



State Capitol



Docking State Office Building

2015 What's New?

Applies to all Taxes Listed

DUE DATE FOR FILING. The Emancipation Day holiday falls on Friday, April 15, 2016; therefore, the due date for filing 2015 income tax returns is April 18, 2016. Kansas follows the Internal Revenue Service due date for tax deadlines.

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

INTEREST RATE CHANGE. For calendar year 2015, interest will be assessed at 4 percent per annum (.333% per month or fraction thereof). Penalty for late payment of income tax remains at 1 percent per month or fraction thereof, capped at 24 percent.

Applies to SubChapter S Corporations, Partnerships and LLC's

EXPENSING DEDUCTION. Effective for tax year 2014 and all tax years thereafter, the expensing deduction is available to financial institutions. Previously this deduction was available only under corporate income tax for certain qualifying investments.

NON-RESIDENT WITHHOLDING. Beginning with tax year 2014, the requirement for subchapter S corporations, partnerships, and LLCs to withhold Kansas income tax from nonresident share-holders, partners, and members is repealed; therefore, the following forms become **obsolete:** KW-7, KW-7S, KW-7A, and K-19.

TAX CREDIT FOR C-CORPORATIONS. K.S.A. 72-99a07 provides a tax credit for contributions to a Scholarship Granting Organization (SGO) for the purpose of offering educational scholarships to eligible students to pay all or a portion of the tuition to attend a qualified school. **The credit is allowed against corporate income tax liability, privilege tax liability, and the premium tax liability** for tax years commencing after December 31, 2014. The credit is equal to 70 percent of the amount contributed to a scholarship granting organization. See Schedule K-70.

Income Tax

INDIVIDUAL DEVELOPMENT ACCOUNT CREDIT. This tax credit has been restored for tax year 2015 and all tax years thereafter for individual filers. See Schedule K-68.

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

LAWFULLY MARRIED COUPLES. For tax year 2015 and all tax years thereafter, a lawfully married same-sex couple must file their Kansas individual income tax return with the same filing status used to file their federal income tax return.

MODIFICATION FOR NET GAIN FROM SALE OF CHRISTMAS TREES. Effective for tax years beginning after December 31, 2013, net gains from the sales of Christmas trees grown in Kansas and held by the taxpayer for six years or more may be subtracted from federal adjusted gross income. See NOTICE 15-08 and instructions for line A27 of Schedule S.

MODIFICATION FOR PARTNERSHIP GUARANTEED PAYMENTS. Guaranteed payments reported on federal Schedule K-1 are now included in Kansas adjusted gross income. See NOTICE 15-11 and instructions for line A12 of Schedule S.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. The ROZ program, which provides an income tax exemption for certain nonresident individuals who establish residency in the ROZ counties, is now extended through tax year 2021. To claim this tax credit you must file your return electronically.

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

Homestead Claim

HOMEOWNERS. A homestead claim (K-40H) is for homeowners who own and occupy their homestead and were residents of Kansas all of 2015. This refund program is not available to renters. As an owner your name is on the deed for the homestead. As a resident the entire year and a homeowner, you are eligible if your total household income is \$34,000 or less and you: 1) were born before January 1, 1960, or 2) were blind or totally and permanently disabled all of 2015, or 3) have a dependent child who lived with you the entire year who was born before January 1, 2015, and was under the age of 18 all of 2015.

Fiduciary Tax

ELECTRONIC FILING OPTION. Your 2014 Form K-41 can now be filed electronically through **IRS e-File**. With IRS e-File, your return is electronically submitted to the IRS and Kansas Department of Revenue using an authorized provider.

Corporate Tax

SEE "APPLIES TO SUBCHAPTER S-CORPORATION, PARTNERSHIPS AND LLC".

Partnership / S Corporate Tax

Privilege Tax

VITA / AARP-Tax Aide Assistance:K-40, K-40H
K-40PT, K-120EX

Filing. If you need help completing your return, contact our Tax Assistance Center. Free assistance for eligible taxpayers is also available through volunteer programs such as VITA, offered by the IRS, and 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 https://locator.aarp.org/vmis/sites/tax_aid_locator_adv.jsp and enter your zip code. You can call our Taxpayer Assistance Center with questions on filing, what to file and how to file.

Tax Assistance Center
Docking State Office Building - 1st flr, Rm. 150
915 SW Harrison Street
Topeka, KS 66612-1588

Phone: 785-368-8222
Fax: 785-291-3614
Hours: 8 a.m. to 4:45 p.m.
(Monday – Friday)

Refunds. You can **check the status of your current year refund** from our website or by phone. You will need the Social Security number(s) and the expected amount of your refund. When you have this information, go to <https://www.kdor.org/refundstatus/default.asp> 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 the tax booklet received, not a copy; or a form from an *approved* software package. Visit our website <http://ksrevenue.org/softwaredevelopers.html> for a list of *approved* software vendors. Or you can visit or call our Taxpayer Assistance Center at the address and phone number above.

Electronic File and Pay OptionsK-40, K-40H,
K-40PT

WebFile is a *simple, secure, fast* and **FREE** Kansas filing option. You may use WebFile if you are a Kansas resident or non-resident, even if you itemize deductions, as long as you have an existing WebFile account and have filed a Kansas Income tax return in the past 3 years. If you do not have an existing KanAccess user account, you will need to create one and then contact the Kansas Department of Revenue Electronic Services Help Desk by email at (eservices@kdor.ks.gov) or 785-296-6993 for your Income tax account Access Code. You will use the Access Code to link your Social Security Number to your KanAccess user account.

K-41, K-120EX,
K-120S, K-130

IRS e-File is a *fast, accurate,* and *safe* way to file a federal and Kansas tax return. Ask your preparer about e-File or visit our website for a list of authorized e-File providers and software products. **Join the 1.3 million taxpayers that used IRS e-File last year!**

Direct Payment allows you to “**file now, pay later**” by choosing the date you would like your bank account debited. No check to write or voucher to complete, and no postage for mailing to Kansas Department of Revenue! See the instructions on our website 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 website for a list of vendors authorized to accept payments for Kansas.

Questions regarding electronic filing/uploading of data - 785-296-6993 (8:00am to 5:00pm)

Paper**Contact Information****Electronic**

If you have **paper forms needing approval** or have **questions regarding the specifications, form layout,** or other technical issues they should be directed to:

Faye Streeter – Program Consultant
Phone: 785-296-2460

Email: faye.streeter@kdor.ks.gov
Developers: www.kdor.org/developers/subhome.html

Kansas Department of Revenue
915 SW Harrison Street, Rm. 251
Topeka, KS 66612-1588
Fax: 785-296-2736
ksrevenue.org

If you have **electronic forms needing approval** or have **questions regarding the specifications, form layout*** or **questions regarding electronic media specifications (W-2, 1099)** and/or filing requirements and technical issues** they should be directed to:

Hope Manderino – E-File Manager*
Phone: 785-296-3539

Email: hope.manderino@kdor.ks.gov
Electronic: www.kdor.org/developers/elfhome.html

Mike Graber – E-Services Analyst**
Phone: 785-291-3508

Email: michael.graber@kdor.ks.gov
Electronic Media: www.ksrevenue.org/eservw2.htm



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915 SW Harrison Street, Rm. 251
Topeka, KS 66612-1588
Fax: 785-296-0153
ksrevenue.org