

Sas 2017 Individual Income Tax

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Important Information

DUE DATE FOR FILING. April 17, 2018 is the due date for filing 2017 income tax returns. See page 4.

NEW INCOME TAX RATES. The 2017 Kansas legislature changed the personal income tax rates for tax years 2017 and 2018 by replacing the twobracket structure with a three-bracket structure. The new tax rate for a married individual filing a joint return with taxable income of \$30,000 or less is 2.9%; taxable income of \$30,001 to \$60,000 is 4.9% ; and taxable income over \$60,000 is 5.2%. The new tax rate for all other filers with taxable income of \$15,001 to \$30,000 is 4.9%; taxable income of \$15,001 to \$30,000 is 4.9%; and taxable income of \$15,001 to \$30,000 is 4.9%; and taxable income of \$15,001 to \$30,000 is 5.2%. Next year's tax rates will increase to 3.1%, 5.25%, and 5.7% respectively.

NON-WAGE BUSINESS INCOME. Effective for tax year 2017, and all years thereafter, the exemption for certain non-wage business income reported by pass-through entities and sole proprietorships on federal schedules C, E, and F and lines 12, 17, and 18 of federal form 1040 has been repealed. With this change the requirement to add-back certain business losses and subtract certain business profits is no longer required.

NET OPERATING LOSS (NOL) ADD-BACK. For tax years beginning after December 31, 2016, individual income tax filers are no longer required to "add back" the federal NOL deduction included in their federal adjusted gross income. There is no carry-forward or carry-back provision of the NOL.

TAX CREDIT FOR LOW INCOME STUDENT SCHOLARSHIPS (TCLISS). Effective July 1, 2017 individual income tax filers are able to participate in the TCLISS. A nonrefundable tax credit is available for contributions to a qualified Scholarship Granting Organization (SGO). See Schedule K-70. If you purchased goods online or through catalogs, newspapers, TV ads, etc. and did not pay sales tax, then you likely owe Kansas Compensating Use Tax



What is Compensating Use Tax? Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax. Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

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

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2017, refer to the instructions for line 19 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. Don't know your sales tax rate? Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

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



The **Prairie Crayfish** is a burrowing species that occurs in grasslands, temporary wetlands, and ditches. They can dig burrows up to six feet or more in depth. These burrows also serve as shelters for many other species of invertebrates and vertebrates including the Crawfish Frog, a Species in Need of Conservation in Kansas. The Prairie Crayfish and all the species that its burrows host benefit from contributions to the Chickadee Checkoff on your Kansas Income Tax Return.

GENERAL INFORMATION

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

Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income. KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

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

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

A Kansas reside	nt must file if he or she is:	And gross income is at least:
Single	Under 65 65 or older or blind 65 or older and blind	\$ 6,100
Married Filing Joint	Under 65 (both spouses)	\$12,700 \$13,400 \$13,400 \$13,400 and blind (other spouse)\$14,100
Head of Household	Under 65 65 or older or blind 65 or older and blind	\$10,850
Married Filing Separate	Under 65 65 or older or blind 65 or older and blind	\$ 6,700

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

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A12.

Kansas income for services performed by a non-military <u>spouse</u> of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A12.

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 A15.

Kansas law provides that if a husband or wife is a resident of Kansas while the other is a nonresident of Kansas, and file a Married Filing Joint federal return, they must file a Married Filing Joint Kansas return and file as "nonresidents" of the state of Kansas.

When to File You can "file now" and "pay later" using our Direct Payment option. See page 9.	If your 2017 return is based on a calendar year, it must be filed and the tax paid no later than April 17, 2018. Taxpayers will have extra time to file and pay income tax because April 15 falls on a Sunday and Emancipation Day (a state holiday in the District of Columbia) is observed on Monday, April 16 – so by law this holiday impacts tax deadlines in the same way as any federal holiday. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day, which for 2017 returns is April 17. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer. AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.
Where to File	Mail your Kansas individual income tax return to the following address: INDIVIDUAL INCOME TAX KANSAS DEPARTMENT OF REVENUE PO BOX 750260 TOPEKA, KS 66675-0260
lf You Need Forms	Due to the sensitivity of the Kansas Department of Revenue's imaging equipment for tax return processing, only an original preprinted form or an approved computer-generated version of the K-40, Schedule S, and K-40V should be filed. Do not send the Kansas Department of Revenue a "copy" of your form. Kansas income tax forms are available by calling or visiting our office (see page 28). Forms that do not contain colored ink for imaging purposes can be downloaded from our website at: ksrevenue.org
Extension of file Time to File	If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required. To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the original due date, you will owe interest and penalty on any balance due.
Your Federal Return	If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A through F) with your Kansas return.
Confidential Information	Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Kansas Department of Revenue, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.
Innocent Spouse Relief	In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.
Estimated Tax If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2018.	If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: 1) your Kansas income tax balance due, after withholding and prepaid credits, is \$500 or more; and 2) your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return. For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. To choose an electronic payment option visit ksrevenue.org and sign in to the <i>KDOR Customer Service Center</i> . Underpayment Penalty : If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule. You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2017 Kansas return.

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

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide the Kansas Department of Revenue with a copy of the adjustment or denial letter.

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

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

Deceased Taxpayers

If you are the *survivor* or *representative* of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a *surviving spouse* filing a joint federal income tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure to mark the appropriate box below the heading.

Decedent Refund Documentation. If you are a surviving spouse requesting a refund of \$100 or less, you must enclose **ONE** of the following with your Form K-40:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- · Obituary statement
- Funeral home notice
- Letters Testamentary
- · Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of OVER \$100, or if a refund of ANY amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- · Proof of death (death certificate, obituary statement or funeral home notice), AND
- Kansas Form RF-9, Decedent Refund Claim

Food Sales Tax Credit

You must have a Kansas income tax liability to obtain a food sales tax credit.

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our website for details. For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. The allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older for all of 2017; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption you claim on your federal income tax return. **NOTE**: Dependents that are 18 years of age or older (born before January 1, 2000) do not qualify as exemptions for this tax credit <u>and</u> no additional exemption is allowed for head of household filing status.

The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2017 household income was \$34,450 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$19,500 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 28).

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 2017, mark the box that states the reason. **Note**: You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

FILING STATUS

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

RESIDENCY STATUS

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

EXEMPTIONS AND DEPENDENTS

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

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

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

FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2017**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2017, you do NOT qualify for the food sales tax credit.

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

LINE D: If you meet the residency and taxpayer status qualifications, enter your federal adjusted gross income (AGI) on line D. If the amount is a negative number, shade the minus [–] sign in the box to the left of the number.

If your federal AGI is less than \$30,616, complete lines E through H to determine your credit. If your federal AGI is more than \$30,615, you do not qualify for the food sales tax credit.

LINE E: Enter the number of exemptions you claimed on your federal income tax return. Do not use the total Kansas exemptions.

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2000).

 $\underline{\text{LINE G}}$: To determine your qualifying exemptions, subtract line F from line E.

LINE H: Compute the amount of your food sales tax credit by multiplying line G by \$125. Enter the result on line H and on line 17 of Form K-40.

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [–] sign in the box to the left of the negative number. **Note**: Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

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

KANSAS STANDARD DEDUCTION

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

Single	\$3,000
Married Filing Joint	\$7,500
Head of Household	\$5,500
Married Filing Separate	\$3,750

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

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

WORKSHEE	T I - Standard D	eduction for Pe	ople 6	5 or Older a	nd/or Blind
Check if:	You were 65 Spouse was			Blind Blind	=
Filing statu	is:	Boxes checl	ked:	Enter o	on line 4:
Single		1 2			3,850 4,700
Married Filin	ng Joint	1 2 3 4		\$ 8 \$ 9	3,200 3,900 9,600 0,300
Married Filin	ng Separate	1 2 3 4		\$ 5 \$ 5	4,450 5,150 5,850 5,550
Head of Ho	usehold	1 2			6,350 7,200

WORKSHEET II - Standard Deduction for People Claime	ed as a	Dependent
1. Enter the amount of your earned income	\$	
2. Minimum standard deduction	\$	500.00
3. Enter the larger of lines 1 or 2	\$	
4. Enter the amount for your filing status Single: \$3,000 Married filing joint: \$7,500 Head of household: \$5,500 Married filing separate: \$3,75		
5. Enter lesser of lines 3 or 4. Stop here if unde 65 and not blind. Enter result on line 4, K-40		
6. a. Check all that apply: You were 65 or older Spouse was 65 or older		Blind 🛛 Blind 🗖
 b. Number of boxes checked c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate) 7. Add lines 5 and 6c. Enter result here and on line 4, K-40 	. r	

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return ONLY if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19).

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

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

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

TAX COMPUTATION

LINE 8 – Tax: If line 7 is **\$100,000 or less**, use the Tax Tables beginning on page 20 to find the amount of your tax. If line 7 is more than **\$100,000**, you will need to use the Tax Computation Worksheet on page 27 to compute your tax.

If you are **filing as a resident**, skip lines 9 and 10 and proceed to line 11. If you are **filing as a nonresident**, you must complete Part B of Schedule S. See page 19.

LINE 9 – Nonresident percentage: Enter the percentage from Schedule S, line B23. If 100%, enter 100.0000.

LINE 10 – Nonresident tax: Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 – Kansas tax on lump sum distributions: If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal IRC Section 402(e), then you are subject to Kansas tax on your lump sum distribution. If you are a <u>resident</u>, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a <u>nonresident</u>, leave line 11 blank.

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

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

CREDITS

LINE 13 – Credit for taxes paid to other states: If you paid income tax to another state, you may be eligible for a credit against

your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13.

If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state's tax return and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. The tax liability is NOT the amount of tax withheld for the other state. **Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are NOT acceptable.

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section. **Important**—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Worksheet for Foreign Tax Credit
2017 tax paid to the foreign country \$
LESS: Federal foreign tax credit allowed \$
EQUALS : Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status \$

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) before using the worksheet.

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

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

Worksheet for Residents
1. 2017 income tax that was actually <u>paid</u> to the other state (including political subdivisions thereof)
2. Total Kansas income tax (line 12, Form K-40) \$
3. Total income derived from other state <u>and</u> included in KAGI
4. KAGI (line 3, Form K-40) \$
5. Percentage limitation (divide line 3 by line 4) %
6. Maximum credit allowable (multiply line 2 by line 5) \$
 7. Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40

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

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

- · you were a Kansas resident for part of the year;
- your total income reported to Kansas includes income earned in the other state <u>while you were a Kansas resident</u>; 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
	2017 tax that was paid to the other state\$
3.	Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)\$
4.	Modified Kansas source income (line B21, Part B of Schedule S)
5.	Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)
6.	Percentage limitation (divide line 5 by line 3) %
7.	Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)\$
8.	Percentage limitation (divide line 5 by line 4)
9.	Maximum credit allowable (multiply line 2 by line 8)\$
10.	Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)\$

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint. An **Individual Taxpayer Identification Number** (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS) and **NOT** a valid identification number for the Kansas income tax return and credits.

<u>LINE 14 – Other credits</u>: Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose the applicable schedule(s) with your Form K-40.

AdoptionK-47	7
Angel InvestorK-30	0
Business and Job Development (for carry forward use only)K-34	4
Community Service ContributionK-60	0
Declared Disaster Capital Investment (for carry forward use only)K-87	7
Disabled AccessK-37	7
Electric Cogeneration Facility (for carry forward use only)K-83	3
High Performance Incentive ProgramK-59	9
Historic PreservationK-3	5
Individual Development AccountK-68	8
Kansas Center for EntrepreneurshipK-3	1
Page 8	

Low Income Student Scholarship	.K-70
Owners Promoting Employment Across Kansas (PEAK)	.K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)	.K-39
Research and Development (for carry forward use only)	.K-53
Rural Opportunity Zone	.K-89
Storage and Blending Equipment (for carry forward use only)	.K-82
Venture and Local Seed Capital (for carry forward use only)	.K-55

LINE 15 – Subtotal: Subtract lines 13 and 14 from line 12 and enter the result.

LINE 16 – Earned income tax credit (EITC): This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the complete EITC figures, you may then file an amended Kansas return to claim the credit. See Amending Your Return on page 5.

Earned Income Tax Credit (EITC) Worksheet

1. Federal EITC (from your federal tax return)\$
2. Kansas EITC (multiply line 1 by 17%)\$
3. Enter amount from line 15 of Form K-40\$
4. Total (subtract line 3 from line 2)\$
If line 4 is a positive figure, enter the amount from line 3 above on line 16 of Form K-40. Then enter amount from line 4 on line 24 of Form K-40.
If line 4 is a negative figure, enter the amount from line 2 above on line 16 of Form K-40. Then enter zero (0) on line 24 of Form K-40.

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

<u>LINE 18 – Tax balance after credits</u>: Subtract lines 16 and 17 from line 15 and enter result (cannot be less than zero).

USE TAX

LINE 19 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 19. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2017. 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	\$6	\$45,001 - \$60,000	\$44
\$15,001 - \$30,000	\$19	\$60,001 - \$75,000	\$57
\$30,001 - \$45,000	\$32	\$75,001 and over	line 3 X .084%

LINE 20 – Total tax balance: Add amounts on lines 18 and 19 and enter the result on line 20.

WITHHOLDING AND PAYMENTS

LINE 21 – Kansas income tax withheld: Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms and enter the total on line 21. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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

LINE 22 – Estimated tax paid: Enter the total of your 2017 estimated tax payments plus any 2016 overpayment you had credited forward to 2017.

LINE 23 – Amount paid with Kansas extension: Enter the amount paid with your request for an extension of time to file.

LINE 24 – Refundable portion of earned income tax credit (EITC): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 24.

LINE 25 – Refundable portion of tax credits: Enter the refundable portion of all other tax credits. Enclose a copy of the schedule(s) with your return.

LINE 26 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2017 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2017 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 27 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2017 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

LINE 28 – Total refundable credits: Add lines 21 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

LINE 29 – Underpayment: If your tax balance on line 20 is greater than your total credits on line 28, enter the difference on line 29.

If the amount on line 29 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 30 and 31).

Extension of Time to File Your Return. Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If 90% of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 30 – Interest: Using the amount on line 29, compute interest at .417% for each month (or fraction thereof) from the original due date of the return.

LINE 31– Penalty: Using the amount on line 29, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 32 – Estimated tax penalty: An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 21 and 22) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 32. There are two exceptions: 1) if withholdings and/or estimated payments (lines 21 and 22) equal or exceed 100% of the prior year's tax liability (line 18 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 21 and 22) equal or exceed 90% of this year's total income tax (line 18). Important—If at least twothirds of your income is from farming or fishing, mark an "X" in the box on line 32.

