

# 2009 Instructions

## KANSAS Individual Income *and* Food Sales Tax



### *Filing paper?*

#### **There are changes that affect you!**

As you know, Kansas government has been negatively affected by our economy. We must cut costs to save money and avoid tax increases. To do this, we are **implementing some cost-saving changes** in how we do business and **these changes will impact you if you are still filing a paper tax return.**

The Department of Revenue does not have funding for 2010 to hire temporary employees to open mail. Consequently, our existing staff will have to handle the extra workload during the busy tax season. This means that **the typical 6-8 week timeframe for processing paper returns will likely double** and you may wait **16 weeks for your refund.**

We can, however, process your return quickly and get your refund to you fast if you **file electronically** this year. Not only is it easy, safe, and FREE if you use WebFile, electronic filing **saves the state a considerable amount of money** in processing costs. In fact, a paper return costs 5 times more of your tax dollars to process than a return filed electronically. Also, with **electronic filing and direct deposit**, you can expect your **refund in as little as 5 days**. Save money and get your refund fast ... *File Electronically!*



**File Electronically!**  
See page 3.

# WHAT'S NEW...

The following changes are effective for the 2009 tax year:

**ELECTRONIC FILING REQUIREMENT.** Any PAID preparer that prepares 50 or more Kansas individual income tax returns during any calendar year must file electronically at least 90% of those returns that are eligible for electronic filing. This requirement will be based on the number of individual income tax returns filed by the tax preparer in a calendar year, including resident, nonresident, and part-year resident returns, prepared by all employees at all of the tax preparer's locations. For additional information, visit our web site at: <http://www.ksrevenue.org/efilerequire.htm#1>

**MILITARY SPOUSES RESIDENCY RELIEF ACT.** 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 spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. The exemption from Kansas income tax DOES NOT extend to income from Kansas sources earned by the nonresident service member.

**TAX CREDITS REDUCED.** New legislation reduces most credits claimed in 2009 and 2010 to the lesser of 90% of the credit or 90% of the tax liability. The carry forward for most credits is also reduced by 10%. (Earned Income Credit, Child & Dependent Care Credit, credit for taxes paid to other states, and the Historic Preservation Credit are not included in this reduction.) See specific credit schedules for detailed instructions.

**HISTORICAL PRESERVATION CREDIT.** For tax years 2009 and 2010, the total amount of credits allowed is \$3,750,000.

**FILM PRODUCTION CREDIT.** This tax credit is not available for tax years 2009 and 2010.

**STATUTE OF LIMITATIONS EXPANDED.** Effective May 28, 2009, taxpayers have three (3) years from the date the original return was due, including extensions allowed, to file a refund claim or amend a return. Furthermore, the statute of limitations is tolled if an amended return is not filed within 180 days of an IRS adjustment.

**LONG-TERM CARE INSURANCE CONTRACTS.** The maximum amount of subtraction modification for long-term care insurance contracts has increased to \$900 per contract, per taxpayer. For more information see Schedule S instructions for Line A14.

**FOOD SALES TAX ALLOWANCES.** Qualifying income and refund amounts for the food sales tax have increased and are as follows. Additional qualifications for this refund are on page 11.

If your qualifying income is:		Your food sales refund is:	
\$ 0	—	\$15,950	\$84 per exemption
\$15,951	—	\$31,900	\$41 per exemption

**INTEREST RATE CHANGE.** For calendar year 2010, interest will be assessed at 5% per annum (.417% per month or fraction thereof). Penalty for late payment of income tax remains at 1% per month or fraction thereof, capped at 24%.

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*THE TOWNSEND'S BIG-EARED BAT is on the Kansas Species in Need of Conservation List. Its gigantic ears are useful in its ability to detect flying moths by its echolocation ability. Donating to the Chickadee Checkoff program on your Kansas Form K-40 helps these and many more beneficial Kansas animals.*

# ELECTRONIC *Filing* OPTIONS

Filing your Kansas individual income tax return electronically is typically **more accurate** and **faster to process** than paper filing and it costs less. Submitting your information using the options below is also **safe!** And, if you choose **direct deposit** for your refund, you can expect your **refund in as little as five (5) days!**

## WebFile – [www.kswebfile.org](http://www.kswebfile.org)

WebFile is a **free** web-based application for filing your Kansas return. You can use WebFile for original or amended returns even if you itemize your deductions or claim credits. WebFile is your **simple, secure, fast** and **FREE** Kansas individual income tax filing option.



For Kansas residents that filed a 2008 Kansas return and want to use WebFile, use information on the mailing label of this booklet or last year's original refund or balance due amount combined with your Social Security Number to validate your identity. Kansas residents that did not file a 2008 Kansas return can use WebFile by following the on-line instructions. Nonresidents must have filed a 2008 Kansas return to use WebFile for 2009.

## IRS e-File

IRS e-File is a **fast, accurate, safe** and paperless way to file a Federal and Kansas Income Tax Return. Ask your **authorized** IRS e-File provider about e-File today. You can also prepare your own taxes using KDOR approved commercial tax filing websites or software products. Visit our website for a list of authorized IRS e-file providers and software products. Depending on the tax professional and the specific services requested, a fee may be charged. Filers receive confirmation that e-Filed returns have been accepted within 48 hours. **Join the 925,000 Kansas filers that currently use IRS e-File!**



# ELECTRONIC *Payment* OPTIONS

## Direct Payment

**Direct Payment** is recommended when you have a balance due whether you file your Kansas return using WebFile, IRS e-File or on paper. This payment method allows you to “file now, pay later” by choosing the date you would like your bank account debited. Direct Payment saves time with no check to write, no voucher to complete and the assurance that your payment will be made on time. For more information about Direct Payment, see page 16 of this instruction booklet or visit the Electronic Services web site.

## Credit Card Payments

You may also pay your taxes by credit card. This service is available **on-line** or by **phone** through third-party vendors. Services by vendor vary, but all vendors accept payment using major credit cards. Visit our Electronic Services web site for a current list of third-party vendors authorized to accept individual income tax payments for Kansas.



Visit our web site for  
the most current  
electronic information.  
[www.webtax.org](http://www.webtax.org)

The following is a picture of the 2009 Kansas Individual Income Tax Return. It is intended for informational purposes only and is not to be used for filing your tax return.

Forms printed by the Kansas Department of Revenue (KDOR) are designed to be imaged in our computer system, enabling us to process your form faster and with fewer errors. For our system to work properly, it is important to use an original form printed by KDOR or file electronically (see page 3). If you need a form, see *Request for Forms* on the back of this booklet.

<b>K-40</b> <small>(Rev. 9/09)</small>		<b>2009</b> <b>KANSAS INDIVIDUAL INCOME TAX</b> <b>and/or FOOD SALES TAX REFUND</b>		114509	L
<b>DO NOT STAPLE</b>					
Your First Name <b>SAM</b>		Initial <b>S</b>	Last Name <b>SAMPLEPERSON</b>		
Spouse's First Name <b>SHER</b>		Initial <b>S</b>	Last Name <b>SAMPLEPERSON</b>		
Mailing Address (Number and Street, including Rural Route) <b>123 MAIN ST</b>				School District No. <b>987</b>	
City, Town, or Post Office <b>ANYTOWN</b>		State <b>KS</b>	Zip Code <b>12345</b>	County Abbreviation <b>TO</b>	
<input type="checkbox"/> If your name or address has changed since last year, mark an "X" in this box		<input type="checkbox"/> If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box		Enter the first four letters of your last name. Use ALL CAPITAL letters. <span style="border: 1px solid black; padding: 2px;">X X X X</span>	
				Your Social Security number <span style="border: 1px solid black; padding: 2px;">X X X X X X X X X X</span>	
				Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters. <span style="border: 1px solid black; padding: 2px;">X X X X</span>	
				Spouse's Social Security number <span style="border: 1px solid black; padding: 2px;">X X X X X X X X X X</span>	
				Daytime telephone number <span style="border: 1px solid black; padding: 2px;">X X X X X X X X X X</span>	
Reason for amending your 2009 original Kansas return:					
<input type="checkbox"/> Mark this box if you are filing this as an <b>AMENDED</b> 2009 Kansas return. <small>NOTE: This form cannot be used for tax years prior to 2009.</small>		<input type="checkbox"/> Amended affects Kansas only		<input type="checkbox"/> Amended Federal tax return	
		<input type="checkbox"/> Adjustment by the IRS			
<b>Filing Status (Mark ONE)</b>		<b>Residency Status (Mark ONE)</b>		<b>Exemptions</b>	
<input type="checkbox"/> Single		<input type="checkbox"/> Resident		Number of exemptions claimed on your 2009 federal return <span style="border: 1px solid black; padding: 2px;">X X</span>	
<input checked="" type="checkbox"/> Married filing joint (Even if only one had income)		<input type="checkbox"/> Nonresident or Part-year resident from ___/___ to ___/___ (Complete Schedule S, Part B)		If filing status is head of household, add one exemption <span style="border: 1px solid black; padding: 2px;">X</span>	
<input type="checkbox"/> Married filing separate				Total Kansas exemptions <span style="border: 1px solid black; padding: 2px;">X X</span>	
<input type="checkbox"/> Head of household (Do not mark this box if you are filing a joint return)					
If amount is negative, shade the minus (-) in box. Example: <span style="border: 1px solid black; padding: 2px;">-</span>					
<b>Income</b>					
1. Federal adjusted gross income <span style="border: 1px solid black; padding: 2px;">- X X X X X X X X X X 00</span>					
2. Modifications (From Schedule S, line A19). Enclose Schedule S. <span style="border: 1px solid black; padding: 2px;">- X X X X X X X X X X 00</span>					
3. Kansas adjusted gross income (Line 2 added to or subtracted from line 1; see instructions). <span style="border: 1px solid black; padding: 2px;">- X X X X X X X X X X 00</span>					
<b>Deductions</b>					
4. Standard deduction OR itemized deductions (See instructions) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
5. Exemption allowance (\$2,250 x number of exemptions claimed) <span style="border: 1px solid black; padding: 2px;">X X X X X X 00</span>					
6. Total deductions (Add lines 4 and 5) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
7. Taxable income (Subtract line 6 from line 3; if less than zero, enter 0) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
<b>Tax Computation</b>					
8. Tax (From Tax Tables or Tax Computation Schedules) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
9. Nonresident allocation percentage (from Schedule S, line B23). If 100%, enter 100.0000. Enclose your completed Schedule S with this form. <span style="border: 1px solid black; padding: 2px;">X X X X X X X X</span>					
10. Nonresident tax (Multiply line 8 by line 9) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
11. Kansas tax on lump sum distributions (Residents only - see instructions) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
12. TOTAL INCOME TAX (Residents: add lines 8 & 11; Nonresidents: enter amount from line 10) <span style="border: 1px solid black; padding: 2px;">X X X X X X X X 00</span>					
PLEASE COMPLETE REVERSE SIDE					

