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Important Information

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

DOWNLOADING YOUR 1099-G. If you received a refund on your Individual Income Tax return last year, your 1099-G **MUST** be obtained from the Kansas Customer Service Center at www.ksrevenue.org.

CHILD AND DEPENDENT CARE CREDIT RESTORED. This credit is restored for child and dependent care expenses allowed and claimed on your individual federal income tax return. This credit may reduce your Kansas tax liability. You must be a Kansas resident and have a valid social security number for all individuals on your return. The credit allowed for tax year 2018 is 12.5%. This will increase to 18.75% for tax year 2019, and 25% for tax year 2020 and thereafter. See Notice 17-07 and K-40 instructions for line 14.

LOW INCOME EXCLUSION. Effective for tax year 2018, married individuals filing joint returns with taxable income of \$5,000 or less, and all other individuals with taxable income of \$2,500 or less, shall have a tax liability of zero. A return must be filed to calculate taxable income.

ITEMIZED DEDUCTIONS. Kansas itemized deductions are calculated using 100% charitable contributions, 50% qualified medical expenses, 50% qualified residential interest, and 50% real and personal property taxes as claimed on your federal itemized deductions. See Part C of Schedule S. (You may only itemize your deductions on your Kansas return if you itemized deductions on your federal return).

KANSAS ABLE SAVINGS. Starting tax year 2018, Kansas taxpayers may claim a subtraction modification up to \$3,000 per beneficiary (\$6,000 if married filing a

joint return) for contributions into a Kansas Achieving a Better Life Experience (ABLE) account or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof pursuant to section 529A of the internal revenue code of 1986, as amended, for the purpose of saving private funds to support an individual with a disability. For more information on ABLE accounts visit Kansas ABLE Savings Plan at https://savewithable.com/ks/home.html

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 2018, refer to the instructions for line 20 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 (back cover) if you have questions about the Kansas Use Tax.



The cat sized (4-5 lbs) **Swift Fox** is a denizen of the short- and mid-grass prairie ecosystems of the United States and Canada. The brown to grayish color and small size make it easily distinguishable from other Kansas foxes. The Swift Fox's name refers to its quickness when capturing prey, which includes rabbits, mice, prairie dogs, birds, grasshoppers and other insects. This little canid was highly susceptible to predator extermination programs in the 1930's, but today has returned to much of the western portion of their range. The Swift Fox is considered a Species of Greatest Conservation Concern by the state of Kansas and benefits from contributions to the Chickadee Checkoff. Photo Credit: Bob Gress

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	\$ 6,100
MARRIED FILING JOINT	Under 65 (both spouses)	\$12,700 \$13,400 \$13,400 and blind (other spouse) \$14,100
HEAD OF HOUSEHOLD	Under 65 65 or older or blind 65 or older and blind.	\$10,850
Married Filing Separate	Under 6565 or older or blind65 or older and blind	\$ 6,700

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

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line 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 A16.

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 2018 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2019.

If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

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

Where to File

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

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66675-0260

If You Need Forms

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

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

Extension of Time to File

An extension of time to file is NOT an extension of time to pay the tax.

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the original due date, you will owe interest and penalty on any balance due.

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A through F and Schedules 1 - 6) 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, 2019.

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 *KDOR Customer Service Center*.

Underpayment Penalty: If line 30 minus line 20 of Form K-40 is at least \$500 and is more than 10% of the tax on line 19 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 2018 Kansas return.

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

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

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

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

Deceased Taxpayers

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

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

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

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

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

Food Sales Tax Credit

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

For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. The allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older for all of 2018; 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.

NOTE: Dependents that are 18 years of age or older (born before January 1, 2001) do not qualify as exemptions for this tax credit <u>and</u> no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2018 household income was \$35,000 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 \$19,800 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 back cover).

K-40 Instructions

TAXPAYER INFORMATION

Complete all information at the top of the K-40 by printing neatly. If your name or address changed, or if you are filing with or for a deceased taxpayer, indicate so by marking the appropriate boxes.

AMENDED RETURN

If you are filing an amended return for 2018, 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 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 2018**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2018, 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 your total number of exemptions

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2001).

 $\mbox{\bf LINE G:}$ 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 18 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	WORKSHEET I - Standard Deduction for People 65 or Older and/or Blind						
Check if:	You were 65 Spouse was			Blind Blind	_		
Filing statu	us:	Boxes chec	cked:	Enter	on line 4:		
Single		1 2			3,850 4,700		
Married Fili	ng Joint	1 2 3 4		\$	8,200 8,900 9,600 0,300		
Married Filing Separate		1 2 3 4		\$ \$ \$	4,450 5,150 5,850 6,550		
Head of Ho	ousehold	1 2			6,350 7,200		

W	ORKSHEET II - Standard Deduction for People Claimed as a Dependent
1.	Enter the amount of your earned income\$
2.	Minimum standard deduction\$ 500.00
3.	Enter the larger of lines 1 or 2\$
4.	Enter the amount for your filing status\$ Single: \$3,000 Married filing joint: \$7,500 Head of household: \$5,500 Married filing separate: \$3,750
5.	Enter lesser of lines 3 or 4. Stop here if under 65 and not blind. Enter result on line 4, K-40 \$
6.	a. Check all that apply: You were 65 or older \square Blind \square Spouse was 65 or older \square Blind \square
	b. Number of boxes checked c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate)\$
7.	Add lines 5 and 6c. Enter result here and on line 4, K-40\$

Kansas Itemized Deductions

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

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

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

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

TAX COMPUTATION

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.

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 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
2018 tax paid to the foreign country\$
LESS: Federal foreign tax credit allowed\$
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status \$

Taxes Paid to Other States by Kansas Residents

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); and 2) you were required to pay income tax to the other state(s) on that income. Important—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) and the income or earnings tax return filed with any local jurisdiction. If a return was not required for the local jurisdiction, complete a local return showing the amount of tax paid to the local jurisdiction and include it with your K-40 before using the worksheet.

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

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

Worksheet for Residents
2018 income tax that was actually paid to the other state (including political subdivisions thereof)
2. Total Kansas income tax (line 12, Form K-40) \$
Total income derived from other state <u>and</u> included in KAGI \$
4. KAGI (line 3, Form K-40) \$
5. Percentage limitation (divide line 3 by line 4) %
6. Maximum credit allowable (multiply line 2 by line 5)\$
7. Credit for taxes paid to the other state. Enter the <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 while you were a Kansas resident; and,
- · you were required to pay taxes on that other state's income.

Complete the following worksheet to determine your credit. If your credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

Worksheet for Part-Year Residents filing as Nonresidents 1. 2018 tax that was paid to the other state.....\$_ 2. Total income tax (line 12, Form K-40)\$___ 3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule. which should show the amount to enter here).....\$____ 4. Modified Kansas source income (line B21, Part B of Schedule S)\$___ 5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI).....\$____ 6. Percentage limitation (divide line 5 by line 3) % 7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6).....\$___ 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.

LINE 14 (Credit for child and dependent care expenses): This credit is available to residents only - nonresidents and part-year residents are not eligible. Multiply amount of credit allowed against your federal tax liability (federal Form 2441) by 12.5% and enter the result on line 14.

Line 15 (Other credits): Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose the applicable schedule(s) with your Form K-40.

AdoptionK-47
Angel InvestorK-30
Business and Job Development (for carry forward use only)K-34
Community Service ContributionK-60
Declared Disaster Capital Investment (for carry forward use only) K-87
Disabled Access

Electric Cogeneration Facility (for carry forward use only)K	(-83
High Performance Incentive Program (HPIP)K	(-59
Historic PreservationK	(-35
Individual Development AccountK	(-68
Kansas Center for EntrepreneurshipK	(-31
Low Income Student ScholarshipK	(-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 ZoneK	(-89
Storage and Blending Equipment (for carry forward use only)K	(-82
Venture and Local Seed Capital (for carry forward use only)K	(-55

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

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

Earned Income Tax Credit (EITC) Worksheet
Federal EITC (from your federal tax return)\$
2. Kansas EITC (multiply line 1 by 17%)\$
3. Enter amount from line 16 of Form K-40\$
4. Total (subtract line 3 from line 2)\$
If line 4 is a positive figure, enter the amount from line 3 above on line 17 of Form K-40. Then enter amount from line 4 on line 25 of Form K-40.
If line 4 is a negative figure, enter the amount from line 2 above on line 17 of Form K-40. Then enter zero (0) on line 25 of Form K-40.

LINE 18 (Food sales tax credit): Enter your food sales tax credit as computed on Line H, front of Form K-40.

LINE 19 (Tax balance after credits): Subtract lines 17 and 18 from line 16 and enter result (cannot be less than zero).

USE TAX

LINE 20 (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 20. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2018. 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 21 (Total tax balance): Add amounts on lines 19 and 20 and enter the result on line 21.

WITHHOLDING AND PAYMENTS

LINE 22 (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 22. 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 23 (Estimated tax paid): Enter the total of your 2018 estimated tax payments plus any 2017 overpayment you had credited forward to 2018.

LINE 24 (Amount paid with Kansas extension): Enter the amount paid with your request for an extension of time to file.

LINE 25 (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 25.

LINE 26 (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 27 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2018 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2018 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 28 (Overpayment from original return): Use this line ONLY if you are filing an amended K-40 for the 2018 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 29 (Total refundable credits): Add lines 22 through 27 and subtract line 28. Enter result on line 29.

BALANCE DUE

LINE 30 (Underpayment): If your tax balance on line 21 is greater than your total credits on line 29, enter the difference on line 30.

If the amount on line 30 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 31 and 32).

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 31 (Interest): Using the amount on line 30, compute interest at .5% for each month (or fraction thereof) from the original due date of the return.

LINE 32 (Penalty): Using the amount on line 30, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 33 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 22 and 23) subtracted from line 19 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 33. There are two exceptions: 1) if withholdings and/or estimated payments (lines 22 and 23) 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 22 and 23) equal or exceed 90% of this year's total income tax (line 19). Important—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 33.

LINE 34 (Amount you owe): Add lines 30 through 33 and enter the total on line 34. 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 37 through 43, 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 785-368-8222; 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* – For example, if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

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

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify the Department of Revenue at 785-368-8222 by 4:00 PM, two business days before the scheduled payment date.

Check or Money Order

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

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

OVERPAYMENT

LINE 35 (Overpayment): If your <u>tax balance</u>, line 21, is less than your total credits, line 29, enter the difference on line 35. **Note**: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 36), or contributed to any of the donation programs on lines 37 through 43.

LINE 36 (Credit forward): Enter the portion of line 35 you wish to have applied to your 2019 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2019 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 37 through 43 – 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 37 (Chickadee checkoff): Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:

- Assess and monitor populations of Kansas Species of Greatest Conservation Need.
- Assess impacts of development actions on endangered species.
- Fund experiential learning opportunities for elementary, middle, and high school students.
- · Preparation and publication of education materials
- · Support citizen science and watchable wildlife opportunities

To contribute, enter \$1 or more on line 37.

LINE 38 (Meals on Wheels contribution program for senior citizens): Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 38.

LINE 39 (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 39.

LINE 40 (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 40.

LINE 41 (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 41.

LINE 42 (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 42.

LINE 43 (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 43. Visit our website at ksrevenue.org for a list of school districts within Kansas.

LINE 44 (Refund): Add lines 36 through 43 and subtract line 35. This is your refund amount. If line 44 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2019 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimate payment on your 2019 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 37 through 43.

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

Refund Set-off Program

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

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

SIGNATURE(S)

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

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

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

Mailing your return: Before mailing your income tax return, be sure you have:

- √ completed all required information on the return;
- √ written your numbers legibly in the spaces provided;
- venclosed 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,
- √ signed your return.

NOTE: If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case the Kansas Department of Revenue requests it at a later date. **If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return** (1040, applicable Schedules A-F and Schedules 1-6).