LINE 33 – Amount you owe: Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 42, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

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

CREDIT CARD

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

DIRECT PAYMENT

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. Electronic payments can also be made if you file a paper return by calling toll-free 1-866-450-6490; or log into our *Customer Service Center* at **ksrevenue.org** for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – so if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) are considered to be timely paid. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify the Department of Revenue at 785-296-6993 by 4:00 PM, two business days before the scheduled payment date.

CHECK OR MONEY ORDER

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

Returned checks: A fee of \$30.00 plus costs for a registered letter will be charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your tax balance, line 20, is less than your total credits, line 28, enter the difference on line 34. **Note**: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 42.

LINE 35 – Credit forward: Enter the portion of line 34 you wish to have applied to your 2018 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2018 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 42 – see the following instructions. Your contribution(s) **will reduce** your **refund** or **increase** the **amount you owe**.

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

LINE 36 – Chickadee checkoff: Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Contributions are used to:

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

To contribute, enter \$1 or more on line 36.

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

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

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

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

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

LINE 42 – School district contribution fund: Contributions to this fund help finance education for students in school districts across Kansas. Your donation of \$1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 42. Visit our website at ksrevenue.org for a list of school districts within Kansas.

LINE 43 – Refund: Add lines 35 through 42 and subtract line 34. This is your refund amount. If line 43 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2018 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimate payment on your 2018 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 36 through 42.

If you file a **paper** K-40, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 28.

REFUND SET-OFF PROGRAM

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

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

SIGNATURE(S)

Signature: Your income tax return **must be signed**. You will not receive your refund if your return is not signed. Both taxpayers must sign a joint return even if only one had income. If the return is prepared by someone other than you, the preparer should also sign in the space provided.

Returns filed on behalf of a decedent must be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. **If a refund is due, enclose the required documents** (see instructions for Deceased Taxpayers on page 5).

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

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

- $\sqrt{}$ completed all required information on the return;
- $\sqrt{}$ written your numbers legibly in the spaces provided;
- $\sqrt{}$ enclosed Schedule S if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- $\sqrt{}$ enclosed Form K-40V if you are making a tax payment; and,
- $\sqrt{}$ signed your return.

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



Amended

Filing Status

(Mark ONE)

Residency Status

(Mark ONE)

Exemptions and Dependents

Food Sales

Tax Credit

Return (Mark ONE)

2017 **KANSAS INDIVIDUAL INCOME TAX**

						Enter the first four letters or Use ALL CAPITAL letters.	your last name.	
pouse's First Na			Last Nam			Your Social Security Number		
lailing Address (I	Number and Street, inclu		iral Route		School District N	 Enter the first four letters of Use ALL CAPITAL letters. 	[;] your last name.	
ity, Town, or Pos	t Office			Zip Code	County Abbreviat	Spouse's Social Security Number		
	or address has chan r spouse if filing joint) (-	-			Daytime Telephone		
mended eturn ^(ark ONE)	If this is an AMEN				ark one of the follo Amended Feder	5	justment by the IRS	
iling Status Mark ONE)	Single		Ma (Ev	rried filing jo ven if only or	pint ne had income)	Married filing separa	te Head mark	of household (Do not if filing a joint return)
esidency tatus ^(ark ONE)	Resident			rt-year resid omplete Sch		to		esident plete Sch. S, Part B)
xemptions nd ependents	ente	r total e ng statu	exemption	is for you, yo is Head of h		our 2017 federal return. If no licable), and each person yo e exemption.		
	Name (please print)	person		•	irth (MMDDYY)	lude you or your spouse. Relationship	Social Secu	•
ood Sales ax Credit	 A. Had a depend B. Were you (or s C. Were you (or s If you answered "I D. If you answere If line "D" is more E. Number of exe F. Number of dep 	ent child spouse) spouse) vo" to A d "Yes" than \$3 emption	d who live 55 years totally ar , <i>B</i> , and o to A, B, or 0,615, S s claimed s that are	ed with you a of age or of d permaner C, STOP HE r C, enter you TOP HERE ; I on your fec e 18 years of	all year and was u der all of 2017 (bo htly disabled or blin RE; you do not qu ur federal adjusted you do not qualify deral income tax ru f age or older (bor	plete this section to determinder the age of 18 all of 20 forn before January 1, 1962) and all of 2017, regardless of <i>alify for this credit.</i> gross income from line 1 of <i>for this credit.</i> eturn	17? ? ? age? this return.	YES NO YES NO 00

H. Food Sales Tax Credit (multiply line G by \$125). Enter the result here and on line 17 of this form......

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



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114517

ENTER AMOUNTS IN WHOLE DOLLARS ONLY

			-		
Income	1.	Federal adjusted gross income (as reported on your federal income tax return)	1		 00
Shade the box for negative amounts.			2		 00
Example: 💻			3		 00
Deductions		Standard deduction OR itemized deductions (if itemizing, complete Part C of Schedule S)		4	 00
		Exemption allowance (\$2,250 x number of exemptions claimed)		5	 00
		Total deductions (add lines 4 and 5)		6	 00
	7.	Taxable income (subtract line 6 from line 3; if less than zero, enter 0)		7	00
Тах	8.	Tax (from Tax Tables or Tax Computation Schedule)		8	00
Computation	9.	Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000)		9	
	10.	Nonresident tax (multiply line 8 by line 9)		10	 00
	11.	Kansas tax on lump sum distributions (residents only - see instructions)		11	 00
	12.	TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10)		12	 00
Credits	13.	Credit for taxes paid to other states (see instructions; enclose return(s) from other states	;)	13	 00
	14.	Other credits (enclose all appropriate credit schedules)		14	00
	15.	Subtotal (subtract lines 13 and 14 from line 12)		15	00
	16.	Earned income tax credit (from worksheet on page 8 of instructions)		16	00
	17.	Food sales tax credit (from line H, front of this form)		17	00
	18.	Tax balance after credits (subtract lines 16 and 17 from line 15; cannot be less than zero)		18	00
Use Tax	19.	Use tax due (out of state and internet purchases; see instructions)		19	00
	20.	Total tax balance (add lines 18 and 19)		20	00
Withholding	21.	Kansas income tax withheld from W-2s and/or 1099s		21	00
and		Estimated tax paid		22	00
Payments		Amount paid with Kansas extension		23	00
		Refundable portion of earned income tax credit (from worksheet, page 8 of instructions)		24	00
lf this is an AMENDED return,		Refundable portion of tax credits		25	00
complete lines 26 and 27.	26.	Payments remitted with original return		26	00
	27.	Overpayment from original return (this figure is a subtraction; see instructions)	_	27	00
	28.	Total refundable credits (add lines 21 through 26; then subtract line 27)	28		00
Balance	29.	Underpayment (if line 20 is greater than line 28, enter the difference here)		29	00
Due		Interest (see instructions)		30	00
	31.	Penalty (see instructions)		31	00
		Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 2017		32	00
		AMOUNT YOU OWE (add lines 29 through 32 and any entries on lines 36 through 42)		33	00
Overpayment		Overpayment (if line 20 is less than line 28, enter the difference here)		34	00
eropaymont		CREDIT FORWARD (enter amount you wish to be applied to your 2018 estimated tax)		35	00
You may donate		CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)		36	00
to any of the programs on lines		SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM		37	00
36 through 42.		BREAST CANCER RESEARCH FUND		38	00
The amount you enter will reduce		MILITARY EMERGENCY RELIEF FUND		39	00
your refund or increase the		KANSAS HOMETOWN HEROES FUND		40	00
amount you owe.		KANSAS HOME TOWN TEROES FUND		41	00
		LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number		42	00
		REFUND (subtract lines 35 through 42 from line 34)		42	00
	40.				00
Signature(s)		I authorize the Director of Taxation or the Director's designee to discuss my return and en I declare under the penalties of perjury that to the best of my knowledge this is a true, co			

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

2017 KANSAS SUPPLEMENTAL SCHEDULE

1	1	4	3	1	7	
<u> </u>	-	-	\sim	-	'	

(Rev. 7-17)

DO NOT STAPLE

SCHEDULE S

Your First Name	Last Name
Spouse's First Name	Last Name

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

Your Social Security number

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

Spouse's Social Security number

IMPORTANT: Refer to the **Schedule S instructions** before completing Parts A, B, or C of this form. You must enclose all supportive documentation where indicated in the instructions.

PART A - Modifications to Federal Adjusted Gross Income

Additions	A1.	State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses	A1	00
	A2.	Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2	00
	A3.	Kansas expensing recapture (enclose applicable schedules)	A3	00
	A4.	Low income student scholarship contributions (enclose Schedule K-70)	A4	00
	A5.	Other additions to federal adjusted gross income (see instructions and enclose list)	A5	00
	A6.	Total additions to federal adjusted gross income (add lines A1 through A5)	A6	00
		ONU'		

Subtractions	A7.	Social Security benefits	A7		00
	A8.	KPERS lump sum distributions exempt from Kansas income tax	A8		00
	A9.	Interest on U.S. Government obligations (reduced by related expenses)	A9		00
		State or local income tax refund (if included in line 1 of Form K-40)	A10		00
	A11.	Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A11		00
	A12.	Military compensation of a nonresident servicemember (nonresidents only)	A12		00
	A13.	Contributions to Learning Quest or other states' qualified tuition program	A13		00
	A14.	Armed forces recruitment, sign-up, or retention bonus	A14		00
	A15.	Other subtractions from federal adjusted gross income (see instructions and enclose list)	A15		00
	A16.	Total subtractions from federal adjusted gross income (add lines A7 through A15)	A16		00
				I	

Net	
Modification	

A17. Net modification to federal adjusted gross income (subtract line A16 from line A6). Enter total here and on line 2, Form K-40. If negative, shade minus box.....

A17 -

00

B23

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

Income

Shade box for negative amounts. Example:

		Total from federal return:			Amount from Kansas sou	irces:
B1. Wages, salaries, tips, etc	B1	(00		B1	00
B2. Interest and dividend income	B2	(00		B2	00
B3. Refund of state & local income taxes	ВЗ	(00		B3	00
B4. Alimony received	B4	(00		B4	00
B5. Business income or loss	B5 🗕	(00	B5		00
B6. Farm income or loss	B6 🗖	(00	B6		00
B7. Capital gain or loss	B7 🗖	(00	B7		00
B8. Other gains or losses	B8 🗖	(00	B8	-	00
B9. Pensions, IRA distributions & annuities	В9		00		В9	00
B10. Rental real estate, estates, trusts, royalties, partnerships, S corps, etc	B10	(00	B10		00
B11. Unemployment compensation, taxable social security benefits & other income	B11 🗖	(00	B11		00
B12. Total income from Kansas sources (add line	B12		00			

Adjustments		Total from federal return:			Amount from Kans	sas sources:	
to Income	B13. IRA retirement deductions	B13	00		B13	00	
Shade box	B14. Penalty on early withdrawal of savings	B14	00		B14	00	
for negative amounts.	B15. Alimony paid	B15	00		B15	00	
Example: 💻	B16. Moving expenses	B16	00		B16	00	
	B17. Other federal adjustments	B17_	00		B17	00	
יט	B18. Total federal adjustments to Kansas source inco	3. Total federal adjustments to Kansas source income (add lines B13 through B17)					
	B19. Kansas source income after federal adjustment	s (subtract line B18 from line B1	2)	B19		00	
	B20. Net modifications from Part A that are applicable	e to Kansas source income		B20		00	
B21. Modified Kansas source income (line B19 plus or minus line B20)B21						00	
	B22. Kansas adjusted gross income (from line 3, Form K-40) B22					00	
	E FO	Nu.					

Nonresident Allocation Percentage

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

PART C - Kansas Itemized Deductions

Itemized Deduction Computation

CAUTION: Federal Schedule A line numbers are from the 2016 form and are subject to change for tax year 2017.

C1. Real estate taxes from line 6 of federal Schedule A \$ Enter 50% of this amount	C1	00
C2. Personal property taxes from line 7 of federal Schedule A \$ Enter 50% of this amount	C2	00
C3. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$ Enter 50% of this amount	C3	00
C4. Gifts to charity from line 19 of federal Schedule A	C4	00
C5. Kansas itemized deductions (add lines C1 through C4). Enter result here and line 4 of Form K-40.	C5	00



2017 KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 18, 2017 Form K-40	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 18, 2016 Form K-40)	3	
4. Enter the total amount of your 2017 Kansas income tax withheld	4	

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

PART I - EXCEPTIONS TO THE PENALTY

- 5. Cumulative total of your 2017 withholding
- 6. Cumulative timely paid estimated tax payments from January through each payment due date.....
- 7. Total amount withheld and timely paid estimate payments (add lines 5 and 6).....
- 8. Exception 1 Cumulative amount from either line 2 or line 3, whichever is less
- 9. Exception 2 Tax on annualized 2017 income; enclose computation. (Farmers/fishers use line 9b)

	1/1/17 - 4/15/17	1/1/17 - 6/15/17	1/1/17 - 9/15/17	1/1/17 - 1/15/18
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

PART II - FIGURING THE PENALTY

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
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/17, whichever is earlier. If paid late, see instructions	12
 Number of days from 1/15/18 to date paid or 4/15/18, whichever is earlier. If paid late, see instructions 	13
14. <u>Line 12</u> X 5% X amount on line 10 365	14
15. <u>Line 13</u> X 5% X amount on line 10	15
16. Penalty (add lines 14 and 15)	16

10				
11	4/15/17	6/15/17	9/15/17	1/15/18
12	61	92	107	
13			15	
14				
15				
16				
otal	here and on line	32, Estimated T	ax Penalty, 17	

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

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 2017 tax due (line 18 of Form K-40 — DO NOT include compensating tax from line 19 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2018.

Farmers and Fishers: If <u>at least two-thirds</u> of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2018, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt–farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2018, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

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

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



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

PART I - EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2017 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 estimated tax payments made from January 1 through September 15, 2017.

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: <u>Exception 2</u> applies if your 2017 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2017 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, 2017 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 6/15/17 installment on 6/28/17 the number of days to enter on line 12, column 2 will be computed from 6/15/17 to 6/28/17, which equals 13 days. If you then paid the next quarter timely at 9/15/17, the number of days will be from 9/15/17 to 1/15/18, which equals the 122 days (107 already entered + 15).

LINE 13: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/18 to 1/15/18. 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 1/15/18, enter in the third column the number of days from 1/1/17 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 1/15/18 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 5% for both the 2017 and 2018 periods.

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.

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2016 tax forms and subject to change for 2017.

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Additions to Federal Adjusted Gross Income (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A6.

LINE A1: Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. **Do not include** interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges and universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

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

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERS); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees**: Enter amount you <u>contributed</u> from your salary to KPERS as shown on your W-2 form, typically box 14. **Retired employees**: If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A11. Make no entry on this line unless you also made contributions to KPERS during 2017 (for example, you retired during 2017). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2017, include on line A2 your 2017 KPERS contributions and follow the instructions for line A15.