TAX: Enter the income tax amount from line 12 \_\_\_\_\_

Credits	13. Credit for taxes paid to other states (See instructions. Enclose return(s) from other states.)	X	X	X	X	X	X	00
	14. Credit for child & dependent care expenses (See instructions)	X	X	X	X	X	X	00
	15. Other credits (Enclose all appropriate credit schedules)	X	X	X	X	X	X	00
	16. Total tax credits (Add lines 13, 14 and 15)	X	X	X	X	X	X	00
	17. Income tax balance after credits (Subtract line 16 from line 12; cannot be less than zero)	X	X	X	X	X	X	00

Use Tax	18. Use tax due (See instructions)	X	X	X	X	X	X	00
	19. Total Tax Balance (Add lines 17 and 18)	X	X	X	X	X	X	00

Withholding and Payments	20. Kansas income tax withheld from W-2, 1099, or K-19 (Enclose K-19; see instructions)	X	X	X	X	X	X	00	
	21. Estimated tax paid	X	X	X	X	X	X	00	
	22. Amount paid with Kansas extension	X	X	X	X	X	X	00	
	23. Earned income credit (See instructions)	X	X	X	X	X	X	00	
	24. Refundable portion of tax credits (Enclose all appropriate credit schedules)	X	X	X	X	X	X	00	
	25. FOOD SALES TAX REFUND (You must meet ALL the qualifications; see instructions)	X	X	X	X	X	X	00	
	<b>For an ORIGINAL return, skip to line 28. For an AMENDED return, complete lines 26 and/or 27 before continuing to line 28.</b>								
	26. Payments remitted with original return	X	X	X	X	X	X	X	00
27. Overpayment from original return (This figure is a subtraction; see instructions)	-	X	X	X	X	X	X	00	
28. Total refundable credits (Add lines 20 through 25 and subtract line 27)	-	X	X	X	X	X	X	00	

Balance Due	29. UNDERPAYMENT (If line 19 is greater than line 28, enter the difference here)	X	X	X	X	X	X	00
	30. Interest (See instructions)	X	X	X	X	X	X	00
	31. Penalty (See instructions)	X	X	X	X	X	X	00
	32. Estimated Tax Penalty (See instructions) <input type="checkbox"/> Check here if you were engaged in commerce during or filing in 2009.	X	X	X	X	X	X	00
33. AMOUNT YOU OWE (Add lines 29 through 32. Include amounts from lines 36 through 39, if applicable.) See instructions for payment options	X	X	X	X	X	X	X	00

Overpayment	34. OVERPAYMENT (If line 19 is less than line 28, enter the difference here)	X	X	X	X	X	X	00	
	35. CREDIT FORWARD (Enter the amount of line 34 you wish to be applied to your 2010 estimated tax)	X	X	X	X	X	X	00	
	<i>If you wish to donate to any of the following contribution programs, enter your donation amount(s) on the appropriate line(s). These donations will reduce your refund or increase the amount you owe.</i>								
	36. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	X	X	X	X	X	X	X	00
	37. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	X	X	X	X	X	X	X	00
	38. BREAST CANCER RESEARCH FUND	X	X	X	X	X	X	X	00
	39. MILITARY EMERGENCY RELIEF FUND	X	X	X	X	X	X	X	00
40. REFUND (Subtract lines 35 through 39 from line 34. SIGN your return below)	X	X	X	X	X	X	X	00	

I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

\_\_\_\_\_  
Signature of taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of preparer other than taxpayer

\_\_\_\_\_  
Phone number of preparer

With the return, BOTH taxpayer and spouse must sign even if only one had income.

Tax preparer's EIN (Employer Identification Number) OR SSN (Social Security Number)

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

MAIL TO: KANSAS INCOME TAX  
KANSAS DEPARTMENT OF REVENUE  
915 SW HARRISON ST  
TOPEKA, KS 66699-1000

The following is a picture of the 2009 Kansas Schedule S. It is intended for informational purposes only and is not to be used for filing with your tax return.

Forms printed by the Kansas Department of Revenue (KDOR) are designed to be imaged in our computer system, enabling us to process your form faster and with fewer errors. For our system to work properly, it is important to use an original form printed by KDOR or file electronically (see page 3). If you need a form, see *Request for Forms* on the back of this booklet.

**SCHEDULE S**  
(Rev. 9/09)

**2009**  
**KANSAS SUPPLEMENTAL SCHEDULE**

114309

L

Your First Name <b>SAM</b>	Initial <b>S</b>	Last Name <b>SAMPLEPERSON</b>
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Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

Spouse's First Name <b>SHER</b>	Initial <b>S</b>	Last Name <b>SAMPLEPERSON</b>
------------------------------------	---------------------	----------------------------------

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

Spouse's Social Security number

**PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (See instructions)**

**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from Kansas income tax (Reduced by related expenses).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A2. Contributions to all KPERs (Kansas Public Employee's Retirement Systems) (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A3. Federal net operating loss carry forward.....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A4. Contributions to a Regional Foundation (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A5. Other additions to Federal adjusted gross income (See instructions and enclose list).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A6. Total additions to Federal adjusted gross income (Add lines A1 through A5).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

A7. Social Security benefits (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A8. KPERs lump sum distributions exempt from Kansas income tax (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A9. Interest on U.S. Government obligations (Reduced by related expenses).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A10. State or local income tax refund (If included on line 1 of Form K-40).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A11. Kansas net operating loss carry forward.....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A12. Retirement benefits specifically exempt from Kansas income tax (Do not include Social Security benefits or KPERs lump sum distributions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A13. Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A14. Qualified Long-Term Care (LTC) insurance premiums (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A15. Contributions to Learning Quest or other states' qualified tuition programs (See instructions).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A16. Armed Forces Recruitment, Sign-up, or Retention Bonus.....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A17. Other subtractions from Federal adjusted gross income (See instructions and enclose list).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>
A18. Total subtractions from Federal adjusted gross income (Add lines A7 through A17).....	<input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="X"/> <input type="text" value="00"/>

**NET MODIFICATIONS:**

If amount is negative, shade minus (-) in box. Example:

A19. Net modifications to Federal adjusted gross income (subtract line A18 from line A6). Enter on line 2, Form K-40. If negative, shade minus (-) in box.

**PART B - NONRESIDENT ALLOCATION (See instructions)**

If amount is negative, shade the minus (-) in box. Example:

**INCOME:**

	Total From Federal Return:										Amount From Kansas Sources:									
B1. Wages, salaries, tips, etc. ....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B2. Interest and dividend income .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B3. Refunds of state and local income taxes .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B4. Alimony received .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B5. Business income or loss .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B6. Farm income or loss .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B7. Capital gain or loss .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B8. Other gains or losses .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B9. Pensions, IRA distributions, and annuities	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B10. Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B11. Unemployment compensation, taxable Social Security benefits, & other income ..	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B12. Total income from Kansas sources (Add lines B1 through B11) .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00

**ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:**

	Total From Federal Return:										Amount From Kansas Sources:									
B13. IRA Retirement Deductions .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B14. Penalty on early withdrawal of savings .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B15. Alimony paid .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B16. Moving expenses .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B17. Other federal adjustments .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B18. Total federal adjustments to Kansas source income (Add lines B13 through B17) .....	X	X	X	X	X	X	X	X	X	00	X	X	X	X	X	X	X	X	X	00
B19. Kansas source income after federal adjustments (Subtract line B18 from line B12) .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B20. Net modifications applicable to Kansas source income (See instructions) .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B21. Modified Kansas source income (Line B19 plus or minus line B20) .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B22. Kansas adjusted gross income (From line 3, Form K-40) .....	-	X	X	X	X	X	X	X	X	00	-	X	X	X	X	X	X	X	X	00
B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to the fourth decimal place; not to exceed 100.0000). Enter result here and on line 9 of Form K-40 .....		X	X	X	X	X	X	X	X		X	X	X	X	X	X	X	X	X	

# GENERAL INFORMATION

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

## Who Must File a Return

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

### KANSAS RESIDENTS

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

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

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

<b>A Kansas resident must file if he or she is:</b>		<b>And gross income is at least:</b>
SINGLE OR MARRIED FILING SEPARATE	Under 65 .....	\$ 5,250
	65 or older or blind .....	\$ 6,100
	65 or older and blind .....	\$ 6,950
MARRIED FILING JOINT	Under 65 (both spouses) .....	\$ 10,500
	65 or older or blind (one spouse) .....	\$ 11,200
	65 or older or blind (both spouses) .....	\$ 11,900
	65 or older and blind (one spouse) .....	\$ 11,900
	65 or older or blind (one spouse) and 65 or older and blind (other spouse) .....	\$ 12,600
	65 or older and blind (both spouses) .....	\$ 13,300
HEAD OF HOUSEHOLD	Under 65 .....	\$ 9,000
	65 or older or blind .....	\$ 9,850
	65 or older and blind .....	\$ 10,700

### MINOR DEPENDENTS

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

### NONRESIDENTS

If you are not a resident of Kansas, but you received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see definition of Kansas source income on page 21).

