

For a fast refund, file electronically!

Balance due?
Pay electronically and choose your payment date.

See back cover for details.

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Important Information

CHILD AND DEPENDENT CARE CREDIT.

This credit is 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 2020 and all years thereafter is 25%. See Notice 17-07 and K-40 instructions for line 14.

ITEMIZED DEDUCTIONS. For tax year 2020 Kansas itemized deductions are calculated using 100% charitable contributions, 100% qualified medical expenses, 100% qualified residential interest, and 100% 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 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 taxfree 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 goes to Missouri to purchase a laptop computer during a Missouri sales tax "Holiday." The cost of the computer is \$2,000. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of \$2,000 when that resident brings the laptop computer back to Anytown, KS. (\$2,000 X 0.0895 = \$179.00).

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2020, 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.



Belted Kingfishers are a very attractive robin-sized bird, typically blue-gray in color with a white collar, crest on the head and a large dagger like bill. Belted Kingfishers are generally observed in Kansas perched in trees along rivers and near lakes and reservoirs. It is from these perches the Belted Kingfisher hunts small fish, amphibians, and other aquatic prey. They plunge headlong into the water in pursuit of the next meal. Belted Kingfishers are dependent on clean water and abundant aquatic fauna. Belted Kingfishers and their habitat both benefit from Chickadee Checkoff.

Photo Credit:Danny Brown

GENERAL INFORMATION

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

Who Must File a Return

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

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

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$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 residen	t 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	\$10,850
MARRIED FILING SEPARATE	Under 65 65 or older or blind 65 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.

<u>NONRESIDENTS</u>. 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 spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line 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 2020 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2021.

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

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

Where to File

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

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

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

If You Need Forms

Due to the sensitivity of the Kansas Department of Revenue's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, 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 1-3) with your Kansas return.

Confidential Information

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

Innocent Spouse Relief

In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 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, 2021.

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 2020 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 2020; 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, 2003) do not qualify as exemptions for this tax credit and 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 2020 household income was \$36,300 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 \$20,700 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 2020, 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 2020**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2020, 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 \$30,615 or less, 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, 2003).

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.

WORKSHEET I - Standard Deduction for People 65 or Older and/or Blind						
Check if:				Blind □ Blind □		
Filing statu	ıs:	Boxes check	ked:	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 \$10,300		
Married Fili	ng Separate	1 2 3 4		\$ 4,450 \$ 5,150 \$ 5,850 \$ 6,550		
Head of Ho	usehold	1 2		\$ 6,350 \$ 7,200		

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

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

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

CREDITS

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

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

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

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
2020 tax paid to the foreign country\$
LESS: Federal foreign tax credit allowed\$
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status\$

Taxes Paid to Other States by Kansas Residents

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

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

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

	Worksheet for Residents	
1.	2020 income tax that was actually paid to the other state (including political subdivisions thereof)	\$
2.	Total Kansas income tax (line 12, Form K-40) \dots	\$
3.	Total income derived from other state <u>and</u> included in KAGI	\$
4.	KAGI (line 3, Form K-40)	\$
5.	Percentage limitation (divide line 3 by line 4)	%
6.	Maximum credit allowable (multiply line 2 by line 5)	\$
7.	Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40	\$

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

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

- · you were a Kansas resident for part of the year;
- your total income reported to Kansas includes income earned in the other state 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. 2020 tax that was paid to the other state.....\$-2. Total income tax (line 12, Form K-40)\$ 3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here).....\$ ____ 4. Modified Kansas source income (line B21, Part B of Schedule S).....\$ 5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI).....\$ 6. Percentage limitation (divide line 5 by line 3) % 7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6).....\$ — 8. Percentage limitation (divide line 5 by line 4) 9. Maximum credit allowable (multiply line 2 by line 8).....\$___ 10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40).....\$

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint. 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 25% 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-4	7
Angel InvestorK-3	
Business and Job Development (for carry forward use only)K-3	4
Community Service ContributionK-6	0
Declared Disaster Capital Investment (for carry forward use only)K-8	7
Disabled Access K-3 Page 8	7

Electric Cogeneration Facility (for carry forward use only)	K-83
High Performance Incentive Program (HPIP)	K-59
Historic Preservation	K-35
Individual Development Account	K-68
Center for Entrepreneurship	K-31
Low Income Student Scholarship	K-70
Owners Promoting Employment Across Kansas (PEAK)	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only).	K-39
Purchases from Qualified Vendor	K-44
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	

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 2020. 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	\$46
\$15,001 - \$30,000	\$20	\$60,001 - \$75,000	\$59
\$30,001 - \$45,000	\$33	\$75,001 and over	line 3 X .087%.

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 2020 estimated tax payments plus any 2019 overpayment you had credited forward to 2020.

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 2020 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2020 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 2020 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 .333% 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 estimated 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 https://www.ksrevenue.org/eservices.html for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

Direct Payment

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. Electronic payments can also be made if you file a paper return by calling 785-368-8222; or log into our KDOR *Customer Service Center* at **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 tax balance, 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 2021 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2021 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 2021 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimated payment on your 2021 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:

- $\sqrt{}$ completed all required information on the return;
- $\sqrt{}$ 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 1-3).



2020 KANSAS INDIVIDUAL INCOME TAX

114520

					Enter the first four letters of	f your last name.	
Spouse's First Name		Initial Last Na			Use ALL CAPITAL letters. Your Social		
Mailing Address (Nu	umber and Street, inc		ute)	School District No.	Security Number Enter the first four letters of last name. Use ALL CAPITA		
City, Town, or Post (e Zip Code	County Abbreviation			
	r address has char spouse if filing joint)	·	,	"X" in this box. nark an "X" in this box	Daytime Telephone (. Number		
Amended Return (Mark ONE)		ENDED 2020 Ka		ark one of the followi		stment by the IRS	
Filing Status (Mark ONE)	Single		Married filing jo (Even if only or	oint ne had income)	Married filing separate	Head of hous mark if filing a	ehold (Do not i joint return)
Residency Status (Mark ONE)	Resident		Part-year resic (Complete Sch		to	Nonresident (Complete Se	ch. S, Part B)
	If fi	tal Kansas exe	mptions. ned as depend	ents. Do NOT includinth (MMDDYY)	de you or your spouse. E Relationship	nclose separate schedule Social Security Numbe	
Food Sales Tax Credit	A. Had a dependB. Were you (orC. Were you (or	dent child who spouse) 55 ye spouse) totally	lived with you a ars of age or of and permaner	all year and was unde	ete this section to determine er the age of 18 all of 2020 before January 1, 1965)?. all of 2020, regardless of a fy for this credit.	? YES YES	redit. NO NO NO NO
	D. If you answer If line "D" is more E. Number of ex	ed "Yes" to A, B than \$30,615, cemptions claim	, or C, enter yo STOP HERE ; ned	ur federal adjusted gro	oss income from line 1 of th		
					eiore January 1, 2003)		
	H. Food Sales T	ax Credit (mult	ply line G by \$	125). Enter the result	t here and on line 18 of this	s form	00

Income	1.	Federal adjusted gross income (as reported on your federal income tax return)		00
Shade the box for negative amounts.	2.	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
		Credit for child and dependent care expenses (residents only - see instructions)	14	00
		Other credits (enclose all appropriate credit schedules)	15	00
	16.	Subtotal (subtract lines 13, 14 and 15 from line 12)	16	00
	17.	Earned income tax credit (from worksheet on page 8 of instructions)	17	00
	18.	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
Use Tax	20.	Use tax due (out of state and internet purchases; see instructions)	20	00
	21.		21	00
Withholding	22.	Kansas income tax withheld from W-2s and/or 1099s	22	00
and	23.	Estimated tax paid	23	00
Payments	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)	25	00
complete lines 27 and 28	26.	Refundable portion of tax credits	26	00
27 4774 20	27.	Payments remitted with original return	27	00
	28.	Overpayment from original return (this figure is a subtraction; see instructions)	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)	30	00
Due	31.	Interest (see instructions)	31	00
	32.	Penalty (see instructions)	32	00
	33.	Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 2020	33	00
	34.	AMOUNT YOU OWE (add lines 30 through 33 and any entries on lines 37 through 43)	34	00
Overpayment	35.	Overpayment (if line 21 is less than line 29, enter the difference here)	35	00
You may donate to	36.	CREDIT FORWARD (enter amount you wish to be applied to your 2021 estimated tax)	36	00
any of the programs on lines 37 through 43.	37.	CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	37	00
The amount you enter	38.	SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	38	00
will reduce your refund or increase the amount	39.	BREAST CANCER RESEARCH FUND	39	00
you owe.	40.	MILITARY EMERGENCY RELIEF FUND	40	00
	41.	KANSAS HOMETOWN HEROES FUND	41	00
	42.	KANSAS CREATIVE ARTS INDUSTRY FUND	42	00
	43.	LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number	43	00
	44.	REFUND (subtract lines 36 through 43 from line 35)	44	00
Signature(s)		I authorize the Director of Taxation or the Director's designee to discuss my return and encl. I declare under the penalties of perjury that to the best of my knowledge this is a true, corre Signature of taxpayer Date Signature of preparer other than taxpayer	* ' '	

SCHEDULE S

DO NOT STAPLE

2020 KANSAS SUPPLEMENTAL SCHEDULE

114320

A18

00

Your First Name				Last Name	Enter the first four letters of Use ALL CAPITAL letters.	your last name.	
Spouse's First Na				Last Name	Your Social Security number Enter the first four letters of last name. Use ALL CAPITA		
	m. Yo			uctions before completing Parts A, B, portive documentation where indicated	Spouse's Social Security number		
		PART A	- Mc	odifications to Federal A	djusted Gross In	come	
Additions	A1.			d interest not specifically exempt from Kans		A1	00
	A2.			RS (Kansas Public Employee's <mark>Retir</mark> ement		A2	00
	A3.	Kansas expensing	recap	ture (enclose applicable schedules)		A3	00
	A4.	Low income stude	nt sch	olarship contrib <mark>utions (enclose</mark> Schedule K-	70)	A4	00
	A5.	Other additions to	o fede	ral adjusted gross income (see instructions	and enclose list)	A5	00
	A6.	Total additions to	federa	al adjusted gross income (add lines A1 thro	ugh A5)	A6	00
Subtractions	Δ7	Social Security be	nefits	20165		A7	00
				utions exempt from Kansas income tax		A8	00
		·		nent obligations (reduced by related expens		A9	00
				refund (if included in line 1 of Form K-40).	, il	A10	00
		Retirement benefit	s spec	ifically exempt from Kansas income tax (do sum distributions)	NOT include social security	A11	00
	A12.			a nonresident servicemember (nonresiden		A12	00
	A13.	Contributions to Le	earning	g Quest or other states' qualified tuition pro	gram	A13	00
	A14.	Armed forces recr	uitmen	t, sign-up, or retention bonus		A14	00
	A15.	Contributions to a	n ABLE	savings account		A15	00
	A16.	Other subtractions	from t	lederal adjusted gross income (see instruct	ons and enclose list)	A16	00
	A17.	Total subtraction	s from	federal adjusted gross income (add lines A	x7 through A16)	A17	00
Net Modification	A18.	Net modification	to fede	eral adjusted gross income (subtract li <mark>ne</mark> A1	7 from line A6). Enter		000

total here and on line 2, Form K-40. If negative, shade minus — box......box....

