Kansas 2012

Individual Income and Food Sales Tax

Get your refund fast – file electronically! Try one of the simple, secure electronic filing options for an accurate return that is processed quickly. See back cover for details.

webtax.org

What's In This Book

General Information 3
Form K-40 6
K-40 Instructions 8
Schedule S 13
Schedule S Instructions 15
Tax Table 18
Tax Computation Schedules 22
Qualifying Income Worksheet 22
School Districts 23
Schedule K-210 24
Electronic Options and Assistance 26

What's New

FOOD SALES TAX ALLOWANCES. Qualifying income and refund amounts for food sales tax have increased – see page 8.

FIRST YEAR TO CLAIM THE NEW RURAL OPPORTUNITY ZONE (ROZ) CREDIT (available 2012 through 2016). A credit for 100% of Kansas tax liability is available for nonresidents who established residency (domicile) in one of the 50 ROZ counties in Kansas. To qualify you must have:

- established residency in a ROZ on or after July 1, 2011 and remained domiciled in the ROZ during the entire year for which the credit is to be claimed.
- been domiciled outside of Kansas in the five or more years prior to establishing domicile in a ROZ.
- not exceeded $10,000 in "Kansas source income" for each of the five years prior to your residency in a ROZ.

To claim the ROZ credit, file your Form K-40 electronically. The credit will be computed in the electronic return preparation process – see page 26 for electronic filing information.

BUSINESS MACHINERY AND EQUIPMENT CREDIT (K-64). This credit for property tax paid on machinery and equipment is no longer available.

NEW EXPENSING DEDUCTION. A one time deduction is available to Kansas businesses including sole proprietors for machinery and equipment purchased in the year that it is placed in service in Kansas. The expensing deduction must qualify with the IRS under IRC Section 168: Modified accelerated cost recovery system. For more information about this deduction, see the instructions for Schedule K-120EX.

INTEREST RATE CHANGE. For calendar year 2013, interest will be assessed at 4% per annum (.333% per month or fraction thereof). Penalty for late payment of income tax remains at 1% per month or fraction thereof, capped at 24%.

If you purchased goods online or through catalogs, newspapers, TV ads, etc. and did not pay sales tax, then you likely owe

Kansas Compensating Use Tax

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

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

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2012, refer to the instructions for line 18 of Form K-40 on page 10. You may either use the chart, or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. *Don't know your sales tax rate?* Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

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 Taxpayer Assistance Center (see page 26).

PHOTO BY Judd Patterson, birdsinfocus.com

The BURROWING OWL is the only North American raptor to nest in the ground and often occupy burrows or cavities abandoned by other wildlife species. These owls are often easily seen during the day standing or roosting near their burrow. When threatened, chicks of this species emit a noise that sounds like a rattlesnake to deter potential predators. While not on the current list for sensitive species, they are definitely in danger of losing habitat and need your support. Contribute to chickadee checkoff on your Form K-40 to help conserve this and other fascinating Kansas critters.

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.

A Kansas resident must file if he or she is:		And gross income is at least:
SINGLE	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
MARRIED FILING SEPARATE	Under 65	$ 5,250
	65 or older or blind	$ 5,950
	65 or older and blind	$ 6,650

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.

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.

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 Kansas source income on page 17).

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 must include the dates that you were a resident in Kansas on Form K-40 and complete Part B of Schedule S.

MILITARY PERSONNEL

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A14.

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 A14.

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 A19.

When to File

You can "file now" and "pay later" using our Direct Payment option. See page 11.

If your 2012 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2013**. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this publication apply to a calendar year filer.

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

Where to File

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

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

If You Need Forms

Due to the sensitivity of the department'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 (Kansas Department of Revenue) a "copy" of your form.

Kansas income tax forms are available by calling or visiting our office (see page 26). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: **ksrevenue.org**

Extension of Time to File

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

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed 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). 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.

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 KDOR 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.

Confidential Information

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

Innocent Spouse Relief

In 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.

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, 2013.