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

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

LINE A5: Enter amounts for the following additions.

- Federal Income Tax Refund. Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2017 for that prior year.
- Partnership, S Corporation or Fiduciary Adjustments. If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- Community Service Contribution Credit. Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- Learning Quest Education Savings Program (LQESP). Any "nonqualified withdrawal" from the LQESP.
- Amortization Energy Credits. Allowable amortization deduction claimed on the federal return relating to credit

Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

- Ad Valorem or Property Taxes. Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- Abortion Expenses. Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

LINE A6: Add lines A1 through A5 and enter result on line A6.

Subtractions from Federal Adjusted Gross Income (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A7 through A16.

LINE A7: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2017 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

LINE A8: Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERS.

LINE A9: Enter interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the Department of Revenue at a later date.

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

LINE A10: Enter any state or local income tax refund included as income on your federal return.

LINE A11: If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must <u>make a specific entry on Schedule S</u> to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose

copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.

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

LINE A12: Enter amount of military compensation earned in tax year 2017 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A13: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is <u>married filing joint</u>. You may have your direct deposit refund sent directly to your LQESP account. Visit *learningquest.com* for details about saving money for higher education.

LINE A14: Enter amounts of a recruitment, sign up or retention bonus received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal AGI. Also enter amounts received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal AGI.

LINE A15: Enter a total of the following subtractions from your federal AGI. You may <u>not</u> subtract the amount of your income reported to another state.

- Jobs Tax Credit. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- Kansas Venture Capital, Inc. Dividends. Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions**. Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- Partnership, S Corporation, or Fiduciary Adjustments. The proportionate share of any required subtraction adjustments on

income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.

- S Corporation Privilege Adjustment. If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
- Sale of Kansas Turnpike Bonds. Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- Electrical Generation Revenue Bonds. Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
- Native American Indian Reservation Income. Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- Amortization Energy Credits. Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. Note: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- Organ Donor Expenses. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed \$5,000. See NOTICE 14-03 for more information.

LINE A16: Add lines A7 through A15 and enter result.

LINE A17: Subtract line A16 from line A6 and enter the result here and on line 2 of Form K-40. If line <u>A16</u> is <u>larger</u> than line <u>A6</u> (or if line <u>A6</u> is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

PART B – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

If you are filing as a nonresident or part-year resident, complete this section to determine what percent of your total income from all sources and states is from Kansas sources.

Income

LINES B1 through B11: In the left-hand column, enter the amounts from your 2017 federal return. In the right-hand column enter amounts from Kansas sources.

A part-year resident electing to file as a nonresident must include as income subject to Kansas income tax, unemployment compensation derived from sources in Kansas, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not items were from Kansas sources), and any income derived from Kansas sources while a nonresident of Kansas.

Kansas source income includes all income earned while a Kansas resident; income from services performed in Kansas, Kansas lottery, pari-mutuel, casino and gambling winnings; income from real or tangible personal property located in Kansas; income from a business, trade, profession or occupation operating in Kansas, including partnerships and S corporations; income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources; and, unemployment compensation derived from sources in Kansas.

Income received by a nonresident from Kansas sources does NOT include income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas; amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was "earned" while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.; compensation paid by the United States for service in the armed forces of the U.S., performed during an induction period; and, qualified disaster relief payments under federal IRC Section 139.

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

Adjustments to Income

In the *Federal* column enter adjustments to income as shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. To support entries on lines B13 through B17, enclose a separate sheet with your calculations for amounts entered as Kansas source income. NOTE: The instructions for the following lines apply to the *Amount from Kansas Sources* column only.

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

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

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

LINE B16: Enter only those moving expenses incurred in 2017 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials the portion of the federal deduction applicable to income earned in Kansas.
- Domestic Production Activities Deduction the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction the portion of the federal deduction applicable to income earned in Kansas.

- Tuition and Fees Deduction the portion of the federal deduction applicable to income earned in Kansas.
- Educator Expenses the portion of the federal deduction applicable to income earned in Kansas.
- * This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2017 (not already entered on lines B13 through B16).

LINE B18: Add lines B13 through B17 and enter result.

LINE B19: Subtract line B18 from B12 and enter result.

LINE B20: Enter the net modifications from Schedule S, Part A that are applicable to Kansas source income. If this is a negative amount, shade the minus (–) in the box to the left of line B20.

LINE B21: If line B20 is a positive amount, add lines B19 and B20. If line B20 is a negative amount, subtract line B20 from line B19. Enter the result on line B21.

LINE B22: Enter amount from line 3, Form K-40.

Nonresident Allocation Percentage

LINE B23: Divide line B21 by line B22. Round the result to the fourth decimal place; not to exceed 100.0000. Enter the result here and on line 9 of Form K-40.

PART C - KANSAS ITEMIZED DEDUCTIONS

Itemized Deduction Computation

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas.

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

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

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

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

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

2017 KANSAS TAX TABLE (for taxable income to \$100,000)

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

		and yo	ou are			and yo	ou are			and yo	ou are			and y	ou are
	ine 7,	Single, Head of	Married		ine 7,	Single, Head of	Married		line 7,	Single, Head of	Married		lf line 7,	Single, Head of	Married
	n K-40 s —	Household	Filing		m K-40 s —	Household	Filing		m K-40 s —	Household	Filing	F	orm K-40 is —	Household	Filing
14	—	or Married Filing	Joint		5—	or Married Filing	Joint		5—	or Married Filing	Joint		15 —	or Married Filing	Joint
at least	but not more than	Separate	tax is	at least	but not more than	Separate your t	av is	at least	but not more than	Separate your t	av is	at leas	but not t more than	Separate	tax is
26	50	0	0	3,301	3,350	0	0	6,601	6,650	192	0	9,90		288	0
51	100	0	0	3,351	3,400	0	0	6,651	6,700	194	0	9,95	1 10,000	289	0
101 151	150 200	0 0	0 0	3,401 3,451	3,450 3,500	0 0	0 0	6,701 6,751	6,750 6,800	195 196	0 0	10,0 10,0		291 292	0 0
201	250	0	0	3,501	3,550	0	0	6,801	6,850	198	0	10,1	01 10,150	294	0
251 301	300 350	0	0	3,551 3,601	3,600 3,650	0	0	6,851 6,901	6,900 6,950	199 201	0 0	10,1 10,2	01 10,250	295 297	0
351 401	400 450	0 0	0 0	3,651 3,701	3,700 3,750	0 0	0 0	6,951 7,001	7,000 7,050	202 204	0 0	10,2 10,3		298 299	0 0
451	500	0	0	3,751	3,800	0	0	7,051	7,100	205	0	10,3	51 10,400	301	0
501 551	550 600	0 0	0 0	3,801 3,851	3,850 3,900	0 0	0 0	7,101 7,151	7,150 7,200	207 208	0 0	10,4 10,4		302 304	0 0
601	650	0	0	3,901	3,950	0	0	7,201	7,250	210	0	10,5	01 10,550	305	0
651 701	700 750	0 0	0 0	3,951 4,001	4,000 4,050	0 0	0 0	7,251 7,301	7,300 7,350	211 212	0 0	10,5 10,6		307 308	0 0
751	800	0	0	4,051	4,100	0	0	7,351	7,400	214	0	10,6	51 10,700	310	0
801 851	850 900	0 0	0 0	4,101 4,151	4,150 4,200	0 0	0 0	7,401 7,451	7,450 7,500	215 217	0 0	10,7 10,7	51 10,800	311 312	0 0
901 951	950 1,000	0 0	0 0	4,201 4,251	4,250 4,300	0 0	0 0	7,501 7,551	7,550 7,600	218 220	0 0	10,8 10,8		314 315	0 0
1,001	1,050	0	0	4,301	4,350	0	0	7,601	7,650	221	0	10,9	01 10,950	317	0
1,051 1,101	1,100 1,150	0 0	0 0	4,351 4,401	4,400 4,450	0 0	0 0	7,651 7,701	7,700 7,750	223 224	0 0	10,9 11,0		318 320	0 0
1,151	1,200	0	0	4,451	4,500	0	0	7,751	7,800	225	0	11,0	51 11,100	321	0
1,201 1,251	1,250 1,300	0 0	0 0	4,501 4,551	4,550 4,600	0 0	0 0	7,801 7,851	7,850 7,900	227 228	0 0	11,1		323 324	0 0
1,301	1,350	0	0	4,601	4,650	0	0	7,901	7,950	230	0	11,2	01 11,250	326	0
1,351 1,401	1,400 1,450	0 0	0 0	4,651 4,701	4,700 4,750	0 0	0 0	7,951 8,001	8,000 8,050	231 233	0 0	11,2 11,3		327 328	0 0
1,451 1,501	1,500 1,550	0 0	0 0	4,751 4,801	4,800 4,850	0 0	0 0	8,051 8,101	8,100 8,150	234 236	0	11,3 11,4	51 11,400	330 331	0 0
1,551	1,600	0	0	4,851	4,900	0	0	8,151	8,200	237	0	11,4	51 11,500	333	0
1,601 1,651	1,650 1,700	0 0	0 0	4,901 4,951	4,950 5,000	0 0	0 0	8,201 8,251	8,250 8,300	239 240	0 0	11,5 11,5	01 11,550 51 11,600	334 336	0 0
1,701	1,750	0	0	5,001	5,050	146	0	8,301	8,350	241	0	11,6	01 11,650	337	0
1,751 1,801	1,800 1,850	0	0	5,051 5,101	5,100 5,150	147 149	0	8,351 8,401	8,400 8,450	243 244	0	11,6 11,7		339 340	0 0
1,851	1,900	0	0	5,151	5,200	150	0	8,451	8,500	246	0	11,7	51 11,800	341	0
1,901 1,951	1,950 2,000	0 0	0 0	5,201 5,251	5,250 5,300	152 153	0 0	8,501 8,551	8,550 8,600	247 249	0 0	11,8 11,8		343 344	0 0
2,001 2,051	2,050 2,100	0 0	0 0	5,301 5,351	5,350 5,400	154 156	0 0	8,601 8,651	8,650 8,700	250 252	0 0	11,9 11,9		346 347	0 0
2,101	2,150	0	0	5,401	5,450	157	0	8,701	8,750	253	0	12,0	01 12,050	349	0
2,151 2,201	2,200 2,250	0 0	0 0	5,451 5,501	5,500 5,550	159 160	0 0	8,751 8,801	8,800 8,850	254 256	0 0	12,0 12,1		350 352	0 0
2,251	2,300	0	0	5,551	5,600	162	0	8,851	8,900	257	0	12,1	51 12,200	353	0
2,301 2,351	2,350 2,400	0 0	0 0	5,601 5,651	5,650 5,700	163 165	0 0	8,901 8,951	8,950 9,000	259 260	0 0	12,2 12,2		355 356	0 0
2,401	2,450	0	0	5,701	5,750	166	0	9,001	9,050	262 263	0	12,3 12,3	01 12,350	357 359	0
2,451 2,501	2,500 2,550	0 0	0 0	5,751 5,801	5,800 5,850	167 169	0 0	9,051 9,101	9,100 9,150	265	0 0	12,3		359 360	0 0
2,551 2,601	2,600 2,650	0 0	0 0	5,851 5,901	5,900 5,950	170 172	0 0	9,151	9,200 9,250	266 268	0 0	12,4 12,5		362 363	0 363
2,651	2,700	0	0	5,951	6,000	173	0	9,201 9,251	9,300	269	0	12,5	51 12,600	365	365
2,701 2,751	2,750 2,800	0 0	0 0	6,001 6,051	6,050 6,100	175 176	0 0	9,301 9,351	9,350 9,400	270 272	0 0	12,6 12,6		366 368	366 368
2,801	2,850	0	0	6,101	6,150	178	0	9,401	9,450	273	0	12,7	01 12,750	369	369
2,851 2,901	2,900 2,950	0 0	0 0	6,151 6,201	6,200 6,250	179 181	0 0	9,451 9,501	9,500 9,550	275 276	0 0	12,7 12,8		370 372	370 372
2,951	3,000	0	0	6,251	6,300	182	0	9,551	9,600	278	0	12,8	51 12,900	373	373
3,001 3,051	3,050 3,100	0 0	0 0	6,301 6,351	6,350 6,400	183 185	0 0	9,601 9,651	9,650 9,700	279 281	0 0	12,9 12,9		375 376	375 376
3,101	3,150 3,200	0	0	6,401 6,451	6,450 6,500	186 188	0	9,701	9,750 9,800	282 283	0	13,0 13,0	01 13,050	378 379	378 379
3,151 3,201	3,250	0 0	0 0	6,501	6,550	189	0 0	9,751 9,801	9,850	285	0 0	13,1	01 13,150	381	381
3,251	3,300	0	0	6,551	6,600	191	0	9,851	9,900	286	0	13,1	51 13,200	382	382