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

Income					Total from federal return:			Ar	mount from Kansas sources:	
	D 1	. Wages, salaries, tips, etc		B1	10 10 10 10 10 10 10 10 10 10 10 10 10 1	00		B1	2 2 112222 5531 5501	00
Shade box for negative		. Interest and dividend income		B2		00		B2		00
amounts. Example:		. Pensions, IRA distributions & annuities		B3		00		В3		00
_		onal Income			1					
		I. Refund of state & local income taxes		B4		00		B4		00
				B5		00		B5		00
		5. Alimony received	B6		I.	00	В6			00
		6. Business income or loss	B7	E		00	B7			00
		7. Capital gain or loss	B8	Е		00	B8			00
). Rental real estate,royalties, partnerships,	B9	Ξ		00	B9			00
	D.10	S corps, trusts, estates, REMICS etc	B10			00	B10			
		. Farm income or loss				00				00
		social security benefits & other income	B11				B11			00
	B12	. Total income from Kansas sources (add lin	ies B	1 thro	ough B11)		B12			00
Adjustments to Income					Total from federal return:			Ar	mount from Kansas sources:	
to income	B13.	IRA retirement deductions		B13		00		B13		00
Shade box	B14.	Penalty on early withdrawal of savings		B14		00		B14		00
for negative amounts.	B15.	Alimony paid		B15		00		B15		00
Example:	B16.	Moving expenses for members of the armed forces	i	B16		00		B16		00
		Other federal adjustments		B17		00		B17		00
		Total federal adjustments to Kansas source		ne (a	dd lines B13 through B17)		<u></u>	B18		00
	B19.	Kansas source income after federal adjustm	ents	(subt	tract line B18 from line B12)		B19			00
		Net modifications from Part A that are applic					B20	_		00
	B21.	Modified Kansas source income (line B19 pl	lus or	minu	us line B20)		B21	-		00
	B22.	Kansas adjusted gross income (from line 3,	Form	n K-40	0)		B22			00
									'	
Nonresident Allocation Percentage	B23.	Nonresident allocation percentage (divide I decimal place, not to exceed 100.0000). En	ine E	321 b esult	y line B22 and round to the here and on line 9 of Form	fourth K-40		B23		
		PART C - Kai	nsa	is l	temized Deduct	ions				
Itemized Deduction	C1. I	Medical and dental expenses from line 4 of fed	deral	Sche	dule A			C1		00
Computation	C2. F	Real estate taxes from line 5b of federal Scho	edule	Α				C2		00
	C3. I	Personal property taxes from line 5c of federal	l Sch	edule	A			C3		00
	C4. (Qualified residence interest you paid and repo	orted	on fe	deral Schedule A (see instru	uctions).		C4		00
		Gifts to charity from line 14 of federal Schedu						C5		00
		Kansas itemized deductions (add lines C1 thro						C6		00
	OU. 1	Tansas iteniized deductions (add iines CT till)	Jugii	JJ). I	Entor result here and line 4 t	or i Oilli r	\ -4 ∪.		l	

180018

K-210

2020KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)

Name as shown on Form K-40					Social Security Nun	nber
CURRENT AND PRIOR YEAR INFORMATIO	N					
1. Amount from line 19, 2020 Form K-40				1		
2. Multiply line 1 by 90% (farmers and fishers multiply by				2		
3. Prior year's tax liability (from line 19, 2019 Form K-40		•		3		
4. Enter the total amount of your 2020 Kansas income to	ax w	ithheld		4		
NOTE: If any due date falls on a Saturday, Sun	day,	or legal holida	ny, substitute	the	e next regular	work day.
DADT I EVOEDTIONS TO THE DENALTY		1/1/20 - 4/15/20	1/1/20 - 6/15/20		1/1/20 - 9/15/20	1/1/20 - 1/15/21
PART I – EXCEPTIONS TO THE PENALTY		25% of line 4	50% of line 4		75% of line 4	100% of line 4
5. Cumulative total of your 2020 withholding	5					
6. Cumulative timely paid estimated tax payments from January through each payment due date	6					
7. Total amount withheld and timely paid estimated payments (add lines 5 and 6)	7	050/ 51: 0 0	500/ 51: 0. 0		750/ (1) 0 0	1000/ 11: 0
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	8	25% of line 2 or 3	50% of line 2 or 3	5	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2020 income; enclose computation. (Farmers/fishers use line 9b)	9a	22.5% of tax	45% of tax		67.5% of tax	90% of tax
	9b					66.66% of tax
PART II – FIGURING THE PENALTY						
10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7,	10					
whichever is applicable	11	4/15/20	6/15/20		9/15/20	1/15/21
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/20, whichever is earlier. If paid late, see instructions	12	61	92		107	
13. Number of days from 1/15/21 to date paid or 4/15/21, whichever is earlier. If paid late, see instructions	13				15	
14. <u>Line 12</u> X 6% X amount on line 10	14					
15. <u>Line 13</u> X 4% X amount on line 10	15			\downarrow		
16. Penalty (add lines 14 and 15)	16					
17. Total penalty. Add amounts on line 16 and enter the t 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 2020 tax due (line 19 of Form K-40 — DO NOT include use 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, 2021.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2021, 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, 2021, 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 2020 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, 2020.

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 2020 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2020 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, 2020 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 6/15/20 installment on 6/28/20 the number of days to enter on line 12, column 2 will be computed from 6/15/20 to 6/28/20, which equals 13 days. If you then paid the next quarter timely at 9/15/20, the number of days will be from 9/15/20 to 1/15/21, 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 1/1/21 to 1/15/21. 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 1/15/21, enter in the third column the number of days from 1/1/20 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 1/15/21 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed to 12/31/20 at 6% and from 1/1/21 to the date the tax was paid or 4/15/21, whichever is earlier, at 4%.

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.

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2019 tax forms and subject to change for 2020.

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 2020 (for example, you retired during 2020). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2020, include on line A2 your 2020 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
 2020 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.

<u>Subtractions from Federal Adjusted Gross Income (AGI)</u>
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 2020 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

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

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

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

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

LINE A11: If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.

- Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces
- 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 2020 **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 married filing joint. 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 2020 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

Adjustments to Income

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

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

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

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

LINE B16: Enter only those moving expenses for members of the armed forces incurred in 2020 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 2020 (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 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.

LINE C2: Enter the real estate taxes from line 5b of your federal Schedule A.

LINE C3: Enter the personal property taxes from line 5c of federal Schedule A.

LINE C4: Enter the total qualified residence interest from lines 8a through 8d of federal Schedule A.

LINE C5: Enter 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: 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.**