If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: **1)** your Kansas income tax balance due, after withholding and prepaid credits, is $500 or more; and **2)** your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return.

For your convenience, Kansas offers simple electronic payment solutions for your estimate tax that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment that your payment was received. Additionally, reducing paper consumption is both cost effective and environmentally friendly. Visit our web site at **webtax.org** to choose a paperless payment option.

Underpayment Penalty: If line 28 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.

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. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2012 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 KDOR'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 KDOR 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 (KDOR could make assessments for as many years back as necessary).

Deceased Taxpayers

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

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

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

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

Food Sales Tax 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 26.

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 $36,700 or less. The refund is claimed on line E on the front of Form K-40 – see instructions on page 8. 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 KDOR **no later than April 15** or within the federal extension period. Failure to file for a food sales tax refund before October 15 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.

Homestead & Property Tax Relief Refunds

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

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 2012 household income was $32,400 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 $18,200 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 26).

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

If you are filing an amended return for 2012, mark the box that states the reason. NOTE: You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

FILING STATUS

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

RESIDENCY STATUS

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

EXEMPTIONS AND DEPENDENTS

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

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

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

FOOD SALES TAX QUALIFICATION

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

If you were a **resident of Kansas for all of 2012**, then you meet the residency qualification. If you resided in Kansas less than 12 months of 2012, you do NOT qualify for the food sales tax refund.

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

LINE D: If you met the residency and taxpayer status qualifications, complete the worksheet on page 22. Enter, on line D, the Qualifying Income amount from line 14 of your worksheet. **To receive a refund, there must be a qualifying entry on this line**, so if your income on line 14 is "0", you must enter "0" on line D. If the amount is a negative number, shade the minus [–] sign in the box to the left of the number.

LINE E: If your qualifying income is less than $36,701, then use the following table to compute the refund amount to enter on line E:

If your income on line 14 of the Qualifying Worksheet is:		
$18,350 or less	**$18,351 – $36,700**	**$36,701 or greater**
multiply the number of exemptions by $94	multiply the number of exemptions by $47	you are not eligible for the refund

If you are **filing for a Food Sales Tax refund only**, you do not need to complete lines 1 through 40 on the back of Form K-40. You can simply SIGN the return on the back and mail it to KDOR. **Important**—KDOR accepts only one original 2012 K-40 return for you. DO NOT file two returns – one requesting a food sales tax refund and another to file your income tax return with your W-2s. **Food Sales Tax** and **Individual Income Tax must be filed together on the same Form K-40**.

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [–] sign in the box to the left of the negative number.

NOTE: Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

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

KANSAS STANDARD DEDUCTION

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

Single or Married Filing Separate	$3,000
Married Filing Joint	$6,000
Head of Household	$4,500

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

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

WORKSHEET I - Standard Deduction for People 65 or Older and/or Blind

Check if: You were 65 or older ☐ Blind ☐
Spouse was 65 or older ☐ Blind ☐

Filing status:	Boxes checked:	Enter on line 4:
Single	1	$3,850
	2	$4,700
Married Filing Joint	1	$6,700
	2	$7,400
	3	$8,100
	4	$8,800
Married Filing Separate	1	$3,700
	2	$4,400
	3	$5,100
	4	$5,800
Head of Household	1	$5,350
	2	$6,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent

1. Enter the amount of your earned income ..... $ _____
2. Minimum standard deduction ..... $ 500.00
3. Enter the larger of lines 1 or 2 ..... $ _____
4. Enter the amount for your filing status ..... $ _____

   Single — $3,000 Married filing joint — $6,000
   Head of household — $4,500 Married filing separate — $3,000

5. Enter the lesser of lines 3 or 4. **Stop here** if you are under 65 & not blind. Enter this amount on line 4, K-40. $ _____
6. a. Check all that apply: You were 65 or older ☐ Blind ☐
   Spouse was 65 or older ☐ Blind ☐

   b. Number of boxes checked ..... $ _____

   c. Multiply 6b by $850 ($700 if married filing joint or separate) ..... $ _____
7. Add lines 5 and 6c. Enter here and on line 4, K-40 $ _____

Kansas Itemized Deductions

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

If, on your federal return, you elect to deduct state and local **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 the worksheet below to calculate your Kansas itemized deductions.