If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

### PART-YEAR RESIDENTS

You are considered a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you have the option to file your Kansas return either as a resident or as a nonresident.

### 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 A13.

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 A13 (see instructions on page 20).

### 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 A17. (See instructions on page 20.)

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



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## When to File

*You can "file now" and "pay later" using our Direct Payment option. See page 17.*

If your 2009 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2010**. If your return is based on a fiscal year, your Kansas return is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet assume a calendar year taxpayer.

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

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## Where to File

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

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

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## If You Need Forms

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

Kansas income tax forms are available from our Taxpayer Assistance Center or by calling our voice mail forms request line at (785) 296-4937 and from our web site at [www.ksrevenue.org](http://www.ksrevenue.org).

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## Extension of Time to File

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

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

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

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## Your Federal Return

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

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## 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 Department of Revenue, Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.

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## Innocent Spouse Relief

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

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## Estimated Tax

*If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2010.*

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. Estimated tax payments are required if your:

- Kansas income tax balance due (after withholding and prepaid credits) is \$500 or more; AND
- withholding and prepaid credits for the current tax year are less than:
  - 1) 90% of the tax on your current year's return, OR
  - 2) 100% of the tax on your prior year's return.

To make estimated tax payments, obtain Form K-40ES, the Kansas estimated tax vouchers and instructions.

**Underpayment Penalty:** If line 29 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

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## Amending Your Return

*If you filed a Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule.*

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **Check the AMENDED box in the Filing Information section of the K-40 if you are amending your 2009 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 department's web site for annual interest rates.

**AMENDED FEDERAL RETURN:** If you are filing an amended federal income tax return, Form 1040X, for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the 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 (Department of Revenue could make assessments for as many years back as necessary).

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## Deceased Taxpayers

If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year.

If you are a surviving spouse filing a joint federal income tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure the appropriate box below the heading has been checked.

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

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Letters Testamentary
- Kansas Form RF-9, Decedent Refund Claim (a copy of this form can be found in this tax booklet)

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 (a copy of this form can be found on our web site)

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## Food Sales Tax Refund

*If you filed a Kansas income tax return last year, you can use "WebFile" to claim your food sales tax refund and get it fast! See page 3.*

Form K-40 is not only a Kansas income tax return, but also the claim form for the food sales tax refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$31,900 or less. The refund is claimed on line 25 of Form K-40. The food sales tax refund will either increase the amount of your income tax refund or decrease the amount you owe.

All returns requesting a food sales tax refund **MUST BE RECEIVED** by the department **NOT LATER THAN** April 15<sup>th</sup> or within the federal extension period. Failure to file for a food sales tax refund before October 15<sup>th</sup> will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists, or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

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## Homestead & Property Tax Relief Refunds

*These refund claims can be filed electronically. For details, obtain a copy of the Homestead Claim and Property Tax Relief Claim Booklet.*

The Homestead Refund program offers a property tax rebate of up to \$700 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2009 household income was \$31,300 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 \$17,500 or less, is also available on Form K-40PT. The refund is 45% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

These forms and instructions are available from our Taxpayer Assistance Center or by calling our voice mail forms request line at (785) 296-4937.

# FORM K-40

## LINE-BY-LINE INSTRUCTIONS

### TAXPAYER INFORMATION

**Label:** If you have a pre-addressed label and the name and address information is correct, place it on your Form K-40 in the space provided **after** you have completed your return.

**Name and Address:** If you do not have a pre-addressed label, or if the information on the label is incorrect, PRINT or TYPE your name and address in the spaces provided. Be sure to include your apartment or lot number, if applicable, to assure delivery of your refund or correspondence.

**School District and County: Residents**—Using the list on pages 30 and 31, enter your school district and county abbreviation for where you resided on December 31, 2009. **Nonresidents**—Leave these boxes blank.

**Name or Address Change Box:** If your name or address has changed since your last Kansas return was filed, mark an “X” in the box below the name and address area.

**Deceased Taxpayer Box:** If the taxpayer (or spouse, if filing a joint return), died during 2009, mark an “X” in the appropriate box below the name and address area.

**First Four Letters of Last Name:** Using ALL CAPITAL letters, enter the first four letters of your last name and that of your spouse in the boxes provided. If your last name has less than four letters, leave the remaining box(es) empty.

**Social Security Number (SSN):** You must enter the SSN(s) in the boxes on your return. To maintain the confidentiality of your tax information, SSNs are not printed on your label.

**Telephone Number:** Should a problem arise in processing your return, it is helpful if we have a telephone number where you can be reached during our office hours. It will be kept confidential.

### FILING INFORMATION

**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 and your spouse file separate federal income tax returns, you must file separate Kansas returns.

**Amended Return.** If you are filing an amended return for tax year 2009, place an “X” in the AMENDED box and in the appropriate sub-box indicating the reason you are filing an amended return.



*If you are filing an amended return, you **cannot** change the filing status from “joint” to “separate” after the due date has passed for filing a separate return (April 15<sup>th</sup> for calendar year taxpayers).*

**Residency Status:** Check the appropriate box for your residency status (see the definitions on page 8).

If you and your spouse file a joint federal income tax return and one of you is a nonresident of Kansas, you must file a joint nonresident Kansas return.

**Exemptions:** Enter the number of exemptions claimed on your federal return. If your filing status is “Head of Household,” you are allowed an additional exemption on your Kansas return; 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.

### FOOD SALES TAX REFUND

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

**Residency:** You must have been domiciled in Kansas for the entire 12 months of 2009. To be “domiciled in Kansas” means you have established a permanent residence in Kansas and intend to remain in Kansas. If you resided in Kansas less than 12 months of 2009, you do not qualify for the food sales tax refund, even if your filing status shown on Form K-40 is “Resident.”

**Taxpayer Status:** If you meet the residency qualification above, answer these questions:

- 1) Were you 55 years of age or older during 2009 (born prior to January 1, 1955)?  Yes  No
- 2) Were you totally and permanently disabled or blind during 2009 (regardless of age)?  Yes  No
- 3) Did you have a dependent child who lived with you the entire year, was born before January 1, 2009, and was under the age of 18 all of 2009?  Yes  No

If you answered “Yes” to one or more of these questions, you meet the taxpayer status qualification.

**Qualifying Income:** The income limit for a food sales tax refund is \$31,900. If you met the first two qualifications, complete the worksheet on page 26.

If you meet ALL of the qualifications for residency, taxpayer status, and qualifying income, complete Form K-40 – **or for a faster refund, use WebFile** (see page 3).

## INCOME



If the amounts on lines 1, 2, or 3 are negative numbers, be sure to shade the minus (-) in the box to the left of the negative number.

### LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your federal **adjusted** gross income as reported on your 2009 federal income tax return.

### LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Many taxpayers will not have any modifications. If you do not have any modifications, skip line 2 and enter the amount from line 1 on line 3.

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S. Review the instructions beginning on page 18 to determine if you have any modifications to your federal adjusted gross income.

### LINE 3 — KANSAS ADJUSTED GROSS INCOME

If line 2 is a positive amount, add lines 1 and 2 and enter the total on line 3. If line 2 is a negative amount (be sure to shade the minus (-) in the box to the left of the amount), subtract line 2 from line 1 and enter the result on line 3.

**NOTE:** If the amount on line 3 is \$31,900 or less, you may qualify for the food sales tax refund. Review the qualifications on page 11 and the qualifying income worksheet on page 26.

## DEDUCTIONS

### LINE 4 — STANDARD 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 your deductions on your federal return, you may either itemize on your Kansas return (by completing Itemized Deduction Worksheets I or II) or take the Kansas standard deduction, 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 your deductions, then the other must also itemize.

#### KANSAS STANDARD DEDUCTION

Enter your Kansas standard deduction from the applicable chart or worksheet that follows.

If you can be claimed as a dependent by another taxpayer and line 1 of Form K-40 includes income other than earned income, you must use the "Standard Deduction for Dependents" worksheet.