2020 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				and yo	ou are
	ne 7, n K-40	Single, Head of	Married		f line 7, rm K-40	Single, Head of	Married		If lin Form	,	Single, Head of	Married			ne 7, K-40	Single, Head of	Married
	1 N-40 5 —	Household or Married	Filing Joint		is —	Household or Married	Filing Joint		is -		Household or Married	Filing Joint			K-40	Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your t	ax is	at leas	but not t more than	your 1	ax is	le	at east	but not more than	your t	ax is		at least	but not more than	your t	ax is
26	50	0	0	3,30		103	0		601	6,650	205	205		9,901	9,950	308	308
51 101	100 150	0	0	3,34 3,40		105 106	0		651 701	6,700 6,750	207 208	207 208		9,951 10,001	10,000 10,050	309 311	309 311
151	200	Ő	ő	3,4	•	108	Ö	,	751	6,800	210	210		10,051	10,100	312	312
201	250	0	0	3,50	•	109	0	,	801	6,850	212	212		10,101	10,150	314	314
251 301	300 350	0	0	3,59 3,60	•	111 112	0		851 901	6,900 6,950	213 215	213 215		10,151 10,201	10,200 10,250	315 317	315 317
351	400	0	0	3,6	3,700	114	0	6,9	951	7,000	216	216		10,251	10,300	319	319
401 451	450 500	0 0	0	3,70 3,79	•	115 117	0 0	,	001 051	7,050 7,100	218 219	218 219		10,301 10,351	10,350 10,400	320 322	320 322
501	550	0	0	3,8	•	117	0		101	7,100 7,150	221	219		10,331	10,400	323	323
551	600	0	0	3,8	3,900	120	0	7,1	151	7,200	222	222		10,451	10,500	325	325
601 651	650 700	0	0	3,90 3,99		122 123	0		201 251	7,250 7,300	224 226	224 226		10,501 10,551	10,550 10,600	326 328	326 328
701	750	Ö	Ö	4,00	•	125	0		301	7,350	227	227		10,601	10,650	329	329
751	800	0	0	4,0		126	0		351	7,400	229	229		10,651	10,700	331	331
801 851	850 900	0	0	4,10 4,19	•	128 129	0		401 451	7,450 7,500	230 232	230 232		10,701 10,751	10,750 10,800	332 334	332 334
901	950	Ö	Ö	4,20		131	0		501	7,550	233	233		10,801	10,850	336	336
951	1,000	0	0	4,2		133	0		551	7,600	235	235		10,851	10,900	337	337
1,001 1,051	1,050 1,100	0 0	0	4,30 4,39		134 136	0 0		601 651	7,650 7,700	236 238	236 238		10,901 10,951	10,950 11,000	339 340	339 340
1,101	1,150	0	0	4,40	1 4,450	137	0	7,7	701	7,750	239	239		11,001	11,050	342	342
1,151	1,200 1,250	0	0	4,49 4,50		139 140	0		751 801	7,800 7,850	241 243	241 243		11,051 11,101	11,100	343 345	343 345
1,201 1,251	1,300	0	0	4,5	•	142	0		851	7,900	244	243		11,151	11,150 11,200	346	346
1,301	1,350	0	0	4,60	1 4,650	143	0	7,9	901	7,950	246	246		11,201	11,250	348	348
1,351 1,401	1,400 1,450	0	0	4,69 4,70	•	145 146	0		951 001	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	ő	4,7	•	148	Ö		051	8,100	250	250		11,351	11,400	353	353
1,501	1,550	0	0	4,80		150	0		101	8,150	252	252		11,401	11,450	354	354
1,551 1,601	1,600 1,650	0 0	0	4,89 4,90	•	151 153	0 0		151 201	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	4,9	5,000	154	0	8,2	251	8,300	257	257		11,551	11,600	359	359
1,701 1,751	1,750 1,800	0 0	0	5,00 5,00	•	156 157	156 157		301 351	8,350 8,400	258 260	258 260		11,601 11,651	11,650 11,700	360 362	360 362
1,801	1,850	0	0	5,10		159	159		401	8,450	261	261		11,701	11,750	363	363
1,851	1,900	0	0	5,1		160	160		451	8,500	263	263		11,751	11,800	365	365
1,901 1,951	1,950 2,000	0	0	5,20 5,29	•	162 164	162 164	-	501 551	8,550 8,600	264 266	264 266		11,801 11,851	11,850 11,900	367 368	367 368
2,001	2,050	Ö	ő	5,30		165	165		601	8,650	267	267		11,901	11,950	370	370
2,051	2,100	0	0	5,3		167	167		651	8,700	269	269		11,951	12,000	371	371
2,101 2,151	2,150 2,200	0 0	0	5,40 5,49	•	168 170	168 170		701 751	8,750 8,800	270 272	270 272		12,001 12,051	12,050 12,100	373 374	373 374
2,201	2,250	0	0	5,50	1 5,550	171	171	8,8	801	8,850	274	274		12,101	12,150	376	376
2,251 2,301	2,300 2,350	0 0	0 0	5,59 5,60		173 174	173 174		851 901	8,900 8,950	275 277	275 277		12,151 12,201	12,200 12,250	377 379	377 379
2,351	2,400	Ö	Ö	5,6		176	176		951	9,000	278	278		12,251	12,230	381	381
2,401	2,450	0	0	5,70	5,750	177	177	9,0	001	9,050	280	280		12,301	12,350	382	382
2,451 2,501	2,500 2,550	0 78	0 0	5,79 5,80		179 181	179 181		051 101	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	ő	5,8		182	182		151	9,200	284	284		12,451	12,500	387	387
2,601	2,650	81	0	5,90		184	184		201	9,250	286	286		12,501	12,550	388	388
2,651 2,701	2,700 2,750	83 84	0	5,99 6,00		185 187	185 187		251 301	9,300 9,350	288 289	288 289		12,551 12,601	12,600 12,650	390 391	390 391
2,751	2,800	86	0	6,0	6,100	188	188	9,3	351	9,400	291	291		12,651	12,700	393	393
2,801 2,851	2,850 2,900	88 89	0 0	6,10		190 191	190 191		401 451	9,450 9,500	292 294	292 294		12,701 12,751	12,750 12,800	394 396	394 396
2,851	2,900 2,950	91	0	6,19 6,20		191	191		451 501	9,500 9,550	29 4 295	294 295		12,751	12,800	396 398	398
2,951	3,000	92	0	6,2	6,300	195	195	9,8	551	9,600	297	297		12,851	12,900	399	399
3,001 3,051	3,050 3,100	94 95	0 0	6,30 6,39		196 198	196 198		601 651	9,650 9,700	298 300	298 300		12,901 12,951	12,950 13,000	401 402	401 402
3,101	3,150	95 97	0	6,40	•	199	198		701	9,750	301	300		13,001	13,050	404	404
3,151	3,200	98	0	6,4	6,500	201	201	9,7	751	9,800	303	303		13,051	13,100	405	405
3,201 3,251	3,250 3,300	100 102	0	6,50 6,5		202 204	202 204		801 851	9,850 9,900	305 306	305 306		13,101 13,151	13,150 13,200	407 408	407 408
J,201	3,000	102	Ū	0,0	. 0,000	207	207			0,000	300	300	. !	13,101	. 5,200	700	FUU

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If lin Form		Single, Head of	Married		ine 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ine 7, m K-40	Single, Head of	Married
is ·		Household or Married Filing	Filing Joint		s —	Household or Married Filing	Filing Joint		s —	Household or Married Filing	Filing Joint		s —	Household or Married Filing	Filing Joint
at	but not	Separate		at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	more than	your t		least	more than	your 1		least	more than	your t		least	more than	your t	
13,201 13,251	13,250 13,300	410 412	410 412	16,50 16,55	•	545 548	512 514	19,801 19,851	19,850 19,900	718 721	615 616	23,101 23,151	23,150 23,200	892 894	717 718
13,301	13,350	413	413	16,60	•	550	515	19,901	19,950	724	618	23,201	23,250	897	720
13,351 13,401	13,400 13,450	415 416	415 416	16,65 16,70	•	553 556	517 518	19,951 20,001	20,000 20,050	726 729	619 621	23,251 23,301	23,300 23,350	899 902	722 723
13,451	13,500	418	418	16,75	•	558	520	20,051	20,100	731	622	23,351	23,400	905	725
13,501 13,551	13,550 13,600	419 421	419 421	16,80 16,85	•	561 563	522 523	20,101 20,151	20,150 20,200	734 737	624 625	23,401 23,451	23,450 23,500	907 910	726 728
13,601	13,650	422	422	16,90	•	566 560	525	20,201	20,250	739	627	23,501	23,550	913	729
13,651 13,701	13,700 13,750	424 425	424 425	16,95 17,00	•	569 571	526 528	20,251 20,301	20,300 20,350	742 745	629 630	23,551 23,601	23,600 23,650	915 918	731 732
13,751	13,800	427	427	17,05		574 577	529	20,351	20,400	747	632	23,651	23,700	920 923	734
13,801 13,851	13,850 13,900	429 430	429 430	17,10 17,15		577 579	531 532	20,401 20,451	20,450 20,500	750 752	633 635	23,701 23,751	23,750 23,800	923 926	735 737
13,901	13,950	432	432	17,20	•	582	534	20,501	20,550	755 750	636	23,801	23,850	928	739
13,951 14,001	14,000 14,050	433 435	433 435	17,25 17,30	•	584 587	536 537	20,551 20,601	20,600 20,650	758 760	638 639	23,851 23,901	23,900 23,950	931 934	740 742
14,051	14,100	436	436	17,35	•	590	539	20,651	20,700	763	641	23,951	24,000	936	743
14,101 14,151	14,150 14,200	438 439	438 439	17,40 17,45	,	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	17,50	•	598	543	20,801	20,850	771	646	24,101	24,150	944	748
14,251 14,301	14,300 14,350	443 444	443 444	17,55 17,60	,	600 603	545 546	20,851 20,901	20,900 20,950	773 776	647 649	24,151 24,201	24,200 24,250	947 949	749 751
14,351	14,400	446	446	17,65	1 17,700	605	548	20,951	21,000	779	650	24,251	24,300	952	753
14,401 14,451	14,450 14,500	447 449	447 449	17,70 17,75	•	608 611	549 551	21,001 21,051	21,050 21,100	781 784	652 653	24,301 24,351	24,350 24,400	955 957	754 756
14,501	14,550	450	450	17,80	1 17,850	613	553	21,101	21,150	787	655	24,401	24,450	960	757
14,551 14,601	14,600 14,650	452 453	452 453	17,85 17,90	•	616 619	554 556	21,151 21,201	21,200 21,250	789 792	656 658	24,451 24,501	24,500 24,550	962 965	759 760
14,651	14,700	455	455	17,95	1 18,000	621	557	21,251	21,300	794	660	24,551	24,600	968	762
14,701 14,751	14,750 14,800	456 458	456 458	18,00 18,05	•	624 626	559 560	21,301 21,351	21,350 21,400	797 800	661 663	24,601 24,651	24,650 24,700	970 973	763 765
14,801	14,850	460	460	18,10	•	629	562	21,401	21,450	802	664	24,701	24,750	976	766
14,851 14,901	14,900 14,950	461 463	461 463	18,15 18,20	•	632 634	563 565	21,451 21,501	21,500 21,550	805 808	666 667	24,751 24,801	24,800 24,850	978 981	768 770
14,951	15,000	464	464	18,25		637	567	21,551	21,600	810	669	24,851	24,900	983	771
15,001 15,051	15,050 15,100	466 469	466 467	18,30 18,35	•	640 642	568 570	21,601 21,651	21,650 21,700	813 815	670 672	24,901 24,951	24,950 25,000	986 989	773 774
15,101	15,150	472	469	18,40	•	645	571	21,701	21,750	818	673	25,001	25,050	991	776
15,151 15,201	15,200 15,250	474 477	470 472	18,45 18,50	•	647 650	573 574	21,751 21,801	21,800 21,850	821 823	675 677	25,051 25,101	25,100 25,150	994 997	777 779
15,251	15,300	479	474	18,55		653	576	21,851	21,900	826	678	25,151	25,200	999	780
15,301 15,351	15,350 15,400	482 485	475 477	18,60 18,65		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	18,70	•	661	580	22,001	22,050	834	683	25,301	25,350	1,007	785
15,451 15,501	15,500 15,550	490 493	480 481	18,75 18,80		663 666	582 584	22,051 22,101	22,100 22,150	836 839	684 686	25,351 25,401	25,400 25,450	1,010 1,012	787 788
15,551	15,600	495	483	18,85		668	585	22,151	22,200	842	687	25,451	25,500	1,015	790
15,601 15,651	15,650 15,700	498 500	484 486	18,90 18,95		671 674	587 588	22,201 22,251	22,250 22,300	844 847	689 691	25,501 25,551	25,550 25,600	1,018 1,020	791 793
15,701	15,750	503	487	19,00		676	590	22,301	22,350	850	692	25,601	25,650	1,023	794
15,751 15,801	15,800 15,850	506 508	489 491	19,05 19,10	•	679 682	591 593	22,351 22,401	22,400 22,450	852 855	694 695	25,651 25,701	25,700 25,750	1,025 1,028	796 797
15,851	15,900	511	492	19,15		684	594	22,451	22,500	857	697	25,751	25,800	1,031	799
15,901 15,951	15,950 16,000	514 516	494 495	19,20 19,25	•	687 689	596 598	22,501 22,551	22,550 22,600	860 863	698 700	25,801 25,851	25,850 25,900	1,033 1,036	801 802
16,001	16,050	519	497	19,30	1 19,350	692	599	22,601	22,650	865	701	25,901	25,950	1,039	804
16,051 16,101	16,100 16,150	521 524	498 500	19,35 19,40		695 697	601 602	22,651 22,701	22,700 22,750	868 871	703 704	25,951 26,001	26,000 26,050	1,041 1,044	805 807
16,151	16,200	527	501	19,45	1 19,500	700	604	22,751	22,800	873	706	26,051	26,100	1,046	808
16,201 16,251	16,250 16,300	529 532	503 505	19,50 19,55	•	703 705	605 607	22,801 22,851	22,850 22,900	876 878	708 709	26,101 26,151	26,150 26,200	1,049 1,052	810 811
16,301	16,350	535	506	19,60	1 19,650	708	608	22,901	22,950	881	711	26,201	26,250	1,054	813
16,351 16,401	16,400 16,450	537 540	508 509	19,65 19,70		710 713	610 611	22,951 23,001	23,000 23,050	884 886	712 714	26,251 26,301	26,300 26,350	1,057 1,060	815 816
16,451	16,500	542	511		1 19,800	716	613	23,051	23,100	889	715	26,351	26,400	1,062	818