ITEMIZED DEDUCTION WORKSHEET

1) Total itemized deductions on line 29* of federal Schedule A ..... $ _____
2) State and local income taxes on line 5* of the federal Schedule A ..... $ _____
3) Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of your Form K-40. ..... $ _____

* 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.

TAX COMPUTATION

LINE 8 – Tax: If line 7 is **$50,000 or less,** use the **Tax Tables** beginning on page 18 to find the amount of your tax. If line 7 is **more than $50,000,** you must use the **Tax Computation Schedules** on page 22 to compute your tax.

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. See page 17.

LINE 9 – Nonresident 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 as a **resident**, add lines **8** and **11** and enter result on line 12. If you are filing this return as a **nonresident,** enter the amount from line **10** again on line 12.

CREDITS

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

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. **Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are NOT acceptable.

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

FOREIGN TAX CREDIT WORKSHEET

2012 tax paid to the foreign country ..... $ _____

LESS: Federal foreign tax credit allowed ..... $ _____

EQUALS: Kansas foreign tax limitation.
(Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status) .... $ _____

Important—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Taxes Paid to Other States by Kansas Residents

If you are a Kansas resident you may claim this credit if: 1) your total income on line 1 includes income earned in the other state(s); ***and*** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" on the next page. Complete the tax return(s) for the other state(s) before using the 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 of Form K-40.

Worksheet for Residents

1) Amount of 2012 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 filing as a nonresident of Kansas you may claim this tax credit if:

- you were a Kansas resident for part of the year,
- your total income reported to Kansas includes income earned in the other state while you were a Kansas resident, ***and***
- you were required to pay taxes on that other state's income.

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

Worksheet for Part-Year Residents filing as Nonresidents

1) Amount of 2012 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 and part-year residents are not eligible. Multiply amount of credit allowed against your federal income tax liability (federal Form 2441) by 25% and enter the result on line 14.

LINE 15 – Other credits: Enter the total of all other tax credits for which you are eligible. In claiming credits, you must complete and enclose with your Form K-40 the required schedule.

Credit	Schedule Required
Adoption	K-47
Agritourism Liability Insurance	K-33
Alternative Fuel	K-62
Angel Investor	K-30
Assistive Technology Contribution	K-42
Business and Job Development (for carryforward use only)	K-34
Carryback of Net Operating Farm Loss Refund	K-67
Child Day Care Assistance (employers only)	K-56
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carryforward use only)	K-87
Disabled Access	K-37
Electric Cogeneration Facility (for carryforward use only)	K-83
Environmental Compliance	K-81
Film Production	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Historic Site Contribution	K-75
Individual Development Account	K-68
Kansas Center for Entrepreneurship	K-31
Kansas Law Enforcement Training Center	K-72
Plugging an Abandoned Gas or Oil Well	K-39
Regional Foundation Contribution	K-32
Research and Development	K-53
Single City Port Authority	K-76
Small Employer Healthcare	K-57
Storage and Blending Equipment (for carryforward use only)	K-82
Swine Facility Improvement	K-38
Telecommunications Property/Income Tax	K-36
Temporary Assistance to Families Contribution	K-61
Venture and Local Seed Capital	K-55

USE TAX

LINE 18 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 18. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2012. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
$0 - $15,000	$ 5	$45,001 - $60,000	$35
$15,001 - $30,000	$15	$60,001 - $75,000	$45
$30,001 - $45,000	$25	$75,001 and over	line 3 X .081%

LINE 19 – Total tax balance: Add lines 17 and 18 and enter the result.

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) and enter the total. KDOR 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, contact your employer.

LINE 21 – Estimated tax paid: Enter the total of your 2012 estimated tax payments plus any 2011 overpayment you had credited forward to 2012.