leastmore thanyour tax isleastmore thanyour tax isleastmore thanyour tax is13,20113,25038438413,25113,30038538513,30113,35038638613,35113,40038838816,65116,65051548213,40113,45038938916,75116,65116,70051748413,55113,50039139116,75116,80052248513,55113,60039439416,85116,90052748913,65113,70039739713,65113,70039713,75113,80039939917,05117,00053749520,35120,40020,35120,40020,35120,40020,35120,40023,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65122,35120,35120,40020,35120,40020,35120,40020,35120,40020,35120,40020,35120,40021,75113,800399399399399399399399399399399399399399399 </th <th>40 Head of Househol or Marrie Filing Separate</th> <th>ld Filing Joint aur tax is 671 672 674 675 676 678</th>	40 Head of Househol or Marrie Filing Separate	ld Filing Joint aur tax is 671 672 674 675 676 678
is — Household Fling or Married Joint Fling Separate is — Household Fling Arried Joint Fling Separate is — Household Fling Or Married Joint Fling Separate Is — Household Fling Separate Is — Household Fling Separate Is Married Joint Fling Separate Is Married Joint Fling Separate	Housenoil or Marrie Filing Separate you 3,150 833 3,250 838 3,300 840 3,350 843 3,400 845 3,450 848 3,500	d Joint ar tax is 671 672 674 675 676 678
at least but not more than Separate at more than but not more than Separate at your tax is but not more than Separate at least but not more than Separate	Separate you 3,150 33,200 833 3,250 838 3,300 840 3,3400 845 3,450 848 3,500	671 672 674 675 676 678
leastmore thanyour tax isleastmore thanyour tax isleastmore thanyour tax is13,20113,25038438413,25113,30038538513,30113,35038638613,35113,40038838816,65116,65051548213,40113,45038938916,75116,65116,70051748413,55113,50039139116,75116,80052248513,55113,60039439416,85116,90052748913,65113,70039739713,65113,70039713,75113,80039939917,05117,00053749520,35120,40020,35120,40020,35120,40020,35120,40023,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65123,65122,35120,35120,40020,35120,40020,35120,40020,35120,40020,35120,40020,35120,40021,75113,800399399399399399399399399399399399399399399 </th <th>ore than yOU 3,150 833 3,200 836 3,250 838 3,300 840 3,350 843 3,400 845 3,450 848 3,500 850</th> <th>671 672 674 675 676 678</th>	ore than yOU 3,150 833 3,200 836 3,250 838 3,300 840 3,350 843 3,400 845 3,450 848 3,500 850	671 672 674 675 676 678
13,25113,30038538516,55116,60051248119,85119,90067457623,151213,30113,35038638638616,60116,65051548219,90119,95067657823,201213,35113,40038838816,65116,70051748419,95120,00067957923,251213,40113,45038938916,70116,75052048520,00120,05068158123,301213,45113,50039139116,75116,80052248620,05120,10068458223,351213,55113,60039439416,85116,90052748920,15120,20069958523,451213,65113,65039539516,90116,95052949120,20120,25069158723,551213,65113,70039739716,95117,00053249220,25120,30069358823,551213,75113,80039939917,05117,10053749520,35120,40069859123,651213,75113,80039939917,05117,10053749520,35120,40069859123,6512	3,2008363,2508383,3008403,3508433,4008453,4508483,500850	672 674 675 676 678
13,30113,35038638638616,60116,65051548219,90119,95067657823,201213,35113,40038838838816,65116,70051748419,95120,00067957923,251213,40113,45038938916,70116,75052048520,00120,05068158123,301213,50113,55039239216,75116,80052248620,05120,10068458223,351213,55113,60039439416,85116,90052748920,15120,20068958523,451213,65113,70039739716,95117,00053249220,22120,20069358823,551213,75113,80039939917,05117,10053749520,30120,30069859123,661213,75113,80039939917,05117,10053749520,35120,40069859123,6512	3,2508383,3008403,3508433,4008453,4508483,500850	674 675 676 678
13,35113,40038838816,65116,70051748419,95120,00067957923,251213,40113,45038938916,70116,75052048520,00120,05068158123,301213,45113,50039139116,75116,80052248620,05120,10068458223,351213,55113,60039439416,85116,90052748920,15120,20068958523,451213,65113,70039739716,95117,00053249220,21120,22069158723,501213,65113,70039739839817,00117,05053449420,30120,35069658923,601213,75113,80039939917,05117,10053749520,35120,40069859123,6512	3,3008403,3508433,4008453,4508483,500850	675 676 678
13,401 13,450 389 389 389 389 389 389 389 389 389 389 389 389 391 391 391 391 391 16,701 16,750 520 485 20,001 20,050 681 581 23,301 2 13,451 13,500 391 391 16,751 16,800 522 486 20,051 20,100 684 582 23,351 2 13,551 13,600 394 394 16,850 524 488 20,101 20,150 686 584 23,451 2 13,651 13,650 395 395 16,901 16,950 529 491 20,201 20,250 691 587 23,501 2 13,651 13,700 397 397 16,951 17,000 532 492 20,201 20,300 693 588 23,551 2 3601 2 2 2 2 2 2 300 693 588 23,551 2 3 3 <td< th=""><th>3,3508433,4008453,4508483,500850</th><th>676 678</th></td<>	3,3508433,4008453,4508483,500850	676 678
13,50113,55039239239213,55113,60039439416,85116,90052748920,10120,15068658423,401213,65113,65039539516,90116,95052949120,20120,25069158723,501213,65113,70039739716,95117,00053249220,25120,30069358823,551213,75113,80039939917,05117,10053749520,35120,40069859123,6512	3,450 848 3,500 850	
13,55113,60039439416,85116,90052748920,15120,20068958523,451213,60113,65039539516,90116,95052949120,20120,25069158723,501213,65113,70039739716,95117,00053249220,25120,30069358823,551213,70113,75039839817,00117,05053449420,30120,35069658923,601213,75113,80039939917,05117,10053749520,35120,40069859123,6512	3,500 850	
13,60113,65039539516,90116,95052949120,20120,25069158723,501213,65113,70039739716,95117,00053249220,25120,30069358823,551213,70113,75039839817,00117,05053449420,30120,35069658923,601213,75113,80039939917,05117,10053749520,35120,40069859123,6512		679 681
13,701 13,750 398 398 17,001 17,050 534 494 20,301 20,350 696 589 23,601 2 13,751 13,800 399 399 17,051 17,100 537 495 20,351 20,400 698 591 23,651 2 23,651 2		682
13,751 13,800 399 399 17,051 17,100 537 495 20,351 20,400 698 591 23,651 2	3,600 855	684
	3,650 858 3,700 860	685 687
13,801 13,850 401 401 17,101 17,150 539 497 20,401 20,450 701 592 23,701 2	3,750 863	688
	3,800 865	689
13,901 13,950 404 404 17,201 17,250 544 500 20,501 20,550 706 595 23,801 2	3,850 867	691
	3,900 870 3,950 872	692 694
	4,000 875	694 695
14,101 14,150 410 410 17,401 17,450 554 505 20,701 20,750 716 601 24,001 2	4,050 877	697
	4,100 880	698
	4,150 882 4,200 885	700 701
	4,250 887	703
14,351 14,400 417 417 17,651 17,700 566 513 20,951 21,000 728 608 24,251 2	4,300 889	704
	4,350 892	705
	4,400 894 4,450 897	707 708
	4,500 899	710
14,601 14,650 424 424 17,901 17,950 578 520 21,201 21,250 740 616 24,501 2	4,550 902	711
	4,600 904	713
	4,650 907 4,700 909	714 716
	4,750 912	717
	4,800 914	718
	4,850 916 4,900 919	720 721
	4,950 921	723
15,051 15,100 439 437 18,351 18,400 600 533 21,651 21,700 762 629 24,951 2	5,000 924	724
	5,050 926	726
	5,100 929 5,150 931	727 729
	5,200 934	730
	5,250 936	732
	5,300 938 5,350 941	733 734
	5,350 941 5,400 943	734 736
15,501 15,550 461 450 18,801 18,850 622 546 22,101 22,150 784 642 25,401 2	5,450 946	737
	5,500 948	739
	5,550 951 5,600 953	740 742
	5,650 956	742
15,751 15,800 473 457 19,051 19,100 635 553 22,351 22,400 796 649 25,651 2	5,700 958	745
	5,750 961	746
	5,800 963 5,850 965	747 749
	5,900 968	750
16,001 16,050 485 465 19,301 19,350 647 560 22,601 22,650 809 656 25,901 2	5,950 970	752
	6,000 973 6,050 975	753 755
	6,100 975 6,100 978	755 756
16,201 16,250 495 471 19,501 19,550 657 566 22,801 22,850 818 662 26,101 2	6,150 980	758
16,251 16,300 497 472 19,551 19,600 659 568 22,851 22,900 821 663 26,151 2	6,200 983	759
	6,250 985 6,300 987	761 762
	6,350 987	762
16,451 16,500 507 478 19,751 19,800 669 573 23,051 23,100 831 669 26,351 2		765

		and y	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ine 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40 —	Household or Married	Filing Joint		n K-40 3 —	Household or Married	Filing Joint		K-40	Household or Married	Filing Joint		n K-40 ; —	Household or Married	Filing Joint
10		Filing Separate	oom			Filing Separate	oom			Filing Separate	oom			Filing Separate	Joint
at least	but not more than	-	tax is	at least	but not more than	your t	ax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
26,401	26,450	995	766	29,701	29,750	1,157	862	33,001	33,050	1,327	1,018	36,301	36,350	1,499	1,180
26,451	26,500	997	768	29,751	29,800	1,159	863	33,051	33,100	1,330	1,021	36,351	36,400	1,502	1,182
26,501 26,551	26,550 26,600	1,000 1,002	769 771	29,801 29,851	29,850 29,900	1,161 1,164	865 866	33,101 33,151	33,150 33,200	1,333 1,335	1,023 1,026	36,401 36,451	36,450 36,500	1,504 1,507	1,185 1,187
26,601	26,650	1,002	772	29,901	29,950	1,166	868	33,201	33,250	1,338	1,028	36,501	36,550	1,509	1,190
26,651	26,700	1,007	774	29,951	30,000	1,169	869	33,251	33,300	1,340	1,030	36,551	36,600	1,512	1,192 1,195
26,701 26,751	26,750 26,800	1,010 1,012	775 776	30,001 30,051	30,050 30,100	1,171 1,174	871 874	33,301 33,351	33,350 33,400	1,343 1,346	1,033 1,035	36,601 36,651	36,650 36,700	1,515 1,517	1,195
26,801	26,850	1,014	778	30,101	30,150	1,177	876	33,401	33,450	1,348	1,038	36,701	36,750	1,520	1,200
26,851 26,901	26,900 26,950	1,017 1,019	779 781	30,151 30,201	30,200 30,250	1,179 1,182	879 881	33,451 33,501	33,500 33,550	1,351 1,353	1,040 1,043	36,751 36,801	36,800 36,850	1,522 1,525	1,202 1,204
26,951	27,000	1,022	782	30,251	30,300	1,184	883	33,551	33,600	1,356	1,045	36,851	36,900	1,528	1,207
27,001 27,051	27,050 27,100	1,024 1,027	784 785	30,301 30,351	30,350 30,400	1,187 1,190	886 888	33,601 33,651	33,650 33,700	1,359 1,361	1,048 1,050	36,901 36,951	36,950 37,000	1,530 1,533	1,209 1,212
27,101	27,150	1,029	787	30,401	30,450	1,192	891	33,701	33,750	1,364	1,053	37,001	37,050	1,535	1,214
27,151 27,201	27,200 27,250	1,032 1,034	788 790	30,451 30,501	30,500 30,550	1,195 1,197	893 896	33,751 33,801	33,800 33,850	1,366 1,369	1,055 1,057	37,051 37,101	37,100 37,150	1,538 1,541	1,217 1,219
27,251	27,250	1,034	790 791	30,501	30,550 30,600	1,200	898	33,851	33,850 33,900	1,309	1,060	37,101	37,150	1,541	1,222
27,301	27,350	1,039	792 794	30,601 30,651	30,650	1,203 1,205	901 903	33,901	33,950 34,000	1,374	1,062	37,201 37,251	37,250 37,300	1,546	1,224 1,226
27,351 27,401	27,400 27,450	1,041 1,044	794 795	30,651	30,700 30,750	1,205	903 906	33,951 34,001	34,000 34,050	1,377 1,379	1,065 1,067	37,251	37,300	1,548 1,551	1,220
27,451	27,500	1,046	797	30,751	30,800	1,210	908	34,051	34,100	1,382	1,070	37,351	37,400	1,554	1,231
27,501 27,551	27,550 27,600	1,049 1,051	798 800	30,801 30,851	30,850 30,900	1,213 1,216	910 913	34,101 34,151	34,150 34,200	1,385 1,387	1,072 1,075	37,401 37,451	37,450 37,500	1,556 1,559	1,234 1,236
27,601	27,650	1,054	801	30,901	30,950	1,218	915	34,201	34,250	1,390	1,077	37,501	37,550	1,561	1,239
27,651 27,701	27,700 27,750	1,056 1,059	803 804	30,951 31,001	31,000 31,050	1,221 1,223	918 920	34,251 34,301	34,300 34,350	1,392 1,395	1,079 1,082	37,551 37,601	37,600 37,650	1,564 1,567	1,241 1,244
27,751	27,800	1,061	805	31,051	31,100	1,225	923	34,351	34,400	1,398	1,082	37,651	37,700	1,569	1,246
27,801	27,850	1,063	807	31,101	31,150	1,229	925	34,401	34,450	1,400	1,087	37,701	37,750	1,572	1,249
27,851 27,901	27,900 27,950	1,066 1,068	808 810	31,151 31,201	31,200 31,250	1,231 1,234	928 930	34,451 34,501	34,500 34,550	1,403 1,405	1,089 1,092	37,751 37,801	37,800 37,850	1,574 1,577	1,251 1,253
27,951	28,000	1,071	811	31,251	31,300	1,236	932	34,551	34,600	1,408	1,094	37,851	37,900	1,580	1,256
28,001 28,051	28,050 28,100	1,073 1,076	813 814	31,301 31,351	31,350 31,400	1,239 1,242	935 937	34,601 34,651	34,650 34,700	1,411 1,413	1,097 1,099	37,901 37,951	37,950 38,000	1,582 1,585	1,258 1,261
28,101	28,150	1,078	816	31,401	31,450	1,244	940	34,701	34,750	1,416	1,102	38,001	38,050	1,587	1,263
28,151 28,201	28,200 28,250	1,081 1,083	817 819	31,451 31,501	31,500 31,550	1,247 1,249	942 945	34,751 34,801	34,800 34,850	1,418 1,421	1,104 1,106	38,051 38,101	38,100 38,150	1,590 1,593	1,266 1,268
28,251	28,300	1,085	820	31,551	31,600	1,252	947	34,851	34,900	1,424	1,109	38,151	38,200	1,595	1,271
28,301 28,351	28,350 28,400	1,088 1,090	821 823	31,601 31,651	31,650 31,700	1,255 1,257	950 952	34,901 34,951	34,950 35,000	1,426 1,429	1,111 1,114	38,201 38,251	38,250 38,300	1,598 1,600	1,273 1,275
28,351	28,400	1,090	824	31,701	31,750	1,257	955	35,001	35,000	1,429	1,114	38,301	38,350	1,603	1,275
28,451	28,500	1,095	826	31,751	31,800	1,262	957	35,051	35,100	1,434	1,119	38,351	38,400	1,606	1,280
28,501 28,551	28,550 28,600	1,098 1,100	827 829	31,801 31,851	31,850 31,900	1,265 1,268	959 962	35,101 35,151	35,150 35,200	1,437 1,439	1,121 1,124	38,401 38,451	38,450 38,500	1,608 1,611	1,283 1,285
28,601	28,650	1,103	830	31,901	31,950	1,270	964	35,201	35,250	1,442	1,126	38,501	38,550	1,613	1,288
28,651 28,701	28,700 28,750	1,105 1,108	832 833	31,951 32,001	32,000 32,050	1,273 1,275	967 969	35,251 35,301	35,300 35,350	1,444 1,447	1,128 1,131	38,551 38,601	38,600 38,650	1,616 1,619	1,290 1,293
28,751	28,800	1,110	834	32,051	32,100	1,278	972	35,351	35,400	1,450	1,133	38,651	38,700	1,621	1,295
28,801 28,851	28,850 28,900	1,112 1,115	836 837	32,101 32,151	32,150 32,200	1,281 1,283	974 977	35,401 35,451	35,450 35,500	1,452 1,455	1,136 1,138	38,701 38,751	38,750 38,800	1,624 1,626	1,298 1,300
28,901	28,950	1,117	839	32,201	32,200	1,285	979	35,501	35,550	1,455	1,130	38,801	38,850	1,629	1,302
28,951	29,000	1,120	840	32,251	32,300	1,288	981	35,551	35,600	1,460	1,143	38,851	38,900	1,632 1,634	1,305
29,001 29,051	29,050 29,100	1,122 1,125	842 843	32,301 32,351	32,350 32,400	1,291 1,294	984 986	35,601 35,651	35,650 35,700	1,463 1,465	1,146 1,148	38,901 38,951	38,950 39,000	1,634	1,307 1,310
29,101	29,150	1,127	845	32,401	32,450	1,296	989	35,701	35,750	1,468	1,151	39,001	39,050	1,639	1,312
29,151 29,201	29,200 29,250	1,130 1,132	846 848	32,451 32,501	32,500 32,550	1,299 1,301	991 994	35,751 35,801	35,800 35,850	1,470 1,473	1,153 1,155	39,051 39,101	39,100 39,150	1,642 1,645	1,315 1,317
29,251	29,300	1,134	849	32,551	32,600	1,304	996	35,851	35,900	1,476	1,158	39,151	39,200	1,647	1,320
29,301 29,351	29,350 29,400	1,137 1,139	850 852	32,601 32,651	32,650 32,700	1,307 1,309	999 1,001	35,901 35,951	35,950 36,000	1,478 1,481	1,160 1,163	39,201 39,251	39,250 39,300	1,650 1,652	1,322 1,324
29,401	29,450	1,142	853	32,701	32,750	1,312	1,004	36,001	36,050	1,483	1,165	39,301	39,350	1,655	1,327
29,451	29,500	1,144	855 856	32,751	32,800	1,314	1,006	36,051	36,100	1,486	1,168	39,351	39,400 39,450	1,658	1,329
29,501 29,551	29,550 29,600	1,147 1,149	856 858	32,801 32,851	32,850 32,900	1,317 1,320	1,008 1,011	36,101 36,151	36,150 36,200	1,489 1,491	1,170 1,173	39,401 39,451	39,450 39,500	1,660 1,663	1,332 1,334
29,601	29,650	1,152	859	32,901	32,950	1,322	1,013	36,201	36,250	1,494	1,175	39,501	39,550	1,665	1,337
29,651	29,700	1,154	861	32,951	33,000	1,325	1,016	36,251	36,300	1,496	1,177	39,551	39,600	1,668	1,339