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		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your t	ax is	at lea	but not t more thar	your	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	tax is
26,401 26,451	26,450 26,500	1,065 1,067	819 821	29,7 29,7	•	1,238 1,241	921 923	33,001 33,051	33,050 33,100	1,425 1,428	1,089 1,091	36,301 36,351	36,350 36,400	1,613 1,616	1,262 1,265
26,501	26,550	1,007	822	29,8	•	1,243	925	33,101	33,150	1,420	1,091	36,401	36,450	1,619	1,267
26,551	26,600	1,073	824	29,8	•	1,246	926	33,151	33,200	1,434	1,097	36,451	36,500	1,622	1,270
26,601 26,651	26,650 26,700	1,075 1,078	825 827	29,9 29,9	•	1,249 1,251	928 929	33,201 33,251	33,250 33,300	1,436 1,439	1,099 1,102	36,501 36,551	36,550 36,600	1,624 1,627	1,273 1,275
26,701	26,750	1,081	828	30,0	,	1,254	931	33,301	33,350	1,442	1,105	36,601	36,650	1,630	1,278
26,751 26,801	26,800 26,850	1,083 1,086	830 832	30,0 30,1	•	1,257 1,260	934 937	33,351 33,401	33,400 33,450	1,445 1,448	1,107 1,110	36,651 36,701	36,700 36,750	1,633 1,636	1,280 1,283
26,851	26,900	1,088	833	30,1	51 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	30,2 30,2	,	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	30,3	01 30,350	1,271	947	33,601	33,650	1,459	1,120	36,901	36,950	1,647	1,294
27,051 27,101	27,100 27,150	1,099 1,102	839 841	30,3 30,4		1,274 1,277	950 952	33,651 33,701	33,700 33,750	1,462 1,465	1,123 1,126	36,951 37,001	37,000 37,050	1,650 1,653	1,296 1,299
27,151	27,200	1,104	842	30,4	•	1,280	955	33,751	33,800	1,468	1,128	37,051	37,100	1,656	1,301
27,201	27,250	1,107	844 846	30,5	•	1,282 1,285	958 960	33,801	33,850	1,471	1,131	37,101	37,150	1,659 1,662	1,304
27,251 27,301	27,300 27,350	1,109 1,112	847	30,5 30,6	•	1,288	963	33,851 33,901	33,900 33,950	1,473 1,476	1,133 1,136	37,151 37,201	37,200 37,250	1,664	1,307 1,309
27,351	27,400	1,115	849	30,6	,	1,291	965	33,951	34,000	1,479	1,139	37,251	37,300	1,667	1,312
27,401 27,451	27,450 27,500	1,117 1,120	850 852	30,7 30,7	•	1,294 1,297	968 971	34,001 34,051	34,050 34,100	1,482 1,485	1,141 1,144	37,301 37,351	37,350 37,400	1,670 1,673	1,315 1,317
27,501	27,550	1,123	853	30,8	01 30,850	1,300	973	34,101	34,150	1,488	1,147	37,401	37,450	1,676	1,320
27,551 27,601	27,600 27,650	1,125 1,128	855 856	30,8 30,9		1,302 1,305	976 979	34,151 34,201	34,200 34,250	1,491 1,493	1,149 1,152	37,451 37,501	37,500 37,550	1,679 1,681	1,322 1,325
27,651	27,700	1,130	858	30,9	51 31,000	1,308	981	34,251	34,300	1,496	1,154	37,551	37,600	1,684	1,328
27,701 27,751	27,750 27,800	1,133 1,136	859 861	31,0 31,0	•	1,311 1,314	984 986	34,301 34,351	34,350 34,400	1,499 1,502	1,157 1,160	37,601 37,651	37,650 37,700	1,687 1,690	1,330 1,333
27,801	27,850	1,138	863	31,1	•	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	31,1 31,2	•	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	31,2	•	1,325	997	34,551	34,600	1,513	1,170	37,851	37,900	1,701	1,343
28,001 28,051	28,050 28,100	1,149 1,151	869 870	31,3 31,3	-	1,328 1,331	1,000 1,002	34,601 34,651	34,650 34,700	1,516 1,519	1,173 1,175	37,901 37,951	37,950 38,000	1,704 1,707	1,346 1,349
28,101	28,150	1,151	872	31,4	•	1,331	1,002	34,701	34,750	1,519	1,173	38,001	38,050	1,707	1,349
28,151	28,200	1,157	873	31,4		1,337 1,339	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 1,162	875 877	31,5 31,5	•	1,339	1,010 1,013	34,801 34,851	34,850 34,900	1,528 1,530	1,183 1,186	38,101 38,151	38,150 38,200	1,716 1,719	1,357 1,359
28,301	28,350	1,165	878	31,6		1,345	1,015	34,901	34,950	1,533	1,189	38,201	38,250	1,721	1,362
28,351 28,401	28,400 28,450	1,167 1,170	880 881	31,6 31,7	•	1,348 1,351	1,018 1,021	34,951 35,001	35,000 35,050	1,536 1,539	1,191 1,194	38,251 38,301	38,300 38,350	1,724 1,727	1,364 1,367
28,451	28,500	1,172	883	31,7	51 31,800	1,354	1,023	35,051	35,100	1,542	1,196	38,351	38,400	1,730	1,370
28,501 28,551	28,550 28,600	1,175 1,178	884 886	31,8 31,8			1,026 1,028	35,101 35,151	35,150 35,200	1,545 1,548	1,199 1,202	38,401 38,451	38,450 38,500	1,733 1,736	1,372 1,375
28,601	28,650	1,180	887	31,9	01 31,950	1,362	1,031	35,201	35,250	1,550	1,204	38,501	38,550	1,738	1,378
28,651 28,701	28,700 28,750	1,183 1,186	889 890	31,9 32,0			1,034 1,036	35,251 35,301	35,300 35,350	1,553 1,556	1,207 1,210	38,551 38,601	38,600 38,650	1,741 1,744	1,380 1,383
28,751	28,800	1,188	892	32,0	51 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	32,1 32,1			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	32,2	01 32,250	1,379	1,047	35,501	35,550	1,567	1,220	38,801	38,850	1,756	1,393
28,951 29,001	29,000 29,050	1,199 1,201	898 900	32,2 32,3		1,382 1,385	1,049 1,052	35,551 35,601	35,600 35,650	1,570 1,573	1,223 1,225	38,851 38,901	38,900 38,950	1,758 1,761	1,396 1,399
29,001	29,100	1,201	901	32,3		1,388	1,052	35,651	35,700	1,576	1,228	38,951	39,000	1,764	1,401
29,101	29,150	1,207	903	32,4	01 32,450	1,391	1,057	35,701 35,751	35,750 35,800	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	32,4 32,5			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
29,251	29,300	1,214	908	32,5	51 32,600	1,399	1,065	35,851	35,900	1,587	1,238	39,151	39,200	1,776	1,412
29,301 29,351	29,350 29,400	1,217 1,220	909 911	32,6 32,6	-		1,068 1,070	35,901 35,951	35,950 36,000	1,590 1,593	1,241 1,244	39,201 39,251	39,250 39,300	1,778 1,781	1,414 1,417
29,401	29,450	1,222	912	32,7	01 32,750	1,408	1,073	36,001	36,050	1,596	1,246	39,301	39,350	1,784	1,420
29,451 29,501	29,500 29,550	1,225 1,228	914 915	32,7 32,8			1,076 1,078	36,051 36,101	36,100 36,150	1,599 1,602	1,249 1,252	39,351 39,401	39,400 39,450	1,787 1,790	1,422 1,425
29,551	29,600	1,230	917	32,8	51 32,900	1,416	1,081	36,151	36,200	1,605	1,254	39,451	39,500	1,793	1,427
29,601 29,651	29,650 29,700	1,233 1,235	918 920	32,9 32,9			1,084 1,086	36,201 36,251	36,250 36,300	1,607 1,610	1,257 1,259	39,501 39,551	39,550 39,600	1,795 1,798	1,430 1,433
29,001	23,700	1,200	320	32,3	01 00,000	1,422	1,000	30,231	30,300	1,010	1,208	39,331	33,000	1,730	1,+33