2018 KANSAS INDIVIDUAL INCOME TAX

114518

Return (Mark ONE)									
Mailing Address (Number and Street, including Rural Route) School District No. City, Town, or Post Office State Married filing ploint Married filing separate Head of household (Do reak if filing a ploint reburn Married filing separate Head of household (Do reak if filing a ploint reburn Married filing separate Head of household (Do reak if filing a ploint reburn Residency Status Resident Part-year resident from (Compilete Sch. S. Part IB) Complete Sch. S. Part IB State State Resident Part-year resident from (Compilete Sch. S. Part IB) Complete Sch. S. Part IB State State Residency Status Residency Status Residency Status Resident Part-year resident from (Compilete Sch. S. Part IB) Complete Sch. S. Part IB Nonresident Complete Sch. S. Part IB State Residency Status Residency State	Your First Name		Initial	Last Nam	е				
City, Town, or Post Office State Zip Code County Abbreviation If tyour name or address has changed since last year, mark an "X" in this box Takespare (or spouse if filing joint) died during this tax year, mark an "X" in this box Amended Return (Mark ONE) Single Married filing joint (Mark ONE) Residency Status Residency Status Resident Part year resident from (Complete Sch. S, Fart 8) Exemptions and Dependents Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessar Name piesses prent) You must have been a Kansas resident for ALL of 2018. Complete this section to determine your qualifications and credit. A. Had a dependent child who lived with you all year and was under the age of 18 all of 2018? Name piesses prent) You resource) 55 years of age or older all of 2018 (born before January 1, 1963)? C. Were you (or spouse) 55 years of age or older all of 2018 (born before January 1, 1963)? If you answered "No to A, B, and C, STOP HERE; you do not qualify for this credit D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If the "D' is more than \$30,615, \$TOP HERE; you do not qualify for this credit E. Number of dependents that are 18 years of age or older (from before January 1, 2001). G. Total qualifying exemptions (subtract line F from line E).	Spouse's First Nar	me	Initial	Last Nam	е				
If I your name or address has changed since last year, mark an "X" in this box Squares Scoals Security Number	Mailing Address (N	Number and Street, incl	uding R	ural Route))	School District No.	Enter the first four let		
If Itaxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box Amended Return	City, Town, or Pos	t Office		State	Zip Code	County Abbreviation	Spouse's Social		
Return (Mark ONE)			•	,	,		Teléphone		
Residency Status Resident Part-year resident from (Complete Sch. S, Part B) Exemptions and Dependents Enter the total exemptions of you, your spouse (if applicable), and each person you claim as a dependent. If filing status above is Head of household, add one exemption. Total Kansas exemptions. Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessar Name (please print) Part (Mark ONE) You must have been a Kansas resident for ALL of 2018. Complete this section to determine your qualifications and credit. A. Had a dependent child who lived with you all year and was under the age of 18 all of 2018? YES NO. B. Were you (or spouse) 55 years of age or older all of 2018 (born before January 1, 1963)? YES NO. If you answered "No" to A, B, and C, STOP HERE; you do not qualify for this credit. E. Number of dependents that are 18 years of age or older (florn before January 1, 2001). G. Total qualifying exemptions (subtract line F from line E).	Return						_	Adjustment by the IR:	S
Status (Mark ONE) Resident Part-year resident from to Complete Sch. S. Part B) Exemptions and dependent. Dependents Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent. If filing status above is Head of household, add one exemption. Total Kansas exemptions. Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessar Name (please print) Date of Birth (MMDDYY) Relationship Social Security Number You must have been a Kansas resident for ALL of 2018. Complete this section to determine your qualifications and credit. A. Had a dependent child who lived with you all year and was under the age of 18 all of 2018? B. Were you (or spouse) 55 years of age or older all of 2018 (born before January 1, 1963)? YES NO If you answered "Yo' to A, B, and C, STOP HERE; you do not qualify for this credit. D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If line "D" is more than \$30.615, STOP HERE; you do not qualify for this credit. E. Number of dependents that are 18 years of age or older (born before January 1, 2001) G. Total qualifying exemptions (subtract line F from line E)	-	Single		Ma (E	arried filing jo ven if only or	oint ne had income)	Married filing se	eparate Hear	d of household (Do no k if filing a joint return)
Dependents If filing status above is Head of household, add one exemption. Total Kansas exemptions. Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessar Name (please print) Date of Birth (MMDDYY) Relationship Social Security Number You must have been a Kansas resident for ALL of 2018. Complete this section to determine your qualifications and credit. A. Had a dependent child who lived with you all year and was under the age of 18 all of 2018? Were you (or spouse) 55 years of age or older all of 2018 (born before January 1, 1963)? YES NO C. Were you (or spouse) totally and permanently disabled or blind all of 2018, regardless of age? YES NO If you answered "No" to A, B, and C, STOP HERE; you do not qualify for this credit. D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If line "D" is more than \$30,615, STOP HERE; you do not qualify for this credit. E. Number of exemptions claimed. F. Number of dependents that are 18 years of age or older (born before January 1, 2001). G. Total qualifying exemptions (subtract line F from line E).	Status	Resident					to		
A. Had a dependent child who lived with you all year and was under the age of 18 all of 2018?	·	Tota	al Kans	as exem	ptions. d as depend	ents. Do <u>NOT</u> inclu e	de you or your spo		-
D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If line "D" is more than \$30,615, STOP HERE ; you do not qualify for this credit. E. Number of exemptions claimed. F. Number of dependents that are 18 years of age or older (born before January 1, 2001)		A. Had a dependB. Were you (orC. Were you (or	lent chil spouse spouse	ld who live) 55 years) totally a	ed with you a s of age or ol nd permaner	all year and was und der all of 2018 (born atly disabled or blind	er the age of 18 all o before January 1, 1 all of 2018, regardle	of 2018?	YES NO
THIS ISSUED TO THE STATE OF THE		D. If you answere If line "D" is moreE. Number of exF. Number of de	ed "Yes" than \$3 emption	to A, B, o 30,615, S as claimed ts that are	r C, enter you TOP HERE; de e 18 years of	ur federal adjusted gr you do not qualify fo	oss income from line r this credit. pefore January 1, 20	001)	

Income		Federal adjusted gross income (as reported on your federal income tax return)		_	00
Shade the box for negative amounts.		Modifications (from Schedule S, line A18; enclose Schedule S)	_		00
Example:	3.	Kansas adjusted gross income (line 2 added to or subtracted from line 1)			00
Deductions	4.	Standard deduction OR itemized deductions (if itemizing, complete Part C of Schedule S)		4	00
	5.	Exemption allowance (\$2,250 x number of exemptions claimed)		5	00
	6.	Total deductions (add lines 4 and 5)		6	00
	7.	Taxable income (subtract line 6 from line 3; if less than zero, enter 0)		7	00
Tax	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
0.00	14.	Credit for child and dependent care expenses	-	14	00
		Other credits (enclose all appropriate credit schedules)	ļ.,	15	00
	16.	Subtotal (subtract lines 13, 14 and 15 from line 12)	Ι,	16	00
	17.	Earned income tax credit (from worksheet on page 8 of instructions)	-	17	00
	18.	Food sales tax credit (from line H, front of this form)	-	18	00
	19.	Tax balance after credits (subtract lines 17 and 18 from line 16; cannot be less than zero)		19	00
Us a Tay				20	00
Use Tax		Use tax due (out of state and internet purchases; see instructions)		21	00
	21.	Total tax balance (add lines 19 and 20)			
Withholding		Kansas income tax withheld from W-2s and/or 1099s		22	00
and Payments	23.	Estimated tax paid		23	00
	24.	Amount paid with Kansas extension		24	00
If this is an AMENDED return,	25.	Refundable portion of earned income tax credit (from worksheet, page 8 of instructions)	1	25	00
complete lines 27 and 28	26.	Refundable portion of tax credits	2	26	00
	27.	Payments remitted with original return	2	27	00
	28.	Overpayment from original return (this figure is a subtraction; see instructions)	. 2	28	00
	29.	Total refundable credits (add lines 22 through 27; then subtract line 28)			00
Balance	30.	Underpayment (if line 21 is greater than line 29, enter the difference here)	3	30	00
Due	31.	Interest (see instructions)	3	31	00
	32.	Penalty (see instructions)	3	32	00
	33.	Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 2018	3	33	00
	34.	AMOUNT YOU OWE (add lines 30 through 33 and any entries on lines 37 through 43)	3	34	00
Overpayment	35.	Overpayment (if line 21 is less than line 29, enter the difference here)	3	35	00
You may donate to				36	00
any of the programs		CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)		37	00
on lines 37 through 43. The amount you enter		SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM		38	00
will reduce your refund	39.			39	00
or increase the amount you owe.		MILITARY EMERGENCY RELIEF FUND		40	00
		KANSAS HOMETOWN HEROES FUND		41	00
				42	00
		KANSAS CREATIVE ARTS INDUSTRY FUND			00
		LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number	_	43	00
	44.	REFUND (subtract lines 36 through 43 from line 35)		44	
Signature(s)		I authorize the Director of Taxation or the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the penalties of perjury that to the best of my knowledge this is a true, corresponding to the Director's designee to discuss my return and enc I declare under the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and encountered to the Director's designee to discuss my return and			_
		Signature of spouse if Married Filing Joint Tax preparer's EIN or SSN:			

SCHEDULE S (Rev. 7-18)

2018 KANSAS SUPPLEMENTAL SCHEDULE

114318

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Your First Name			Initial	Last Name	Enter the first four le	etters of your last name. etters.	
Spouse's First Na	ame		Initial	Last Name		etters of your spouse's	
	n. Yo			uctions before completing Parts A, B, portive documentation where indicated	last name. Use ALL Spouse's Social Security number	CAPITAL letters.	
		PART A	- Mo	odifications to Federal Ad	djusted Gros	s Income	
Additions		by related expens	es	d interest not specifically exempt from Kans RS (Kansas Public Employee's Ret <mark>i</mark> rement S			00
		·		ture (enclose applicable schedules)		Δ4	00
				olarship contributions (enclose Schedule K- ral adjusted gross income (see instructions	ŕ	A5	00
	A6.	Total additions t	o federa	al adjusted gross income (add lines A1 throu	ugh A5)	A6	00
Subtractions	A7.	Social Security be	enefits.	्यात्		A7	00
	A8.	KPERS lump sun	n distrib	utions exempt from Kansas income tax		A8	00
				nent obligations (reduced by related expens			00
		Retirement benefit	s speci	refund (if included in line 1 of Form K-40) fically exempt from Kansas income tax (do N sum distributions)	IOT include social sec	urity A44	00
	A12.	Military compensa	ation of	a nonresident servicemember (nonresident	s only)	A12	00
	A13.	Contributions to L	.earnin	g Qu <mark>est or other states'</mark> qual <mark>if</mark> ied tuition prog	ıram	A13	00
	A14.	Armed forces rec	ruitmen	t, sign-up, or retention bonus		A14	00
	A15.	Contributions to	n ABLE	savings account		A15	00
	A16.	Other subtraction	s from	federal adjusted gross income (see instructi	ons and enclose list) .	A16	00
	A17.	Total subtraction	is from	federal adjusted gross income (add lines A	7 through A16)	A17	00
Net Modification	A18.	Net modification	to fede	eral adjusted gross income (subtract line A17	from line A6). Enter	Δ18	00

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

Income				Total from federal return:			An	nount from Kansas sources:	
Chada t	B1. Wages, salaries, tips, etc		B1		00		B1		00
Shade box for negative	B2. Interest and dividend income		B2		00		B2		00
amounts. Example: —	B3. Pensions, IRA distributions & annuities		В3		00		ВЗ		00
	Additional Income								
	B4. Refund of state & local income taxes		B4		00		B4		00
	B5. Alimony received		B5		00		B5		00
	B6. Business income or loss	В6	Н		00	В6			00
		B7	П		00	B7	-		00
	B7. Capital gain or loss B8. Other gains or losses	B8	Б		00	B8			00
	B9. Rental real estate, royalties, partnerships,	B9	a		00	B9			00
	S corps, trusts, estates, REMICS etc	B10			00	B10	-		
	B10. Farm income or loss B11. Unemployment compensation, taxable						=		00
	social security benefits & other income	B11			00	B11	-		00
	B12. Total income from Kansas sources (add lin	nes B	1 thro	ugh B11)		B12			00
Adjustments o Income				Total from federal return:			Aı	mount from Kansas sources	S:
O IIICOIII C	B13. IRA retirement deductions		B13		00		B13		00
Shade box	B14. Penalty on early withdrawal of savings		B14		00		B14		00
or negative nmounts.	B15. Alimony paid		B15		00		B15		00
Example:	B16. Moving expenses		B16		00		B16		00
	B17. Other federal adjustments		B17		00		B17		00
	B18. Total federal adjustments to Kansas source	incor	ne (a	dd lines B13 through B17)			B18		00
	B19. Kansas source income after federal adjustr	nents	(subt	ract line B18 from line B12)		B19			00
	B20. Net modifications from Part A that are appli	cable	to Ka	nsas source income		B20			00
	B21. Modified Kansas source income (line B19 p	lus or	minu	ıs line B20)		B21	-		00
	B22. Kansas adjusted gross income (from line 3	Form	n K-40))		B22			00
Nonresident Allocation Percentage	B23. Nonresident allocation percentage (divide decimal place, not to exceed 100.0000). E						B23		
	PART C - Ka	nsa	ıs l	temized Deducti	ions				
temized Deduction	C1. Medical and dental expenses from line 4 of fe					f this	C1		00
Deduction Computation						nount	C2		00
	C3. Personal property taxes from line 5c of federa	l Sche	edule	A \$ Enter 50% o	of this an	nount	C3		00
	C4. Qualified residence interest you paid and rep \$ Enter 50% of this am						C4		00
	C5. Gifts to charity from line 14 of federal Sched	ule A .					C5		00
	C6. Kansas itemized deductions (add lines C1 thr						C6		00
	CAUTION: Due to the newly redesigned 2018 IF	RS U.S	S. Indi	vidual Income Tax Return (For	m 1040)	and Ite	mized [Deductions	

CAUTION: Due to the newly redesigned 2018 IRS U.S. Individual Income Tax Return (Form 1040) and Itemized Deductions (Form 1040 Schedule A), references to the federal form numbers listed on the Kansas forms K-40 and Schedule S may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure accurate calculation and to avoid any delays in processing.

180018

K-210

2018 KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)

(IIIDIVIDO)	AL INCOME 174	λ)		
Name as shown on Form K-40			Social Security Num	ber
CURRENT AND PRIOR YEAR INFORMATION				
1. Amount from line 19, 2018 Form K-40		1		
2. Multiply line 1 by 90% (farmers and fishers multiply by 6	66 2/3%)	2	2	
3. Prior year's tax liability (from line 18, 2017 Form K-40).		3	3	
4. Enter the total amount of your 2018 Kansas income tax	withheld		1	
NOTE: If any due date falls on a Saturday, Sunda	ay, or legal holida	ay, substitute th	ne next regular	work day.
PART I – EXCEPTIONS TO THE PENALTY	1/1/18 - 4/15/18	1/1/18 - 6/15/18	1/1/18 - 9/15/18	1/1/18 - 1/15/19
	25% of line 4	50% of line 4	75% of line 4	100% of line 4

- 5. Cumulative total of your 2018 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 2018 income; enclose computation. (Farmers/fishers use line 9b)

	1/1/18 - 4/15/18	1/1/18 - 6/15/18	1/1/18 - 9/15/18	1/1/18 - 1/15/19
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

- 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
- 11. Due date of each installment.....
- 12. Number of days from the due date of the installment to the due date of the next installment or 12/31/18, whichever is earlier. If paid late, see instructions
- 13. Number of days from 1/15/19 to date paid or 4/15/19, whichever is earlier. If paid late, see instructions
- 14. <u>Line 12</u> X 5% X amount on line 10.....
- 15. <u>Line 13</u> X 6% X amount on line 10.....
- 16. Penalty (add lines 14 and 15)

10				
11	4/15/18	6/15/18	9/15/18	1/15/19
12	61	92	107	
13			15	
14				
15				
16				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 33, 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 2018 tax due (line 19 of Form K-40 — DO NOT include compensating tax from line 20 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, 2019.

