Filing Separate

Taxable Income <small>If line 7 of your Form K-40 is:</small>	(a) <small>Enter amount from line 7</small>	(b) <small>Subtraction amount:</small>	(c) <small>Subtract (b) from (a)</small>	(d) <small>Multiplication amount:</small>	(e) <small>Multiply (c) by (d)</small>	(f) <small>Addition amount:</small>	Tax <small>Add (e) and (f). Enter total here and line 8, Form K-40.</small>
\$0 – \$15,000	\$	\$0	\$	3.50% (.0350)	\$	\$0	\$
\$15,001 – \$30,000	\$	\$15,000	\$	6.25% (.0625)	\$	\$ 525.00	\$
\$30,001 and over	\$	\$30,000	\$	6.45% (.0645)	\$	\$1,462.50	\$

## QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

**KEEP THIS WORKSHEET FOR YOUR RECORDS – DO NOT MAIL.**

The income limit for the food sales tax refund is \$36,700. If you are a resident of Kansas and met the taxpayer status qualification (lines A, B and C of form K-40), then complete lines 1 through 14 of this worksheet to determine if you meet the qualifying income limitation. (If you are **not** required to file a federal return, complete COLUMN A. If you filed a federal Form 1040, 1040A or 1040EZ, complete COLUMN B.)

**Income. Enter the amounts received from the following sources:**

1. Wages, salaries, tips, etc. ....
2. Taxable interest and dividends .....
3. Taxable refunds .....
4. Alimony received .....
5. Unemployment compensation .....
6. Other income (Jury duty, gambling winnings, etc.) .....
7. Total income. Add lines 1 through 6. ....

8. **Federal Adjusted Gross Income (FAGI).** Column A filers: Enter the amount from line 7. Column B filers: Enter the FAGI from Form 1040, 1040A, or 1040EZ. ....

9. **Modifications to Federal Adjusted Gross Income.** Enter the net modifications from line A21 of Kansas Schedule S. See Schedule S instructions. If amount is a negative figure, put it in brackets ( ). ....

10. **Kansas Adjusted Gross Income.** If line 9 is a positive amount, add lines 8 & 9 and enter result. If line 9 is a negative amount, subtract line 9 from line 8, and enter result. ....

**Addition to Income for Food Sales Tax Refund. Enter these amounts:**

11. Interest and dividends from U.S. obligations, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A10 of Kansas Schedule S, if applicable) .....
12. Exempt retirement benefits. Enter amounts from lines A9 & A13 of Schedule S, **except** any Railroad Retirement Benefits. ....
13. Total Kansas additions. Add lines 11 & 12 and enter result. ....
14. **QUALIFYING INCOME** for the purpose of receiving a Food Sales Tax refund. Add lines 10 & 13 and enter result. ....

	COLUMN A	COLUMN B
1		
2		
3		
4		
5		
6		
7		
8		8
9		9
10		10
11		11
12		12
13		13
14		14

If line 14 is **MORE** than \$36,700, you **do not qualify** for the food sales tax refund. If line 14 is **LESS** than \$36,701, you meet the qualifying income limitation. If you qualify for the residency and taxpayer status (see page 8), then report the amount from line 14 of this worksheet on line D, front of Form K-40.

# KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2012**, even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER
<b>ALLEN (AL)</b> Humboldt 258 Iola 257 Marmaton Valley 256	<b>CRAWFORD (CR)</b> Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	Hamilton 390 Madison-Virgil 386 <b>HAMILTON (HM)</b> Syracuse 494 <b>HARPER (HP)</b> Anthony-Harper 361 Attica 511 <b>HARVEY (HV)</b> Burton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	<b>LINN (LN)</b> Jayhawk 346 Pleasanton 344 Prairie View 362 <b>LOGAN (LG)</b> Oakley 274 Triplains 275 <b>LYON (LY)</b> Emporia 253 North Lyon County 251 Southern Lyon County 252	<b>OSBORNE (OB)</b> Osborne County 392 <b>OTTAWA (OT)</b> North Ottawa County 239 Twin Valley 240 <b>PAWNEE (PN)</b> Ft. Larned 495 Pawnee Heights 496 <b>PHILLIPS (PL)</b> Logan 326 Phillipsburg 325 Thunder Ridge Schools 110 <b>POTTAWATOMIE (PT)</b> Kaw Valley 321 Onaga-Havensville- Wheaton 322 Rock Creek 323 Wamego 320 <b>PRATT (PR)</b> Pratt 382 Skyline Schools 438 <b>RAWLINS (RA)</b> Rawlins County 105 <b>RENO (RN)</b> Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311 <b>REPUBLIC (RP)</b> Pike Valley 426 Republic County 109 <b>RICE (RC)</b> Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376 <b>RILEY (RL)</b> Blue Valley 384 Manhattan-Ogden 383 Riley County 378 <b>ROOKS (RO)</b> Palco 269 Plainville 270 Stockton 271 <b>RUSH (RH)</b> LaCrosse 395 Otis-Bison 403 <b>RUSSELL (RS)</b> Paradise 399 Russell County 407 <b>SALINE (SA)</b> Ell-Saline 307 Salina 305 Southeast of Saline 306 <b>SCOTT (SC)</b> Scott County 466 <b>SEDGWICK (SG)</b> Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267	Valley Center Public Schools 262 Wichita 259 <b>SEWARD (SW)</b> Kismet-Plains 483 Liberal 480 <b>SHAWNEE (SN)</b> Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501 <b>SHERIDAN (SD)</b> Hoxie Community Schools 412 <b>SHERMAN (SH)</b> Goodland 352 <b>SMITH (SM)</b> Smith Center 237 <b>STAFFORD (SF)</b> Macksville 351 St. John-Hudson 350 Stafford 349 <b>STANTON (ST)</b> Stanton County 452 <b>STEVENS (SV)</b> Hugoton Public Schools 210 Moscow Public Schools 209 <b>SUMNER (SU)</b> Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353 <b>THOMAS (TH)</b> Brewster 314 Colby Public Schools 315 Golden Plains 116 <b>TREGO (TR)</b> WaKeeney 208 <b>WABAUNSEE (WB)</b> Mill Creek Valley 329 Mission Valley 330 <b>WALLACE (WA)</b> Wallace County Schools 241 Weskan 242 <b>WASHINGTON (WS)</b> Barnes 223 Clifton-Clyde 224 Washington County Schools 108 <b>WICHITA (WH)</b> Leoti 467 <b>WILSON (WL)</b> Altoona-Midway 387 Fredonia 484 Neodesha 461 <b>WOODSON (WO)</b> Woodson 366 <b>WYANDOTTE (WY)</b> Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202
<b>ANDERSON (AN)</b> Crest 479 Garnett 365 <b>ATCHISON (AT)</b> Atchison Co. Community 377 Atchison Public Schools 409 <b>BARBER (BA)</b> Barber County North 254 South Barber 255 <b>BARTON (BT)</b> Ellinwood Public Schools 355 Great Bend 428 Hoisington 431 <b>BOURBON (BB)</b> Fort Scott 234 Uniontown 235 <b>BROWN (BR)</b> South Brown County 430 Hiawatha 415 <b>BUTLER (BU)</b> Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394 <b>CHASE (CS)</b> Chase County 284 <b>CHAUTAUQUA (CQ)</b> Cedar Vale 285 Chautauqua County Community 286 <b>CHEROKEE (CK)</b> Baxter Springs 508 Columbus 493 Galena 499 Riverton 404 <b>CHEYENNE (CN)</b> Cheylin 103 St. Francis Schools 297 <b>CLARK (CA)</b> Ashland 220 Minneola 219 <b>CLAY (CY)</b> Clay Center 379 <b>CLOUD (CD)</b> Concordia 333 Southern Cloud 334 <b>COFFEY (CF)</b> Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245 <b>COMANCHE (CM)</b> Comanche County 300 <b>COWLEY (CL)</b> Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	<b>DECATUR (DC)</b> Oberlin 294 <b>DICKINSON (DK)</b> Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393 <b>DONIPHAN (DP)</b> Doniphan West Schools 111 Riverside 114 Troy Public Schools 429 <b>DOUGLAS (DG)</b> Baldwin City 348 Eudora 491 Lawrence 497 <b>EDWARDS (ED)</b> Kinsley-Offerle 347 Lewis 502 <b>ELK (EK)</b> Elk Valley 283 West Elk 282 <b>ELLIS (EL)</b> Ellis 388 Hays 489 Victoria 432 <b>ELLSWORTH (EW)</b> Central Plains 112 Ellsworth 327 <b>FINNEY (FI)</b> Garden City 457 Holcomb 363 <b>FORD (FO)</b> Bucklin 459 Dodge City 443 Spearville 381 <b>FRANKLIN (FR)</b> Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287 <b>GEARY (GE)</b> Geary County Schools 475 <b>GOVE (GO)</b> Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293 <b>GRAHAM (GH)</b> Hill City 281 <b>GRANT (GT)</b> Ulysses 214 <b>GRAY (GY)</b> Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 <b>GREELEY (GL)</b> Greeley County Schools 200 <b>GREENWOOD (GW)</b> Eureka 389	<b>HASKELL (HS)</b> Satanta 507 Sublette 374 <b>HODGEMAN (HG)</b> Jemore 227 <b>JACKSON (JA)</b> Holton 336 North Jackson 335 Royal Valley 337 <b>JEFFERSON (JF)</b> Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338 <b>JEWELL (JW)</b> Rock Hills 107 <b>JOHNSON (JO)</b> Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 <b>KEARNY (KE)</b> Deerfield 216 Lakin 215 <b>KINGMAN (KM)</b> Cunningham 332 Kingman-Norwich 331 <b>KIOWA (KW)</b> Haviland 474 Kiowa County 422 <b>LABETTE (LB)</b> Chetopa 505 Labette County 506 Oswego 504 Parsons 503 <b>LANE (LE)</b> Dighton 482 Healy Public Schools 468 <b>LEAVENWORTH (LV)</b> Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464 <b>LINCOLN (LC)</b> Lincoln 298 Sylvan Grove 299	<b>MARION (MN)</b> Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion 408 Peabody-Burns 398 <b>MARSHALL (MS)</b> Marysville 364 Valley Heights 498 Vermillion 380 <b>McPHERSON (MP)</b> Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400 <b>MEADE (ME)</b> Fowler 225 Meade 226 <b>MIAMI (MI)</b> Louisburg 416 Osawatomie 367 Paola 368 <b>MITCHELL (MC)</b> Beloit 273 Waconda 272 <b>MONTGOMERY (MG)</b> Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446 <b>MORRIS (MR)</b> Morris County 417 <b>MORTON (MT)</b> Elkhart 218 Rolla 217 <b>NEMAHA (NM)</b> Nemaha Central 115 Prairie Hills 113 <b>NEOSHO (NO)</b> Chanute Public Schools 413 Galesburg 101 <b>NESS (NS)</b> Western Plains 106 Ness City 303 <b>NORTON (NT)</b> Northern Valley Schools 212 Norton Community Schools 211 <b>OSAGE (OS)</b> Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434		