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If lin	ie 7,	Single,			ine 7,	Single,	M		ne 7,	Single,			If line 7,	Single,	March
	K-40	Head of Household	Married Filing		m K-40	Head of Household	Married Filing		K-40	Head of Household	Married Filing	F	orm K-40	Head of Household	Married Filing
is	_	or Married Filing	Joint	'	s —	or Married Filing	Joint	IS	_	or Married Filing	Joint		is —	or Married Filing	Joint
at	but not	Separate		at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	more than	your t	ax is	least	more than	your 1	ax is	least	more than	your t	ax is	leas		your	tax is
39,601	39,650	1,801	1,435	42,90	•	1,989	1,609	46,201	46,250	2,177	1,782	49,50	•	2,365	1,955
39,651	39,700	1,804	1,438	42,95	•	1,992	1,611	46,251	46,300	2,180	1,784	49,5	•	2,368 2,371	1,958
39,701 39,751	39,750 39,800	1,807 1,810	1,441 1,443	43,00 43,05	•	1,995 1,998	1,614 1,616	46,301 46,351	46,350 46,400	2,183 2,186	1,787 1,790	49,60 49,69	•	2,371	1,960 1,963
39,801	39,850	1,813	1,446	43,10	•	2,001	1,619	46,401	46,450	2,189	1,792	49,70	•	2,377	1,966
39,851	39,900	1,815	1,448	43,15	1 43,200	2,004	1,622	46,451	46,500	2,192	1,795	49,7	51 49,800	2,380	1,968
39,901	39,950	1,818	1,451	43,20	,	2,006	1,624	46,501	46,550	2,194	1,798	49,80	•	2,383	1,971
39,951 40,001	40,000 40,050	1,821 1,824	1,454 1,456	43,25 43,30	•	2,009 2,012	1,627 1,630	46,551 46,601	46,600 46,650	2,197 2,200	1,800 1,803	49,89 49,90	•	2,385 2,388	1,973 1,976
40,051	40,100	1,827	1,459	43,35		2,012	1,632	46,651	46,700	2,203	1,805	49,9		2,391	1,979
40,101	40,150	1,830	1,462	43,40	•	2,018	1,635	46,701	46,750	2,206	1,808	50,00	•	2,394	1,981
40,151	40,200	1,833	1,464	43,45	,	2,021	1,637	46,751	46,800	2,209	1,811	50,0		2,397	1,984
40,201	40,250	1,835 1,838	1,467	43,50	,	2,023	1,640	46,801	46,850	2,212	1,813	50,10	,	2,400	1,987
40,251 40,301	40,300 40,350	1,841	1,469 1,472	43,55 43,60	•	2,026 2,029	1,643 1,645	46,851 46,901	46,900 46,950	2,214 2,217	1,816 1,819	50,19 50,20	•	2,403 2,405	1,989 1,992
40,351	40,400	1,844	1,475	43,65	•	2,032	1,648	46,951	47,000	2,220	1,821	50,2	•	2,408	1,994
40,401	40,450	1,847	1,477	43,70	•	2,035	1,651	47,001	47,050	2,223	1,824	50,30	•	2,411	1,997
40,451	40,500	1,850	1,480	43,75	,	2,038	1,653	47,051	47,100	2,226	1,826	50,3	•	2,414	2,000
40,501 40,551	40,550 40,600	1,852 1,855	1,483 1,485	43,80 43,85	,	2,041 2,043	1,656 1,658	47,101 47,151	47,150 47,200	2,229 2,232	1,829 1,832	50,40 50,49		2,417 2,420	2,002 2,005
40,601	40,650	1,858	1,488	43,90	,	2,046	1,661	47,201	47,250	2,234	1,834	50,50	•	2,422	2,008
40,651	40,700	1,861	1,490	43,95	,	2,049	1,664	47,251	47,300	2,237	1,837	50,5	,	2,425	2,010
40,701	40,750	1,864	1,493	44,00	,	2,052	1,666	47,301	47,350	2,240	1,840	50,60	,	2,428	2,013
40,751 40,801	40,800 40,850	1,867 1,870	1,496 1,498	44,05 44,10		2,055 2,058	1,669 1,672	47,351 47,401	47,400 47,450	2,243 2,246	1,842 1,845	50,69 50,70		2,431 2,434	2,015 2,018
40,851	40,900	1,872	1,501	44,15	•	2,061	1,672	47,451	47,500	2,249	1,847	50,7	•	2,437	2,021
40,901	40,950	1,875	1,504	44,20	,	2,063	1,677	47,501	47,550	2,251	1,850	50,80	•	2,440	2,023
40,951	41,000	1,878	1,506	44,25	•	2,066	1,679	47,551	47,600	2,254	1,853	50,8	•	2,442	2,026
41,001 41,051	41,050 41,100	1,881 1,884	1,509 1,511	44,30 44,35	•	2,069 2,072	1,682 1,685	47,601 47,651	47,650 47,700	2,257 2,260	1,855 1,858	50,90 50,90	•	2,445 2,448	2,029 2,031
41,101	41,150	1,887	1,511	44,40	•	2,072	1,687	47,701	47,750	2,263	1,861	51,0	•	2,440	2,031
41,151	41,200	1,890	1,517	44,45	•	2,078	1,690	47,751	47,800	2,266	1,863	51,0	•	2,454	2,036
41,201	41,250	1,892	1,519	44,50	•	2,080	1,693	47,801	47,850	2,269	1,866	51,10	•	2,457	2,039
41,251 41,301	41,300 41,350	1,895 1,898	1,522 1,525	44,55 44,60	•	2,083 2,086	1,695 1,698	47,851 47,901	47,900 47,950	2,271 2,274	1,868 1,871	51,19 51,20		2,460 2,462	2,042 2,044
41,351	41,400	1,901	1,525	44,65	•	2,089	1,700	47,951	48,000	2,274	1,874	51,2	,	2,465	2,044
41,401	41,450	1,904	1,530	44,70		2,092	1,703	48,001	48,050	2,280	1,876	51,30		2,468	2,050
41,451	41,500	1,907	1,532	44,75	,	2,095	1,706	48,051	48,100	2,283	1,879	51,3	•	2,471	2,052
41,501	41,550 41,600	1,909 1,912	1,535 1,538	44,80 44,85	•	2,098 2,100	1,708 1,711	48,101	48,150 48,200	2,286 2,289	1,882 1,884	51,40 51,49	•	2,474 2,477	2,055 2,057
41,551 41,601	41,650	1,912	1,540	44,90	•	2,100	1,711	48,151 48,201	48,250	2,209	1,887	51,4	•	2,477	2,060
41,651	41,700	1,918	1,543	44,95	1 45,000	2,106	1,716	48,251	48,300	2,294	1,889	51,5	,	2,482	2,063
41,701	41,750	1,921	1,546	45,00		2,109	1,719	48,301	48,350	2,297	1,892	51,60		2,485	2,065
41,751 41,801	41,800 41,850	1,924 1,927	1,548	45,05		2,112 2,115	1,721	48,351	48,400	2,300	1,895	51,6		2,488	2,068
41,801	41,850	1,927	1,551 1,553	45,10 45,15	,	2,115	1,724 1,727	48,401 48,451	48,450 48,500	2,303 2,306	1,897 1,900	51,70 51,79		2,491 2,494	2,071 2,073
41,901	41,950	1,932	1,556	45,20	1 45,250	2,120	1,729	48,501	48,550	2,308	1,903	51,80		2,497	2,076
41,951	42,000	1,935	1,559	45,25		2,123	1,732	48,551	48,600	2,311	1,905	51,8		2,499	2,078
42,001 42,051	42,050 42,100	1,938 1,941	1,561 1,564	45,30 45,35		2,126 2,129	1,735 1,737	48,601 48,651	48,650 48,700	2,314 2,317	1,908 1,910	51,90 51,99		2,502 2,505	2,081 2,084
42,101	42,150	1,941	1,567	45,40	•	2,123	1,740	48,701	48,750	2,317	1,913	52,00		2,508	2,086
42,151	42,200	1,947	1,569	45,45		2,135	1,742	48,751	48,800	2,323	1,916	52,0		2,511	2,089
42,201	42,250	1,949	1,572	45,50		2,137	1,745	48,801	48,850	2,326	1,918	52,10		2,514	2,092
42,251 42,301	42,300 42,350	1,952 1,955	1,574 1,577	45,55 45,60	•	2,140 2,143	1,748 1,750	48,851 48,901	48,900 48,950	2,328 2,331	1,921 1,924	52,19 52,20	•	2,517 2,519	2,094 2,097
42,301	42,350	1,955	1,580	45,60		2,143	1,750	48,951	49,000	2,331	1,924	52,2		2,519	2,097
42,401	42,450	1,961	1,582	45,70	-	2,149	1,756	49,001	49,050	2,337	1,929	52,30	-	2,525	2,102
42,451	42,500	1,964	1,585	45,75		2,152	1,758	49,051	49,100	2,340	1,931	52,3		2,528	2,105
42,501	42,550	1,966	1,588 1,590	45,80 45,85		2,155	1,761 1,763	49,101	49,150 49,200	2,343	1,934 1,937	52,40		2,531	2,107
42,551 42,601	42,600 42,650	1,969 1,972	1,590	45,85 45,90		2,157 2,160	1,763 1,766	49,151 49,201	49,200	2,346 2,348	1,937	52,49 52,50		2,534 2,536	2,110 2,113
42,651	42,700	1,975	1,595	45,95		2,163	1,769	49,251	49,300	2,351	1,942	52,5		2,539	2,115
42,701	42,750	1,978	1,598	46,00	1 46,050	2,166	1,771	49,301	49,350	2,354	1,945	52,60	01 52,650	2,542	2,118
42,751	42,800	1,981	1,601	46,05	•	2,169	1,774	49,351	49,400	2,357	1,947	52,6		2,545	2,120
42,801 42,851	42,850 42,900	1,984 1,986	1,603 1,606	46,10 46,15		2,172 2,175	1,777 1,779	49,401 49,451	49,450 49,500	2,360 2,363	1,950 1,952	52,70 52,79		2,548 2,551	2,123 2,126
42,001	42,300	1,900	1,000	40,13	1 40,200	۷,۱/۵	1,779	45,431	43,500	2,303	1,502	5Z,7	01 02,000	2,001	۷,۱۷۵