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 and part-year residents are not eligible. Multiply amount of credit allowed on your federal return by 18%. 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*.

LINE 24 – Refundable portion of tax credits: Enter the total refundable portion of these credits:

Credit	Schedule Required
Carryback of Net Operating Farm Loss Refund	K-67
Child Day Care Assistance (employers only)	K-56
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carryforward use only)	K-87
Disabled Access	K-37
Historic Site Contribution	K-75
Individual Development Account	K-68
Regional Foundation Contribution	K-32
Small Employer Healthcare	K-57
Telecommunications and Railroad	K-36

LINE 25 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2012 tax year. Enter the amount of money you remitted to KDOR with your original 2012 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 26 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2012 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 27 – Total refundable credits: Add lines 20 through 25 **and**, if applicable, your FOOD SALES TAX REFUND amount from line E; then subtract line 26. Enter result on line 27.

BALANCE DUE

LINE 28 – Underpayment: If your tax balance on line 19 is greater than your total credits on line 27, enter the difference on line 28.

If the amount on line 28 is not paid by the due date, penalty and interest will be added (see rules outlined in lines 29 and 30).

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 29 – Interest: Compute interest at **.333% for each month** (or fraction thereof) from the original due date of the return on the amount on line 28.

LINE 30 – Penalty: Compute penalty at **1% per month** (or fraction thereof) from the original due date of the return on the amount on line 28. The maximum penalty is 24%.

LINE 31 – Estimated tax penalty: To determine if you have a penalty, subtract line 17 from the total of your withholding and estimate payments (line 20 and 21), if this amount is $500 or more you will need to complete Schedule K-210. If you have a penalty on Schedule K-210, enter the amount on line 31. There are two exceptions: 1) if withholdings and/or estimated payments (lines 20 and 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 and 21) equal or exceed 90% of this year's income tax liability (line 17). **Important—**If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 31.

LINE 32 – Amount you owe: Add lines 28 through 31 and enter the total on line 32. 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 35 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).

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

Credit Card

Payment by credit card is available online or by phone through third-party vendors. Visit our Electronic Services web site at **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 toll-free at 1-866-450-6490 *or* visit **https://www.kdor.org/personaltax/Login.aspx** for an online transaction.

When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing KDOR to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to "file now, pay later." For example, if you file your return on March 20th and elect Direct Payment, you can have your bank account debited on the April 15 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 are considered to be timely paid.

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

Returned checks: A fee of $30.00, plus costs for a registered letter (currently $10.30), is charged on all returned checks.

OVERPAYMENT

LINE 33 – Overpayment: If your tax balance, line 19, is less than your total credits, line 27, enter the difference on line 33. NOTE: An overpayment less than $5 will not be refunded but may be carried forward as a credit to next year's return (line 34), or contributed to any of the donation programs on lines 35 through 39.

LINE 34 – Credit forward: Enter the portion of line 33 you wish to have applied to your 2013 Kansas estimated income tax (must be $1 or more). If the amount on line 33 is less than $5, you may carry it forward to 2013 as an additional credit even if you do not make estimated tax payments. You may make voluntary contributions to any of the donation programs listed on lines 35 through 39 – 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 35 – Chickadee checkoff: Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Last year's contributions were used to:

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

Enter on line 35 the amount you wish to contribute to this program (must be $1 or more).

LINE 36 – Meals On Wheels contribution program for senior citizens: 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 daily visits are important in case of an emergency situation. Enter on line 36 the amount you wish to contribute to this program (must be $1 or more).

LINE 37 – Kansas breast cancer research fund: This 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 37 the amount you wish to contribute to this fund (must be $1 or more).

LINE 38 – 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 38 the amount you wish to contribute to this fund (must be $1 or more).

LINE 39 – Kansas Hometown Heroes fund: All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. Enter on line 39 the amount you wish to contribute to this fund (must be $1 or more).

LINE 40 – Refund: Add lines 34 through 39 and subtract the result from line 33. 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 2013 Kansas income tax liability (enter the amount on line 34). If you do carry it forward, please remember to claim it as an estimate payment on your 2013 return. You also have an option to apply it to one of the donation programs (lines 35 through 39 of Form K-40).