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, 2019, 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, 2019, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

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

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



If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I - EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2018 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, 2018.

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

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

LINE 9: Exception 2 applies if your 2018 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2018 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, 2018 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 6/15/18 installment on 6/28/18 the number of days to enter on line 12, column 2 will be computed from 6/15/18 to 6/28/18, which equals 13 days. If you then paid the next quarter timely at 9/15/18, the number of days will be from 9/15/18 to 1/15/19, 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 1/1/19 to 1/15/19. 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 1/15/19, enter in the third column the number of days from 1/1/18 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 1/15/19 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed to 12/31/18 at 5% and from 1/1/2019 to the date the tax was paid or 4/15/19, whichever is earlier, at 6%.

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 33, Estimated Tax Penalty.

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Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2017 tax forms and subject to change for 2018.

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 contributed from your salary to KPERS as shown on your W-2 form, typically box 14. Retired employees: If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A11. Make no entry on this line unless you also made contributions to KPERS during 2018 (for example, you retired during 2018). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2018, include on line A2 your 2018 KPERS contributions and follow the instructions for line A16.

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 2018 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 A17.

LINE A7: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2018 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 <u>not</u> be entered on this line: Federal National Mortgage Association (FNMA); Government National Mortgage Association (GNMA); Federal Home Loan Mortgage Corporation (FHLMC).

LINE A10: Enter any state or local income tax refund included as income on your federal return. **NOTE:** Your 1099-G **MUST** be obtained from the Kansas Customer Service Center at www. ksrevenue.org.

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 2018 **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 contributions deposited in an Achieving a Better Life Experience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under IRC Section 529A) up to \$3,000 per beneficiary; or \$6,000 per beneficiary if your filing status is married filing joint. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at https://savewithable.com/ks/home.html

LINE A16: Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

- Jobs Tax Credit. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- Kansas Venture Capital, Inc. Dividends. Dividend income received from Kansas Venture Capital, Inc.

- KPERS Lump Sum Distributions. Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- Partnership, S Corporation, or Fiduciary Adjustments. The
 proportionate share of any required subtraction adjustments on
 income received from a partnership, S corporation, joint venture,
 syndicate, trust or estate. The partnership, S corporation, or
 trustee will provide you with information to determine this amount.
- S Corporation Privilege Adjustment. If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
- 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 A17: Add lines A7 through A16 and enter result.

LINE A18: Subtract line A17 from line A6 and enter the result here and on line 2 of Form K-40. If line A17 is larger than line A6 (or if line A6 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 2018 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

income from Kansas sources; and, unemployment compensation derived from sources in Kansas.

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

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

Adjustments to Income

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

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

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

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

LINE B16: Enter only those moving expenses incurred in 2018 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction the portion of the federal deduction applicable to income earned in Kansas.
- Tuition and Fees Deduction the portion of the federal deduction applicable to income earned in Kansas. *Note:* At the time these instructions went to print, some tax benefits had expired. This includes the deduction for qualified tuition and fees. To find out if legislation extended this provision, go to IRS.gov/Form1040.
- 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 2018 (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 the amount of expenses for medical care allowable as deductions in section 213 of the federal IRC from line 4 of your federal Schedule A. Multiply this amount by 50% and enter the result in box C1.

LINE C2: Enter in the first space real estate taxes from line 5b of your federal Schedule A. Multiply this amount by 50% and enter the result in box C2.

LINE C3: Enter in the first space personal property taxes from line 5c of federal Schedule A. Multiply this amount by 50% and enter the result in box C3.

LINE C4: Enter in the first space the total qualified residence interest from lines 8a through 8c of federal Schedule A. Multiply this total by 50% and enter the result in box C4.

LINE C5: Enter in box C5, the amount of gifts to charity from line 14 of federal Schedule A.

LINE C6: Add lines C1 through C5 and enter the result in box C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

CAUTION: Due to the newly redesigned 2018 IRS U.S. Individual Income Tax Return (Form 1040) and Itemized Deductions (Form 1040 Schedule A), references to the federal form numbers listed on the Kansas forms K-40 and Schedule S may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure **accurate calculation and to avoid any processing delays.**

2018 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	u are			and yo	ou are				and yo	u are	Γ			and yo	ou are
If li	ne 7,	Single,		If	line 7,	Single,			If lir	ne 7,	Single,			If lin	e 7,	Single,	
	n K-40	Head of Household	Married Filing	Fo	rm K-40	Head of Household	Married Filing			n K-40	Head of Household	Married Filing		Form		Head of Household	Married Filing
is	s —	or Married	Joint		is —	or Married	Joint		is	_	or Married	Joint		is	_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is		at least	but not more than	your t	ax is		at least	but not more than	your t	ax is
													H				
26 51	50 100	0	0	3,301 3,351	3,350 3,400	103 105	0		6,601 6,651	6,650 6,700	205 207	205 207		9,901 9,951	9,950 10,000	308 309	308 309
101	150	0	0	3,401	3,450	106	0		6,701	6,750	208	208		10,001	10,050	311	311
151	200	0	0	3,451	3,500	108	0		6,751	6,800	210	210		10,051	10,100	312	312
201 251	250 300	0	0 0	3,501 3,551	3,550	109	0		6,801	6,850 6,900	212 213	212		10,101	10,150	314	314
301	350	0	0	3,601	3,600 3,650	111 112	0		6,851 6,901	6,950	215	213 215		10,151 10,201	10,200 10,250	315 317	315 317
351	400	Ō	0	3,651	3,700	114	0		6,951	7,000	216	216		10,251	10,300	319	319
401	450	0	0	3,701	3,750	115	0		7,001	7,050	218	218		10,301	10,350	320	320
451 501	500 550	0 0	0 0	3,751 3,801	3,800 3,850	117 119	0		7,051 7,101	7,100 7,150	219 221	219 221		10,351 10,401	10,400 10,450	322 323	322 323
551	600	0	0	3,851		120	0		7,151 7,151	7,130	222	222		10,451	10,500	325	325
601	650	0	0	3,901	3,950	122	0		7,201	7,250	224	224		10,501	10,550	326	326
651 701	700 750	0	0	3,951	4,000	123 125	0		7,251 7,201	7,300 7,350	226 227	226 227		10,551	10,600	328 329	328 329
751	800	0	0	4,001 4,051	4,050 4,100	125	0		7,301 7,351	7,350 7,400	227	227		10,601 10,651	10,650 10,700	331	331
801	850	0	0	4,101	4,150	128	0		7,401	7,450	230	230		10,701	10,750	332	332
851	900	0	0	4,151		129	0		7,451	7,500	232	232		10,751	10,800	334	334
901 951	950 1,000	0 0	0 0	4,201 4,251	4,250 4,300	131 133	0		7,501 7,551	7,550 7,600	233 235	233 235		10,801 10,851	10,850 10,900	336 337	336 337
1,001	1,050	0	Ö	4,301	4,350	134	0		7,601	7,650	236	236		10,901	10,950	339	339
1,051	1,100	0	0	4,351	4,400	136	0		7,651	7,700	238	238		10,951	11,000	340	340
1,101	1,150	0 0	0 0	4,401	4,450	137	0		7,701	7,750	239	239		11,001	11,050	342	342
1,151 1,201	1,200 1,250	0	0	4,451 4,501	4,500 4,550	139 140	0		7,751 7,801	7,800 7,850	241 243	241 243		11,051 11,101	11,100 11,150	343 345	343 345
1,251	1,300	0	0	4,551	4,600	142	0		7,851	7,900	244	244		11,151	11,200	346	346
1,301	1,350	0	0	4,601	4,650	143	0		7,901	7,950	246	246		11,201	11,250	348	348
1,351 1,401	1,400 1,450	0	0	4,651 4,701	4,700 4,750	145 146	0		7,951 8,001	8,000 8,050	247 249	247 249		11,251 11,301	11,300 11,350	350 351	350 351
1,451	1,500	0	0	4,751	4,800	148	0		8,051	8,100	250	250		11,351	11,400	353	353
1,501	1,550	0	0	4,801	4,850	150	0		8,101	8,150	252	252		11,401	11,450	354	354
1,551 1,601	1,600 1,650	0 0	0 0	4,851 4,901	4,900 4,950	151 153	0		8,151 8,201	8,200 8,250	253 255	253 255		11,451 11,501	11,500 11,550	356 357	356 357
1,651	1,700	0	0	4,951	5,000	154	0		8,251	8,300	257	257		11,551	11,600	359	359
1,701	1,750	0	0	5,001	5,050	156	156		8,301	8,350	258	258		11,601	11,650	360	360
1,751	1,800	0	0	5,051	5,100	157	157		8,351	8,400	260	260		11,651	11,700	362	362
1,801 1,851	1,850 1,900	0	0	5,101 5,151	5,150 5,200	159 160	159 160		8,401 8,451	8,450 8,500	261 263	261 263		11,701 11,751	11,750 11,800	363 365	363 365
1,901	1,950	Ö	Ő	5,201	5,250	162	162		8,501	8,550	264	264		11,801	11,850	367	367
1,951	2,000	0	0	5,251	5,300	164	164		8,551	8,600	266	266		11,851	11,900	368	368
2,001 2,051	2,050 2,100	0	0	5,301 5,351	5,350 5,400	165 167	165 167		8,601 8,651	8,650 8,700	267 269	267 269		11,901 11,951	11,950 12,000	370 371	370 371
2,101	2,150	0	0	5,401		168	168		8,701	8,750	270	270		12,001	12,050	373	373
2,151	2,200	0	0	5,451	5,500	170	170	:	8,751	8,800	272	272		12,051	12,100	374	374
2,201	2,250	0	0	5,501 5,551	•	171 173	171 173		8,801 8 851	8,850 8 900	274 275	274 275		12,101 12,151	12,150	376 377	376 377
2,251 2,301	2,300 2,350	0 0	0 0	5,551 5,601		173 174	173 174		8,851 8,901	8,900 8,950	275 277	275 277		12,151	12,200 12,250	377 379	377 379
2,351	2,400	0	0	5,651	5,700	176	176		8,951	9,000	278	278		12,251	12,300	381	381
2,401	2,450	0	0	5,701		177	177		9,001	9,050	280	280		12,301	12,350	382	382
2,451 2,501	2,500 2,550	0 78	0	5,751 5,801	5,800 5,850	179 181	179 181		9,051 9,101	9,100 9,150	281 283	281 283		12,351 12,401	12,400 12,450	384 385	384 385
2,551	2,600	80	0	5,851		182	182		9,151	9,200	284	284		12,451	12,500	387	387
2,601	2,650	81	0	5,901	5,950	184	184		9,201	9,250	286	286		12,501	12,550	388	388
2,651	2,700	83	0	5,951	6,000	185	185		9,251	9,300	288	288		12,551	12,600	390	390
2,701 2,751	2,750 2,800	84 86	0 0	6,001 6,051		187 188	187 188		9,301 9,351	9,350 9,400	289 291	289 291		12,601 12,651	12,650 12,700	391 393	391 393
2,801	2,850	88	0	6,101	6,150	190	190		9,401	9,450	292	292		12,701	12,750	394	394
2,851	2,900	89	0	6,151		191	191		9,451	9,500	294	294		12,751	12,800	396	396
2,901 2,951	2,950 3,000	91 92	0 0	6,201 6,251	6,250 6,300	193 195	193 195		9,501 9,551	9,550 9,600	295 297	295 297		12,801 12,851	12,850 12,900	398 399	398 399
3,001	3,050	94	0	6,301		196	195		9,601	9,650	298	298		12,901	12,950	401	401
3,051	3,100	95	0	6,351	6,400	198	198		9,651	9,700	300	300		12,951	13,000	402	402
3,101	3,150	97	0	6,401		199	199		9,701	9,750	301	301		13,001	13,050	404	404
3,151 3,201	3,200 3,250	98 100	0	6,451 6,501	6,500 6,550	201 202	201 202		9,751 9,801	9,800 9,850	303 305	303 305		13,051 13,101	13,100 13,150	405 407	405 407
3,251	3,300	102	0	6,551		204	202		9,851	9,900	306	306		13,151	13,130	407	407
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	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married			ne 7,	Single, Head of	Married
	K-40 —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint			K-40 —	Household or Married	Filing Joint
		Filing Separate	John			Filing Separate	John			Filing Separate	John				Filing Separate	John
at least	but not more than	your t	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is		at least	but not more than	your t	ax is
13,201	13,250	410	410	16,501	16,550	545	512	19,801	19,850	718	615		23,101	23,150	892	717
13,251	13,300	412	412	16,551	16,600	548	514	19,851	19,900	721	616	Ш	23,151	23,200	894	718
13,301	13,350	413	413	16,601	16,650	550 550	515 517	19,901	19,950	724	618	Ш	23,201	23,250	897	720
13,351 13,401	13,400 13,450	415 416	415 416	16,651 16,701	16,700 16,750	553 556	517 518	19,951 20,001	20,000 20,050	726 729	619 621	Ш	23,251 23,301	23,300 23,350	899 902	722 723
13,451	13,500	418	418	16,751	16,800	558	520	20,051	20,100	731	622	Ш	23,351	23,400	905	725
13,501	13,550	419	419	16,801	16,850	561	522	20,101	20,150	734	624		23,401	23,450	907	726
13,551	13,600	421 422	421 422	16,851	16,900	563 566	523 525	20,151	20,200	737 739	625 627		23,451	23,500	910 913	728 729
13,601 13,651	13,650 13,700	422 424	422 424	16,901 16,951	16,950 17,000	569	525 526	20,201 20,251	20,250 20,300	739 742	627 629		23,501 23,551	23,550 23,600	915	729 731
13,701	13,750	425	425	17,001	17,050	571	528	20,301	20,350	745	630		23,601	23,650	918	732
13,751	13,800	427	427	17,051	17,100	574	529	20,351	20,400	747	632		23,651	23,700	920	734
13,801	13,850	429 430	429 430	17,101	17,150 17,200	577 579	531 532	20,401	20,450	750 752	633 635	Ш	23,701	23,750	923 926	735 737
13,851 13,901	13,900 13,950	430	430	17,151 17,201	17,200	579 582	534	20,451 20,501	20,500 20,550	752 755	636	Ш	23,751 23,801	23,800 23,850	928	739
13,951	14,000	433	433	17,251	17,300	584	536	20,551	20,600	758	638	Ш	23,851	23,900	931	740
14,001	14,050	435	435	17,301	17,350	587	537	20,601	20,650	760	639	Ш	23,901	23,950	934	742
14,051	14,100	436	436	17,351	17,400	590	539	20,651	20,700	763	641	Н	23,951	24,000	936	743
14,101 14,151	14,150 14,200	438 439	438 439	17,401 17,451	17,450 17,500	592 595	540 542	20,701 20,751	20,750 20,800	766 768	642 644		24,001 24,051	24,050 24,100	939 941	745 746
14,201	14,250	441	441	17,501	17,550	598	543	20,801	20,850	771	646		24,101	24,150	944	748
14,251	14,300	443	443	17,551	17,600	600	545	20,851	20,900	773	647		24,151	24,200	947	749
14,301	14,350	444	444	17,601	17,650	603	546	20,901	20,950	776	649		24,201	24,250	949	751 752
14,351 14,401	14,400 14,450	446 447	446 447	17,651 17,701	17,700 17,750	605 608	548 549	20,951 21,001	21,000 21,050	779 781	650 652	Н	24,251 24,301	24,300 24,350	952 955	753 754
14,451	14,500	449	449	17,751	17,800	611	551	21,051	21,100	784	653	Ш	24,351	24,400	957	756
14,501	14,550	450	450	17,801	17,850	613	553	21,101	21,150	787	655	Ш	24,401	24,450	960	757
14,551	14,600	452 453	452	17,851	17,900	616 619	554 556	21,151	21,200	789 792	656 658	Ш	24,451	24,500	962 965	759 760
14,601 14,651	14,650 14,700	455 455	453 455	17,901 17,951	17,950 18,000	621	557	21,201 21,251	21,250 21,300	792 794	660	Ш	24,501 24,551	24,550 24,600	968	760 762
14,701	14,750	456	456	18,001	18,050	624	559	21,301	21,350	797	661		24,601	24,650	970	763
14,751	14,800	458	458	18,051	18,100	626	560	21,351	21,400	800	663		24,651	24,700	973	765
14,801 14,851	14,850 14,900	460 461	460 461	18,101 18,151	18,150 18,200	629 632	562 563	21,401 21,451	21,450 21,500	802 805	664 666		24,701 24,751	24,750 24,800	976 978	766 768
14,901	14,950	463	463	18,201	18,250	634	565	21,431	21,550	808	667		24,731	24,850	981	770
14,951	15,000	464	464	18,251	18,300	637	567	21,551	21,600	810	669		24,851	24,900	983	771
15,001	15,050	466	466	18,301	18,350	640	568	21,601	21,650	813	670	Ш	24,901	24,950	986	773
15,051 15,101	15,100 15,150	469 472	467 469	18,351 18,401	18,400 18,450	642 645	570 571	21,651 21,701	21,700 21,750	815 818	672 673	Ш	24,951 25,001	25,000 25,050	989 991	774 776
15,151	15,130	474	470	18,451	18,500	647	573	21,751	21,730	821	675	Ш	25,051	25,100	994	777
15,201	15,250	477	472	18,501	18,550	650	574	21,801	21,850	823	677	Ш	25,101	25,150	997	779
15,251	15,300	479	474	18,551	18,600	653	576	21,851	21,900	826	678	П	25,151	25,200	999	780
15,301 15,351	15,350 15,400	482 485	475 477	18,601 18,651	18,650 18,700	655 658	577 579	21,901 21,951	21,950 22,000	829 831	680 681		25,201 25,251	25,250 25,300	1,002 1,004	782 784
15,401	15,450	487	478	18,701	18,750	661	580	22,001	22,050	834	683		25,301	25,350	1,007	785
15,451	15,500	490	480	18,751	18,800	663	582	22,051	22,100	836	684		25,351	25,400	1,010	787
15,501	15,550	493	481	18,801	18,850	666	584	22,101	22,150	839	686		25,401	25,450	1,012	788
15,551 15,601	15,600 15,650	495 498	483 484	18,851 18,901	18,900 18,950	668 671	585 587	22,151 22,201	22,200 22,250	842 844	687 689	Н	25,451 25,501	25,500 25,550	1,015 1,018	790 791
15,651	15,700	500	486	18,951	19,000	674	588	22,251	22,300	847	691	Ш	25,551	25,600	1,020	793
15,701	15,750	503	487	19,001	19,050	676	590	22,301	22,350	850	692	Ш	25,601	25,650	1,023	794
15,751	15,800	506 508	489	19,051	19,100	679	591	22,351	22,400	852	694	Ш	25,651	25,700	1,025	796 797
15,801 15,851	15,850 15,900	508 511	491 492	19,101 19,151	19,150 19,200	682 684	593 594	22,401 22,451	22,450 22,500	855 857	695 697	Ш	25,701 25,751	25,750 25,800	1,028 1,031	797 799
15,901	15,950	514	494	19,201	19,250	687	596	22,501	22,550	860	698		25,801	25,850	1,033	801
15,951	16,000	516	495	19,251	19,300	689	598	22,551	22,600	863	700		25,851	25,900	1,036	802
16,001 16,051	16,050 16,100	519 521	497 498	19,301	19,350	692 695	599 601	22,601	22,650	865 868	701 703		25,901 25,951	25,950 26,000	1,039 1,041	804 805
16,051 16,101	16,100	521 524	498 500	19,351 19,401	19,400 19,450	695 697	602	22,651 22,701	22,700 22,750	868 871	703 704		25,951 26,001	26,000 26,050	1,041	805 807
16,151	16,200	527	501	19,451	19,500	700	604	22,751	22,800	873	706		26,051	26,100	1,046	808
16,201	16,250	529	503	19,501	19,550	703	605	22,801	22,850	876	708		26,101	26,150	1,049	810
16,251 16,301	16,300 16,350	532 535	505 506	19,551 19,601	19,600 19,650	705 708	607 608	22,851 22,901	22,900 22,950	878 881	709 711		26,151 26,201	26,200 26,250	1,052 1,054	811 813
16,351	16,350	535 537	508	19,651	19,650	708 710	610	22,951	23,000	884	711		26,251	26,250	1,054	815
16,401	16,450	540	509	19,701	19,750	713	611	23,001	23,050	886	714		26,301	26,350	1,060	816
16,451	16,500	542	511	19,751	19,800	716	613	23,051	23,100	889	715	I L	26,351	26,400	1,062	818