		and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
If lin Form		Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
is	-	Household or Married	Filing Joint		.—	Household or Married	Filing Joint	_	—	Household or Married	Filing Joint		S —	Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	but not more than	your t	tax is	at least	but not more than	your	tax is	at least	but not more than	your t	ax is	at least	but not more than	your	tax is
52,801	52,850	2,554	2,128	56,101	•	2,742	2,302	59,401	59,450	2,930	2,475	62,701	62,750	3,118	2,660
52,851 52,901	52,900 52,950	2,556 2,559	2,131 2,134	56,151 56,201	,	2,745 2,747	2,304 2,307	59,451 59,501	59,500 59,550	2,933 2,935	2,477 2,480	62,751 62,801	62,800 62,850	3,121 3,124	2,663 2,666
52,951	53,000	2,562	2,136	56,251	56,300	2,750	2,309	59,551	59,600	2,938	2,483	62,851	62,900	3,126	2,669
53,001 53,051	53,050 53,100	2,565 2,568	2,139 2,141	56,301 56,351	•	2,753 2,756	2,312 2,315	59,601 59,651	59,650 59,700	2,941 2,944	2,485 2,488	62,901 62,951	62,950 63,000	3,129 3,132	2,672 2,675
53,101	53,150	2,571	2,144	56,401	•	2,759	2,317	59,701	59,750	2,947	2,491	63,001	63,050	3,135	2,677
53,151 53,201	53,200 53,250	2,574 2,576	2,147 2,149	56,451 56,501	•	2,762 2,764	2,320 2,323	59,751 59,801	59,800 59,850	2,950 2,953	2,493 2,496	63,051 63,101	63,100 63,150	3,138 3,141	2,680 2,683
53,251	53,300	2,579	2,143	56,551	•	2,767	2,325	59,851	59,900	2,955	2,498	63,151	63,200	3,144	2,686
53,301	53,350	2,582	2,155	56,601	,	2,770	2,328	59,901	59,950	2,958	2,501	63,201	63,250	3,146	2,689
53,351 53,401	53,400 53,450	2,585 2,588	2,157 2,160	56,651 56,701	•	2,773 2,776	2,330 2,333	59,951 60,001	60,000 60,050	2,961 2,964	2,504 2,506	63,251 63,301	63,300 63,350	3,149 3,152	2,692 2,695
53,451	53,500	2,591	2,162	56,751	56,800	2,779	2,336	60,051	60,100	2,967	2,509	63,351	63,400	3,155	2,697
53,501 53,551	53,550 53,600	2,593 2,596	2,165 2,168	56,801 56,851	•	2,782 2,784	2,338 2,341	60,101 60,151	60,150 60,200	2,970 2,973	2,512 2,515	63,401 63,451	63,450 63,500	3,158 3,161	2,700 2,703
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	•	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	57,051	•	2,796	2,349	60,351	60,400	2,984	2,524	63,651	63,700	3,172	2,712
53,801	53,850	2,611	2,181	57,101	,	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	•	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 54,051	54,050 54,100	2,622 2,625	2,191 2,194	57,301 57,351	•	2,810 2,813	2,365 2,367	60,601 60,651	60,650 60,700	2,998 3,001	2,541 2,544	63,901 63,951	63,950 64,000	3,186 3,189	2,729 2,732
54,101	54,150	2,628	2,197	57,401	•	2,816	2,370	60,701	60,750	3,004	2,546	64,001	64,050	3,192	2,734
54,151 54,201	54,200 54,250	2,631 2,633	2,199 2,202	57,451 57,501	•	2,819 2,821	2,372 2,375	60,751 60,801	60,800 60,850	3,007 3,010	2,549 2,552	64,051 64,101	64,100 64,150	3,195 3,198	2,737 2,740
54,251	54,300	2,636	2,202	57,551	•	2,824	2,378	60,851	60,900	3,010	2,555	64,151	64,200	3,190	2,740
54,301	54,350	2,639	2,207	57,601	•	2,827	2,380	60,901	60,950	3,015	2,558	64,201	64,250	3,203	2,746
54,351 54,401	54,400 54,450	2,642 2,645	2,210 2,212	57,651 57,701	•	2,830 2,833	2,383 2,386	60,951 61,001	61,000 61,050	3,018 3,021	2,561 2,563	64,251 64,301	64,300 64,350	3,206 3,209	2,749 2,752
54,451	54,500	2,648	2,215	57,751	57,800	2,836	2,388	61,051	61,100	3,024	2,566	64,351	64,400	3,212	2,754
54,501 54,551	54,550 54,600	2,650 2,653	2,218 2,220	57,801 57,851	•	2,839 2,841	2,391 2,393	61,101 61,151	61,150 61,200	3,027 3,030	2,569 2,572	64,401 64,451	64,450 64,500	3,215 3,218	2,757 2,760
54,601	54,650	2,656	2,223	57,901	57,950	2,844	2,396	61,201	61,250	3,032	2,575	64,501	64,550	3,220	2,763
54,651 54,701	54,700 54,750	2,659 2,662	2,225 2,228	57,951 58,001	•	2,847 2,850	2,399 2,401	61,251 61,301	61,300 61,350	3,035 3,038	2,578 2,581	64,551 64,601	64,600 64,650	3,223 3,226	2,766 2,769
54,751	54,800	2,665	2,220	58,051	•	2,853	2,401	61,351	61,400	3,030	2,583	64,651	64,700	3,229	2,772
54,801	54,850	2,668	2,233	58,101	,	2,856	2,407	61,401	61,450	3,044	2,586	64,701	64,750	3,232	2,774
54,851 54,901	54,900 54,950	2,670 2,673	2,236 2,239	58,151 58,201		2,859 2,861	2,409 2,412	61,451 61,501	61,500 61,550	3,047 3,049	2,589 2,592	64,751 64,801	64,800 64,850	3,235 3,238	2,777 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	64,900	3,240	2,783
55,001 55,051	55,050 55,100	2,679 2,682	2,244 2,246	58,301 58,351	•	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	64,950 65,000	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 55,201	55,200 55,250	2,688 2,690	2,252 2,254	58,451 58,501	•	2,876 2,878	2,425 2,428	61,751 61,801	61,800 61,850	3,064 3,067	2,606 2,609	65,051 65,101	65,100 65,150	3,252 3,255	2,794 2,797
55,251	55,300	2,693	2,257	58,551		2,881	2,420	61,851	61,900	3,069	2,612	65,151	65,200	3,258	2,800
55,301	55,350	2,696	2,260	58,601		2,884	2,433	61,901	61,950	3,072	2,615	65,201	65,250	3,260	2,803
55,351 55,401	55,400 55,450	2,699 2,702	2,262 2,265	58,651 58,701	•	2,887 2,890	2,435 2,438	61,951 62,001	62,000 62,050	3,075 3,078	2,618 2,620	65,251 65,301	65,300 65,350	3,263 3,266	2,806 2,809
55,451	55,500	2,705	2,267	58,751	58,800	2,893	2,441	62,051	62,100	3,081	2,623	65,351	65,400	3,269	2,811
55,501 55,551	55,550 55,600	2,707 2,710	2,270 2,273	58,801 58,851	•	2,896 2,898	2,443 2,446	62,101 62,151	62,150 62,200	3,084 3,087	2,626 2,629	65,401 65,451	65,450 65,500	3,272 3,275	2,814 2,817
55,601	55,650	2,713	2,275	58,901	58,950	2,901	2,449	62,201	62,250	3,087	2,632	65,501	65,550	3,277	2,820
55,651 55,701	55,700 55,750	2,716	2,278	58,951		2,904	2,451	62,251	62,300 62,350	3,092	2,635	65,551 65,601	65,600 65,650	3,280	2,823
55,701 55,751	55,750 55,800	2,719 2,722	2,281 2,283	59,001 59,051	-	2,907 2,910	2,454 2,456	62,301 62,351	62,350 62,400	3,095 3,098	2,638 2,640	65,601 65,651	65,650 65,700	3,283 3,286	2,826 2,829
55,801	55,850	2,725	2,286	59,101	59,150	2,913	2,459	62,401	62,450	3,101	2,643	65,701	65,750	3,289	2,831
55,851 55,901	55,900 55,950	2,727 2,730	2,288 2,291	59,151 59,201		2,916 2,918	2,462 2,464	62,451 62,501	62,500 62,550	3,104 3,106	2,646 2,649	65,751 65,801	65,800 65,850	3,292 3,295	2,834 2,837
55,951	56,000	2,733	2,294	59,251	59,300	2,921	2,467	62,551	62,600	3,109	2,652	65,851	65,900	3,297	2,840
56,001 56,051	56,050 56,100	2,736 2,739	2,296 2,299	59,301 59,351	•	2,924 2,927	2,470 2,472	62,601 62,651	62,650 62,700	3,112 3,115	2,655 2,658	65,901 65,951	65,950 66,000	3,300 3,303	2,843 2,846
56,051	50,100	2,139	2,299	59,351	55,400	2,921	2,412	02,001	02,700	3,115	2,000	05,351	00,000	3,303	2,040