### CHART I — Standard Deduction Chart for Most People

*Do not use this chart if you are 65 or older or blind, OR if someone can claim you as a dependent.*

Filing status:	Enter on line 4 of Form K-40:
Single .....	\$3,000
Married Filing Joint .....	\$6,000
Married Filing Separate .....	\$3,000
Head of Household .....	\$4,500

### CHART II — Standard Deduction Chart for People 65 or Older and/or Blind

*If someone can claim you as a dependent, use the worksheet for dependents below.*

Check if: You were 65 or older  Blind   
 Your spouse was 65 or older  Blind

TOTAL number of boxes checked

Filing status:	Number of boxes checked:	Enter on line 4 of Form K-40:
Single	1	\$3,850
	2	\$4,700
	1	\$6,700
	2	\$7,400
Married Filing Joint	3	\$8,100
	4	\$8,800
	1	\$3,700
	2	\$4,400
Married Filing Separate	3	\$5,100
	4	\$5,800
	1	\$5,350
	2	\$6,200
Head of Household	1	\$5,350
	2	\$6,200

### STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

*Use this worksheet only if someone can claim you as a dependent.*

- 1) Enter the amount of your earned income. 1.
- 2) Minimum standard deduction. 2.
- 3) Enter the larger of lines 1 or 2. 3.
- 4) Enter the amount for your filing status:
  - Single — \$3,000
  - Married filing joint — \$6,000
  - Married filing separate — \$3,000
  - Head of household — \$4,500
 4.
- 5) Enter the lesser of lines 3 or 4. 5.
- STOP HERE** if you are under 65 and not blind. Enter this amount on line 4 of Form K-40.
- 6) a. Check if:
  - You were 65 or older  Blind
  - Your spouse was 65 or older  Blind
 b. TOTAL number of boxes checked
- c. Multiply 6b by \$850 (\$700 if married filing joint or separate) 6c.
- 7) Add lines 5 and 6c. Enter here and on line 4 of Form K-40. 7.

## KANSAS ITEMIZED DEDUCTIONS

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

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

### ITEMIZED DEDUCTION WORKSHEET I

#### Federal Adjusted Gross Income of \$166,800 or Less

(\$83,400 or less if married filing separately)

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

\* Federal line number references are subject to change

### ITEMIZED DEDUCTION WORKSHEET II

#### Federal Adjusted Gross Income Over \$166,800

(Over \$83,400 if married filing separately)

Refer to your federal itemized deductions worksheet, in your federal 1040 instruction book, not the federal Schedule A.

- |  |    |                      |   |
|--|----|----------------------|---|
| 1) Divide line 11* of the "Federal Itemized Deductions Worksheet" by line 3* of that worksheet (cannot exceed 100%). |    | <input type="text"/> | % |
| 2) Enter the amount from line 5 of federal Schedule A (state and local income taxes paid).                           | \$ | <input type="text"/> |   |
| 3) Multiply line 1 by line 2.  | \$ | <input type="text"/> |   |
| 4) Subtract line 3 from line 2.  | \$ | <input type="text"/> |   |
| 5) Enter the amount from line 29* of federal Schedule A.   | \$ | <input type="text"/> |   |
| 6) Subtract line 4 from line 5. Enter this amount on line 4 of Form K-40.  | \$ | <input type="text"/> |   |

\*Federal line number references are subject to change

## LINE 5 — EXEMPTION ALLOWANCE

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

## LINE 6 — TOTAL DEDUCTIONS

Add lines 4 and 5. Enter the total on line 6.

## LINE 7 — TAXABLE INCOME

Subtract line 6 from line 3. Enter the result on line 7. If line 7 is less than zero, enter "0".

## TAX COMPUTATION

### LINE 8 — TAX

If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 22 to find the amount of your tax.

If line 7 is **more than \$50,000**, you must use the **Tax Computation Schedules** on page 26 to compute your tax. If you are married filing jointly, use Schedule I. All others will use Schedule II.



**Residents** – If you are filing as a resident, skip lines 9 and 10 and go to line 11.

**Nonresidents** – If you are filing as a nonresident, you must complete Part B of Schedule S. Follow the instructions on page 21.

### LINE 9 — NONRESIDENT ALLOCATION PERCENTAGE

Enter the percentage from Schedule S, Part B, line B23. If 100%, enter 100.0000.

### LINE 10 — NONRESIDENT TAX

Multiply line 8 by the percentage on line 9 and enter the result on line 10.

### LINE 11 — KANSAS TAX ON LUMP SUM DISTRIBUTIONS

If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal Internal Revenue Code Section 402(e), then you are subject to Kansas tax on your lump sum distribution.

If you are a *resident*, enter **13%** of the federal **tax** on your lump sum distribution (determined on federal Form 4972) on line 11. If you are a *nonresident*, leave line 11 blank.

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

### LINE 12 — TOTAL KANSAS TAX

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

## CREDITS

### LINE 13 — CREDIT FOR TAXES PAID TO OTHER STATES

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

**Note:** If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state's tax return. The tax liability is **NOT** the amount of tax withheld for the other state.



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. If claiming a foreign tax credit, and you were required to complete federal Form 1116, enclose a copy with your Kansas return.

**Foreign Tax Credit:** As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return.

If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

Foreign Tax Credit Worksheet	
A.	2009 tax paid to the foreign country ..... \$ _____
B.	LESS: Federal foreign tax credit allowed .. \$ _____
C.	EQUALS: Kansas foreign tax limitation amount. 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:

- Your total income on line 1 includes income earned in the other state(s); AND
- 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." Complete the tax return(s) for the other state(s) before using this worksheet.

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

Worksheet for Residents	
1)	Amount of 2009 tax actually paid to the other state ..... \$ _____
2)	Total Kansas 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)	Kansas adjusted gross income (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 lesser of line 1 or line 6; enter also on line 13, Form K-40) ..... \$ _____

**Taxes Paid to Other States by Part-year Residents that file as Nonresidents:** If you are filing as a nonresident of Kansas you may claim this 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 the credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

Worksheet for Part-year Residents filing as Nonresidents	
1)	Amount of 2009 tax actually paid to the other state ..... \$ _____
2)	Total Kansas 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)	Kansas modified source income (Line B21, Part B, Schedule S) ..... \$ _____
5)	Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income) \$ _____
6)	Percentage limitation (Divide line 5 by line 3) ..... %
7)	Amount of 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) ..... \$ _____

**LINE 14 — CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit allowed against your federal income tax liability on your federal return (from federal Form 2441) by **25%**. Enter the result on line 14.

**LINE 15 — OTHER CREDITS**

Enter on line 15 the total of all other tax credits for which you are eligible. You must complete and enclose with your Form K-40 the required schedule to claim any of the following credits:

Credit	Schedule Required
Adoption Credit .....	K-47
Agritourism Liability Insurance Credit .....	K-33
Alternative Fuel Credit .....	K-62
Angel Investor Credit .....	K-30
Assistive Technology Contribution Credit .....	K-42
Bio-Mass to Energy Credit .....	K-79
Business and Job Development Credit .....	K-34
Business Machinery and Equipment Credit .....	K-64
Carryback of Net Operating Farm Loss Refund .....	K-67
Child Day Care Assistance Credit (employers only) .....	K-56
Community Service Contribution Credit .....	K-60
Declared Disaster Capital Investment Credit .....	K-87
Disabled Access Credit .....	K-37
Electric Cogeneration Facility Credit .....	K-83
Environmental Compliance Credit .....	K-81
High Performance Incentive Program Credit .....	K-59
Historic Preservation Credit .....	K-35
Historic Site Contribution Credit .....	K-75
Individual Development Account Credit .....	K-68
Integrated Coal Gasification Power Plant Credit .....	K-80
Kansas Center for Entrepreneurship Credit .....	K-31
Kansas Law Enforcement Training Center Credit .....	K-72
Nitrogen Fertilizer Plant Credit .....	K-78
Petroleum Refinery Credit .....	K-73
Plugging an Abandoned Gas or Oil Well Credit .....	K-39
Qualifying Pipeline Credit .....	K-77
Regional Foundation Contribution Credit .....	K-32
Research & Development Credit .....	K-53
Single City Port Authority .....	K-76
Small Employer Healthcare Credit .....	K-57
Storage and Blending Equipment Credit .....	K-82
Swine Facility Improvement Credit .....	K-38
Telecommunications Property/Income Tax Credit .....	K-36
Temporary Assistance to Families Contribution Credit .....	K-61
Venture and Local Seed Capital Credit .....	K-55

**LINE 16 — TOTAL TAX CREDITS**

Add lines 13, 14, and 15 and enter the result on line 16.

**LINE 17 — BALANCE**

Subtract line 16 from line 12 and enter the result. (If the result is zero or a negative amount, enter "0" on line 17.)

**LINE 18 — CONSUMERS' COMPENSATING USE TAX**  
(Refer to page 31 for an explanation of this tax)

Enter on line 18 the compensating use tax due on purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees).

If you made untaxed out-of-state purchases, but do not know the amount of those purchases, use the following chart to estimate the compensating use tax for calendar year 2009.

**Adjusted Gross Income Chart  
for Use Tax Computation**

Find your Kansas adjusted gross income in the chart and enter the use tax indicated on line 18 of Form K-40. For example, if the Kansas adjusted gross income on line 3 is \$32,000, you would enter \$25 on line 18 of Form K-40.