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	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
	K-40 —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint		1 K-40 5 —	Household or Married	Filing Joint		11 K-40 5 —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your t	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 t	ax is
26,401	26,450	1,065	819	29,701	29,750	1,238	921	33,001	33,050	1,425	1,089	36,301	36,350	1,613	1,262
26,451	26,500	1,067	821	29,751	29,800	1,241	923	33,051	33,100	1,428	1,091	36,351	36,400	1,616	1,265
26,501 26,551	26,550 26,600	1,070 1,073	822 824	29,801 29,851	29,850 29,900	1,243 1,246	925 926	33,101 33,151	33,150 33,200	1,431 1,434	1,094 1,097	36,401 36,451	36,450 36,500	1,619 1,622	1,267 1,270
26,601	26,650	1,075	825	29,901	29,950	1,249	928	33,201	33,250	1,436	1,099	36,501	36,550	1,624	1,273
26,651	26,700	1,078	827	29,951	30,000	1,251	929	33,251	33,300	1,439	1,102	36,551	36,600	1,627	1,275
26,701 26,751	26,750 26,800	1,081 1,083	828 830	30,001 30,051	30,050 30,100	1,254 1,257	931 934	33,301 33,351	33,350 33,400	1,442 1,445	1,105 1,107	36,601 36,651	36,650 36,700	1,630 1,633	1,278 1,280
26,801	26,850	1,086	832	30,101	30,150	1,260	937	33,401	33,450	1,448	1,110	36,701	36,750	1,636	1,283
26,851	26,900	1,088	833	30,151	30,200	1,263	939	33,451	33,500	1,451	1,112	36,751	36,800	1,639	1,286
26,901 26,951	26,950 27,000	1,091 1,094	835 836	30,201 30,251	30,250 30,300	1,265 1,268	942 944	33,501 33,551	33,550 33,600	1,453 1,456	1,115 1,118	36,801 36,851	36,850 36,900	1,642 1,644	1,288 1,291
27,001	27,050	1,096	838	30,301	30,350	1,271	947	33,601	33,650	1,459	1,120	36,901	36,950	1,647	1,294
27,051	27,100 27,150	1,099 1,102	839 841	30,351	30,400	1,274 1,277	950 952	33,651 33,701	33,700 33,750	1,462	1,123	36,951	37,000	1,650 1,653	1,296
27,101 27,151	27,130	1,102	842	30,401 30,451	30,450 30,500	1,277	952 955	33,751	33,800	1,465 1,468	1,126 1,128	37,001 37,051	37,050 37,100	1,656	1,299 1,301
27,201	27,250	1,107	844	30,501	30,550	1,282	958	33,801	33,850	1,471	1,131	37,101	37,150	1,659	1,304
27,251	27,300	1,109 1,112	846 847	30,551	30,600	1,285	960 963	33,851	33,900	1,473	1,133	37,151	37,200	1,662	1,307
27,301 27,351	27,350 27,400	1,112	849	30,601 30,651	30,650 30,700	1,288 1,291	965 965	33,901 33,951	33,950 34,000	1,476 1,479	1,136 1,139	37,201 37,251	37,250 37,300	1,664 1,667	1,309 1,312
27,401	27,450	1,117	850	30,701	30,750	1,294	968	34,001	34,050	1,482	1,141	37,301	37,350	1,670	1,315
27,451 27,501	27,500 27,550	1,120 1,123	852 853	30,751 30,801	30,800 30,850	1,297 1,300	971 973	34,051 34,101	34,100 34,150	1,485 1,488	1,144 1,147	37,351 37,401	37,400 37,450	1,673 1,676	1,317 1,320
27,551	27,600	1,125	855	30,851	30,900	1,300	976	34,151	34,130	1,488	1,147	37,451	37, 4 30	1,679	1,320
27,601	27,650	1,128	856	30,901	30,950	1,305	979	34,201	34,250	1,493	1,152	37,501	37,550	1,681	1,325
27,651 27,701	27,700 27,750	1,130 1,133	858 859	30,951 31,001	31,000 31,050	1,308 1,311	981 984	34,251 34,301	34,300 34,350	1,496 1,499	1,154 1,157	37,551 37,601	37,600 37,650	1,684 1,687	1,328 1,330
27,751	27,800	1,136	861	31,051	31,100	1,314	986	34,351	34,400	1,502	1,160	37,651	37,700	1,690	1,333
27,801	27,850	1,138	863	31,101	31,150	1,317	989	34,401	34,450	1,505	1,162	37,701	37,750	1,693	1,336
27,851 27,901	27,900 27,950	1,141 1,144	864 866	31,151 31,201	31,200 31,250	1,320 1,322	992 994	34,451 34,501	34,500 34,550	1,508 1,510	1,165 1,168	37,751 37,801	37,800 37,850	1,696 1,699	1,338 1,341
27,951	28,000	1,146	867	31,251	31,300	1,325	997	34,551	34,600	1,513	1,170	37,851	37,900	1,701	1,343
28,001	28,050	1,149	869	31,301	31,350	1,328	1,000	34,601	34,650	1,516	1,173	37,901	37,950	1,704	1,346
28,051 28,101	28,100 28,150	1,151 1,154	870 872	31,351 31,401	31,400 31,450	1,331 1,334	1,002 1,005	34,651 34,701	34,700 34,750	1,519 1,522	1,175 1,178	37,951 38,001	38,000 38,050	1,707 1,710	1,349 1,351
28,151	28,200	1,157	873	31,451	31,500	1,337	1,007	34,751	34,800	1,525	1,181	38,051	38,100	1,713	1,354
28,201 28,251	28,250 28,300	1,159	875 977	31,501 31,551	31,550	1,339 1,342	1,010 1,013	34,801 34,851	34,850	1,528	1,183	38,101 38,151	38,150 38,200	1,716	1,357 1,359
28,301	28,350	1,162 1,165	877 878	31,601	31,600 31,650	1,342	1,013	34,901	34,900 34,950	1,530 1,533	1,186 1,189	38,201	38,250	1,719 1,721	1,362
28,351	28,400	1,167	880	31,651	31,700	1,348	1,018	34,951	35,000	1,536	1,191	38,251	38,300	1,724	1,364
28,401 28,451	28,450 28,500	1,170 1,172	881 883	31,701 31,751	31,750 31,800	1,351 1,354	1,021 1,023	35,001 35,051	35,050 35,100	1,539 1,542	1,194 1,196	38,301 38,351	38,350 38,400	1,727 1,730	1,367 1,370
28,501	28,550	1,172	884	31,801	31,850	1,357	1,025	35,101	35,150	1,545	1,199	38,401	38,450	1,733	1,370
28,551	28,600	1,178	886	31,851	31,900	1,359	1,028	35,151	35,200	1,548	1,202	38,451	38,500	1,736	1,375
28,601 28,651	28,650 28,700	1,180 1,183	887 889	31,901 31,951	31,950 32,000	1,362 1,365	1,031 1,034	35,201 35,251	35,250 35,300	1,550 1,553	1,204 1,207	38,501 38,551	38,550 38,600	1,738 1,741	1,378 1,380
28,701	28,750	1,186	890	32,001	32,050	1,368	1,034	35,301	35,350 35,350	1,556	1,210	38,601	38,650	1,744	1,383
28,751	28,800	1,188	892	32,051	32,100	1,371	1,039	35,351	35,400	1,559	1,212	38,651	38,700	1,747	1,385
28,801 28,851	28,850 28,900	1,191 1,193	894 895	32,101 32,151	32,150 32,200	1,374 1,377	1,042 1,044	35,401 35,451	35,450 35,500	1,562 1,565	1,215 1,217	38,701 38,751	38,750 38,800	1,750 1,753	1,388 1,391
28,901	28,950	1,196	897	32,201	32,250	1,379	1,047	35,501	35,550	1,567	1,220	38,801	38,850	1,756	1,393
28,951	29,000	1,199	898	32,251	32,300	1,382	1,049	35,551	35,600	1,570	1,223	38,851	38,900	1,758	1,396
29,001 29,051	29,050 29,100	1,201 1,204	900 901	32,301 32,351	32,350 32,400	1,385 1,388	1,052 1,055	35,601 35,651	35,650 35,700	1,573 1,576	1,225 1,228	38,901 38,951	38,950 39,000	1,761 1,764	1,399 1,401
29,101	29,150	1,207	903	32,401	32,450	1,391	1,057	35,701	35,750	1,579	1,231	39,001	39,050	1,767	1,404
29,151 29,201	29,200 29,250	1,209 1,212	904 906	32,451 32,501	32,500 32,550	1,394 1,396	1,060 1,063	35,751 35,801	35,800 35,850	1,582 1,585	1,233 1,236	39,051 39,101	39,100 39,150	1,770 1,773	1,406 1,409
29,201	29,250 29,300	1,212	908	32,551	32,550 32,600	1,396	1,065	35,851	35,900	1,585	1,238	39,101	39,130	1,773	1,412
29,301	29,350	1,217	909	32,601	32,650	1,402	1,068	35,901	35,950	1,590	1,241	39,201	39,250	1,778	1,414
29,351 29,401	29,400 29,450	1,220 1,222	911 912	32,651 32,701	32,700 32,750	1,405 1,408	1,070 1,073	35,951 36,001	36,000 36,050	1,593 1,596	1,244 1,246	39,251 39,301	39,300 39,350	1,781 1,784	1,417 1,420
29,401	29,500	1,225	914	32,751	32,750	1,411	1,073	36,051	36,100	1,590	1,240	39,351	39,400	1,787	1,420
29,501	29,550	1,228	915	32,801	32,850	1,414	1,078	36,101	36,150	1,602	1,252	39,401	39,450	1,790	1,425
29,551 29,601	29,600 29,650	1,230 1,233	917 918	32,851 32,901	32,900 32,950	1,416 1,419	1,081 1,084	36,151 36,201	36,200 36,250	1,605 1,607	1,254 1,257	39,451 39,501	39,500 39,550	1,793 1,795	1,427 1,430
29,651	29,700	1,235	920	32,951	33,000	1,422	1,086	36,251	36,300	1,610	1,259	39,551	39,600	1,798	1,433