If you file a **paper** K-40, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 26.

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.**

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

SIGNATURE(S)

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

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 5).**

Preparer authorization box: In some cases it may be necessary for KDOR 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 income tax return, be sure you have:

- ✓ completed all required information on the return,
- ✓ written your numbers legibly in the spaces provided,
- ✓ enclosed, but not attached, all K-19 forms,
- ✓ **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,
- ✓ enclosed Form K-40V if you are making a tax payment; and,
- ✓ signed your return.

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

Schedule S Instructions

PART A

Additions to Federal Adjusted Gross Income

If you have income that is not taxed or included on your federal return but are taxable to Kansas, complete lines A1 through A7.

LINE A1. 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; and, Urban Renewal Bonds.

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

LINE A2. Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS; and regular and special members of the Kansas Police and Firemen's Retirement System as well as members of the Justice and Judges Retirement System. ***Current employees:*** Enter 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 A13—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2012 (for example, you retired during 2012). **Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2012, include on line A2 your 2012 KPERS contributions and follow the instructions for line A19, Other subtractions from federal adjusted gross income.

LINE A3. Enter any federal net operating loss carry forward claimed on your 2012 federal return.

LINE A4. Enter amount of any charitable contributions claimed on your federal return used to compute contributions to a Regional Foundation on Schedule K-32.

LINE A5. If you have a Kansas expensing deduction recapture amount from Schedule K-120EX, enter the amount of your deduction on line A5 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A6. Enter the following additions to your federal adjusted gross income:

- **Individual Development Account (IDA).** CONTRIBUTORS: The amount of the contribution claimed to the extent the same is the basis for claiming the IDA Credit on Schedule K-68. ACCOUNT HOLDERS: 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 for this 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 2012 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.** Amount of charitable contribution claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Swine Facility Improvement Credit.** 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.** 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.** 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-79, K-81, K-82 or K-83.
- **Amortization – Energy Credits.** 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-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.** 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 A7. Add lines A1 through A6 and enter result on line A7.

Subtractions from Federal Adjusted Gross Income

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A8 through ~~A~~20 of Schedule S.

LINE A8. If the amount on Line 1 of Form K-40 is $75,000 or less, enter the amount received as benefits in 2012 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 A9. 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 Systems.

LINE A10. 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, you may subtract only that portion of the distribution attributable to the exempt federal obligations.

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by KDOR 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 A11. Enter any state or local income tax refund included as income on your federal return.

LINE A12. Enter 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 A13. If you are **receiving** retirement benefits/pay, report on line A12 **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR 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; and, 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 A14. Enter amount of the military compensation earned in tax year 2012 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 3. 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 A15. Enter 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 are limited to one $1,000 subtraction modification per return. *Married Filing Joint filers* purchasing LTC contracts for both named taxpayers are limited to two $1,000 subtraction modifications per return (for a total of $2,000).

* *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 A16. Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to $3,000 per student (beneficiary); or $6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. For details visit: **learningquest.com**

LINE A17. 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 (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 A18. Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable KDOR to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

LINE A19. Enter on line A19 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 education expenses and/or job training costs, purchase of primary residence, or major repairs or improvement to a primary residence.
- **Jobs Tax Credit:** Enter 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 07-05 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-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 A20. Add lines A8 through A19 and enter result.

LINE A21. Subtract line A20 from line A7 and enter the result here and on line 2 of Form K-40. **If line A20 is larger than lineA7 (or if line A7 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

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 2012 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 the 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 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 U.S., performed during an induction period
- Qualified disaster relief payments under IRC Section 139

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

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. *(Enclose with your Form K-40 and Schedule S a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.)*

The instructions for the following lines apply to the "Amount From Kansas Sources" column only.

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

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

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

LINE B16. Enter only those moving expenses incurred in 2012 for a move into Kansas.