If Line 3, Form K-40 is at least	but less than	Enter the following Use Tax amount on Line 18, Form K-40
\$0	\$15,000	\$ 5
\$15,000	\$30,000	\$15
\$30,000	\$45,000	\$25
\$45,000	\$60,000	\$35
\$60,000	\$75,000	\$45
\$75,000 and over – multiply the amount on line 3 of Form K-40 by .068% (.00068) and round to the nearest whole dollar.		



**An entry is required on line 18.** If no untaxed out-of-state purchases were made or you did not live in Kansas during 2009, enter a zero on line 18. If you are currently registered to report and remit Kansas compensating use tax, continue to do so on Form CT-10U, Compensating Use Tax Return, and enter a zero on line 18.

**LINE 19 — TOTAL TAX BALANCE**

Add lines 17 and 18 and enter the result on line 19.

**WITHHOLDING AND PAYMENTS**

**LINE 20 — KANSAS INCOME TAX WITHHELD**

Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable). Enter the total on line 20. 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. You must, however, enclose any K-19 forms with your Form K-40.

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

**LINE 21 — ESTIMATED TAX PAID**

Enter the total of your 2009 estimated tax payments plus any 2008 overpayment you had credited forward to 2009.

**LINE 22 — AMOUNT PAID WITH KANSAS EXTENSION**

Enter the amount paid with your request for an extension of time to file.

**LINE 23 — EARNED INCOME CREDIT**

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit allowed on your federal return by 17%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 10 of this booklet.

## LINE 24 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

Business Machinery and Equipment Credit .....	K-64
Carryback of Net Operating Farm Loss Refund .....	K-67
Child Day Care Assistance Credit (employers only) ....	K-56
Community Service Contribution Credit .....	K-60
Declared Disaster Capital Investment Credit .....	K-87
Disabled Access Credit .....	K-37
Historic Site Contribution Credit .....	K-75
Individual Development Account Credit .....	K-68
Regional Foundation Contribution Credit .....	K-32
Single City Port Authority Credit .....	K-76
Small Employer Healthcare Credit .....	K-57
Telecommunications and Railroad Credit .....	K-36

## LINE 25 — FOOD SALES TAX REFUND

Refer to the qualifications for this refund on page 11. If you meet all the qualifications, enter the refund amount on line 25.

To compute your food sales tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your qualifying income amount from line 14 of the Qualifying Income Worksheet on page 26.

If your qualifying income on line 14 of the worksheet is:

- \$0 to \$15,950 – multiply the number of exemptions by \$84.  
Enter the refund amount on line 25.
- \$15,951 to \$31,900 – multiply the number of exemptions by \$41.  
Enter the refund amount on line 25.
- \$31,901 or greater – you are not eligible for the refund.

## LINE 26 — CASH REMITTED ON ORIGINAL RETURN

Use this line ONLY if you are filing an amended K-40 for the 2009 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2009 return.

## LINE 27 — OVERPAYMENT FROM ORIGINAL RETURN

Use this line ONLY if you are filing an amended K-40 for the 2009 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

## LINE 28 — TOTAL REFUNDABLE CREDITS

Add lines 20 through 26 and subtract line 27; enter the result on line 28.

# BALANCE DUE

## LINE 29 — UNDERPAYMENT

If your tax balance on line 19 is greater than your total credits on line 28, enter the difference on line 29.

### LATE CHARGES

If the amount on line 29 is not paid by the due date, penalty and interest will be added according to the rules outlined in lines 30 and 31.

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

## LINE 30 — INTEREST

Compute interest at **.417% for each month** (or fraction thereof) from the *original* due date of the return on the amount on line 29.

## LINE 31 — PENALTY

Compute penalty at **1% per month** (or fraction thereof) from the *original* due date of the return on the amount on line 29. The maximum penalty is 24%.

## LINE 32 — ESTIMATED TAX PENALTY

If the amount on line 29 minus line 18 is at least \$500 and is more than 10% of the tax on line 17, you may be subject to an estimated tax penalty. To determine if you have a penalty, complete Schedule K-210, found in this booklet. If you have a penalty on Schedule K-210, enter the amount on line 32. If the amount on line 29 minus the amount on line 17 is \$500 or more, you may not be subject to an estimated tax penalty if you meet one of the two exceptions: **1)** if withholdings and/or estimated payments (lines 20 & 21) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 20 & 21) equal or exceed 90% of this year's income tax liability (line 17).



*If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.*

## LINE 33 — AMOUNT YOU OWE

Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 39, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

The Department of Revenue offers the following three options to pay your Kansas tax:

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

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

When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing the department 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 February 20<sup>th</sup> and elect Direct Payment, you can have your bank account debited on the April 15<sup>th</sup> due date.

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



Direct Payment saves time – no check to write and no K-40V voucher to complete and mail. If you need to revoke your election of this payment authorization, you must notify the department at 1-800-525-3901 by 4:00 PM; two business days before the scheduled payment date.



*You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.*

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

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$10.04), is charged on all returned checks.

## REFUND

### LINE 34 — OVERPAYMENT

If your tax balance, line 19, is less than your total credits, line 28, enter the difference on line 34. **NOTE:** An overpayment less than \$5 will not be refunded, but may be carried forward as a credit to next year’s return (line 35), or contributed to any of the contribution programs on lines 36 through 39.

### LINE 35 — CREDIT FORWARD

Enter the portion of line 34 you wish to have applied to your 2010 Kansas estimated income tax (must be \$1 or more).

If the amount on line 34 is less than \$5, you may carry it forward to 2010 as an additional credit even if you do not make estimated tax payments.

You may make voluntary contributions to any of the tax deductible programs/funds listed on LINES 36 through 39 of Form K-40 – see the following instructions. Your contribution(s) **will reduce** your **refund** or **increase** the **amount you owe**.



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

### LINE 36 — CHICKADEE CHECKOFF PROGRAM

Contributions to the Kansas Nongame Wildlife Improvement program will help improve the quality of wildlife in Kansas. Last year’s contributions were used to:

- Conduct a statewide mammals atlas to update critical information for sensitive mammal populations for sensitive species evaluations and recovery.
- Monitor bald eagle populations and nesting success.
- Perform recovery plan strategies for state endangered species.
- Continue research on declining aquatic animals in southeast Kansas and restore declining freshwater clams.

- Continue long-term nongame projects such as the Kansas Winter Birdfeeder Survey, Bluebird Nest Program, and Backyard Nongame Wildlife Habitat Improvement Program.
- Help support the (OWLS) Outdoor Wildlife Learning Sites for schools.

Enter on line 36 the amount you wish to contribute to this program (must be \$1 or more).

### LINE 37 — SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM

All contributions are used solely for the purpose of providing funds for the Senior Citizens Meals On Wheels Contribution Program. The meals are prepared by a dietary staff and delivered by volunteers. The underlying objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and the daily visit is important in case of an emergency situation.

Enter on line 37 the amount you wish to contribute to this program (must be \$1 or more).

### LINE 38 — KANSAS BREAST CANCER RESEARCH FUND

The Kansas Breast Cancer Research Fund is devoted to ending suffering and death from breast cancer in Kansas. Every dollar collected stays in Kansas to bring the latest in breast cancer prevention, early detection, diagnosis, and treatment to Kansans. The research is conducted at the University of Kansas Cancer Center. With the hope of finding a cure, the purpose of this fund is to help save lives and significantly enhance the health of Kansans living with breast cancer.

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

### LINE 39 — MILITARY EMERGENCY RELIEF FUND

Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty.

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

### LINE 40 — REFUND

Add lines 35 through 39 and subtract the result from line 34. This is your refund amount. If line 40 is less than \$5, it will not be refunded, however, you may carry it forward to be applied to your 2010 Kansas income tax liability (enter the amount on line 35). If you do carry it forward, please remember to claim it as an estimate payment on your 2010 return. You also have an option to apply it to one of the contribution programs/funds (lines 36 through 39 of Form K-40).

If you file a **paper** return, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 3 for details.

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

## SIGNATURE

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

If you are filing a return on behalf of a decedent, the return should be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. **If a refund is due, enclose the required documents (see instructions for Deceased Taxpayers on page 10).**

## PREPARER AUTHORIZATION BOX

In some cases it may be necessary for the Department of Revenue to contact you about your tax return. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your tax return and any enclosures with your tax preparer.

## MAILING YOUR RETURN

Before mailing your return, please be sure:

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



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

## SCHEDULE S LINE-BY-LINE INSTRUCTIONS

### PART A MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

#### ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

These are items of income that are not taxed or included on your federal return but are taxable to Kansas.

#### LINE A1 — State and Municipal Bond Interest

Enter interest income received, credited or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (management or trustee fees, etc.) directly incurred in purchasing these state or political subdivision obligations.

DO NOT include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87, or the following bonds exempted by Kansas law:

- Board of Regents Bonds for Kansas Colleges & Universities
- Electrical Generation Revenue Bonds
- Industrial Revenue Bonds
- Kansas Highway Bonds
- Kansas Turnpike Authority Bonds
- 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 — Contributions to Public Employees' Retirement Systems

Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS, regular and special members of the Kansas Police and Firemen's Retirement System and members of the Justice and Judges Retirement System.

**Current employees:** Enter the amount you **contributed** from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14.

**Retired employees:** If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is subtracted on line A12—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2009 (for example, you retired during 2009).

**Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2009, include on line A2 your 2009 KPERS contributions and follow the instructions for line A17—Other subtractions from federal adjusted gross income.