		and yo	ou are												
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	K-40 —	Household or Married	Filing Joint		n K-40 . —	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your	tax is	at least	but not more than	your t	tax is	at least	but not more than	your	tax is	at least	but not more than	your t	tax is
39,601	39,650	1,801	1,435	42,901	42,950	1,989	1,609	46,201	46,250	2,177	1,782	49,501	49,550	2,365	1,955
39,651	39,700	1,804	1,438	42,951	43,000	1,992	1,611	46,251	46,300	2,180	1,784	49,551	49,600	2,368	1,958
39,701 39,751	39,750 39,800	1,807 1,810	1,441 1,443	43,001 43,051	43,050 43,100	1,995 1,998	1,614 1,616	46,301 46,351	46,350 46,400	2,183 2,186	1,787 1,790	49,601 49,651	49,650 49,700	2,371 2,374	1,960 1,963
39,801	39,850	1,813	1,446	43,101	43,150	2,001	1,619	46,401	46,450	2,189	1,792	49,701	49,750	2,377	1,966
39,851	39,900	1,815	1,448	43,151	43,200	2,004	1,622	46,451	46,500	2,192	1,795	49,751	49,800	2,380	1,968
39,901 39,951	39,950 40,000	1,818 1,821	1,451 1,454	43,201 43,251	43,250 43,300	2,006 2,009	1,624 1,627	46,501 46,551	46,550 46,600	2,194 2,197	1,798 1,800	49,801 49,851	49,850 49,900	2,383 2,385	1,971 1,973
40,001	40,050	1,824	1,456	43,301	43,350	2,012	1,630	46,601	46,650	2,200	1,803	49,901	49,950	2,388	1,976
40,051	40,100	1,827 1,830	1,459	43,351 43,401	43,400	2,015 2,018	1,632 1,635	46,651	46,700 46,750	2,203 2,206	1,805	49,951 50,001	50,000	2,391 2,394	1,979
40,101 40,151	40,150 40,200	1,833	1,462 1,464	43,451	43,450 43,500	2,016	1,635	46,701 46,751	46,750	2,200	1,808 1,811	50,001	50,050 50,100	2,394	1,981 1,984
40,201	40,250	1,835	1,467	43,501	43,550	2,023	1,640	46,801	46,850	2,212	1,813	50,101	50,150	2,400	1,987
40,251 40,301	40,300 40,350	1,838 1,841	1,469 1,472	43,551 43,601	43,600 43,650	2,026 2,029	1,643 1,645	46,851 46,901	46,900 46,950	2,214 2,217	1,816 1,819	50,151 50,201	50,200 50,250	2,403 2,405	1,989 1,992
40,351	40,400	1,844	1,475	43,651	43,700	2,023	1,648	46,951	47,000	2,220	1,821	50,251	50,300	2,408	1,994
40,401	40,450	1,847	1,477	43,701	43,750	2,035	1,651	47,001	47,050	2,223	1,824	50,301	50,350	2,411	1,997
40,451 40,501	40,500 40,550	1,850 1,852	1,480 1,483	43,751 43,801	43,800 43,850	2,038 2,041	1,653 1,656	47,051 47,101	47,100 47,150	2,226 2,229	1,826 1,829	50,351 50,401	50,400 50.450	2,414 2,417	2,000 2,002
40,551	40,600	1,855	1,485	43,851	43,900	2,043	1,658	47,151	47,200	2,232	1,832	50,451	50,500	2,420	2,005
40,601	40,650	1,858	1,488	43,901	43,950	2,046	1,661	47,201	47,250	2,234	1,834	50,501	50,550	2,422	2,008
40,651 40,701	40,700 40,750	1,861 1,864	1,490 1,493	43,951 44,001	44,000 44,050	2,049 2,052	1,664 1,666	47,251 47,301	47,300 47,350	2,237 2,240	1,837 1,840	50,551 50,601	50,600 50,650	2,425 2,428	2,010 2,013
40,751	40,800	1,867	1,496	44,051	44,100	2,055	1,669	47,351	47,400	2,243	1,842	50,651	50,700	2,431	2,015
40,801	40,850	1,870	1,498	44,101	44,150	2,058	1,672	47,401	47,450	2,246	1,845	50,701	50,750	2,434	2,018
40,851 40,901	40,900 40,950	1,872 1,875	1,501 1,504	44,151 44,201	44,200 44,250	2,061 2,063	1,674 1,677	47,451 47,501	47,500 47,550	2,249 2,251	1,847 1,850	50,751 50,801	50,800 50,850	2,437 2,440	2,021 2,023
40,951	41,000	1,878	1,506	44,251	44,300	2,066	1,679	47,551	47,600	2,254	1,853	50,851	50,900	2,442	2,026
41,001	41,050 41,100	1,881	1,509	44,301 44,351	44,350	2,069 2,072	1,682 1,685	47,601	47,650 47,700	2,257 2,260	1,855 1,858	50,901 50,951	50,950 51,000	2,445	2,029 2,031
41,051 41,101	41,150	1,884 1,887	1,511 1,514	44,401	44,400 44,450	2,072	1,685	47,651 47,701	47,750	2,260	1,861	51,001	51,000	2,448 2,451	2,031
41,151	41,200	1,890	1,517	44,451	44,500	2,078	1,690	47,751	47,800	2,266	1,863	51,051	51,100	2,454	2,036
41,201 41,251	41,250 41,300	1,892 1,895	1,519 1,522	44,501 44,551	44,550 44,600	2,080 2,083	1,693 1,695	47,801 47,851	47,850 47,900	2,269 2,271	1,866 1,868	51,101 51,151	51,150 51,200	2,457 2,460	2,039 2,042
41,301	41,350	1,898	1,525	44,601	44,650	2,086	1,698	47,901	47,950	2,274	1,871	51,201	51,250	2,462	2,044
41,351	41,400	1,901	1,527	44,651	44,700	2,089	1,700	47,951	48,000	2,277	1,874	51,251	51,300	2,465	2,047
41,401 41,451	41,450 41,500	1,904 1,907	1,530 1,532	44,701 44,751	44,750 44,800	2,092 2,095	1,703 1,706	48,001 48,051	48,050 48,100	2,280 2,283	1,876 1,879	51,301 51,351	51,350 51,400	2,468 2,471	2,050 2,052
41,501	41,550	1,909	1,535	44,801	44,850	2,098	1,708	48,101	48,150	2,286	1,882	51,401	51,450	2,474	2,055
41,551	41,600	1,912	1,538	44,851	44,900	2,100	1,711	48,151	48,200	2,289	1,884	51,451	51,500	2,477	2,057
41,601 41,651	41,650 41,700	1,915 1,918	1,540 1,543	44,901 44,951	44,950 45,000	2,103 2,106	1,714 1,716	48,201 48,251	48,250 48,300	2,291 2,294	1,887 1,889	51,501 51,551	51,550 51,600	2,479 2,482	2,060 2,063
41,701	41,750	1,921	1,546	45,001	45,050	2,109	1,719	48,301	48,350	2,297	1,892	51,601	51,650	2,485	2,065
41,751 41,801	41,800 41,850	1,924 1,927	1,548 1,551	45,051 45,101	45,100 45,150	2,112 2,115	1,721 1,724	48,351 48,401	48,400 48,450	2,300 2,303	1,895 1,897	51,651 51,701	51,700 51,750	2,488 2,491	2,068 2,071
41,851	41,850	1,927	1,553	45,101	45,150 45,200	2,115	1,724	48,451	48,500	2,303 2,306	1,897	51,751	51,750	2,491	2,071
41,901	41,950	1,932	1,556	45,201	45,250	2,120	1,729	48,501	48,550	2,308	1,903	51,801	51,850	2,497	2,076
41,951 42,001	42,000 42,050	1,935 1,938	1,559 1,561	45,251 45,301	45,300 45,350	2,123 2,126	1,732 1,735	48,551 48,601	48,600 48,650	2,311 2,314	1,905 1,908	51,851 51,901	51,900 51,950	2,499 2,502	2,078 2,081
42,001	42,100	1,930	1,564	45,351	45,400	2,129	1,737	48,651	48,700	2,314	1,908	51,951	52,000	2,505	2,081
42,101	42,150	1,944	1,567	45,401	45,450	2,132	1,740	48,701	48,750	2,320	1,913	52,001	52,050	2,508	2,086
42,151 42,201	42,200 42,250	1,947 1,949	1,569 1,572	45,451 45,501	45,500 45,550	2,135 2,137	1,742 1,745	48,751 48,801	48,800 48,850	2,323 2,326	1,916 1,918	52,051 52,101	52,100 52,150	2,511 2,514	2,089 2,092
42,251	42,300	1,952	1,574	45,551	45,600	2,140	1,748	48,851	48,900	2,328	1,921	52,151	52,200	2,517	2,094
42,301	42,350	1,955	1,577	45,601	45,650	2,143	1,750	48,901	48,950	2,331	1,924	52,201	52,250	2,519	2,097
42,351 42,401	42,400 42,450	1,958 1,961	1,580 1,582	45,651 45,701	45,700 45,750	2,146 2,149	1,753 1,756	48,951 49,001	49,000 49,050	2,334 2,337	1,926 1,929	52,251 52,301	52,300 52,350	2,522 2,525	2,099 2,102
42,451	42,500	1,964	1,585	45,751	45,800	2,152	1,758	49,051	49,100	2,340	1,931	52,351	52,400	2,528	2,105
42,501	42,550	1,966	1,588	45,801	45,850 45,000	2,155	1,761	49,101	49,150	2,343	1,934	52,401 52,451	52,450 52,500	2,531	2,107
42,551 42,601	42,600 42,650	1,969 1,972	1,590 1,593	45,851 45,901	45,900 45,950	2,157 2,160	1,763 1,766	49,151 49,201	49,200 49,250	2,346 2,348	1,937 1,939	52,451 52,501	52,500 52,550	2,534 2,536	2,110 2,113
42,651	42,700	1,975	1,595	45,951	46,000	2,163	1,769	49,251	49,300	2,351	1,942	52,551	52,600	2,539	2,115
42,701 42,751	42,750 42,800	1,978	1,598 1,601	46,001 46,051	46,050 46,100	2,166	1,771 1,774	49,301	49,350 49,400	2,354 2,357	1,945	52,601 52,651	52,650 52,700	2,542 2,545	2,118 2,120
42,751	42,800 42,850	1,981 1,984	1,601 1,603	46,051	46,100 46,150	2,169 2,172	1,774	49,351 49,401	49,400 49,450	2,357 2,360	1,947 1,950	52,701	52,700 52,750	2,545 2,548	2,120
42,851	42,900	1,986	1,606	46,151	46,200	2,175	1,779	49,451	49,500	2,363	1,952	52,751	52,800	2,551	2,126