LINE B17. 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 and Fee-Basis Government Officials – the portion of the federal deduction applicable to income earned in Kansas
- Domestic Production Activities Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas

* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2012 (not already entered on lines B13 - B16).*

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

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

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

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

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

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

2012 KANSAS TAX TABLE
FOR TAXABLE INCOME LESS THAN $50,000

TO FIND YOUR TAX: Read down the income columns until you find the line which includes your Kansas taxable income from line 7 of Form K-40, and read across to the column heading describing your filing status as indicated on Form K-40. The amount in that column should be entered on line 8, Form K-40.

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
0	25	0	0
25	50	1	1
50	100	3	3
100	150	4	4
150	200	6	6
200	250	8	8
250	300	10	10
300	350	11	11
350	400	13	13
400	450	15	15
450	500	17	17
500	550	18	18
550	600	20	20
600	650	22	22
650	700	24	24
700	750	25	25
750	800	27	27
800	850	29	29
850	900	31	31
900	950	32	32
950	1,000	34	34
1,000	1,050	36	36
1,050	1,100	38	38
1,100	1,150	39	39
1,150	1,200	41	41
1,200	1,250	43	43
1,250	1,300	45	45
1,300	1,350	46	46
1,350	1,400	48	48
1,400	1,450	50	50
1,450	1,500	52	52
1,500	1,550	53	53
1,550	1,600	55	55
1,600	1,650	57	57
1,650	1,700	59	59
1,700	1,750	60	60
1,750	1,800	62	62
1,800	1,850	64	64
1,850	1,900	66	66
1,900	1,950	67	67
1,950	2,000	69	69
2,000	2,050	71	71
2,050	2,100	73	73
2,100	2,150	74	74
2,150	2,200	76	76
2,200	2,250	78	78
2,250	2,300	80	80
2,300	2,350	81	81
2,350	2,400	83	83
2,400	2,450	85	85
2,450	2,500	87	87
2,500	2,550	88	88
2,550	2,600	90	90
2,600	2,650	92	92
2,650	2,700	94	94
2,700	2,750	95	95

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
2,750	2,800	97	97
2,800	2,850	99	99
2,850	2,900	101	101
2,900	2,950	102	102
2,950	3,000	104	104
3,000	3,050	106	106
3,050	3,100	108	108
3,100	3,150	109	109
3,150	3,200	111	111
3,200	3,250	113	113
3,250	3,300	115	115
3,300	3,350	116	116
3,350	3,400	118	118
3,400	3,450	120	120
3,450	3,500	122	122
3,500	3,550	123	123
3,550	3,600	125	125
3,600	3,650	127	127
3,650	3,700	129	129
3,700	3,750	130	130
3,750	3,800	132	132
3,800	3,850	134	134
3,850	3,900	136	136
3,900	3,950	137	137
3,950	4,000	139	139
4,000	4,050	141	141
4,050	4,100	143	143
4,100	4,150	144	144
4,150	4,200	146	146
4,200	4,250	148	148
4,250	4,300	150	150
4,300	4,350	151	151
4,350	4,400	153	153
4,400	4,450	155	155
4,450	4,500	157	157
4,500	4,550	158	158
4,550	4,600	160	160
4,600	4,650	162	162
4,650	4,700	164	164
4,700	4,750	165	165
4,750	4,800	167	167
4,800	4,850	169	169
4,850	4,900	171	171
4,900	4,950	172	172
4,950	5,000	174	174
5,000	5,050	176	176
5,050	5,100	178	178
5,100	5,150	179	179
5,150	5,200	181	181
5,200	5,250	183	183
5,250	5,300	185	185
5,300	5,350	186	186
5,350	5,400	188	188
5,400	5,450	190	190
5,450	5,500	192	192