#### LINE A3 — Federal Net Operating Loss Carry Forward

Enter any federal net operating loss carry forward claimed on your 2009 federal income tax return.

#### LINE A4 — Contributions to a Regional Foundation

Enter the amount of any charitable contribution claimed on your federal return used to compute the Regional Foundation Community Contribution Credit on Schedule K-32.

#### LINE A5 — Other Additions to Federal Adjusted Gross Income

Enter on line A5 the following additions to your federal adjusted gross income:

- **Individual Development Account (IDA).** CONTRIBUTORS: Enter amount of the contribution claimed to the extent the same is the basis for claiming the IDA Credit on Schedule K-68. ACCOUNT HOLDERS: Enter amounts received as withdrawals that are not used to pay for education expenses; job training costs; purchase of primary residence; or major repairs or improvement to a primary residence.
- **Federal Income Tax Refund.** Generally, there will be no entry here unless you amended your federal return for

a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a federal income tax refund in 2009 for that prior year.

- **Disabled Access Credit Modification.** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** The amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- **Swine Facility Improvement Credit.** The amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- **Learning Quest Education Savings Program.** The amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- **Small Employer Healthcare Credit.** Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.
- **Expenditures – Energy Credits.** Enter the amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Credit Schedule K-73, K-77, K-78, K-79, K-80, K-81, K-82 or K-83.
- **Amortization – Energy Credits.** Enter the amount of any amortization deduction claimed on the federal income tax return to the extent the same is claimed for deduction with regard to Credit Schedule K-73, K-77, K-78, K-79, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes.** Enter the amount of Ad Valorem or Property Taxes paid by a nonresident of Kansas to a state other than Kansas or to a local government located outside of Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of Ad Valorem or Property Taxes paid to a Kansas political subdivision in determining taxable income (for income tax purposes) in such other state, to the extent that such taxes are claimed as an itemized deduction for federal income tax purposes.

#### **LINE A6— Total Additions to Federal Adjusted Gross Income**

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

#### **SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**

These are items of income that are taxable on your federal return but are not taxable to Kansas.

#### **LINE A7 — Social Security Benefits**

If the amount on Line 1 of Form K-40, Kansas Individual Income Tax Return, is \$75,000 or less, (regardless of your filing status) enter on line A7 the amount received as benefits in 2009 under the Social Security Act (including SSI) to the extent these benefits are included in federal adjusted gross income. **Do not make an entry** if your social security benefit is not subject to federal income tax.

#### **LINE A8 — KPERS Lump Sum Roll Overs**

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

#### **LINE A9 — Interest on U.S. Government Obligations**

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

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

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the department 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 — State or Local Income Tax Refund**

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

#### **LINE A11 — Kansas Net Operating Loss Carry Forward**

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

#### **LINE A12 — Exempt Retirement Benefits**

If you are **receiving** retirement benefits/pay, use this line to report **retirement benefits** exempt from Kansas income tax (do not include Social Security benefits on this line). 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. On line A12 enter the total amount of benefits received from these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms with your return but keep copies for your records in case the Department of Revenue requires verification at a later date.

- **Federal Retirement Benefits:** Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces.

- **Kansas Pension Plans:**
  - Kansas Public Employees’ Retirement Annuities
  - Kansas Police and Firemen’s Retirement System Pensions
  - Kansas Teachers’ Retirement Annuities
  - Kansas Highway Patrol Pensions
  - Justices and Judges Retirement System
  - Board of Public Utilities
  - Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
  - Amounts received by retired employees of Washburn University as retirement and pension benefits under the university’s retirement plan
  - Certain pensions received from Kansas first class cities that are not covered by the Kansas Public Employee’s Retirement System
- **Railroad Retirement Benefits:** Any retirement plan administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

**LINE A13— Military Compensation of a Nonresident Servicemember**

Enter on line A13 the amount of the military compensation earned in tax year 2009 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 8. Enter also, any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

**LINE A14— Qualified Long-Term Care (LTC) Insurance Premiums**

Enter the amount of the premium costs paid for qualified LTC insurance contracts\*. Limitations are as follows:

*Single, Head of Household, and Married Filing Separate filers* purchasing a LTC contract for the named taxpayer will be limited to one (1) \$900 subtraction modification per return.

*Married Filing Joint filers* purchasing LTC contracts for both named taxpayers will be limited to two (2) \$900 subtraction modifications per return (for a total subtraction of \$1,800).

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

**LINE A15 — Learning Quest Education Savings Program**

Enter the amount of contributions deposited in the Learning Quest Education Savings Program, or a qualified 529 tuition program established by another state, up to a maximum of \$3,000 per student (beneficiary), or \$6,000 per student (beneficiary) if your filing status is married filing joint.

**LINE A16 — Armed Forces Recruitment, Sign-Up or Retention Bonus**

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

**LINE A17— Other Subtractions from Federal Adjusted Gross Income**

Enter on line A17 a total of the following subtractions from your federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

- **Individual Development Account (IDA):** Enter amount of income earned on contributions deposited to an IDA established to pay for education expenses; job training costs; purchase of primary residence; or major repairs or improvement to a primary residence.
- **Jobs Tax Credit:** Enter the amount of the federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends:** Enter dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions:** Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 05-04 for additional information.
- **Partnership, S Corporation or Fiduciary Adjustments:** If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- **S Corporation Privilege Adjustment:** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.
- **Sale of Kansas Turnpike Bonds:** Enter the gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- **Electrical Generation Revenue Bonds:** Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your federal adjusted gross income.
- **Native American Indian Reservation Income:** Enter the amount of income earned on a reservation, by a native American Indian residing on his or her tribal reservation, to the extent included in federal adjusted gross income.
- **Amortization – Energy Credits:** Enter the amount of amortization deduction allowed relating to Credit Schedule K-73, K-77, K-78, K-79, K-82 or K-83, and the amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% may be subtracted for each of the succeeding nine years.

**LINE A18— Total Subtractions from Federal Adjusted Gross Income**

Add lines A7 through A17 and enter the result on line A18.

**LINE A19 — Net Modifications**

Subtract line A18 from line A6 and enter the result on line 2 of Form K-40. **If line A18 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 NONRESIDENT ALLOCATION

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

### INCOME

#### LINES B1 through B11

This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2009 federal return. In the right-hand column enter the amounts from Kansas sources.

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

**Kansas source income** includes:

- All income earned while a Kansas resident
- Income from services performed in Kansas,
- Kansas lottery, pari-mutuel, casino and gambling winnings
- Income from real or tangible personal property located in Kansas
- Income from a business, trade, profession or occupation operating in Kansas, including partnerships & S Corporations
- Income from a resident estate or trust, or income from a nonresident estate or trust that received income from Kansas sources
- Unemployment compensation derived from sources in Kansas

**Income received by a nonresident from Kansas sources does NOT include:**

- Income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas
- Amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was “earned” while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.
- Compensation paid by the United States for service in the armed forces of the United States, performed during an induction period
- Qualified disaster relief payments under IRC Section 139

#### LINE B12 — Total Income from Kansas Sources

Add lines B1 through B11 and enter the result on line B12.

### ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME

Enter in the “Federal” column the adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. **The following instructions apply to the “Kansas Sources” column only.**



Enclose with your K-40 a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.

#### LINE B13 — IRA/Retirement Deductions

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

#### LINE B14 — Penalty on Early Withdrawal of Savings

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

#### LINE B15 — Alimony Paid

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 — Moving Expenses

Enter only those moving expenses incurred in 2009 to move into Kansas.

#### LINE B17 — Other Federal Adjustments

Enter the total of all other allowed Federal Adjustments\* including (but not limited to):

- One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas
- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas
- Student Loan Interest Deduction – interest payments made while a Kansas resident
- Self-employed SEP, SIMPLE and qualified plans – the portion of the federal deduction applicable to income earned in Kansas
- Business expenses for Reservists, Artists & Fee-Basis Government Officials – the portion of the federal deduction applicable to income earned in Kansas
- Domestic Production Activities Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas

#### LINE B18 — Total Federal Adjustments to Kansas Source Income

Add lines B13 through B17 and enter the total on line B18.

#### LINE B19 — Kansas Source Income after Federal Adjustments

Subtract line B18 from line B12. Enter the result on line B19.

#### LINE B20 — Net Modifications Applicable to Kansas Source Income

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 — Modified Kansas Source Income

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 — Kansas Adjusted Gross Income

Enter the amount from line 3, Form K-40.

#### LINE B23 — Nonresident Allocation Percentage

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.

\* This is the list of allowed federal adjustments as of publication of this booklet (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 2009 (not already entered on lines B13 - B16).











## TAX COMPUTATION SCHEDULES

SCHEDULE I MARRIED FILING JOINT			SCHEDULE II SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE		
If amount on K-40, line 7 is over:	but not over:	Enter on line 8, Form K-40:	If amount on K-40, line 7 is over:	but not over:	Enter on line 8, Form K-40:
\$ 0	\$30,000 .....	3.50% of line 7, Form K-40	\$ 0	\$15,000 .....	3.50% of line 7, Form K-40
\$30,000	\$60,000 .....	\$1,050 plus 6.25% of excess over \$30,000	\$15,000	\$30,000 .....	\$525 plus 6.25% of excess over \$15,000
\$60,000	.....	\$2,925 plus 6.45% of excess over \$60,000	\$30,000	.....	\$1462.50 plus 6.45% of excess over \$30,000

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

All taxpayers who meet the “residency” and “taxpayer status” qualifications must complete this worksheet to determine if they meet the “income” qualification for a Food Sales Tax refund.