		and ye	ou are			and yo	ou are			and ye	ou are			and yo	ou are
	ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7, 1 K-40	Single, Head of	Married
	1 K-40	Household or Married	Filing Joint	_	1 K-40	Household or Married	Filing Joint		i K-40 —	Household or Married	Filing Joint		1 K-40	Household or Married	Filing Joint
		Filing Separate		-		Filing Separate		_		Filing Separate		-		Filing Separate	
at least	but not more than		tax is	at least	but not more than	your t	ax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
39,601	39,650	1,671	1,342	42,901	42,950	1,842	1,503	46,201	46,250	2,014	1,665	49,501	49,550	2,185	1,827
39,651	39,700	1,673	1,344	42,951	43,000	1,845	1,506	46,251	46,300	2,016	1,667	49,551	49,600	2,188	1,829
39,701 39,751	39,750 39,800	1,676 1,678	1,347 1,349	43,001 43,051	43,050 43,100	1,847 1,850	1,508 1,511	46,301 46,351	46,350 46,400	2,019 2,022	1,670 1,672	49,601 49,651	49,650 49,700	2,191 2,193	1,832 1,834
39,801	39,850	1,681	1,351	43,101	43,150	1,853	1,513	46,401	46,450	2,024	1,675	49,701	49,750	2,196	1,837
39,851	39,900	1,684	1,354	43,151	43,200	1,855	1,516	46,451	46,500	2,027	1,677	49,751	49,800	2,198	1,839
39,901 39,951	39,950 40,000	1,686 1,689	1,356 1,359	43,201 43,251	43,250 43,300	1,858 1,860	1,518 1,520	46,501 46,551	46,550 46,600	2,029 2,032	1,680 1,682	49,801 49,851	49,850 49,900	2,201 2,204	1,841 1,844
40,001	40,050	1,691	1,361	43,301	43,350	1,863	1,523	46,601	46,650	2,035	1,685	49,901	49,950	2,206	1,846
40,051	40,100	1,694 1,697	1,364 1,366	43,351 43,401	43,400	1,866 1,868	1,525 1,528	46,651	46,700	2,037	1,687	49,951	50,000 50,050	2,209 2,211	1,849 1,851
40,101 40,151	40,150 40,200	1,699	1,369	43,401	43,450 43,500	1,800	1,520	46,701 46,751	46,750 46,800	2,040 2,042	1,690 1,692	50,001 50,051	50,050 50,100	2,211	1,854
40,201	40,250	1,702	1,371	43,501	43,550	1,873	1,533	46,801	46,850	2,045	1,694	50,101	50,150	2,217	1,856
40,251 40,301	40,300 40,350	1,704 1,707	1,373 1,376	43,551 43,601	43,600 43,650	1,876 1,879	1,535 1,538	46,851 46,901	46,900 46,950	2,048 2,050	1,697 1,699	50,151 50,201	50,200 50,250	2,219 2,222	1,859 1,861
40,301	40,350 40,400	1,710	1,378	43,601	43,850 43,700	1,879	1,538	46,901	46,950 47,000	2,050	1,702	50,201	50,250 50,300	2,222	1,863
40,401	40,450	1,712	1,381	43,701	43,750	1,884	1,543	47,001	47,050	2,055	1,704	50,301	50,350	2,227	1,866
40,451 40,501	40,500 40,550	1,715 1,717	1,383 1,386	43,751 43,801	43,800 43,850	1,886 1,889	1,545 1,547	47,051 47,101	47,100 47,150	2,058 2,061	1,707 1,709	50,351 50,401	50,400 50,450	2,230 2,232	1,868 1,871
40,551	40,600	1,720	1,388	43,851	43,900	1,892	1,550	47,151	47,200	2,063	1,712	50,451	50,430 50,500	2,232	1,873
40,601	40,650	1,723	1,391	43,901	43,950	1,894	1,552	47,201	47,250	2,066	1,714	50,501	50,550	2,237	1,876
40,651 40,701	40,700 40,750	1,725 1,728	1,393 1,396	43,951 44,001	44,000 44,050	1,897 1,899	1,555 1,557	47,251 47,301	47,300 47,350	2,068 2,071	1,716 1,719	50,551 50,601	50,600 50,650	2,240 2,243	1,878 1,881
40,751	40,800	1,730	1,398	44,051	44,100	1,902	1,560	47,351	47,400	2,074	1,721	50,651	50,700	2,245	1,883
40,801	40,850	1,733	1,400	44,101	44,150	1,905	1,562	47,401	47,450	2,076	1,724	50,701	50,750	2,248	1,886
40,851 40,901	40,900 40,950	1,736 1,738	1,403 1,405	44,151 44,201	44,200 44,250	1,907 1,910	1,565 1,567	47,451 47,501	47,500 47,550	2,079 2,081	1,726 1,729	50,751 50,801	50,800 50,850	2,250 2,253	1,888 1,890
40,951	41,000	1,741	1,408	44,251	44,300	1,912	1,569	47,551	47,600	2,084	1,731	50,851	50,900	2,256	1,893
41,001	41,050	1,743	1,410	44,301	44,350	1,915	1,572	47,601	47,650	2,087	1,734	50,901	50,950	2,258	1,895
41,051 41,101	41,100 41,150	1,746 1,749	1,413 1,415	44,351 44,401	44,400 44,450	1,918 1,920	1,574 1,577	47,651 47,701	47,700 47,750	2,089 2,092	1,736 1,739	50,951 51,001	51,000 51,050	2,261 2,263	1,898 1,900
41,151	41,200	1,751	1,418	44,451	44,500	1,923	1,579	47,751	47,800	2,094	1,741	51,051	51,100	2,266	1,903
41,201 41,251	41,250 41,300	1,754 1,756	1,420 1,422	44,501 44,551	44,550 44,600	1,925 1,928	1,582 1,584	47,801 47,851	47,850 47,900	2,097 2,100	1,743 1,746	51,101 51,151	51,150 51,200	2,269 2,271	1,905 1,908
41,301	41,350	1,759	1,425	44,601	44,650	1,920	1,587	47,901	47,950	2,100	1,748	51,201	51,250	2,271	1,900
41,351	41,400	1,762	1,427	44,651	44,700	1,933	1,589	47,951	48,000	2,105	1,751	51,251	51,300	2,276	1,912
41,401 41,451	41,450 41,500	1,764 1,767	1,430 1,432	44,701 44,751	44,750 44,800	1,936 1,938	1,592 1,594	48,001 48,051	48,050 48,100	2,107 2,110	1,753 1,756	51,301 51,351	51,350 51,400	2,279 2,282	1,915 1,917
41,501	41,550	1,769	1,435	44,801	44,850	1,941	1,596	48,101	48,150	2,113	1,758	51,401	51,450	2,284	1,920
41,551	41,600	1,772	1,437	44,851	44,900	1,944	1,599	48,151	48,200	2,115	1,761	51,451	51,500	2,287	1,922
41,601 41,651	41,650 41,700	1,775 1,777	1,440 1,442	44,901 44,951	44,950 45,000	1,946 1,949	1,601 1,604	48,201 48,251	48,250 48,300	2,118 2,120	1,763 1,765	51,501 51,551	51,550 51,600	2,289 2,292	1,925 1,927
41,701	41,750	1,780	1,445	45,001	45,050	1,951	1,606	48,301	48,350	2,123	1,768	51,601	51,650	2,295	1,930
41,751	41,800	1,782	1,447	45,051	45,100 45,150	1,954	1,609	48,351	48,400	2,126	1,770	51,651	51,700 51,700	2,297	1,932
41,801 41,851	41,850 41,900	1,785 1,788	1,449 1,452	45,101 45,151	45,150 45,200	1,957 1,959	1,611 1,614	48,401 48,451	48,450 48,500	2,128 2,131	1,773 1,775	51,701 51,751	51,750 51,800	2,300 2,302	1,935 1,937
41,901	41,950	1,790	1,454	45,201	45,250	1,962	1,616	48,501	48,550	2,133	1,778	51,801	51,850	2,305	1,939
41,951 42,001	42,000 42,050	1,793 1,795	1,457 1,459	45,251 45,301	45,300 45,350	1,964 1,967	1,618 1,621	48,551 48,601	48,600 48,650	2,136 2,139	1,780 1,783	51,851 51,901	51,900 51,950	2,308 2,310	1,942 1,944
42,001	42,050 42,100	1,795	1,459	45,301	45,350 45,400	1,907	1,623	48,651	48,850 48,700	2,139	1,785	51,901	52,000	2,310	1,944
42,101	42,150	1,801	1,464	45,401	45,450	1,972	1,626	48,701	48,750	2,144	1,788	52,001	52,050	2,315	1,949
42,151 42,201	42,200 42,250	1,803 1,806	1,467 1,469	45,451 45,501	45,500 45,550	1,975 1,977	1,628 1,631	48,751 48,801	48,800 48,850	2,146 2,149	1,790 1,792	52,051 52,101	52,100 52,150	2,318 2,321	1,952 1,954
42,201	42,300	1,808	1,403	45,551	45,600	1,980	1,633	48,851	48,900	2,143	1,795	52,151	52,200	2,321	1,957
42,301	42,350	1,811	1,474	45,601	45,650	1,983	1,636	48,901	48,950	2,154	1,797	52,201	52,250	2,326	1,959
42,351 42,401	42,400 42,450	1,814 1,816	1,476 1,479	45,651 45,701	45,700 45,750	1,985 1,988	1,638 1,641	48,951 49,001	49,000 49,050	2,157 2,159	1,800 1,802	52,251 52,301	52,300 52,350	2,328 2,331	1,961 1,964
42,451	42,500	1,819	1,481	45,751	45,800	1,990	1,643	49,051	49,100	2,162	1,805	52,351	52,400	2,334	1,966
42,501	42,550	1,821	1,484	45,801	45,850	1,993	1,645	49,101	49,150	2,165	1,807	52,401	52,450	2,336	1,969
42,551 42,601	42,600 42,650	1,824 1,827	1,486 1,489	45,851 45,901	45,900 45,950	1,996 1,998	1,648 1,650	49,151 49,201	49,200 49,250	2,167 2,170	1,810 1,812	52,451 52,501	52,500 52,550	2,339 2,341	1,971 1,974
42,651	42,700	1,829	1,491	45,951	46,000	2,001	1,653	49,251	49,300	2,172	1,814	52,551	52,600	2,344	1,976
42,701	42,750	1,832	1,494	46,001	46,050	2,003	1,655	49,301	49,350	2,175	1,817	52,601	52,650	2,347	1,979
42,751 42,801	42,800 42,850	1,834 1,837	1,496 1,498	46,051 46,101	46,100 46,150	2,006 2,009	1,658 1,660	49,351 49,401	49,400 49,450	2,178 2,180	1,819 1,822	52,651 52,701	52,700 52,750	2,349 2,352	1,981 1,984
42,851	42,900	1,840	1,501	46,151	46,200	2,000	1,663	49,451	49,500	2,183	1,824	52,751	52,800	2,354	1,986