		and y	ou are			and yo	ou are				and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		If lin		Single, Head of	Married		ine 7,	Single, Head of	Married
· .	n K-40 s —	Household or Married	Filing Joint	_	n K-40 s —	Household or Married	Filing Joint		Form is		Household or Married	Filing Joint		m K-40 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	tax is		at least	but not more than	your	tax is	at least	but not more than	your t	tax is
52,801	52,850	2,554	2,128	56,101	56,150	2,742	2,302		59,401	59,450	2,930	2,475	62,701	62,750	3,118	2,660
52,851	52,900	2,556	2,131	56,151	56,200	2,745	2,304		59,451	59,500	2,933	2,477	62,751	•	3,121	2,663
52,901 52,951	52,950 53,000	2,559 2,562	2,134 2,136	56,201 56,251	56,250 56,300	2,747 2,750	2,307 2,309		59,501 59,551	59,550 59,600	2,935 2,938	2,480 2,483	62,801 62,851	62,850 62,900	3,124 3,126	2,666 2,669
53,001	53,050	2,565	2,139	56,301	56,350	2,753	2,312		59,601	59,650	2,941	2,485	62,901	62,950	3,129	2,672
53,051	53,100	2,568	2,141	56,351	56,400	2,756	2,315		59,651	59,700	2,944	2,488	62,951	63,000	3,132	2,675
53,101 53,151	53,150 53,200	2,571 2,574	2,144 2,147	56,401 56,451	56,450 56,500	2,759 2,762	2,317 2,320		59,701 59,751	59,750 59,800	2,947 2,950	2,491 2,493	63,001 63,051	63,050 63,100	3,135 3,138	2,677 2,680
53,201	53,250	2,576	2,149	56,501	56,550	2,764	2,323		59,801	59,850	2,953	2,496	63,101	63,150	3,141	2,683
53,251	53,300	2,579	2,152	56,551	56,600	2,767	2,325		59,851	59,900	2,955	2,498	63,151		3,144	2,686
53,301 53,351	53,350 53,400	2,582 2,585	2,155 2,157	56,601 56,651	56,650 56,700	2,770 2,773	2,328 2,330		59,901 59,951	59,950 60,000	2,958 2,961	2,501 2,504	63,201 63,251	63,250 63,300	3,146 3,149	2,689 2,692
53,401	53,450	2,588	2,160	56,701	56,750	2,776	2,333		60,001	60,050	2,964	2,506	63,301	63,350	3,152	2,695
53,451	53,500 53,550	2,591 2,593	2,162 2,165	56,751	56,800	2,779 2,782	2,336 2,338		60,051	60,100	2,967 2,970	2,509 2,512	63,351	63,400	3,155	2,697 2,700
53,501 53,551	53,600	2,595	2,168	56,801 56,851	56,850 56,900	2,784	2,336		60,101 60,151	60,150 60,200	2,970	2,512	63,401 63,451	63,450 63,500	3,158 3,161	2,700
53,601	53,650	2,599	2,170	56,901	56,950	2,787	2,344		60,201	60,250	2,975	2,518	63,501	63,550	3,163	2,706
53,651 53,701	53,700 53,750	2,602 2,605	2,173 2,176	56,951 57,001	57,000 57,050	2,790 2,793	2,346 2,349		60,251 60,301	60,300 60,350	2,978 2,981	2,521 2,524	63,551 63,601	63,600 63,650	3,166 3,169	2,709 2,712
53,751	53,800	2,608	2,178	57,001	57,030 57,100	2,796	2,351		60,351	60,400	2,984	2,524	63,651	•	3,172	2,715
53,801	53,850	2,611	2,181	57,101	57,150	2,799	2,354		60,401	60,450	2,987	2,529	63,701	63,750	3,175	2,717
53,851 53,901	53,900 53,950	2,613 2,616	2,183 2,186	57,151 57,201	57,200 57,250	2,802 2,804	2,357 2,359		60,451 60,501	60,500 60,550	2,990 2,992	2,532 2,535	63,751 63,801	63,800 63,850	3,178 3,181	2,720 2,723
53,951	54,000	2,619	2,189	57,251	57,300	2,807	2,362		60,551	60,600	2,995	2,538	63,851	63,900	3,183	2,726
54,001	54,050	2,622	2,191	57,301	57,350	2,810	2,365		60,601	60,650	2,998	2,541	63,901		3,186	2,729
54,051 54,101	54,100 54,150	2,625 2,628	2,194 2,197	57,351 57,401	57,400 57,450	2,813 2,816	2,367 2,370		60,651 60,701	60,700 60,750	3,001 3,004	2,544 2,546	63,951 64,001	64,000 64,050	3,189 3,192	2,732 2,734
54,151	54,200	2,631	2,199	57,451	57,500	2,819	2,372		60,751	60,800	3,007	2,549	64,051	64,100	3,195	2,737
54,201	54,250	2,633	2,202	57,501	57,550	2,821	2,375		60,801	60,850	3,010	2,552	64,101	64,150	3,198	2,740
54,251 54,301	54,300 54,350	2,636 2,639	2,204 2,207	57,551 57,601	57,600 57,650	2,824 2,827	2,378 2,380		60,851 60,901	60,900 60,950	3,012 3,015	2,555 2,558	64,151 64,201	64,200 64,250	3,201 3,203	2,743 2,746
54,351	54,400	2,642	2,210	57,651	57,700	2,830	2,383		60,951	61,000	3,018	2,561	64,251	,	3,206	2,749
54,401	54,450	2,645	2,212	57,701	57,750	2,833	2,386		61,001	61,050	3,021	2,563	64,301		3,209	2,752
54,451 54,501	54,500 54,550	2,648 2,650	2,215 2,218	57,751 57,801	57,800 57,850	2,836 2,839	2,388 2,391		61,051 61,101	61,100 61,150	3,024 3,027	2,566 2,569	64,351 64,401	64,400 64,450	3,212 3,215	2,754 2,757
54,551	54,600	2,653	2,220	57,851	57,900	2,841	2,393	L	61,151	61,200	3,030	2,572	64,451	64,500	3,218	2,760
54,601 54,651	54,650 54,700	2,656 2,659	2,223 2,225	57,901 57,951	57,950 58,000	2,844 2,847	2,396 2,399		61,201 61,251	61,250 61,300	3,032 3,035	2,575 2,578	64,501 64,551		3,220 3,223	2,763 2,766
54,701	54,750	2,662	2,228	58,001	58,050	2,850	2,401		61,301	61,350	3,038	2,581	64,601		3,226	2,769
54,751	54,800	2,665	2,231	58,051	58,100	2,853	2,404		61,351	61,400	3,041	2,583	64,651	•	3,229	2,772
54,801 54,851	54,850 54,900	2,668 2,670	2,233 2,236	58,101 58,151	58,150 58,200	2,856 2,859	2,407 2,409		61,401 61,451	61,450 61,500	3,044 3,047	2,586 2,589	64,701 64,751	•	3,232 3,235	2,774 2,777
54,901	54,950	2,673	2,239	58,201	58,250	2,861	2,412		61,501	61,550	3,049	2,592	64,801	•	3,238	2,780
54,951	55,000	2,676	2,241	58,251	58,300	2,864	2,414		61,551	61,600	3,052	2,595	64,851	•	3,240	2,783
55,001 55,051	55,050 55,100	2,679 2,682	2,244 2,246	58,301 58,351	58,350 58,400	2,867 2,870	2,417 2,420		61,601 61,651	61,650 61,700	3,055 3,058	2,598 2,601	64,901 64,951	•	3,243 3,246	2,786 2,789
55,101	55,150	2,685	2,249	58,401	58,450	2,873	2,422		61,701	61,750	3,061	2,603	65,001	65,050	3,249	2,791
55,151	55,200	2,688	2,252	58,451	58,500	2,876	2,425		61,751	61,800	3,064	2,606	65,051		3,252	2,794
55,201 55,251	55,250 55,300	2,690 2,693	2,254 2,257	58,501 58,551	58,550 58,600	2,878 2,881	2,428 2,430		61,801 61,851	61,850 61,900	3,067 3,069	2,609 2,612	65,101 65,151		3,255 3,258	2,797 2,800
55,301	55,350	2,696	2,260	58,601	58,650	2,884	2,433		61,901	61,950	3,072	2,615	65,201	65,250	3,260	2,803
55,351	55,400 55,450	2,699 2,702	2,262	58,651 58,701	58,700 58,750	2,887 2,890	2,435 2,438		61,951	62,000 62,050	3,075 3,078	2,618 2,620	65,251		3,263 3,266	2,806 2,809
55,401 55,451	55,500	2,702	2,265 2,267	58,751	58,800	2,893	2,436		62,001 62,051	62,100	3,076	2,623	65,301 65,351		3,269	2,809
55,501	55,550	2,707	2,270	58,801	58,850	2,896	2,443		62,101	62,150	3,084	2,626	65,401	65,450	3,272	2,814
55,551 55,601	55,600 55,650	2,710 2,713	2,273 2,275	58,851 58,901	58,900 58,950	2,898 2,901	2,446 2,449		62,151 62,201	62,200 62,250	3,087 3,089	2,629 2,632	65,451 65,501		3,275 3,277	2,817 2,820
55,651	55,700	2,713	2,275	58,951	59,000	2,901	2,449 2,451		62,251	62,250 62,300	3,089	2,632	65,551		3,280	2,823
55,701	55,750	2,719	2,281	59,001	59,050	2,907	2,454		62,301	62,350	3,095	2,638	65,601	65,650	3,283	2,826
55,751 55,801	55,800 55,850	2,722 2,725	2,283 2,286	59,051 59,101	59,100 59,150	2,910 2,913	2,456 2,459		62,351 62,401	62,400 62,450	3,098 3,101	2,640 2,643	65,651 65,701		3,286 3,289	2,829 2,831
55,851	55,900	2,725	2,288	59,101	59,150	2,913	2,459		62,451	62,450 62,500	3,101	2,643	65,751	•	3,269	2,834
55,901	55,950	2,730	2,291	59,201	59,250	2,918	2,464		62,501	62,550	3,106	2,649	65,801	65,850	3,295	2,837
55,951 56,001	56,000 56,050	2,733 2,736	2,294 2,296	59,251 59,301	59,300 59,350	2,921 2,924	2,467 2,470		62,551 62,601	62,600 62,650	3,109 3,112	2,652 2,655	65,851 65,901	•	3,297 3,300	2,840 2,843
56,051	56,100	2,739	2,299	59,351	59,350 59,400	2,924	2,470		62,651	62,700	3,115	2,658	65,951		3,303	2,846