- ▶ If you are **NOT** required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- ▶ If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 8.

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND		
If you are <b>not</b> required to file a federal return, complete COLUMN A. If you filed a federal Form 1040, 1040A or 1040EZ, complete COLUMN B.		
Income. Enter the amounts received from the following sources:	COLUMN A	COLUMN B
1. Wages, salaries, tips, etc.	1.	
2. Taxable interest and dividends	2.	
3. Taxable refunds	3.	
4. Alimony received	4.	
5. Unemployment compensation	5.	
6. Other income (Jury duty, gambling winnings, etc.)	6.	
7. Total income. Add lines 1 through 6.	7.	
8. <b>Federal Adjusted Gross Income.</b> Column A filers: Enter amount from line 7. Column B filers: Enter the federal adjusted gross income from Form 1040, 1040A, or 1040EZ.	8.	8.
9. <b>Modifications to Federal Adjusted Gross Income.</b> Enter the net modifications from line A19 of Kansas Schedule S. See Schedule S instructions. If negative amount, put it in brackets ( ).	9.	9.
10. <b>Kansas Adjusted Gross Income.</b> If line 9 is a positive amount, add lines 8 & 9 and enter result. If line 9 is a negative amount, subtract line 9 from line 8, and enter result.	10.	10.
<b>ADDITION TO INCOME FOR FOOD SALES TAX REFUND. ENTER THESE AMOUNTS:</b>		
11. Interest and dividends from U.S. obligations, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A9 of Kansas Schedule S, if applicable)	11.	11.
12. Exempt retirement benefits. Enter amounts from lines A8 & A12 of Schedule S, <b>except</b> any Railroad Retirement Benefits.	12.	12.
13. Total Kansas additions. Add lines 11 & 12.	13.	13.
14. <b>Qualifying Income</b> for purpose of receiving a Food Sales Tax refund. Add lines 10 & 13.	14.	14.

If line 14 is **MORE** than \$31,900, you do not qualify for the food sales tax refund. If line 14 is **LESS** than \$31,901, see instructions for line 25, Form K-40.

# LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

This list was furnished by the Kansas State Department of Education.

The correct school district number to be entered should be the one **where you resided on December 31, 2009**, even though you may have moved since then and your new address, county, and new school district number may be different.

The following list will assist you in locating your Unified School District Number. The districts are listed under the county in which the headquarters of the districts are located. Many

districts overlap into one or more counties, therefore, if you are unable to locate your school district in your home county, check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

Enter the appropriate county abbreviation and school district number in the spaces provided on your Form K-40.

<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>
<b>ALLEN (AL)</b> Humboldt 258 Iola 257 Marmaton Valley 256	<b>CHEYENNE (CN)</b> Cheylin 103 St. Francis Schools 297	<b>DOUGLAS (DG)</b> Baldwin City 348 Eudora 491 Lawrence 497	<b>GREELEY (GL)</b> Greeley County Schools 200
<b>ANDERSON (AN)</b> Crest 479 Garnett 365	<b>CLARK (CA)</b> Ashland 220 Minneola 219	<b>EDWARDS (ED)</b> Kinsley-Offerle 347 Lewis 502	<b>GREENWOOD (GW)</b> Eureka 389 Hamilton 390 Madison-Virgil 386
<b>ATCHISON (AT)</b> Atchison County Community 377 Atchison Public Schools 409	<b>CLAY (CY)</b> Clay Center 379	<b>ELK (EK)</b> Elk Valley 283 West Elk 282	<b>HAMILTON (HM)</b> Syracuse 494
<b>BARBER (BA)</b> Barber County North 254 South Barber 255	<b>CLOUD (CD)</b> Concordia 333 Southern Cloud 334	<b>ELLIS (EL)</b> Ellis 388 Hays 489 Victoria 432	<b>HARPER (HP)</b> Anthony-Harper 361 Attica 511
<b>BARTON (BT)</b> Claffin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	<b>COFFEY (CF)</b> Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	<b>ELLSWORTH (EW)</b> Ellsworth 327 Lorraine 328	<b>HARVEY (HV)</b> Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439
<b>BOURBON (BB)</b> Fort Scott 234 Uniontown 235	<b>COMANCHE (CM)</b> Comanche County 300	<b>FINNEY (FI)</b> Garden City 457 Holcomb 363	<b>HASKELL (HS)</b> Satanta 507 Sublette 374
<b>BROWN (BR)</b> South Brown County 430 Hiawatha 415	<b>COWLEY (CL)</b> Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	<b>FORD (FO)</b> Bucklin 459 Dodge City 443 Spearville 381	<b>HODGEMAN (HG)</b> Hanston 228 Jetmore 227
<b>BUTLER (BU)</b> Andover 385 Augusta 402 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Bluestem 205 Remington-Whitewater 206 Rose Hill Public Schools 394	<b>CRAWFORD (CR)</b> Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	<b>FRANKLIN (FR)</b> Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	<b>JACKSON (JA)</b> Holton 336 Royal Valley 337 North Jackson 335
<b>CHASE (CS)</b> Chase County 284	<b>DECATUR (DC)</b> Oberlin 294	<b>GEARY (GE)</b> Geary County Schools 475	<b>JEFFERSON (JF)</b> Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338
<b>CHAUTAUQUA (CQ)</b> Cedar Vale 285 Chautauqua Co. Community 286	<b>DICKINSON (DK)</b> Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	<b>GOVE (GO)</b> Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	<b>JEWELL (JW)</b> Rock Hills 107
<b>CHEROKEE (CK)</b> Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	<b>DONIPHAN (DP)</b> Doniphan West Schools 111 Elwood 486 Troy Public Schools 429 Wathena 406	<b>GRAY (GY)</b> Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371	<b>JOHNSON (JO)</b> Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230

<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>	<u>COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER</u>
<b>KEARNY (KE)</b> Deerfield 216 Lakin 215	<b>MIAMI (MI)</b> Louisburg 416 Osawatomie 367 Paola 368	<b>RAWLINS (RA)</b> Rawlins County 105	<b>SHERIDAN (SD)</b> Hoxie Community Schools 412
<b>KINGMAN (KM)</b> Cunningham 332 Kingman-Norwich 331	<b>MITCHELL (MC)</b> Beloit 273 Waconda 272	<b>RENO (RN)</b> Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311	<b>SHERMAN (SH)</b> Goodland 352
<b>KIOWA (KW)</b> Greensburg 422 Haviland 474 Mullinville 424	<b>MONTGOMERY (MG)</b> Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446	<b>REPUBLIC (RP)</b> Republic County 109 Pike Valley 426	<b>SMITH (SM)</b> Smith Center 237
<b>LABETTE (LB)</b> Chetopa 505 Labette County 506 Oswego 504 Parsons 503	<b>MORRIS (MR)</b> Morris County 417	<b>RICE (RC)</b> Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376	<b>STAFFORD (SF)</b> Macksville 351 St. John-Hudson 350 Stafford 349
<b>LANE (LE)</b> Dighton 482 Healy Public Schools 468	<b>MORTON (MT)</b> Elkhart 218 Rolla 217	<b>RILEY (RL)</b> Blue Valley 384 Manhattan-Ogden 383 Riley County 378	<b>STANTON (ST)</b> Stanton County 452
<b>LEAVENWORTH (LV)</b> Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464	<b>NEMAHA (NM)</b> B & B 451 Nemaha Valley 442 Sabetha 441	<b>ROOKS (RO)</b> Palco 269 Plainville 270 Stockton 271	<b>STEVENS (SV)</b> Hugoton Public Schools 210 Moscow Public Schools 209
<b>LINCOLN (LC)</b> Lincoln 298 Sylvan Grove 299	<b>NEOSHO (NO)</b> Chanute Public Schools 413 Erie-St. Paul 101	<b>RUSH (RH)</b> LaCrosse 395 Otis-Bison 403	<b>SUMNER (SU)</b> Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353
<b>LINN (LN)</b> Jayhawk 346 Pleasanton 344 Prairie View 362	<b>NESS (NS)</b> Western Plains 106 Ness City 303	<b>RUSSELL (RS)</b> Paradise 399 Russell County 407	<b>THOMAS (TH)</b> Brewster 314 Colby Public Schools 315 Golden Plains 316
<b>LOGAN (LG)</b> Oakley 274 Triplains 275	<b>NORTON (NT)</b> Northern Valley Schools 212 Norton Community Schools 211 West Solomon Valley Schools 213	<b>SALINE (SA)</b> EII-Saline 307 Salina 305 Southeast of Saline 306	<b>TREGO (TR)</b> WaKeeney 208
<b>LYON (LY)</b> Emporia 253 North Lyon County 251 Southern Lyon County 252	<b>OSAGE (OS)</b> Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434	<b>SCOTT (SC)</b> Scott County 466	<b>WABAUNSEE (WB)</b> Mill Creek Valley 329 Mission Valley 330
<b>MARION (MN)</b> Centre 397 Goessel 411 Durham-Hillsboro-Lehigh 410 Marion 408 Peabody-Burns 398	<b>OSBORNE (OB)</b> Osborne County 392	<b>SEDGWICK (SG)</b> Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267 Valley Center Public Schools 262 Wichita 259	<b>WALLACE (WA)</b> Wallace County Schools 241 Weskan 242
<b>MARSHALL (MS)</b> Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380	<b>OTTAWA (OT)</b> North Ottawa County 239 Twin Valley 240	<b>SEWARD (SW)</b> Kismet-Plains 483 Liberal 480	<b>WASHINGTON (WS)</b> Barnes 223 Clifton-Clyde 224 Washington County Schools 108
<b>McPHERSON (MP)</b> Canton-Galva 419 Inman 448 Smokey Valley 400 McPherson 418 Moundridge 423	<b>PAWNEE (PN)</b> Ft. Larned 495 Pawnee Heights 496	<b>SHAWNEE (SN)</b> Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501	<b>WICHITA (WH)</b> Leoti 467
<b>MEADE (ME)</b> Fowler 225 Meade 226	<b>PHILLIPS (PL)</b> Thunder Ridge Schools 110 Logan 326 Phillipsburg 325		<b>WILSON (WL)</b> Altoona-Midway 387 Fredonia 484 Neodesha 461
	<b>POTTAWATOMIE (PT)</b> Kaw Valley 321 Onaga-Havensville-Wheaton 322 Wamego 320 Rock Creek 323		<b>WOODSON (WO)</b> Woodson 366
	<b>PRATT (PR)</b> Pratt 382 Skyline Schools 438		<b>WYANDOTTE (WY)</b> Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