		and y	ou are			and yo	ou are			and ye	ou are			and ye	ou are
	ne 7,	Single, Head of	Married		ine 7, m K 40	Single, Head of	Married		ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married
	n K-40	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint		m K-40 is —	Household or Married	Filing Joint
		Filing Separate	oont		-	Filing Separate	oomit			Filing Separate	boint			Filing Separate	John
at least	but not more than		tax is	at least	but not more than	your 1	tax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
52,801	52,850	2,357	1,988	56,101	56,150	2,529	2,150	59,401	59,450	2,700	2,312	62,701		2,872	2,482
52,851	52,900	2,360	1,991	56,151	56,200	2,531	2,153	59,451	59,500	2,703	2,314	62,751	62,800	2,874	2,484
52,901 52,951	52,950 53,000	2,362 2,365	1,993 1,996	56,201 56,251	56,250 56,300	2,534 2,536	2,155 2,157	59,501 59,551	59,550 59,600	2,705 2,708	2,317 2,319	62,801 62,851		2,877 2,880	2,487 2,490
53,001	53,050	2,367	1,998	56,301	56,350	2,539	2,160	59,601	59,650	2,711	2,322	62,901		2,882	2,492
53,051	53,100	2,370	2,001	56,351	56,400	2,542 2,544	2,162 2,165	59,651	59,700	2,713	2,324	62,951	•	2,885	2,495 2,497
53,101 53,151	53,150 53,200	2,373 2,375	2,003 2,006	56,401 56,451	56,450 56,500	2,544 2,547	2,165	59,701 59,751	59,750 59,800	2,716 2,718	2,327 2,329	63,001 63,051		2,887 2,890	2,497
53,201	53,250	2,378	2,008	56,501	56,550	2,549	2,170	59,801	59,850	2,721	2,331	63,101		2,893	2,503
53,251 53,301	53,300 53,350	2,380 2,383	2,010 2,013	56,551 56,601	56,600 56,650	2,552 2,555	2,172 2,175	59,851 59,901	59,900 59,950	2,724 2,726	2,334 2,336	63,151 63,201		2,895 2,898	2,505 2,508
53,351	53,400	2,386	2,015	56,651	56,700	2,557	2,177	59,951	60,000	2,729	2,339	63,25	63,300	2,900	2,510
53,401 53,451	53,450 53,500	2,388 2,391	2,018 2,020	56,701 56,751	56,750 56,800	2,560 2,562	2,180 2,182	60,001 60,051	60,050 60,100	2,731 2,734	2,341 2,344	63,301 63,351	•	2,903 2,906	2,513 2,516
53,501	53,550	2,393	2,023	56,801	56,850	2,565	2,184	60,101	60,150	2,737	2,347	63,401	•	2,908	2,518
53,551	53,600 53,600	2,396	2,025	56,851	56,900	2,568	2,187	60,151	60,200 60,250	2,739	2,349	63,451	•	2,911	2,521
53,601 53,651	53,650 53,700	2,399 2,401	2,028 2,030	56,901 56,951	56,950 57,000	2,570 2,573	2,189 2,192	60,201 60,251	60,250 60,300	2,742 2,744	2,352 2,354	63,501 63,551		2,913 2,916	2,523 2,526
53,701	53,750	2,404	2,033	57,001	57,050	2,575	2,194	60,301	60,350	2,747	2,357	63,601		2,919	2,529
53,751 53,801	53,800 53,850	2,406 2,409	2,035 2,037	57,051 57,101	57,100 57,150	2,578 2,581	2,197 2,199	60,351 60,401	60,400 60,450	2,750 2,752	2,360 2,362	63,651 63,701		2,921 2,924	2,531 2,534
53,851	53,900	2,412	2,040	57,151	57,200	2,583	2,202	60,451	60,500	2,755	2,365	63,751	63,800	2,926	2,536
53,901 53,951	53,950 54,000	2,414 2,417	2,042 2,045	57,201 57,251	57,250 57,300	2,586 2,588	2,204 2,206	60,501 60,551	60,550 60,600	2,757 2,760	2,367 2,370	63,801 63,851	•	2,929 2,932	2,539 2,542
54,001	54,050	2,419	2,047	57,301	57,350	2,591	2,209	60,601	60,650	2,763	2,373	63,901		2,934	2,544
54,051	54,100	2,422	2,050	57,351	57,400 57,450	2,594 2,596	2,211 2,214	60,651	60,700 60,750	2,765	2,375	63,951		2,937 2,939	2,547
54,101 54,151	54,150 54,200	2,425 2,427	2,052 2,055	57,401 57,451	57,450 57,500	2,596	2,214 2,216	60,701 60,751	60,750 60,800	2,768 2,770	2,378 2,380	64,001 64,051	•	2,939 2,942	2,549 2,552
54,201	54,250	2,430	2,057	57,501	57,550	2,601	2,219	60,801	60,850	2,773	2,383	64,101	•	2,945	2,555
54,251 54,301	54,300 54,350	2,432 2,435	2,059 2,062	57,551 57,601	57,600 57,650	2,604 2,607	2,221 2,224	60,851 60,901	60,900 60,950	2,776 2,778	2,386 2,388	64,151 64,201	•	2,947 2,950	2,557 2,560
54,351	54,400	2,438	2,064	57,651	57,700	2,609	2,226	60,951	61,000	2,781	2,391	64,251	64,300	2,952	2,562
54,401 54,451	54,450 54,500	2,440 2,443	2,067 2,069	57,701 57,751	57,750 57,800	2,612 2,614	2,229 2,231	61,001 61,051	61,050 61,100	2,783 2,786	2,393 2,396	64,301 64,351	•	2,955 2,958	2,565 2,568
54,501	54,550	2,445	2,072	57,801	57,850	2,617	2,233	61,101	61,150	2,789	2,399	64,401	•	2,960	2,570
54,551	54,600	2,448	2,074	57,851	57,900	2,620 2,622	2,236	61,151	61,200	2,791	2,401	64,451		2,963	2,573
54,601 54,651	54,650 54,700	2,451 2,453	2,077 2,079	57,901 57,951	57,950 58,000	2,622	2,238 2,241	61,201 61,251	61,250 61,300	2,794 2,796	2,404 2,406	64,501 64,551		2,965 2,968	2,575 2,578
54,701	54,750	2,456	2,082	58,001	58,050	2,627	2,243	61,301	61,350	2,799	2,409	64,601		2,971	2,581
54,751 54,801	54,800 54,850	2,458 2,461	2,084 2,086	58,051 58,101	58,100 58,150	2,630 2,633	2,246 2,248	61,351 61,401	61,400 61,450	2,802 2,804	2,412 2,414	64,651 64,701		2,973 2,976	2,583 2,586
54,851	54,900	2,464	2,089	58,151	58,200	2,635	2,251	61,451	61,500	2,807	2,417	64,751	64,800	2,978	2,588
54,901 54,951	54,950 55,000	2,466 2,469	2,091 2,094	58,201 58,251	58,250 58,300	2,638 2,640	2,253 2,255	61,501 61,551	61,550 61,600	2,809 2,812	2,419 2,422	64,801 64,851		2,981 2,984	2,591 2,594
55,001	55,050	2,471	2,096	58,301	58,350	2,643	2,258	61,601	61,650	2,815	2,425	64,901	64,950	2,986	2,596
55,051 55,101	55,100 55,150	2,474 2,477	2,099 2,101	58,351 58,401	58,400 58,450	2,646 2,648	2,260 2,263	61,651 61,701	61,700 61,750	2,817 2,820	2,427 2,430	64,951 65,001		2,989 2,991	2,599 2,601
55,151	55,200	2,479	2,104	58,451	58,500	2,651	2,265	61,751	61,800	2,822	2,432	65,051	65,100	2,994	2,604
55,201	55,250 55,300	2,482	2,106	58,501	58,550 58,600	2,653	2,268	61,801	61,850 61,900	2,825	2,435	65,101		2,997	2,607
55,251 55,301	55,300 55,350	2,484 2,487	2,108 2,111	58,551 58,601	58,600 58,650	2,656 2,659	2,270 2,273	61,851 61,901	61,900 61,950	2,828 2,830	2,438 2,440	65,151 65,201		2,999 3,002	2,609 2,612
55,351	55,400	2,490	2,113	58,651	58,700	2,661	2,275	61,951	62,000	2,833	2,443	65,251		3,004	2,614
55,401 55,451	55,450 55,500	2,492 2,495	2,116 2,118	58,701 58,751	58,750 58,800	2,664 2,666	2,278 2,280	62,001 62,051	62,050 62,100	2,835 2,838	2,445 2,448	65,301 65,351		3,007 3,010	2,617 2,620
55,501	55,550	2,497	2,121	58,801	58,850	2,669	2,282	62,101	62,150	2,841	2,451	65,401	65,450	3,012	2,622
55,551 55,601	55,600 55,650	2,500 2,503	2,123 2,126	58,851 58,901	58,900 58,950	2,672 2,674	2,285 2,287	62,151 62,201	62,200 62,250	2,843 2,846	2,453 2,456	65,451 65,501	•	3,015 3,017	2,625 2,627
55,651	55,850 55,700	2,505	2,120 2,128	58,901	58,950 59,000	2,674	2,290	62,201	62,250 62,300	2,848	2,450 2,458	65,551		3,017	2,630
55,701	55,750	2,508	2,131	59,001	59,050	2,679	2,292	62,301	62,350	2,851	2,461	65,601		3,023	2,633
55,751 55,801	55,800 55,850	2,510 2,513	2,133 2,135	59,051 59,101	59,100 59,150	2,682 2,685	2,295 2,297	62,351 62,401	62,400 62,450	2,854 2,856	2,464 2,466	65,65 ⁴ 65,701		3,025 3,028	2,635 2,638
55,851	55,900	2,516	2,138	59,151	59,200	2,687	2,300	62,451	62,500	2,859	2,469	65,751	65,800	3,030	2,640
55,901 55,951	55,950 56,000	2,518 2,521	2,140 2,143	59,201 59,251	59,250 59,300	2,690 2,692	2,302 2,304	62,501 62,551	62,550 62,600	2,861 2,864	2,471 2,474	65,801 65,851		3,033 3,036	2,643 2,646
56,001	56,050	2,523	2,145	59,301	59,350	2,695	2,307	62,601	62,650	2,867	2,477	65,901	65,950	3,038	2,648
56,051	56,100	2,526	2,148	59,351	59,400	2,698	2,309	62,651	62,700	2,869	2,479	65,951	66,000	3,041	2,651

		and y	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7, i K-40	Single, Head of	Married		ne 7, K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ine 7, m K-40	Single, Head of	Married
	—	Household or Married	Filing Joint	_	—	Household or Married	Filing Joint		— —	Household or Married	Filing Joint		s —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than		tax is	at least	but not more than	your f	ax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
66,001	66,050	3,043	2,653	69,301	69,350	3,215	2,825	72,601	72,650	3,387	2,997	75,901	75,950	3,558	3,168
66,051 66,101	66,100 66,150	3,046 3,049	2,656 2,659	69,351 69,401	69,400 69,450	3,218 3,220	2,828 2,830	72,651 72,701	72,700 72,750	3,389 3,392	2,999 3,002	75,951 76,001	76,000 76,050	3,561 3,563	3,171 3,173
66,151	66,200	3,051	2,661	69,451	69,500	3,223	2,833	72,751	72,800	3,394	3,002	76,051	76,100	3,566	3,176
66,201	66,250 66,200	3,054	2,664	69,501 69,551	69,550	3,225 3,228	2,835	72,801	72,850	3,397	3,007	76,101	76,150	3,569	3,179
66,251 66,301	66,300 66,350	3,056 3,059	2,666 2,669	69,551 69,601	69,600 69,650	3,220	2,838 2,841	72,851 72,901	72,900 72,950	3,400 3,402	3,010 3,012	76,151 76,201	76,200 76,250	3,571 3,574	3,181 3,184
66,351	66,400	3,062	2,672	69,651	69,700	3,233	2,843	72,951	73,000	3,405	3,015	76,251	76,300	3,576	3,186
66,401 66,451	66,450 66,500	3,064 3,067	2,674 2,677	69,701 69,751	69,750 69,800	3,236 3,238	2,846 2,848	73,001 73,051	73,050 73,100	3,407 3,410	3,017 3,020	76,301 76,351	76,350 76,400	3,579 3,582	3,189 3,192
66,501	66,550	3,069	2,679	69,801	69,850	3,241	2,851	73,101	73,150	3,413	3,023	76,401	76,450	3,584	3,194
66,551	66,600	3,072	2,682	69,851	69,900	3,244	2,854	73,151	73,200	3,415	3,025	76,451	76,500	3,587	3,197
66,601 66,651	66,650 66,700	3,075 3,077	2,685 2,687	69,901 69,951	69,950 70,000	3,246 3,249	2,856 2,859	73,201 73,251	73,250 73,300	3,418 3,420	3,028 3,030	76,501 76,551	76,550 76,600	3,589 3,592	3,199 3,202
66,701	66,750	3,080	2,690	70,001	70,050	3,251	2,861	73,301	73,350	3,423	3,033	76,601	76,650	3,595	3,205
66,751 66,801	66,800 66,850	3,082 3,085	2,692 2,695	70,051 70,101	70,100 70,150	3,254 3,257	2,864 2,867	73,351 73,401	73,400 73,450	3,426 3,428	3,036 3,038	76,651 76,701	76,700 76,750	3,597 3,600	3,207 3,210
66,851	66,900	3,085 3,088	2,695	70,101	70,150 70,200	3,257 3,259	2,867	73,401	73,450 73,500	3,428 3,431	3,038 3,041	76,701	76,750	3,600 3,602	3,210 3,212
66,901	66,950	3,090	2,700	70,201	70,250	3,262	2,872	73,501	73,550	3,433	3,043	76,801	76,850	3,605	3,215
66,951 67,001	67,000 67,050	3,093 3,095	2,703 2,705	70,251 70,301	70,300 70,350	3,264 3,267	2,874 2,877	73,551 73,601	73,600 73,650	3,436 3,439	3,046 3,049	76,851 76,901	76,900 76,950	3,608 3,610	3,218 3,220
67,051	67,100	3,098	2,703	70,351	70,330	3,207	2,880	73,651	73,700	3,441	3,049	76,951	77,000	3,613	3,223
67,101	67,150	3,101	2,711	70,401	70,450	3,272	2,882	73,701	73,750	3,444	3,054	77,001	77,050	3,615	3,225
67,151 67,201	67,200 67,250	3,103 3,106	2,713 2,716	70,451 70,501	70,500 70,550	3,275 3,277	2,885 2,887	73,751 73,801	73,800 73,850	3,446 3,449	3,056 3,059	77,051 77,101	77,100 77,150	3,618 3,621	3,228 3,231
67,251	67,300	3,108	2,718	70,551	70,600	3,280	2,890	73,851	73,900	3,452	3,062	77,151	77,200	3,623	3,231
67,301	67,350	3,111	2,721	70,601	70,650	3,283	2,893	73,901	73,950	3,454	3,064	77,201	77,250	3,626	3,236
67,351 67,401	67,400 67,450	3,114 3,116	2,724 2,726	70,651 70,701	70,700 70,750	3,285 3,288	2,895 2,898	73,951 74,001	74,000 74,050	3,457 3,459	3,067 3,069	77,251 77,301	77,300 77,350	3,628 3,631	3,238 3,241
67,451	67,500	3,119	2,729	70,751	70,800	3,200	2,000	74,001	74,000	3,462	3,003	77,351	77,400	3,634	3,244
67,501	67,550	3,121	2,731	70,801	70,850	3,293	2,903	74,101	74,150	3,465	3,075	77,401	77,450	3,636	3,246
67,551 67,601	67,600 67,650	3,124 3,127	2,734 2,737	70,851 70,901	70,900 70,950	3,296 3,298	2,906 2,908	74,151 74,201	74,200 74,250	3,467 3,470	3,077 3,080	77,451 77,501	77,500 77,550	3,639 3,641	3,249 3,251
67,651	67,700	3,129	2,739	70,951	71,000	3,301	2,911	74,251	74,300	3,472	3,082	77,551	77,600	3,644	3,254
67,701	67,750	3,132	2,742	71,001	71,050	3,303	2,913	74,301	74,350	3,475	3,085	77,601	77,650	3,647	3,257
67,751 67,801	67,800 67,850	3,134 3,137	2,744 2,747	71,051 71,101	71,100 71,150	3,306 3,309	2,916 2,919	74,351 74,401	74,400 74,450	3,478 3,480	3,088 3,090	77,651 77,701	77,700 77,750	3,649 3,652	3,259 3,262
67,851	67,900	3,140	2,750	71,151	71,200	3,311	2,921	74,451	74,500	3,483	3,093	77,751	77,800	3,654	3,264
67,901	67,950	3,142	2,752	71,201	71,250	3,314	2,924	74,501	74,550	3,485	3,095	77,801	77,850	3,657	3,267
67,951 68,001	68,000 68,050	3,145 3,147	2,755 2,757	71,251 71,301	71,300 71,350	3,316 3,319	2,926 2,929	74,551 74,601	74,600 74,650	3,488 3,491	3,098 3,101	77,851 77,901	77,900 77,950	3,660 3,662	3,270 3,272
68,051	68,100	3,150	2,760	71,351	71,400	3,322	2,932	74,651	74,700	3,493	3,103	77,951	78,000	3,665	3,275
68,101	68,150 68,200	3,153	2,763	71,401	71,450	3,324	2,934	74,701	74,750	3,496	3,106	78,001	78,050	3,667	3,277
68,151 68,201	68,200 68,250	3,155 3,158	2,765 2,768	71,451 71,501	71,500 71,550	3,327 3,329	2,937 2,939	74,751 74,801	74,800 74,850	3,498 3,501	3,108 3,111	78,051 78,101	78,100 78,150	3,670 3,673	3,280 3,283
68,251	68,300	3,160	2,770	71,551	71,600	3,332	2,942	74,851	74,900	3,504	3,114	78,151	78,200	3,675	3,285
68,301 68,351	68,350 68,400	3,163 3,166	2,773	71,601 71,651	71,650 71 700	3,335	2,945	74,901	74,950 75.000	3,506 3,500	3,116	78,201		3,678 3,680	3,288 3,200
68,351 68,401	68,400 68,450	3,166 3,168	2,776 2,778	71,651	71,700 71,750	3,337 3,340	2,947 2,950	74,951 75,001	75,000 75,050	3,509 3,511	3,119 3,121	78,251 78,301	78,300 78,350	3,680 3,683	3,290 3,293
68,451	68,500	3,171	2,781	71,751	71,800	3,342	2,952	75,051	75,100	3,514	3,124	78,351	78,400	3,686	3,296
68,501 68,551	68,550 68,600	3,173 3,176	2,783 2,786	71,801 71,851	71,850 71,900	3,345 3,348	2,955 2,958	75,101 75,151	75,150 75,200	3,517 3,519	3,127 3,129	78,401 78,451	78,450 78,500	3,688 3,691	3,298 3,301
68,601	68,650	3,170	2,780	71,851	71,950	3,348	2,950	75,201	75,250	3,519	3,129	78,501	78,500	3,693	3,301
68,651	68,700	3,181	2,791	71,951	72,000	3,353	2,963	75,251	75,300	3,524	3,134	78,551	78,600	3,696	3,306
68,701 68,751	68,750 68,800	3,184 3,186	2,794 2,796	72,001 72,051	72,050 72,100	3,355 3,358	2,965 2,968	75,301 75,351	75,350 75,400	3,527 3,530	3,137 3,140	78,601 78,651	78,650 78,700	3,699 3,701	3,309 3,311
68,801	68,850	3,180 3,189	2,790 2,799	72,051	72,100	3,356 3,361	2,900 2,971	75,351	75,400 75,450	3,530 3,532	3,140 3,142	78,701	78,750	3,701	3,314
68,851	68,900	3,192	2,802	72,151	72,200	3,363	2,973	75,451	75,500	3,535	3,145	78,751	78,800	3,706	3,316
68,901 68,951	68,950 69,000	3,194 3,197	2,804 2,807	72,201 72,251	72,250 72,300	3,366 3,368	2,976 2,978	75,501 75,551	75,550 75,600	3,537 3,540	3,147 3,150	78,801 78,851	78,850 78,900	3,709 3,712	3,319 3,322
69,001	69,000	3,197	2,807	72,251	72,300	3,300	2,978	75,601	75,650	3,540	3,150	78,901	78,950	3,712	3,322
69,051	69,100	3,202	2,812	72,351	72,400	3,374	2,984	75,651	75,700	3,545	3,155	78,951	79,000	3,717	3,327
69,101 69,151	69,150 69,200	3,205 3,207	2,815 2,817	72,401 72,451	72,450 72,500	3,376 3,379	2,986 2,989	75,701 75,751	75,750 75,800	3,548 3,550	3,158 3,160	79,001 79,051	79,050 79,100	3,719 3,722	3,329 3,332
69,201	69,200 69,250	3,207 3,210	2,817	72,451	72,500	3,379	2,969 2,991	75,801	75,850	3,553	3,160	79,051		3,722	3,332 3,335
69,251	69,300	3,212	2,822	72,551	72,600	3,384	2,994	75,851	75,900	3,556	3,166	79,151		3,727	3,337