68,201 68,250 3,431 2,974 71,501 71,500 3,619 3,162 74,801 74,850 3,808 3,350 78,101 78,150 3,996 3,538 68,251 68,300 3,437 2,980 71,561 71,650 3,622 3,165 74,851 74,900 3,813 3,353 78,151 78,200 3,999 3,541 68,351 68,400 3,440 2,982 71,651 71,700 3,628 3,171 74,951 75,000 3,818 3,359 78,251 78,250 4,001 3,544 68,401 68,450 3,448 2,988 71,751 71,800 3,634 3,178 75,051 75,050 3,819 3,361 78,351 78,301 78,351 78,401 78,351 78,301 78,351 78,251 78,250 4,001 3,552 68,510 3,448 2,991 71,751 71,800 3,634 3,179 75,101 75,150 3,825 3,364 78,351 78,451			and yo	ou are			and yo	ou are			and yo	ou are			and yo	ou are
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66,326 66,03 3,322 2,866 69,656 3,511 3,054 72,961 73,003 3,762 3,245 76,261 76,303 3,863 3,438 3,438 66,076 66,456 66,070 3,545 3,486 66,076 66,660 3,327 2,876 68,076		•				•				•			,	•		
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67,801 67,805 3,409 2,951 71,101 71,150 3,597 3,139 74,401 74,450 3,785 3,327 77,701 77,750 3,973 3,518 67,951 68,050 3,414 2,957 71,251 71,300 3,602 3,148 74,551 74,600 3,790 3,333 77,801 77,900 3,973 3,518 68,050 3,422 2,962 71,351 71,300 3,608 3,181 74,551 74,600 3,793 3,336 77,801 77,950 3,993 3,521 68,050 3,423 2,962 71,351 71,400 3,614 3,153 74,651 74,600 3,793 3,332 77,901 77,950 3,981 3,527 68,151 68,150 3,422 2,968 71,451 71,450 3,614 3,153 74,651 74,600 3,793 3,342 77,951 77,800 3,993 3,535 68,250 3,431 2,974 71,551 71		•				•										
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68,751 68,800 3,463 3,005 72,051 72,100 3,651 3,193 75,351 75,400 3,839 3,381 78,651 78,700 4,027 3,570 68,801 68,850 3,468 3,011 72,151 72,200 3,657 3,199 75,451 75,450 3,842 3,384 78,701 78,750 4,030 3,572 68,801 68,950 3,471 3,014 72,251 72,200 3,659 3,202 75,550 3,845 3,387 78,751 78,800 4,033 3,575 68,951 69,900 3,474 3,017 72,251 72,300 3,662 3,205 75,551 75,500 3,847 3,390 78,851 78,800 4,036 3,578 69,001 69,050 3,477 3,019 72,351 72,400 3,668 3,208 75,651 75,650 3,853 3,396 78,901 78,950 4,041 3,587 69,051 69,100 3,483 3	68,651	68,700	3,457	3,000	71,95	1 72,000	3,645	3,188	75,251	75,300	3,833	3,376	78,551	78,600	4,021	3,564
68,801 68,850 3,466 3,008 72,101 72,150 3,654 3,196 75,401 75,450 3,842 3,384 78,701 78,750 4,030 3,572 68,851 68,900 3,468 3,011 72,151 72,200 3,657 3,199 75,451 75,500 3,845 3,384 78,701 78,750 4,030 3,572 68,901 68,950 3,471 3,014 72,251 72,300 3,659 3,202 75,501 75,550 3,847 3,390 78,851 78,850 4,036 3,578 69,001 69,050 3,477 3,019 72,351 72,300 3,665 3,208 75,501 75,500 3,850 3,393 78,851 78,900 4,038 3,581 69,051 69,100 3,483 3,022 72,351 72,400 3,668 3,210 75,651 75,750 3,853 3,399 78,951 78,900 4,041 3,589 69,151 69,200										•			,			
68,901 68,950 3,471 3,014 72,201 72,250 3,659 3,202 75,501 75,550 3,847 3,390 78,850 4,036 3,578 69,001 69,051 69,051 69,100 3,483 3,022 72,351 72,400 3,668 3,210 75,551 75,651 75,650 3,853 3,396 78,851 78,900 4,036 3,581 69,051 69,101 69,150 3,483 3,025 72,401 72,450 3,671 3,213 75,501 75,550 3,853 3,396 78,851 78,900 4,038 3,581 75,651 75,651 75,650 3,853 3,396 78,901 78,950 4,041 3,584 75,651 75,651 75,651 75,700 3,856 3,399 78,951 79,000 4,044 3,589 75,701 75,750 3,859 3,401 79,001 79,050 4,047 3,589 75,751 75,800 3,862 3,	68,801	68,850	3,466	3,008	72,10	1 72,150	3,654	3,196	75,401	75,450	3,842	3,384	78,701	78,750	4,030	3,572
68,951 69,000 3,474 3,017 72,251 72,300 3,662 3,205 75,551 75,600 3,850 3,393 78,851 78,900 4,038 3,581 69,051 69,051 69,100 3,483 3,025 72,401 72,450 3,661 3,210 75,651 75,650 3,853 3,396 78,901 78,950 4,041 3,584 69,101 69,150 3,483 3,025 72,451 72,450 3,671 3,213 75,751 75,750 3,859 3,401 79,001 79,050 4,047 3,589 69,151 69,200 3,486 3,028 72,451 72,500 3,674 3,216 75,751 75,800 3,862 3,404 79,051 79,100 4,050 3,592										•						
69,051 69,100 3,480 3,022 72,351 72,400 3,668 3,210 75,651 75,700 3,856 3,399 78,951 79,000 4,044 3,587 69,151 69,150 3,486 3,028 72,451 72,500 3,674 3,216 75,751 75,750 3,859 3,401 79,051 79,050 4,047 3,589 75,751 75,751 75,800 3,862 3,404 79,051 79,100 4,050 3,592	68,951	69,000	3,474	3,017	72,25	1 72,300	3,662	3,205	75,551	-	3,850	3,393	78,851	78,900	4,038	3,581
69,101 69,150 3,483 3,025 72,401 72,450 3,671 3,213 75,701 75,750 3,859 3,401 79,001 79,050 4,047 3,589 69,151 69,200 3,486 3,028 72,451 72,500 3,674 3,216 75,751 75,800 3,862 3,404 79,051 79,100 4,050 3,592		•								•				•		
69,151 69,200 3,486 3,028 72,451 72,500 3,674 3,216 75,751 75,800 3,862 3,404 79,051 79,100 4,050 3,592																
EDIZUE DIZOU 1466 1010 EZOU ZADU ZAZA ZADE ZADE ZABU ZABE ZABE ZADE ZADE		69,200			72,45	1 72,500		3,216		•						3,592
	69,201 69,251	69,250 69,300	3,488 3,491	3,031 3,034			3,676 3,679	3,219 3,222		75,850 75,900	3,865 3,867	3,407 3,410	79,101 79,151	79,150 79,200	4,053 4,056	3,595 3,598

		and yo	ou are			and yo	ou are			and yo	u 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 s —	Household	Filing		n K-40 —	Household	Filing		n K-40 s —	Household	Filing
15	_	or Married Filing	Joint	,	, _	or Married Filing	Joint	13	_	or Married Filing	Joint		, —	or Married Filing	Joint
at	but not	Separate	tay is	at	but not	Separate	tav is	at	but not	Separate	av ic	at	but not	Separate	av ic
least	more than	your		least	more than	your t		least	more than	your t		least	more than	your f	
79,201 79,251	79,250 79,300	4,058 4,061	3,601 3,604	82,50 82,55	•	4,246 4,249	3,789 3,792	85,801 85,851	85,850 85,900	4,435 4,437	3,977 3,980	89,101 89,151	89,150 89,200	4,623 4,626	4,165 4,168
79,301	79,350	4,064	3,607	82,60	•	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	82,65 82,70	•	4,255	3,798	85,951	86,000	4,443	3,986 3,988	89,251	89,300	4,631 4,634	4,174 4,177
79,401 79,451	79,450 79,500	4,070 4,073	3,612 3,615	82,75	•	4,258 4,261	3,800 3,803	86,001 86,051	86,050 86,100	4,446 4,449	3,991	89,301 89,351	89,350 89,400	4,637	4,177
79,501	79,550	4,075	3,618	82,80	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	82,85	•	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	82,90 82,95	,	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	4,087	3,629	83,00	,	4,275	3,817	86,301	86,350	4,463	4,006	89,601	89,650	4,651	4,194
79,751	79,800	4,090	3,632	83,05		4,278	3,820	86,351	86,400	4,466	4,008	89,651	89,700	4,654	4,197
79,801 79,851	79,850 79,900	4,093 4,095	3,635 3,638	83,10 83,15	•	4,281 4,284	3,823 3,826	86,401 86,451	86,450 86,500	4,469 4,472	4,011 4,014	89,701 89,751	89,750 89,800	4,657 4,660	4,199 4,202
79,901	79,950	4,098	3,641	83,20	•	4,286	3,829	86,501	86,550	4,474	4,017	89,801	89,850	4,663	4,205
79,951	80,000	4,101	3,644	83,25	•	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	83,30		4,292	3,835	86,601	86,650	4,480	4,023	89,901	89,950 90,000	4,668 4,671	4,211
80,051 80,101	80,100 80,150	4,107 4,110	3,649 3,652	83,35 83,40	•	4,295 4,298	3,837 3,840	86,651 86,701	86,700 86,750	4,483 4,486	4,026 4,028	89,951 90,001	90,000	4,674	4,214 4,216
80,151	80,200	4,113	3,655	83,45	,	4,301	3,843	86,751	86,800	4,489	4,031	90,051	90,100	4,677	4,219
80,201	80,250	4,115	3,658	83,50	•	4,303	3,846	86,801	86,850	4,492	4,034	90,101	90,150	4,680	4,222
80,251 80,301	80,300 80,350	4,118 4,121	3,661 3,664	83,55 83,60	•	4,306 4,309	3,849 3,852	86,851 86,901	86,900 86,950	4,494 4,497	4,037 4,040	90,151 90,201	90,200 90,250	4,683 4,685	4,225 4,228
80,351	80,400	4,124	3,666	83,65		4,312	3,855	86,951	87,000	4,500	4,043	90,251	90,300	4,688	4,231
80,401	80,450	4,127	3,669	83,70	•	4,315	3,857	87,001	87,050	4,503	4,045	90,301	90,350	4,691	4,234
80,451 80,501	80,500 80,550	4,130 4,132	3,672 3,675	83,75 83,80	•	4,318 4,321	3,860 3,863	87,051 87,101	87,100 87,150	4,506	4,048 4,051	90,351	90,400 90,450	4,694 4,697	4,236 4,239
80,551	80,600	4,132	3,678	83,85		4,321	3,866	87,101	87,130	4,509 4,512	4,051	90,401 90,451	90,450	4,700	4,239
80,601	80,650	4,138	3,681	83,90	83,950	4,326	3,869	87,201	87,250	4,514	4,057	90,501	90,550	4,702	4,245
80,651	80,700	4,141	3,684	83,95		4,329	3,872	87,251	87,300	4,517	4,060	90,551	90,600	4,705	4,248
80,701 80,751	80,750 80,800	4,144 4,147	3,686 3,689	84,00 84,05	,	4,332 4,335	3,874 3,877	87,301 87,351	87,350 87,400	4,520 4,523	4,063 4,065	90,601 90,651	90,650 90,700	4,708 4,711	4,251 4,254
80,801	80,850	4,150	3,692	84,10	,	4,338	3,880	87,401	87,450	4,526	4,068	90,701	90,750	4,714	4,256
80,851	80,900	4,152	3,695	84,15	,	4,341	3,883	87,451	87,500	4,529	4,071	90,751	90,800	4,717	4,259
80,901 80,951	80,950 81,000	4,155 4,158	3,698 3,701	84,20 84,25	,	4,343 4,346	3,886 3,889	87,501 87,551	87,550 87,600	4,531 4,534	4,074 4,077	90,801 90,851	90,850 90,900	4,720 4,722	4,262 4,265
81,001	81,050	4,161	3,703	84,30		4,349	3,892	87,601	87,650	4,537	4,080	90,901	90,950	4,725	4,268
81,051	81,100	4,164	3,706	84,35	,	4,352	3,894	87,651	87,700	4,540	4,083	90,951	91,000	4,728	4,271
81,101 81,151	81,150 81,200	4,167 4,170	3,709 3,712	84,40 84,45		4,355 4,358	3,897 3,900	87,701 87,751	87,750 87,800	4,543 4,546	4,085 4,088	91,001 91,051	91,050 91,100	4,731 4,734	4,273 4,276
81,201	81,250	4,170	3,715	84,50	•	4,360	3,903	87,801	87,850	4,549	4,088	91,101	91,150	4,737	4,270
81,251	81,300	4,175	3,718	84,55	84,600	4,363	3,906	87,851	87,900	4,551	4,094	91,151	91,200	4,740	4,282
81,301	81,350	4,178	3,721	84,60		4,366	3,909	87,901	87,950	4,554	4,097	91,201	91,250	4,742	4,285
81,351 81,401	81,400 81,450	4,181 4,184	3,723 3,726	84,65 84,70	•	4,369 4,372	3,912 3,914	87,951 88,001	88,000 88,050	4,557 4,560	4,100 4,102	91,251 91,301	91,300 91,350	4,745 4,748	4,288 4,291
81,451	81,500	4,187	3,729	84,75	1 84,800	4,375	3,917	88,051	88,100	4,563	4,105	91,351	91,400	4,751	4,293
81,501	81,550	4,189	3,732	84,80	•	4,378	3,920	88,101	88,150	4,566	4,108	91,401	91,450	4,754	4,296
81,551 81,601	81,600 81,650	4,192 4,195	3,735 3,738	84,85 84,90	•	4,380 4,383	3,923 3,926	88,151 88,201	88,200 88,250	4,569 4,571	4,111 4,114	91,451 91,501	91,500 91,550	4,757 4,759	4,299 4,302
81,651	81,700	4,198	3,741	84,95	-	4,386	3,929	88,251	88,300	4,574	4,117	91,551	91,600	4,762	4,305
81,701	81,750	4,201	3,743	85,00	85,050	4,389	3,931	88,301	88,350	4,577	4,120	91,601	91,650	4,765	4,308
81,751 81,801	81,800 81,850	4,204 4,207	3,746 3,749	85,05 85,10	•	4,392 4,395	3,934 3,937	88,351 88,401	88,400 88,450	4,580 4,583	4,122 4,125	91,651 91,701	91,700 91,750	4,768 4,771	4,311 4,313
81,851	81,900	4,207	3,752	85,10 85,15		4,395	3,940	88,451	88,500	4,586	4,128	91,751	91,750	4,771	4,313
81,901	81,950	4,212	3,755	85,20	85,250	4,400	3,943	88,501	88,550	4,588	4,131	91,801	91,850	4,777	4,319
81,951	82,000	4,215	3,758	85,25	85,300	4,403	3,946	88,551	88,600	4,591	4,134	91,851	91,900	4,779	4,322
82,001 82,051	82,050 82,100	4,218 4,221	3,760 3,763	85,30 85,35	•	4,406 4,409	3,949 3,951	88,601 88,651	88,650 88,700	4,594 4,597	4,137 4,140	91,901 91,951	91,950 92,000	4,782 4,785	4,325 4,328
82,101	82,150	4,224	3,766	85,40	•	4,412	3,954	88,701	88,750	4,600	4,142	92,001	92,050	4,788	4,330
82,151	82,200	4,227	3,769	85,45		4,415	3,957	88,751	88,800	4,603	4,145	92,051	92,100	4,791	4,333
82,201 82,251	82,250 82,300	4,229 4,232	3,772 3,775	85,50 85,55	•	4,417 4,420	3,960 3,963	88,801 88,851	88,850 88,900	4,606 4,608	4,148 4,151	92,101 92,151	92,150 92,200	4,794 4,797	4,336 4,339
82,301	82,350	4,235	3,778	85,60		4,423	3,966	88,901	88,950	4,611	4,154	92,131	92,250	4,799	4,339
82,351	82,400	4,238	3,780	85,65	85,700	4,426	3,969	88,951	89,000	4,614	4,157	92,251	92,300	4,802	4,345
82,401	82,450	4,241	3,783	85,70 85.75		4,429	3,971	89,001	89,050	4,617	4,159 4,162	92,301	92,350	4,805	4,348
82,451	82,500	4,244	3,786	85,75	1 85,800	4,432	3,974	89,051	89,100	4,620	4,162	92,351	92,400	4,808	4,350