## Individual Underpayment of Estimated Tax

Name as shown on Form K-40	Social Security Number
----------------------------	------------------------

### CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 17, 2009 Form K-40 .....	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) .....	2	
3. Prior year's tax liability (from line 17, 2008 Form K-40) .....	3	
4. Enter the total amount of your 2009 Kansas income tax withheld .....	4	

### PART I – EXCEPTIONS TO THE PENALTY

	1/1/09 - 4/15/09	1/1/09 - 6/15/09	1/1/09 - 9/15/09	1/1/09 - 1/15/10
5. Cumulative total of your 2009 withholding .....	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date .....				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6) .....				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a. Exception 2 – Tax on annualized 2009 income; enclose computation. (Farmers/fishers use line 9b.)	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b.				66.66% of tax

### PART II – FIGURING THE PENALTY

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable .....	10				
11. Due date of each installment .....	11	4/15/09	6/15/09	9/15/09	1/15/10
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/09, whichever is earlier. If paid late, see instructions .....	12	61	92	107	
13. Enter the number of days from 1/15/10 to the date paid or 4/15/10, whichever is earlier. If paid late, see instructions .....	13			15	
14. $\frac{\text{Line 12}}{365} \times 6\% \times \text{amount on line 10}$ .....	14				
15. $\frac{\text{Line 13}}{365} \times 5\% \times \text{amount on line 10}$ .....	15				
16. Penalty (Add lines 14 and 15) .....	16				
17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40 .....	17				

# INSTRUCTIONS FOR SCHEDULE K-210

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

## WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2009 tax due (line 17 of the K-40 - DO NOT include compensating tax from line 18 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15<sup>th</sup> quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2010.

**Farmers & Fishers:** If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2010, you may be exempt from any penalty for underpayment of estimated tax. If so, write on line 1 "Exempt-farmer/fisher", and do not complete the rest of this schedule.

However, if you meet this gross income test, but did not file a return and pay the tax on or before March 1, 2010, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

## COMPLETING THIS SCHEDULE

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

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



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

## PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2009 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

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

**LINE 6:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your withholding and estimated tax payments made from January 1 through September 15, 2009.

**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 - no further entries are required.**

**LINE 9:** Exception 2 applies if your 2009 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2009 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, 2009 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, and your 2009 Kansas Income Tax Booklet, figure 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 - 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 6/15/09 installment on 6/28/09 the number of days to enter on line 12, column 2 will be computed from 6/15/09 to 6/28/09, which equals 13 days. If you then paid the next quarter timely at 9/15/09, the number of days will be from 9/15/09 to 1/15/10, which equals the 122 days (107 + 15) already entered.

**LINE 13:** The 6% penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3<sup>rd</sup> column are from 1/1/10 to 1/15/10. 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 1/15/10, enter in the third column the number of days from 1/1/09 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 1/15/10 to the date the return was filed and paid.

**LINES 14 and 15:** Penalty is computed to 12/31/09 at 6% and from 1/1/10 to the date the tax was paid or 4/15/10, whichever is earlier, at 5%.

**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 32, Estimated Tax Penalty.

# Compensating Use Tax Liability

## What is Compensating Use Tax?

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

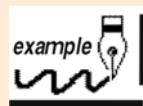
Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. The use tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. The use tax rate is the same as the combined state and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

## Do You Owe Use Tax?

**Individual Kansans** that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' Sales Tax rate in effect where the item(s) will be used, stored or consumed.



An Anytown, KS resident orders a computer from a company in New York over its web site. Total cost for the computer is \$2,000 plus \$10 shipping. The Anytown resident will owe 7.45% (current Anytown sales tax rate) Kansas use tax on the total cost of \$2,010.  $\$2,010 \times .0745 = \$149.75$ .



You call a toll-free number and place an order for gifts and food items. The items are shipped to your Kansas address and no tax is charged on the order. You will owe Kansas use tax on the total cost of these items since you would have had to pay Kansas sales tax on them had they been purchased from a Kansas retailer at the rate in effect at your address.

**Kansas businesses** also owe use tax on items on which they are the final consumers – equipment, fixtures, office supplies and other non-inventory items purchased for their business. When these items are purchased from a Kansas retailer, Kansas sales tax is paid to the retailer. When they are purchased from an out-of-state retailer without Kansas tax, the Kansas use tax must be paid directly to the Kansas Department of Revenue, at a

rate equal to the combined state and local sales tax rate where the business takes delivery in Kansas.



A Samletown, KS clothing store orders garment racks from a vendor in St. Louis for \$500 plus \$25 shipping charge. There is no sales tax on the invoice. The Samletown store will owe Kansas Consumers' Compensating Use Tax equal to the Samletown sales tax rate (currently 8%) on the total cost of these fixtures.  $\$525 \times .08 = \$42.00$ .

## How to Pay Use Tax

### Individuals - Complete line 18, Form K-40

To pay the Kansas use tax on your untaxed out-of-state purchases by mail, internet, etc., during calendar year 2010, please consult the **Line-By-Line Instructions** on page 18. You may either use the chart, or compute the tax due by applying the state and local tax rate in effect for your address to the total purchases subject to the tax.

**DON'T KNOW YOUR SALES TAX RATE?** Go on-line to [www.ksrevenue.org](http://www.ksrevenue.org) and select the "Kansas Sales and Use Tax Locator" under the "Your Business" section.

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our office at (785) 368-8222.

### Businesses - Obtain a Use Tax Reporting Number

Kansas businesses buying equipment, fixtures, tools, supplies and other taxable items for their business must register with the department and file separate use tax returns. There is no use tax reporting on Kansas income tax forms K-41 (Fiduciary Income Tax), K-120 (Corporation Income Tax), K-120S (Partnership or S Corporation Income Tax) or K-130 (Privilege Tax).

To obtain a use tax reporting number, simply complete the Business Tax Application, Form CR-16, available from our web site, office, or forms request line. The department will assign a reporting number and will periodically (quarterly returns for most taxpayers) send you the use tax returns (Form CT-10U) on which to report your taxable purchases and pay the use tax due. If your estimated use tax liability for a calendar year is less than \$80, you will only file one use tax return for the entire calendar year. Paperless filing and payment options are also available through our Online Business Center at [www.webtax.org](http://www.webtax.org).

More information about use tax for businesses, including a sample completed use tax return, is in our Publication KS-1510, Kansas Sales and Compensating Use Tax, available from our web site or office.

## – TAX ASSISTANCE –

### FILING ASSISTANCE

If you have a question about completing your Kansas Individual Tax return, call (785) 368-8222 to speak with a customer representative. If you prefer, you may fax information to 785-291-3614.

Personal assistance in completing your return is available from our Topeka office or from free volunteer assistance programs (VITA) by the Internal Revenue Service (IRS), and from AARP, VITA, and TCE found in community centers, libraries, churches, retirement homes, etc. For a site nearest you call 1-800-829-1040, or visit your local IRS office. For the AARP-Tax Aide site nearest you, call 1-888-227-7669 or visit our web site at [www.aarp.org/taxaide/home.html](http://www.aarp.org/taxaide/home.html), and enter your city, state and zip code.

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

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

### REFUND INFORMATION

You can check the status of your current year refund 24 hours a day/7 days a week from our web site. You will need to provide the Social Security number(s) shown on your return and the expected amount of your refund. When you have this information, do one of the following:

- Go to [www.ksrevenue.org](http://www.ksrevenue.org), click on **Your Personal**, then click on **Refund Status Online**
- Call **1-800-894-0318** for automated refund information and follow the recorded instructions.

NOTE: If you *filed your return electronically*, please allow the Department of Revenue 7 days to process your refund. If you *filed a paper return*, normal processing time is about 16 weeks.

### REQUEST FOR FORMS

If you choose to use paper to file your return, be sure to use an original form printed by KDOR (Department of Revenue) or a form from an *approved* software package (see our web site at [www.ksrevenue.org](http://www.ksrevenue.org)). To obtain a KDOR printed form, call our voice mail request line at (785) 296-4937.