		and y	ou are			and yo	ou are			and y	ou are			and y	ou are
	ne 7, n K-40	Single, Head of	Married		lf line 7, orm K-40	Single, Head of	Married		ne 7, i K-40	Single, Head of	Married		ine 7, m K-40	Single, Head of	Married
	—	Household or Married	Filing Joint		is —	Household or Married	Filing Joint		—	Household or Married	Filing Joint		s —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your	tax is	at leas	but not t more than	your	tax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
79,201	79,250	3,730	3,340	82,5	•	3,901	3,511	85,801	85,850	4,073	3,683	89,101	89,150	4,245	3,855
79,251 79,301	79,300 79,350	3,732 3,735	3,342 3,345	82,5 82,6		3,904 3,907	3,514 3,517	85,851 85,901	85,900 85,950	4,076 4,078	3,686 3,688	89,151 89,201	89,200 89,250	4,247 4,250	3,857 3,860
79,351	79,400	3,738	3,348	82,6	51 82,700	3,909	3,519	85,951	86,000	4,081	3,691	89,251	89,300	4,252	3,862
79,401	79,450 70,500	3,740 3,743	3,350	82,7 82,7	•	3,912	3,522	86,001	86,050	4,083	3,693	89,301	89,350	4,255	3,865 3,868
79,451 79,501	79,500 79,550	3,745	3,353 3,355	82,8	,	3,914 3,917	3,524 3,527	86,051 86,101	86,100 86,150	4,086 4,089	3,696 3,699	89,351 89,401	89,400 89,450	4,258 4,260	3,808
79,551	79,600	3,748	3,358	82,8	,	3,920	3,530	86,151	86,200	4,091	3,701	89,451	89,500	4,263	3,873
79,601 79,651	79,650 79,700	3,751 3,753	3,361 3,363	82,9 82,9	•	3,922 3,925	3,532 3,535	86,201 86,251	86,250 86,300	4,094 4,096	3,704 3,706	89,501 89,551	89,550 89,600	4,265 4,268	3,875 3,878
79,701	79,750	3,756	3,366	83,0	,	3,923	3,537	86,301	86,350	4,090	3,700	89,601	89,650	4,200	3,881
79,751	79,800	3,758	3,368	83,0	,	3,930	3,540	86,351	86,400	4,102	3,712	89,651	89,700	4,273	3,883
79,801 79,851	79,850 79,900	3,761 3,764	3,371 3,374	83,1 83,1	•	3,933 3,935	3,543 3,545	86,401 86,451	86,450 86,500	4,104 4,107	3,714 3,717	89,701 89,751	89,750 89,800	4,276 4,278	3,886 3,888
79,901	79,950	3,766	3,376	83,2	01 83,250	3,938	3,548	86,501	86,550	4,109	3,719	89,801	89,850	4,281	3,891
79,951	80,000	3,769	3,379	83,2	•	3,940	3,550	86,551	86,600	4,112	3,722	89,851	89,900	4,284	3,894
80,001 80,051	80,050 80,100	3,771 3,774	3,381 3,384	83,3 83,3		3,943 3,946	3,553 3,556	86,601 86,651	86,650 86,700	4,115 4,117	3,725 3,727	89,901 89,951	89,950 90,000	4,286 4,289	3,896 3,899
80,101	80,150	3,777	3,387	83,4	01 83,450	3,948	3,558	86,701	86,750	4,120	3,730	90,001	90,050	4,291	3,901
80,151	80,200 80,250	3,779 3,782	3,389 3,392	83,4		3,951 3,953	3,561 3,563	86,751	86,800 86,850	4,122 4,125	3,732 3,735	90,051 90,101	90,100	4,294 4,297	3,904 3,907
80,201 80,251	80,250 80,300	3,782 3,784	3,392 3,394	83,5 83,5	•	3,955 3,956	3,565 3,566	86,801 86,851	86,900	4,125	3,735	90,101	90,150 90,200	4,297 4,299	3,907
80,301	80,350	3,787	3,397	83,6	01 83,650	3,959	3,569	86,901	86,950	4,130	3,740	90,201	90,250	4,302	3,912
80,351	80,400	3,790 3,792	3,400	83,6 83,7	•	3,961 3,964	3,571 3,574	86,951	87,000	4,133	3,743	90,251	90,300	4,304	3,914 3,917
80,401 80,451	80,450 80,500	3,792	3,402 3,405	83,7		3,964 3,966	3,574	87,001 87,051	87,050 87,100	4,135 4,138	3,745 3,748	90,301 90,351	90,350 90,400	4,307 4,310	3,917
80,501	80,550	3,797	3,407	83,8	01 83,850	3,969	3,579	87,101	87,150	4,141	3,751	90,401	90,450	4,312	3,922
80,551 80,601	80,600 80,650	3,800 3,803	3,410 3,413	83,8 83,9		3,972 3,974	3,582 3,584	87,151 87,201	87,200 87,250	4,143 4,146	3,753 3,756	90,451 90,501	90,500 90,550	4,315 4,317	3,925 3,927
80,651	80,700	3,805	3,415	83,9	•	3,977	3,587	87,251	87,300	4,148	3,758	90,551	90,600	4,320	3,930
80,701	80,750	3,808	3,418	84,0	•	3,979	3,589	87,301	87,350	4,151	3,761	90,601	90,650	4,323	3,933
80,751 80,801	80,800 80,850	3,810 3,813	3,420 3,423	84,0 84,1	,	3,982 3,985	3,592 3,595	87,351 87,401	87,400 87,450	4,154 4,156	3,764 3,766	90,651 90,701	90,700 90,750	4,325 4,328	3,935 3,938
80,851	80,900	3,816	3,426	84,1	•	3,987	3,597	87,451	87,500	4,159	3,769	90,751	90,800	4,330	3,940
80,901	80,950	3,818	3,428	84,2		3,990	3,600	87,501	87,550	4,161	3,771	90,801	90,850	4,333	3,943
80,951 81,001	81,000 81,050	3,821 3,823	3,431 3,433	84,2 84,3	,	3,992 3,995	3,602 3,605	87,551 87,601	87,600 87,650	4,164 4,167	3,774 3,777	90,851 90,901	90,900 90,950	4,336 4,338	3,946 3,948
81,051	81,100	3,826	3,436	84,3	51 84,400	3,998	3,608	87,651	87,700	4,169	3,779	90,951	91,000	4,341	3,951
81,101	81,150	3,829	3,439	84,4		4,000	3,610	87,701	87,750 87,800	4,172	3,782	91,001	91,050	4,343	3,953
81,151 81,201	81,200 81,250	3,831 3,834	3,441 3,444	84,4 84,5		4,003 4,005	3,613 3,615	87,751 87,801	87,800 87,850	4,174 4,177	3,784 3,787	91,051 91,101	91,100 91,150	4,346 4,349	3,956 3,959
81,251	81,300	3,836	3,446	84,5		4,008	3,618	87,851	87,900	4,180	3,790	91,151	91,200	4,351	3,961
81,301 81,351	81,350 81,400	3,839 3,842	3,449 3,452	84,6 84,6		4,011 4,013	3,621 3,623	87,901 87,951	87,950 88,000	4,182 4,185	3,792 3,795	91,201 91,251	91,250 91,300	4,354 4,356	3,964 3,966
81,401	81,450	3,844	3,454	84,7	01 84,750	4,016	3,626	88,001	88,050	4,187	3,797	91,301	91,350	4,359	3,969
81,451	81,500	3,847	3,457	84,7		4,018	3,628	88,051	88,100	4,190	3,800	91,351	91,400 01,450	4,362	3,972
81,501 81,551	81,550 81,600	3,849 3,852	3,459 3,462	84,8 84,8		4,021 4,024	3,631 3,634	88,101 88,151	88,150 88,200	4,193 4,195	3,803 3,805	91,401 91,451	91,450 91,500	4,364 4,367	3,974 3,977
81,601	81,650	3,855	3,465	84,9	01 84,950	4,026	3,636	88,201	88,250	4,198	3,808	91,501	91,550	4,369	3,979
81,651 81,701	81,700 81,750	3,857 3,860	3,467 3,470	84,9 85,0	•	4,029 4,031	3,639 3,641	88,251 88,301	88,300 88,350	4,200 4,203	3,810 3,813	91,551 91,601	91,600 91,650	4,372 4,375	3,982 3,985
81,751	81,800	3,860	3,470	85,0		4,031	3,644	88,351	88,400	4,203	3,815	91,651	91,700	4,375	3,985
81,801	81,850	3,865	3,475	85,1		4,037	3,647	88,401	88,450	4,208	3,818	91,701	91,750	4,380	3,990
81,851 81,901	81,900 81,950	3,868 3,870	3,478 3,480	85,1 85,2		4,039 4,042	3,649 3,652	88,451 88,501	88,500 88,550	4,211 4,213	3,821 3,823	91,751 91,801	91,800 91,850	4,382 4,385	3,992 3,995
81,951	82,000	3,873	3,483	85,2		4,044	3,654	88,551	88,600	4,216	3,826	91,851	91,900	4,388	3,998
82,001	82,050	3,875	3,485	85,3		4,047	3,657	88,601	88,650	4,219	3,829	91,901	91,950	4,390	4,000
82,051 82,101	82,100 82,150	3,878 3,881	3,488 3,491	85,3 85,4		4,050 4,052	3,660 3,662	88,651 88,701	88,700 88,750	4,221 4,224	3,831 3,834	91,951 92,001	92,000 92,050	4,393 4,395	4,003 4,005
82,151	82,200	3,883	3,493	85,4	•	4,055	3,665	88,751	88,800	4,226	3,836	92,051	92,100	4,398	4,008
82,201	82,250 82,200	3,886	3,496	85,5	•	4,057	3,667	88,801	88,850	4,229	3,839	92,101	92,150	4,401	4,011
82,251 82,301	82,300 82,350	3,888 3,891	3,498 3,501	85,5 85,6		4,060 4,063	3,670 3,673	88,851 88,901	88,900 88,950	4,232 4,234	3,842 3,844	92,151 92,201	92,200 92,250	4,403 4,406	4,013 4,016
82,351	82,400	3,894	3,504	85,6	51 85,700	4,065	3,675	88,951	89,000	4,237	3,847	92,251	92,300	4,408	4,018
82,401	82,450 82,500	3,896	3,506	85,7	•	4,068	3,678	89,001	89,050 89,100	4,239	3,849	92,301	92,350	4,411	4,021
82,451	82,500	3,899	3,509	85,7	51 85,800	4,070	3,680	89,051	89,100	4,242	3,852	92,351	92,400	4,414	4,024