		and y	ou are			and yo	ou are				and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		_lf lin	,	Single, Head of	Married		line 7,	Single, Head of	Married
	n K-40 —	Household	Filing		n K-40 s —	Household	Filing		Form is	K-40	Household	Filing		m K-40 s —	Household	Filing
13		or Married Filing	Joint		•	or Married Filing	Joint		13		or Married Filing	Joint	'	3	or Married Filing	Joint
at least	but not more than	Separate	tax is	at least	but not more than	Separate	tax is		at least	but not more than	Separate your 1	av is	at least	but not more than	Separate your t	ay is
66,001	66,050	3,306	2,848	69,301	69,350	3,494	3,037	7	72,601	72,650	3,682	3,225	75,901	75,950	3,870	3,413
66,051	66,100	3,300	2,851	69,351	69,400	3,494	3,037		72,651	72,700	3,685	3,228	75,951		3,873	3,416
66,101	66,150	3,312	2,854	69,401	69,450	3,500	3,042	7	72,701	72,750	3,688	3,230	76,001	76,050	3,876	3,418
66,151 66,201	66,200 66,250	3,315 3,317	2,857 2,860	69,451 69,501	69,500 69,550	3,503 3,505	3,045 3,048		72,751 72,801	72,800 72,850	3,691 3,694	3,233 3,236	76,051 76,101	76,100 76,150	3,879 3,882	3,421 3,424
66,251	66,300	3,320	2,863	69,551	69,600	3,508	3,046		72,851	72,900	3,696	3,239	76,101	76,130	3,885	3,424
66,301	66,350	3,323	2,866	69,601	69,650	3,511	3,054		72,901	72,950	3,699	3,242	76,201	76,250	3,887	3,430
66,351	66,400	3,326	2,868	69,651	69,700	3,514	3,057		72,951	73,000	3,702	3,245	76,251		3,890	3,433
66,401 66,451	66,450 66,500	3,329 3,332	2,871 2,874	69,701 69,751	69,750 69,800	3,517 3,520	3,059 3,062		73,001 73,051	73,050 73,100	3,705 3,708	3,247 3,250	76,301 76,351	76,350 76,400	3,893 3,896	3,436 3,438
66,501	66,550	3,334	2,877	69,801	69,850	3,523	3,065		73,101	73,150	3,711	3,253	76,401	76,450	3,899	3,441
66,551	66,600	3,337	2,880	69,851	69,900	3,525	3,068		73,151	73,200	3,714	3,256	76,451	76,500	3,902	3,444
66,601	66,650	3,340	2,883	69,901	69,950	3,528	3,071		73,201	73,250	3,716	3,259	76,501	76,550	3,904	3,447
66,651 66,701	66,700 66,750	3,343 3,346	2,886 2,888	69,951 70,001	70,000 70,050	3,531 3,534	3,074 3,076		73,251 73,301	73,300 73,350	3,719 3,722	3,262 3,265	76,551 76,601	76,600 76,650	3,907 3,910	3,450 3,453
66,751	66,800	3,349	2,891	70,051	70,100	3,537	3,079		73,351	73,400	3,725	3,267	76,651	76,700	3,913	3,456
66,801	66,850	3,352	2,894	70,101	70,150	3,540	3,082		73,401	73,450	3,728	3,270	76,701	76,750	3,916	3,458
66,851	66,900	3,354 3,357	2,897 2,900	70,151	70,200	3,543 3,545	3,085 3,088		73,451	73,500	3,731 3,733	3,273 3,276	76,751	76,800	3,919 3,922	3,461 3,464
66,901 66,951	66,950 67,000	3,360	2,900	70,201 70,251	70,250 70,300	3,548	3,088		73,501 73,551	73,550 73,600	3,736	3,279	76,801 76,851	76,850 76,900	3,924	3,467
67,001	67,050	3,363	2,905	70,301	70,350	3,551	3,094		73,601	73,650	3,739	3,282	76,901	76,950	3,927	3,470
67,051	67,100	3,366	2,908	70,351	70,400	3,554	3,096		73,651	73,700	3,742	3,285	76,951	77,000	3,930	3,473
67,101 67,151	67,150 67,200	3,369 3,372	2,911 2,914	70,401 70,451	70,450 70,500	3,557 3,560	3,099 3,102		73,701 73,751	73,750 73,800	3,745 3,748	3,287 3,290	77,001 77,051	77,050 77,100	3,933 3,936	3,475 3,478
67,201	67,250	3,374	2,917	70,501	70,550	3,562	3,105		73,801	73,850	3,751	3,293	77,101	77,150	3,939	3,481
67,251	67,300	3,377	2,920	70,551	70,600	3,565	3,108	7	73,851	73,900	3,753	3,296	77,151	77,200	3,942	3,484
67,301	67,350	3,380	2,923	70,601	70,650	3,568	3,111		73,901	73,950	3,756	3,299	77,201	77,250	3,944	3,487
67,351 67,401	67,400 67,450	3,383 3,386	2,925 2,928	70,651 70,701	70,700 70,750	3,571 3,574	3,114 3,116		73,951 74,001	74,000 74,050	3,759 3,762	3,302 3,304	77,251 77,301	77,300 77,350	3,947 3,950	3,490 3,493
67,451	67,500	3,389	2,931	70,751	70,800	3,577	3,119		74,051	74,100	3,765	3,307	77,351	77,400	3,953	3,495
67,501	67,550	3,391	2,934	70,801	70,850	3,580	3,122		74,101	74,150	3,768	3,310	77,401	77,450	3,956	3,498
67,551 67,601	67,600 67,650	3,394 3,397	2,937 2,940	70,851 70,901	70,900 70,950	3,582 3,585	3,125 3,128		74,151 74,201	74,200 74,250	3,771 3,773	3,313 3,316	77,451 77,501		3,959 3,961	3,501 3,504
67,651	67,700	3,400	2,943	70,951	71,000	3,588	3,131		74,251	74,300	3,776	3,319	77,551	77,600	3,964	3,507
67,701	67,750	3,403	2,945	71,001	71,050	3,591	3,133		74,301	74,350	3,779	3,322	77,601		3,967	3,510
67,751 67,801	67,800 67,850	3,406 3,409	2,948 2,951	71,051 71,101	71,100 71,150	3,594 3,597	3,136 3,139		74,351 74,401	74,400 74,450	3,782 3,785	3,324 3,327	77,651 77,701	77,700 77,750	3,970 3,973	3,513 3,515
67,851	67,900	3,411	2,954	71,101	71,130	3,600	3,139		74,451	74,450	3,788	3,330	77,751		3,976	3,518
67,901	67,950	3,414	2,957	71,201	71,250	3,602	3,145	7	74,501	74,550	3,790	3,333	77,801	77,850	3,979	3,521
67,951	68,000	3,417	2,960	71,251	71,300	3,605	3,148	7	74,551	74,600	3,793	3,336	77,851		3,981	3,524
68,001 68,051	68,050 68,100	3,420 3,423	2,962 2,965	71,301 71,351	71,350 71,400	3,608 3,611	3,151 3,153		74,601 74,651	74,650 74,700	3,796 3,799	3,339 3,342	77,901 77,951		3,984 3,987	3,527 3,530
68,101	68,150	3,426	2,968	71,401	71,450	3,614	3,156		74,701	74,750	3,802	3,344	78,001	•	3,990	3,532
68,151	68,200	3,429	2,971	71,451	71,500	3,617	3,159		74,751	74,800	3,805	3,347	78,051		3,993	3,535
68,201 68,251	68,250 68,300	3,431 3,434	2,974 2,977	71,501 71,551	71,550 71,600	3,619 3,622	3,162 3,165		74,801 74,851	74,850 74,900	3,808 3,810	3,350 3,353	78,101 78,151		3,996 3,999	3,538 3,541
68,301	68,350	3,437	2,980	71,601	71,650	3,625	3,168		74,901	74,950	3,813	3,356	78,201		4,001	3,544
68,351	68,400	3,440	2,982	71,651	71,700	3,628	3,171	7	74,951	75,000	3,816	3,359	78,251	78,300	4,004	3,547
68,401	68,450	3,443	2,985	71,701	71,750 71,800	3,631	3,173		75,001	75,050	3,819 3,822	3,361	78,301		4,007	3,550 3,552
68,451 68,501	68,500 68,550	3,446 3,448	2,988 2,991	71,751 71,801	71,800	3,634 3,637	3,176 3,179		75,051 75,101	75,100 75,150	3,825	3,364 3,367	78,351 78,401		4,010 4,013	3,555
68,551	68,600	3,451	2,994	71,851	71,900	3,639	3,182		75,151	75,200	3,828	3,370	78,451		4,016	3,558
68,601	68,650	3,454	2,997	71,901	71,950	3,642	3,185		75,201	75,250	3,830	3,373	78,501		4,018	3,561
68,651 68,701	68,700 68,750	3,457 3,460	3,000 3,002	71,951 72,001	72,000 72,050	3,645 3,648	3,188 3,190		75,251 75,301	75,300 75,350	3,833 3,836	3,376 3,379	78,551 78,601	•	4,021 4,024	3,564 3,567
68,751	68,800	3,463	3,002	72,001	72,030 72,100	3,651	3,193		75,351	75,400	3,839	3,381	78,651		4,024	3,570
68,801	68,850	3,466	3,008	72,101	72,150	3,654	3,196	7	75,401	75,450	3,842	3,384	78,701	78,750	4,030	3,572
68,851	68,900	3,468 3,471	3,011	72,151	72,200 72,250	3,657 3,659	3,199		75,451 75,501	75,500	3,845	3,387	78,751		4,033	3,575
68,901 68,951	68,950 69,000	3,471 3,474	3,014 3,017	72,201 72,251	72,250 72,300	3,659 3,662	3,202 3,205		75,501 75,551	75,550 75,600	3,847 3,850	3,390 3,393	78,801 78,851		4,036 4,038	3,578 3,581
69,001	69,050	3,477	3,019	72,301	72,350	3,665	3,208		75,601	75,650	3,853	3,396	78,901		4,041	3,584
69,051	69,100	3,480	3,022	72,351	72,400	3,668	3,210	7	75,651	75,700	3,856	3,399	78,951		4,044	3,587
69,101 69,151	69,150 69,200	3,483 3,486	3,025 3,028	72,401 72,451	72,450 72,500	3,671 3,674	3,213 3,216		75,701 75,751	75,750 75,800	3,859 3,862	3,401 3,404	79,001 79,051		4,047 4,050	3,589 3,592
69,131	69,250	3,488	3,028	72,451	72,500 72,550	3,674	3,216		75,801	75,850 75,850	3,865	3,404	79,051		4,050	3,592
69,251	69,300	3,491	3,034	72,551	72,600	3,679	3,222		75,851	75,900	3,867	3,410	79,151		4,056	3,598