		and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
If lin Form is	K-40	Single, Head of Household or Married Filing Separate	Married Filing Joint	For	ine 7, n K-40 s —	Single, Head of Household or Married Filing Separate	Married Filing Joint	Form	e 7, K-40 —	Single, Head of Household or Married Filing Separate	Married Filing Joint	For	ine 7, n K-40 s —	Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your 1	ax is	at least	but not more than	your	tax is	at least	but not more than	your t	ax is	at least	but not more than	your t	tax is
92,401	92,450	4,811	4,353	94,30	1 94,350	4,919	4,462	96,201	96,250	5,027	4,570	98,101	98,150	5,136	4,678
92,451	92,500	4,814	4,356	94,35	1 94,400	4,922	4,464	96,251	96,300	5,030	4,573	98,151	98,200	5,139	4,681
92,501	92,550	4,816	4,359	94,40	,	4,925	4,467	96,301	96,350	5,033	4,576	98,201	98,250	5,141	4,684
92,551	92,600	4,819	4,362	94,45	•	4,928	4,470	96,351	96,400	5,036	4,578	98,251	98,300	5,144	4,687
92,601	92,650	4,822	4,365	94,50		4,930	4,473	96,401	96,450	5,039	4,581	98,301	98,350	5,147	4,690
92,651	92,700	4,825	4,368	94,55	•	4,933	4,476	96,451	96,500	5,042	4,584	98,351	98,400	5,150	4,692
92,701	92,750	4,828 4,831	4,370 4,373	94,60	,	4,936	4,479	96,501	96,550	5,044 5,047	4,587	98,401	98,450	5,153 5,156	4,695 4,698
92,751 92,801	92,800 92,850	4,831	4,373	94,65 94,70	,	4,939 4,942	4,482 4,484	96,551 96,601	96,600 96,650	5,047 5,050	4,590 4,593	98,451 98,501	98,500 98,550	5,156 5,158	4,098
92,851	92,900	4,836	4,379	94,75	,	4,942	4,487	96,651	96,700	5,050	4,596	98,551	98,600	5,161	4,701
92,901	92,950	4,839	4,382	94,80	,	4,948	4,490	96,701	96,750	5,056	4,598	98,601	98,650	5,164	4,707
92,951	93,000	4,842	4,385	94,85		4,950	4,493	96,751	96,800	5,059	4,601	98,651	98,700	5,167	4,710
93,001	93.050	4,845	4,387	94.90		4,953	4,496	96,801	96,850	5.062	4.604	98,701	98,750	5.170	4,712
93,051	93,100	4,848	4,390	94,95	. ,	4,956	4,499	96,851	96,900	5,064	4,607	98,751	98,800	5,173	4,715
93,101	93,150	4,851	4,393	95,00	•	4,959	4,501	96,901	96,950	5,067	4,610	98,801	98,850	5,176	4,718
93,151	93,200	4,854	4,396	95,05	1 95,100	4,962	4,504	96,951	97,000	5,070	4,613	98,851	98,900	5,178	4,721
93,201	93,250	4,856	4,399	95,10	1 95,150	4,965	4,507	97,001	97,050	5,073	4,615	98,901	98,950	5,181	4,724
93,251	93,300	4,859	4,402	95,15		4,968	4,510	97,051	97,100	5,076	4,618	98,951	99,000	5,184	4,727
93,301	93,350	4,862	4,405	95,20		4,970	4,513	97,101	97,150	5,079	4,621	99,001	99,050	5,187	4,729
93,351	93,400	4,865	4,407	95,25		4,973	4,516	97,151	97,200	5,082	4,624	99,051	99,100	5,190	4,732
93,401	93,450	4,868	4,410	95,30	,	4,976	4,519	97,201	97,250	5,084	4,627	99,101	99,150	5,193	4,735
93,451	93,500	4,871	4,413	95,35	,	4,979	4,521	97,251	97,300	5,087	4,630	99,151	99,200	5,196	4,738
93,501	93,550	4,873	4,416	95,40	,	4,982	4,524	97,301	97,350	5,090	4,633	99,201	99,250	5,198	4,741
93,551	93,600	4,876	4,419	95,45		4,985	4,527	97,351	97,400	5,093	4,635	99,251	99,300	5,201	4,744
93,601	93,650	4,879	4,422	95,50	•	4,987	4,530	97,401	97,450	5,096	4,638	99,301	99,350	5,204	4,747
93,651 93,701	93,700 93,750	4,882 4,885	4,425 4,427	95,55 95.60	•	4,990 4,993	4,533 4,536	97,451	97,500 97,550	5,099 5.101	4,641 4.644	99,351	99,400	5,207 5,210	4,749 4,752
93,751	93,800	4,888	4,427	95,60	,	4,993	4,539	97,501 97,551	97,600	5,101	4,647	99,401 99,451	99,450 99,500	5,210	4,755
93,801	93,850	4,891	4,433	95,70	,	4,999	4,541	97,601	97,650	5,104	4,650	99,501	99,550	5,215	4,758
93,851	93,900	4,893	4,436	95.75	•	5,002	4,544	97,651	97,700	5,110	4,653	99,551	99,600	5,218	4,761
93,901	93,950	4,896	4,439	95,80	,	5,005	4,547	97,701	97,750	5,113	4,655	99,601	99,650	5,221	4,764
93,951	94,000	4,899	4,442	95,85	,	5,007	4,550	97,751	97,800	5,116	4,658	99,651	99,700	5,224	4,767
94,001	94,050	4,902	4,444	95,90		5,010	4,553	97,801	97,850	5,119	4,661	99,701	99,750	5,227	4,769
94,051	94,100	4,905	4,447	95,95	1 96,000	5,013	4,556	97,851	97,900	5,121	4,664	99,751	99,800	5,230	4,772
94,101	94,150	4,908	4,450	96,00	1 96,050	5,016	4,558	97,901	97,950	5,124	4,667	99,801	99,850	5,233	4,775
94,151	94,200	4,911	4,453	96,05	1 96,100	5,019	4,561	97,951	98,000	5,127	4,670	99,851	99,900	5,235	4,778
94,201	94,250	4,913	4,456	96,10	,	5,022	4,564	98,001	98,050	5,130	4,672	99,901	99,950	5,238	4,781
94,251	94,300	4,916	4,459	96,15	1 96,200	5,025	4,567	98,051	98,100	5,133	4,675	99,951	100,000	5,241	4,784

100,001 and over – use the Tax Computation Worksheet

2020 TAX COMPUTATION WORKSHEET (Be sure to use the correct computation for your filling status)

Married Filing Joint					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$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 Household, or Married Filing Separate					
Single, Head of H	ousehold, or Marri	ed Filing Sepa	rate		
Taxable Income If line 7 of your Form K-40 is:	ousehold, or Marri (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.
Taxable Income If line 7 of your	(a) Enter amount	(b) Multiplication	(c) Multiply	Subtraction	Subtract (d) from (c). Enter
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).	Subtraction amount.	Subtract (d) from (c). Enter total here and line 8 of K-40.

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.

Taxpayer Assistance Centers

Topeka Office 120 SE 10th Avenue - 1st Floor Topeka, KS 66612-1103

Overland Park Office 7600 W. 119th St., Suite A Overland Park, KS 66213-1128

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

Refunds. You may check the status of your current year tax refund from our website or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, visit our website and click **Refund Status** or call 785-368-8222.

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

Electronic File & Pay Options

ksrevenue.org

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **Personal Tax** and **File Your State Taxes Online** to get started. If you need assistance signing into the system, contact our 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.