and you are				and you are				and you are				ſ			and you are		
If line 7,		Single,			If line 7,		M		If line 7,		Single,			If line 7,		Single,	
Form	K-40	Head of Household	Married Filing	Fo	m K-40	Head of Household	Married Filing		Form	n K-40	Head of Household	Married Filing		Form	i K-40	Head of Household	Married Filing
is	—	or Married	Joint		is —	or Married	Joint		is	—	or Married	Joint		is	_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at	but not	•	4	at	but not				at	but not		(a !a		at	but not		
least	more than	your tax is		least	more than	your tax is		ŀ	least more than		your tax is			least more than		your tax is	
92,401	92,450	4,416	4,026	94,30		4,515	4,125		96,201	96,250	4,614	4,224		98,101	98,150	4,713	4,323
92,451	92,500	4,419	4,029	94,35		4,518	4,128		96,251	96,300	4,616	4,226		98,151	98,200	4,715	4,325
92,501	92,550	4,421	4,031	94,40		4,520	4,130		96,301	96,350	4,619	4,229		98,201	98,250	4,718	4,328
92,551	92,600	4,424	4,034	94,45		4,523	4,133 4,135		96,351	96,400	4,622	4,232		98,251	98,300	4,720	4,330
92,601 92,651	92,650 92,700	4,427 4,429	4,037 4,039	94,50 94,55	•	4,525 4,528	4,135		96,401 96,451	96,450 96,500	4,624 4,627	4,234 4,237		98,301 98,351	98,350 98,400	4,723 4,726	4,333 4,336
92,651	92,700	4,429	4,039	94,55	•	4,526	4,130		96,451 96,501	96,500 96,550	4,627	4,237		98,351 98,401	98,400 98,450	4,720	4,338
92,751	92,800	4,434	4,042	94,65	,	4,533	4,143		96,551	96,600	4,632	4,233		98,451	98,500	4,720	4,330
92,801	92,850	4,437	4,047	94,70	,	4,536	4,146		96,601	96,650	4,635	4,245		98,501	98,550	4,733	4,343
92,851	92,900	4,440	4,050	94,75		4,538	4,148		96,651	96,700	4,637	4,247		98,551	98,600	4,736	4,346
92,901	92,950	4,442	4,052	94,80		4,541	4,151		96,701	96,750	4,640	4,250		98,601	98,650	4,739	4,349
92,951	93,000	4.445	4.055	94.85	,	4,544	4,154		96.751	96.800	4.642	4,252		98,651	98,700	4,741	4,351
93,001	93,050	4,447	4,057	94,90	94,950	4,546	4,156		96,801	96,850	4,645	4,255		98,701	98,750	4,744	4,354
93,051	93,100	4,450	4,060	94,95	95,000	4,549	4,159		96,851	96,900	4,648	4,258		98,751	98,800	4,746	4,356
93,101	93,150	4,453	4,063	95,00	95,050	4,551	4,161		96,901	96,950	4,650	4,260		98,801	98,850	4,749	4,359
93,151	93,200	4,455	4,065	95,05	95,100	4,554	4,164		96,951	97,000	4,653	4,263		98,851	98,900	4,752	4,362
93,201	93,250	4,458	4,068	95,10	95,150	4,557	4,167		97,001	97,050	4,655	4,265		98,901	98,950	4,754	4,364
93,251	93,300	4,460	4,070	95,15		4,559	4,169		97,051	97,100	4,658	4,268		98,951	99,000	4,757	4,367
93,301	93,350	4,463	4,073	95,20	,	4,562	4,172		97,101	97,150	4,661	4,271		99,001	99,050	4,759	4,369
93,351	93,400	4,466	4,076	95,25		4,564	4,174		97,151	97,200	4,663	4,273		99,051	99,100	4,762	4,372
93,401	93,450	4,468	4,078	95,30		4,567	4,177		97,201	97,250	4,666	4,276		99,101	99,150	4,765	4,375
93,451	93,500	4,471	4,081	95,35		4,570	4,180		97,251	97,300	4,668	4,278		99,151	99,200	4,767	4,377
93,501	93,550	4,473	4,083	95,40	,	4,572	4,182		97,301	97,350	4,671	4,281		99,201	99,250	4,770	4,380
93,551	93,600	4,476	4,086	95,45		4,575	4,185		97,351	97,400	4,674	4,284		99,251	99,300	4,772	4,382
93,601	93,650 93,700	4,479 4,481	4,089 4,091	95,50 ⁻ 95,55 ⁻	,	4,577 4,580	4,187 4,190		97,401	97,450	4,676 4,679	4,286 4,289		99,301 99,351	99,350	4,775	4,385 4,388
93,651 93,701	93,700 93,750	4,481	4,091 4,094	95,55	•	4,580	4,190		97,451 97,501	97,500 97,550	4,679	4,289		99,351 99,401	99,400 99,450	4,778 4,780	4,300
93,701	93,750 93,800	4,404 4.486	4,094 4,096	95,60 95.65		4,585	4,195		97,501 97,551	97,550 97,600	4,684	4,291 4,294		99,401 99,451	99,450 99,500	4,780	4,390
93,801	93,850	4,489	4,099	95,70 ⁻	,	4,588	4,193		97,601	97,650	4,687	4,294		99,501	99,550	4,785	4,395
93,851	93,900	4,492	4,102	95,75	•	4,590	4,200		97,651	97,700	4.689	4,299		99,551	99,600	4,788	4,398
93,901	93,950	4,494	4,102	95,80		4,593	4,203		97,701	97,750	4,692	4,302		99,601	99,650	4,791	4,401
93,951	94,000	4,497	4,107	95,85	,	4,596	4,206		97,751	97,800	4,694	4,304		99,651	99,700	4,793	4,403
94,001	94,050	4.499	4,107	95,90		4,598	4,208		97,801	97,850	4.697	4,307		99,701	99,750	4,796	4,406
94,051	94,100	4,502	4,112	95,95		4,601	4,211		97,851	97,900	4,700	4,310		99,751	99,800	4,798	4,408
94,101	94,150	4,505	4,115	96,00 ⁻		4,603	4,213		97,901	97,950	4,702	4,312		99,801	99,850	4,801	4,411
94,151	94,200	4,507	4,117	96,05	96,100	4,606	4,216		97,951	98,000	4,705	4,315		99,851	99,900	4,804	4,414
94,201	94,250	4,510	4,120	96,10	96,150	4,609	4,219		98,001	98,050	4,707	4,317		99,901	99,950	4,806	4,416
94,251	94,300	4,512	4,122	96,15	96,200	4,611	4,221	l	98,051	98,100	4,710	4,320		99,951	100,000	4,809	4,419

100,001 and over - use the Tax Computation Worksheet

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2017 TAX COMPUTATION WORKSHEET

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

Married Filing Joint											
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.						
\$12,501 - \$30,000	\$	2.9% (.029)	\$	\$0	\$						
\$30,001 and over	\$	4.9% (.049)	\$	\$600	\$						
\$60,001 and over	\$	5.2% (.052)	\$	\$780	\$						
Single, Head of Ho	usehold, or Married F	iling Separate	9								
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.						
\$ 5,001 - \$15,000	\$	2.9% (.029)	\$	\$0	\$						
\$15,001 and over	\$	4.9% (.049)	\$	\$300	\$						
\$30,001 and over	\$	5.2% (.052)	\$	\$390	\$						

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, 2017**, even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

County & Abbreviation District Name & Number

ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256

ANDERSON (AN) Crest 479 Garnett 365

ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409

BARBER (BA) Barber County North 254 South Barber 255

BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431

BOURBON (BB) Fort Scott 234 Uniontown 235

BROWN (BR) South Brown County 430 Hiawatha 415

BUTLER (BU) Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394

CHASE (CS) Chase County 284

CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua County Community 286

CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404

CHEYENNE (CN) Cheylin 103 St. Francis Comm School 297

CLARK (CA) Ashland 220 Minneola 219

CLAY (CY) Clay Center 379

CLOUD (CD) Concordia 333 Southern Cloud 334

COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245

COMANCHE (CM) Comanche County 300

COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 County & Abbreviation District Name & Number

Udall 463 Winfield 465 CRAWFORD (CR)

Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250

DECATUR (DC) Oberlin 294

DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429

DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497

EDWARDS (ED) Kinsley-Offerle 347 Lewis 502

ELK (EK) Elk Valley 283 West Elk 282 ELLIS (EL)

Ellis 388 Hays 489 Victoria 432

ELLSWORTH (EW) Central Plains 112 Ellsworth 327 FINNEY (FI)

Garden City 457 Holcomb 363 FORD (FO)

Bucklin 459 Dodge City 443 Spearville 381

FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287

GEARY (GE) Geary County Schools 475

GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293

GRAHAM (GH) Graham County 281

GRANT (GT) Ulysses 214

GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 County & Abbreviation <u>District Name & Number</u>

GREELEY (GL) Greeley County Schools 200 GREENWOOD (GW)

Eureka 389 Hamilton 390 Madison-Virgil 386

HAMILTON (HM) Syracuse 494

HARPER (HP) Attica 511 Chaparral 361

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

HASKELL (HS) Satanta 507 Sublette 374

HODGEMAN (HG) Hodgeman County Schools 227

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

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

JEWELL (JW) Rock Hills 107

JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230

KEARNY (KE) Deerfield 216 Lakin 215

KINGMAN (KM) Cunningham 332 Kingman-Norwich 331

KIOWA (KW) Haviland 474 Kiowa County 422

LABETTE (LB) Chetopa-St. Paul 505 Labette County 506 Oswego 504 Parsons 503

LANE (LE) Dighton 482 Healy Public Schools 468

LEAVENWORTH (LV) Basehor-Linwood 458

Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464 County & Abbreviation District Name & Number

Lincoln 298 Sylvan Grove 299 LINN (LN) Jayhawk 346

Pleasanton 344 Prairie View 362

LOGAN (LG) Oakley 274 Triplains 275

LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252

MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion-Florence 408 Peabody-Burns 398

MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380

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

MEADE (ME) Fowler 225 Meade 226

MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368

MITCHELL (MC) Beloit 273 Waconda 272 MONTGOMERY (MG)

Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446

MORRIS (MR) Morris County 417

MORTON (MT) Elkhart 218 Rolla 217 NEMAHA (NM)

Nemaha Central 115 Prairie Hills 113

NEOSHO (NO) Chanute Public Schools 413 Erie-Galesburg 101 NESS (NS)

NESS (NS) Western Plains 106 Ness City 303

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

OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 County & Abbreviation District Name & Number

Osage City 420 Santa Fe Trail 434

OSBORNE (OB) Osborne County 392

OTTAWA (OT) North Ottawa County 239 Twin Valley 240

PAWNEE (PN) Fort Larned 495 Pawnee Heights 496

PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110

POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville-Wheaton 322 Rock Creek 323 Wamego 320

PRATT (PR) Pratt 382 Skyline Schools 438

RAWLINS (RA) Rawlins County 105

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

REPUBLIC (RP) Pike Valley 426 Republic County 109

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

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

ROOKS (RO) Palco 269 Plainville 270 Stockton 271

RUSH (RH) LaCrosse 395 Otis-Bison 403

RUSSELL (RS) Paradise 399 Russell County 407

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

SCOTT (SC) Scott County 466

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

County & Abbreviation District Name & Number

SEWARD (SW)

SHAWNEE (SN)

Auburn-Washburn 437

Shawnee Heights 450

SHERIDAN (SD)

SHERMAN (SH)

Goodland 352

SMITH (SM)

Macksville 351

Stafford 349

Smith Center 237

STAFFORD (SF)

St. John-Hudson 350

STANTON (ST)

Stanton County 452

STEVENS (SV)

SUMNER (SU)

Conway Springs 356

South Haven 509

THOMAS (TH)

Golden Plains 316

TREGO (TR)

WaKeeney 208

Mission Valley 330

WALLACE (WA)

Wallace County Schools 241

WASHINGTON (WS)

Washington County Schools 108

Wabaunsee 329

Weskan 242

Barnes 223

Leoti 467

Clifton-Clyde 224

WICHITA (WH)

WILSON (WL)

Fredonia 484

Neodesha 461

Woodson 366

Altoona-Midway 387

WOODSON (WO)

WYANDOTTE (WY)

Bonner Springs 204

Piper-Kansas City 203

Turner-Kansas City 202

Kansas City 500

Colby Public Schools 315

WABAUNSEE (WB)

Wellington 353

Brewster 314

Belle Plaine 357

Caldwell 360

Oxford 358

Hugoton Public Schools 210

Moscow Public Schools 209

Argonia Public Schools 359

Topeka Public Schools 501

Hoxie Community Schools 412

Kismet-Plains 483

Liberal 480

Seaman 345

Silver Lake 372

Mulvane 263 Renwick 267 Valley Center Public Schools 262 Wichita 259 Г

Taxpayer Assistance

ksrevenue.org

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

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

Tax Assistance Center Scott Office Building - 1st floor 120 SE 10th Avenue PO Box 750680 Topeka, KS 66675-0680 Phone: 785-368-8222 Fax: 785-291-3614

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

Refunds. You may check the status of your current year tax refund from our website or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, visit our website and click **Refund Status** or call **1-800-894-0318** for automated refund information and follow the recorded instructions.

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

Electronic File & Pay Options

ksrevenue.org

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **Personal Tax** and **File Your State Taxes Online** to get started. If you need assistance signing into the system, contact our Electronic Services Help Desk by email at kdor_eservices@ks.gov or call 785-296-6993.

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

Direct Payment allows you to "file now, pay later" by choosing the date you would like your bank account debited. No check to write or voucher to complete, and nothing to mail to the Kansas Department of Revenue! See the instructions on our website for more information.

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