		and ye	ou are			and yo	ou are	Γ			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married			ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
_	K-40 —	Household	Filing	_	n K-40 . —	Household	Filing			K-40 —	Household	Filing		n K-40 s —	Household	Filing
"		or Married Filing	Joint		'	or Married Filing	Joint		13		or Married Filing	Joint	"	,	or Married Filing	Joint
at least	but not more than	Separate	tax is	at least	but not more than	Separate	tax is		at least	but not more than	Separate your	tax is	at least	but not more than	Separate your t	tax is
79,201	79,250	4,058	3,601	82,501	82,550	4,246	3,789	H	85,801	85,850	4,435	3,977	89,101	89,150	4,623	4,165
79,201	79,300	4,050	3,604	82,551	82,600	4,240	3,792		85,851	85,900	4,437	3,980	89,151	89,200	4,626	4,168
79,301	79,350	4,064	3,607	82,601	82,650	4,252	3,795		85,901	85,950	4,440	3,983	89,201	89,250	4,628	4,171
79,351	79,400	4,067	3,609	82,651	82,700	4,255	3,798		85,951	86,000	4,443	3,986	89,251	89,300	4,631	4,174
79,401 79,451	79,450 79,500	4,070 4,073	3,612 3,615	82,701 82,751	82,750 82,800	4,258 4,261	3,800 3,803		86,001 86,051	86,050 86,100	4,446 4,449	3,988 3,991	89,301 89,351	89,350 89,400	4,634 4,637	4,177 4,179
79,501	79,550	4,075	3,618	82,801	82,850	4,264	3,806		86,101	86,150	4,452	3,994	89,401	89,450	4,640	4,182
79,551	79,600	4,078	3,621	82,851	82,900	4,266	3,809		86,151	86,200	4,455	3,997	89,451	89,500	4,643	4,185
79,601 79,651	79,650 79,700	4,081 4,084	3,624 3,627	82,901 82,951	82,950 83,000	4,269 4,272	3,812 3,815		86,201 86,251	86,250 86,300	4,457 4,460	4,000 4,003	89,501 89,551	89,550 89,600	4,645 4,648	4,188 4,191
79,701	79,750	4,084	3,629	83,001	83,050	4,272	3,817		86,301	86,350	4,463	4,003	89,601	89,650	4,651	4,194
79,751	79,800	4,090	3,632	83,051	83,100	4,278	3,820		86,351	86,400	4,466	4,008	89,651	89,700	4,654	4,197
79,801	79,850	4,093	3,635	83,101	83,150	4,281	3,823		86,401	86,450	4,469	4,011	89,701	89,750	4,657	4,199
79,851 79,901	79,900 79,950	4,095 4,098	3,638 3,641	83,151 83,201	83,200 83,250	4,284 4,286	3,826 3,829		86,451 86,501	86,500 86,550	4,472 4,474	4,014 4,017	89,751 89,801	89,800 89,850	4,660 4,663	4,202 4,205
79,951	80,000	4,101	3,644	83,251	83,300	4,289	3,832		86,551	86,600	4,477	4,020	89,851	89,900	4,665	4,208
80,001	80,050	4,104	3,646	83,301	83,350	4,292	3,835		86,601	86,650	4,480	4,023	89,901	89,950	4,668	4,211
80,051	80,100	4,107	3,649	83,351	83,400	4,295	3,837		86,651	86,700	4,483	4,026	89,951	90,000	4,671	4,214
80,101 80,151	80,150 80,200	4,110 4,113	3,652 3,655	83,401 83,451	83,450 83,500	4,298 4,301	3,840 3,843		86,701 86,751	86,750 86,800	4,486 4,489	4,028 4,031	90,001 90,051	90,050 90,100	4,674 4,677	4,216 4,219
80,201	80,250	4,115	3,658	83,501	83,550	4,303	3,846		86,801	86,850	4,492	4,034	90,101	90,150	4,680	4,222
80,251	80,300	4,118	3,661	83,551	83,600	4,306	3,849		86,851	86,900	4,494	4,037	90,151	90,200	4,683	4,225
80,301 80,351	80,350 80,400	4,121 4,124	3,664 3,666	83,601 83,651	83,650 83,700	4,309 4,312	3,852 3,855		86,901 86,951	86,950 87,000	4,497 4,500	4,040 4,043	90,201 90,251	90,250 90,300	4,685 4,688	4,228 4,231
80,401	80,450	4,127	3,669	83,701	83,750	4,315	3,857		87,001	87,050	4,503	4,045	90,301	90,350	4,691	4,234
80,451	80,500	4,130	3,672	83,751	83,800	4,318	3,860		87,051	87,100	4,506	4,048	90,351	90,400	4,694	4,236
80,501	80,550	4,132	3,675	83,801	83,850	4,321	3,863		87,101	87,150	4,509	4,051	90,401	90,450	4,697	4,239
80,551 80,601	80,600 80,650	4,135 4,138	3,678 3,681	83,851 83,901	83,900 83,950	4,323 4,326	3,866 3,869		87,151 87,201	87,200 87,250	4,512 4,514	4,054 4,057	90,451 90,501	90,500 90,550	4,700 4,702	4,242 4,245
80,651	80,700	4,141	3,684	83,951	84,000	4,329	3,872		87,251	87,300	4,517	4,060	90,551	90,600	4,705	4,248
80,701	80,750	4,144	3,686	84,001	84,050	4,332	3,874		87,301	87,350	4,520	4,063	90,601	90,650	4,708	4,251
80,751	80,800	4,147	3,689	84,051	84,100	4,335	3,877		87,351	87,400 87,450	4,523	4,065	90,651	90,700	4,711	4,254
80,801 80,851	80,850 80,900	4,150 4,152	3,692 3,695	84,101 84,151	84,150 84,200	4,338 4,341	3,880 3,883		87,401 87,451	87,450 87,500	4,526 4,529	4,068 4,071	90,701 90,751	90,750 90,800	4,714 4,717	4,256 4,259
80,901	80,950	4,155	3,698	84,201	84,250	4,343	3,886		87,501	87,550	4,531	4,074	90,801	90,850	4,720	4,262
80,951	81,000	4,158	3,701	84,251	84,300	4,346	3,889		87,551	87,600	4,534	4,077	90,851	90,900	4,722	4,265
81,001 81,051	81,050 81,100	4,161 4,164	3,703 3,706	84,301 84,351	84,350 84,400	4,349 4,352	3,892 3,894		87,601 87,651	87,650 87,700	4,537 4,540	4,080 4,083	90,901 90,951	90,950 91,000	4,725 4,728	4,268 4,271
81,101	81,150	4,167	3,700	84,401	84,450	4,355	3,897		87,701	87,750	4,543	4,085	91,001	91,050	4,720	4,273
81,151	81,200	4,170	3,712	84,451	84,500	4,358	3,900		87,751	87,800	4,546	4,088	91,051	91,100	4,734	4,276
81,201	81,250	4,172	3,715	84,501	84,550	4,360	3,903		87,801	87,850	4,549	4,091	91,101	91,150	4,737	4,279
81,251 81,301	81,300 81,350	4,175 4,178	3,718 3,721	84,551 84,601	84,600 84,650	4,363 4,366	3,906 3,909		87,851 87,901	87,900 87,950	4,551 4,554	4,094 4,097	91,151 91,201	91,200 91,250	4,740 4,742	4,282 4,285
81,351	81,400	4,181	3,723	84,651	84,700	4,369	3,912		87,951	88,000	4,557	4,100	91,251	91,300	4,745	4,288
81,401	81,450	4,184	3,726	84,701	84,750	4,372	3,914		88,001	88,050	4,560	4,102	91,301	91,350	4,748	4,291
81,451	81,500 81,550	4,187 4,189	3,729 3,732	84,751 84,801	84,800	4,375 4,378	3,917 3,920		88,051	88,100 88,150	4,563 4,566	4,105 4,108	91,351 91,401	91,400 91,450	4,751 4,754	4,293 4,296
81,501 81,551	81,600	4,109	3,735	84,851	84,850 84,900	4,370	3,923		88,101 88,151	88,200	4,569	4,111	91,451	91,430	4,757	4,290
81,601	81,650	4,195	3,738	84,901	84,950	4,383	3,926		88,201	88,250	4,571	4,114	91,501	91,550	4,759	4,302
81,651	81,700	4,198	3,741	84,951	85,000	4,386	3,929		88,251	88,300	4,574	4,117	91,551	91,600	4,762	4,305
81,701 81,751	81,750 81,800	4,201 4,204	3,743 3,746	85,001 85,051	85,050 85,100	4,389 4,392	3,931 3,934		88,301 88,351	88,350 88,400	4,577 4,580	4,120 4,122	91,601 91,651	91,650 91,700	4,765 4,768	4,308 4,311
81,801	81,850	4,207	3,749	85,101	85,150	4,395	3,937		88,401	88,450	4,583	4,125	91,701	91,750	4,771	4,313
81,851	81,900	4,209	3,752	85,151	85,200	4,398	3,940		88,451	88,500	4,586	4,128	91,751	91,800	4,774	4,316
81,901	81,950	4,212 4,215	3,755 3,758	85,201 85,251	85,250 85,200	4,400	3,943		88,501	88,550	4,588 4 501	4,131	91,801	91,850	4,777 4.779	4,319
81,951 82,001	82,000 82,050	4,215 4,218	3,758 3,760	85,251 85,301	85,300 85,350	4,403 4,406	3,946 3,949		88,551 88,601	88,600 88,650	4,591 4,594	4,134 4,137	91,851 91,901	91,900 91,950	4,779 4,782	4,322 4,325
82,051	82,100	4,221	3,763	85,351	85,400	4,409	3,951		88,651	88,700	4,597	4,140	91,951	92,000	4,785	4,328
82,101	82,150	4,224	3,766	85,401 85,451	85,450	4,412	3,954		88,701	88,750	4,600	4,142	92,001	92,050	4,788	4,330
82,151 82,201	82,200 82,250	4,227 4,229	3,769 3,772	85,451 85,501	85,500 85,550	4,415 4,417	3,957 3,960		88,751 88,801	88,800 88,850	4,603 4,606	4,145 4,148	92,051 92,101	92,100 92,150	4,791 4,794	4,333 4,336
82,251	82,300	4,232	3,775	85,551	85,600	4,420	3,963		88,851	88,900	4,608	4,151	92,151	92,200	4,797	4,339
82,301	82,350	4,235	3,778	85,601	85,650	4,423	3,966		88,901	88,950	4,611	4,154	92,201	92,250	4,799	4,342
82,351	82,400	4,238	3,780	85,651	85,700 85,750	4,426	3,969		88,951	89,000	4,614 4,617	4,157	92,251	92,300	4,802 4,805	4,345
82,401 82,451	82,450 82,500	4,241 4,244	3,783 3,786	85,701 85,751	85,750 85,800	4,429 4,432	3,971 3,974		89,001 89,051	89,050 89,100	4,617 4,620	4,159 4,162	92,301 92,351	92,350 92,400	4,805 4,808	4,348 4,350
- , ro i	22,500	.,	5,150	55,151	20,000	., 152	5,517		,	23,.00	.,020	., 152	32,001	J=, 700	.,000	.,000

		and ye	ou are				and yo	u are				and yo	ou are			and yo	ou are
If lin	ne 7,	Single,			If lin	ie 7.	Single,			If lin	e 7,	Single,		If lir	ne 7,	Single,	
Form K-40 Head of Married				Form K-40		Head of	Married		Form K-40		Head of Married		Form K-40		Head of	Married	
. Household Fill		Filing Joint		is —		Household or Married	Filing Joint		is —		Household Filing or Married Joint		is—		Household or Married	Filing Joint	
		Filing	301110				Filing	30111				Filing	John			Filing	30
at	hut mat	Separate			at	hut mat	Separate			-4	hus mas	Separate		at	hut mat	Separate	
least	but not more than	your	tax is		least	but not more than	your t	ax is		at east	but not more than	your t	ax is	least	but not more than	your t	tax is
92,401	92,450	4,811	4,353		94,301	94,350	4,919	4,462		,201	96,250	5,027	4,570	98,101	98,150	5,136	4,678
92,451	92,500	4,814	4,356		94,351	94,400	4,922	4,464		,251	96,300	5,030	4,573	98,151	98,200	5,139	4,681
92,501	92,550	4,816	4,359		94,401	94,450	4,925	4,467		,301	96,350	5,033	4,576	98,201	98,250	5,141	4,684
92,551	92,600	4,819	4,362		94,451	94,500	4,928	4,470		,351	96,400	5,036	4,578	98,251	98,300	5,144	4,687
92,601	92,650	4,822	4,365		94,501	94,550	4,930	4,473		,401	96,450	5,039	4,581	98,301	98,350	5,147	4,690
92,651	92,700	4,825	4,368		94,551	94,600	4,933	4,476		,451	96,500	5,042	4,584	98,351	98,400	5,150	4,692
92,701	92,750	4,828	4,370		94,601	94,650	4,936	4,479		,501	96,550	5,044	4,587	98,401	98,450	5,153	4,695
92,751	92,800	4,831	4,373		94,651	94,700	4,939	4,482		,551	96,600	5,047	4,590	98,451	98,500	5,156	4,698
92,801	92,850	4,834	4,376		94,701	94,750	4,942	4,484		,601	96,650	5,050	4,593	98,501	98,550	5,158	4,701
92,851	92,900	4,836	4,379		94,751	94,800	4,945	4,487		,651	96,700	5,053	4,596	98,551	98,600	5,161	4,704
92,901	92,950	4,839	4,382		94,801	94,850	4,948	4,490		,701	96,750	5,056	4,598	98,601	98,650	5,164	4,707
92,951	93,000	4,842	4,385		94,851	94,900	4,950	4,493		,751	96,800	5,059	4,601	98,651	98,700	5,167	4,710
93,001	93,050	4,845	4,387		94,901	94,950	4,953	4,496		,801	96,850	5,062	4,604	98,701	98,750	5,170	4,712
93,051	93,100	4,848	4,390		94,951	95,000	4,956	4,499		,851	96,900	5,064	4,607	98,751	98,800	5,173	4,715
93,101	93,150	4,851	4,393		95,001	95,050	4,959	4,501	,	,901	96,950	5,067	4,610	98,801	98,850	5,176	4,718
93,151	93,200	4,854	4,396		95,051	95,100	4,962	4,504		,951	97,000	5,070	4,613	98,851	98,900	5,178	4,721
93,201	93,250	4,856	4,399		95,101	95,150	4,965	4,507		,001	97,050	5,073	4,615	98,901	98,950	5,181	4,724
93,251	93,300	4,859	4,402		95,151	95,200	4,968	4,510	_	,051	97,100	5,076	4,618	98,951	99,000	5,184	4,727
93,301	93,350	4,862	4,405		95,201	95,250	4,970	4,513		,101	97,150	5,079	4,621	99,001	99,050	5,187	4,729
93,351	93,400	4,865	4,407		95,251	95,300	4,973	4,516		,151	97,200	5,082	4,624	99,051	99,100	5,190	4,732
93,401	93,450	4,868	4,410		95,301	95,350	4,976	4,519		,201	97,250	5,084	4,627	99,101	99,150	5,193	4,735
93,451	93,500	4,871	4,413		95,351	95,400	4,979	4,521		,251	97,300	5,087	4,630	99,151	99,200	5,196	4,738
93,501	93,550	4,873	4,416		95,401	95,450	4,982	4,524		,301	97,350	5,090	4,633	99,201	99,250	5,198	4,741
93,551	93,600	4,876	4,419		95,451	95,500	4,985	4,527		,351	97,400	5,093	4,635	99,251	99,300	5,201	4,744
93,601	93,650	4,879	4,422		95,501	95,550	4,987	4,530		,401	97,450	5,096	4,638	99,301	99,350	5,204	4,747
93,651	93,700	4,882	4,425		95,551	95,600	4,990	4,533		,451	97,500	5,099	4,641	99,351	99,400	5,207	4,749
93,701	93,750	4,885	4,427		95,601	95,650	4,993	4,536		,501	97,550	5,101	4,644	99,401	99,450	5,210	4,752
93,751	93,800	4,888	4,430		95,651	95,700	4,996	4,539		,551	97,600	5,104	4,647	99,451	99,500	5,213	4,755
93,801	93,850	4,891	4,433		95,701	95,750	4,999	4,541		,601	97,650	5,107	4,650	99,501	99,550	5,215	4,758
93,851	93,900	4,893	4,436		95,751	95,800	5,002	4,544		,651	97,700	5,110	4,653	99,551	99,600	5,218	4,761
93,901	93,950	4,896	4,439		95,801	95,850	5,005	4,547		,701	97,750	5,113	4,655	99,601	99,650	5,221	4,764
93,951	94,000	4,899	4,442		95,851	95,900	5,007	4,550		,751	97,800	5,116	4,658	99,651	99,700	5,224	4,767
94,001	94,050	4,902	4,444		95,901	95,950	5,010	4,553		,801	97,850	5,119	4,661	99,701	99,750	5,227	4,769
94,051	94,100	4,905	4,447		95,951	96,000	5,013	4,556		,851	97,900	5,121	4,664	99,751	99,800	5,230	4,772
94,101	94,150	4,908	4,450		96,001	96,050	5,016	4,558		,901	97,950	5,124	4,667	99,801	99,850	5,233	4,775
94,151	94,200	4,911	4,453		96,051	96,100	5,019	4,561		,951	98,000	5,127	4,670	99,851	99,900	5,235	4,778
94,201	94,250	4,913	4,456		96,101	96,150	5,022	4,564		,001	98,050	5,130	4,672	99,901	99,950	5,238	4,781
94,251	94,300	4,916	4,459	1 1	96,151	96,200	5,025	4,567	98,	,051	98,100	5,133	4,675	99,951	100,000	5,241	4,784
100.001	100.001 and over – use the Tax Computation Worksheet																

\$30,001 and over

2018 TAX COMPUTATION WORKSHEET

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

Married Filing Join	t				
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 – \$30,000	\$	3.1% (.031)	\$	\$0	\$
\$30,001 and over	\$	5.25% (.0525)	\$	\$645	\$
\$60,001 and over	\$	5.7% (.057)	\$	\$915	\$
Single, Head of Ho	usehold, or Married F	iling Separate			
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$ 2,501 – \$15,000	\$	3.1% (.031)	\$	\$0	\$
\$15,001 and over	\$	5.25% (.0525)	\$	\$323	\$

\$

\$458

\$

5.7% (.057)

Taxpayer Assistance

ksrevenue.org

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

Phone: 785-368-8222

Fax: 785-291-3614

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

Taxpayer Assistance Center Scott Office Building - 1st floor 120 SE 10th Avenue PO Box 750260 Topeka, KS 66675-0260 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 785-368-8222.

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

"NEW AND IMPROVED" - 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 office by email at kdor TAC@ks.gov or call 785-368-8222.

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

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

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