## Individual Underpayment of Estimated Tax

Name as shown on Form K-40	Social Security Number
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### CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 17, 2012 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 17, 2011 Form K-40) .....	3	
4. Enter the total amount of your 2012 Kansas income tax withheld .....	4	

### PART I – EXCEPTIONS TO THE PENALTY

	1/1/12 - 4/17/12	1/1/12 - 6/15/12	1/1/12 - 9/17/12	1/1/12 - 1/15/13
5. Cumulative total of your 2012 withholding .....	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 .....				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6) .....				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2012 income; enclose computation. (Farmers/fishers use line 9b.)	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9a				90% of tax
9b				66.66% of tax

### PART II – FIGURING THE PENALTY

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable .....	10				
11. Due date of each installment .....	11	4/17/12	6/15/12	9/17/12	1/15/13
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/12, whichever is earlier. If paid late, see instructions .....	12	59	94	105	
13. Enter the number of days from 1/15/13 to the date paid or 4/15/13, whichever is earlier. If paid late, see instructions .....	13			15	
14. $\frac{\text{Line 12}}{366} \times 5\% \times \text{amount on line 10}$ .....	14				
15. $\frac{\text{Line 13}}{365} \times 4\% \times \text{amount on line 10}$ .....	15				
16. Penalty (Add lines 14 and 15) .....	16				
17. Total penalty. Add amounts on line 16 and enter the total here and on line 31, Estimated Tax Penalty, on the back of Form K-40 .....	17				

# INSTRUCTIONS FOR SCHEDULE K-210

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

## WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2012 tax due (line 17 of the K-40 – DO NOT include compensating tax from line 18 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15<sup>th</sup> quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2013.

**Farmers & 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, 2013, you may be exempt from any penalty for underpayment of estimated tax. If so, write on line 1 "Exempt-farmer/fisher", and do not complete the rest of this schedule.

However, if you meet this gross income test, but did not file a return and pay the tax on or before March 1, 2013, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

## COMPLETING THIS SCHEDULE

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

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



If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 17, Form K-40) was zero, then enter zero on line 3 of this schedule.

## PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2012 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

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

**LINE 6:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your withholding and estimated tax payments made from January 1 through September 17, 2012.

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

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

**LINE 9:** Exception 2 applies if your 2012 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2012 periods:

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

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

**For example,** to figure the first column, total your income from January 1 to March 31, 2012 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

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

## PART II – FIGURING THE PENALTY

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

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

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

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

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

**LINE 13:** The 5% 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 3<sup>rd</sup> column are from 1/1/13 to 1/15/13. If you did **not** make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/13, enter in the third column the number of days from 1/1/12 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/13 to the date the return was filed and paid.

**LINES 14 and 15:** Penalty is computed to 12/31/12 at 5%; and at 4% from 1/1/13 to the date the tax was paid, or 4/15/13, whichever is earlier.

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

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

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## Taxpayer Assistance

ksrevenue.org

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

Tax Assistance Center  
Docking State Office Building - 1st floor  
915 SW Harrison Street  
Topeka, KS 66625-2007

PHONE: (785) 368-8222  
FAX: (785) 291-3614

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


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


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

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## Electronic File & Pay Options

webtax.org

**WebFile** is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 2011 Kansas income tax return. Nonresidents must have filed a 2011 Kansas income tax return to use WebFile for 2012. 

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

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

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