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
5,500	5,550	193	193
5,550	5,600	195	195
5,600	5,650	197	197
5,650	5,700	199	199
5,700	5,750	200	200
5,750	5,800	202	202
5,800	5,850	204	204
5,850	5,900	206	206
5,900	5,950	207	207
5,950	6,000	209	209
6,000	6,050	211	211
6,050	6,100	213	213
6,100	6,150	214	214
6,150	6,200	216	216
6,200	6,250	218	218
6,250	6,300	220	220
6,300	6,350	221	221
6,350	6,400	223	223
6,400	6,450	225	225
6,450	6,500	227	227
6,500	6,550	228	228
6,550	6,600	230	230
6,600	6,650	232	232
6,650	6,700	234	234
6,700	6,750	235	235
6,750	6,800	237	237
6,800	6,850	239	239
6,850	6,900	241	241
6,900	6,950	242	242
6,950	7,000	244	244
7,000	7,050	246	246
7,050	7,100	248	248
7,100	7,150	249	249
7,150	7,200	251	251
7,200	7,250	253	253
7,250	7,300	255	255
7,300	7,350	256	256
7,350	7,400	258	258
7,400	7,450	260	260
7,450	7,500	262	262
7,500	7,550	263	263
7,550	7,600	265	265
7,600	7,650	267	267
7,650	7,700	269	269
7,700	7,750	270	270
7,750	7,800	272	272
7,800	7,850	274	274
7,850	7,900	276	276
7,900	7,950	277	277
7,950	8,000	279	279
8,000	8,050	281	281
8,050	8,100	283	283
8,100	8,150	284	284
8,150	8,200	286	286
8,200	8,250	288	288

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
8,250	8,300	290	290
8,300	8,350	291	291
8,350	8,400	293	293
8,400	8,450	295	295
8,450	8,500	297	297
8,500	8,550	298	298
8,550	8,600	300	300
8,600	8,650	302	302
8,650	8,700	304	304
8,700	8,750	305	305
8,750	8,800	307	307
8,800	8,850	309	309
8,850	8,900	311	311
8,900	8,950	312	312
8,950	9,000	314	314
9,000	9,050	316	316
9,050	9,100	318	318
9,100	9,150	319	319
9,150	9,200	321	321
9,200	9,250	323	323
9,250	9,300	325	325
9,300	9,350	326	326
9,350	9,400	328	328
9,400	9,450	330	330
9,450	9,500	332	332
9,500	9,550	333	333
9,550	9,600	335	335
9,600	9,650	337	337
9,650	9,700	339	339
9,700	9,750	340	340
9,750	9,800	342	342
9,800	9,850	344	344
9,850	9,900	346	346
9,900	9,950	347	347
9,950	10,000	349	349
10,000	10,050	351	351
10,050	10,100	353	353
10,100	10,150	354	354
10,150	10,200	356	356
10,200	10,250	358	358
10,250	10,300	360	360
10,300	10,350	361	361
10,350	10,400	363	363
10,400	10,450	365	365
10,450	10,500	367	367
10,500	10,550	368	368
10,550	10,600	370	370
10,600	10,650	372	372
10,650	10,700	374	374
10,700	10,750	375	375
10,750	10,800	377	377
10,800	10,850	379	379
10,850	10,900	381	381
10,900	10,950	382	382
10,950	11,000	384	384

2012 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
11,000	11,050	386	386
11,050	11,100	388	388
11,100	11,150	389	389
11,150	11,200	391	391
11,200	11,250	393	393
11,250	11,300	395	395
11,300	11,350	396	396
11,350	11,400	398	398
11,400	11,450	400	400
11,450	11,500	402	402
11,500	11,550	403	403
11,550	11,600	405	405
11,600	11,650	407	407
11,650	11,700	409	409
11,700	11,750	410	410
11,750	11,800	412	412
11,800	11,850	414	414
11,850	11,900	416	416
11,900	11,950	417	417
11,950	12,000	419	419
12,000	12,050	421	421
12,050	12,100	423	423
12,100	12,150	424	424
12,150	12,200	426	426
12,200	12,250	428	428
12,250	12,300	430	430
12,300	12,350	431	431
12,350	12,400	433	433
12,400	12,450	435	435
12,450	12,500	437	437
12,500	12,550	438	438
12,550	12,600	440	440
12,600	12,650	442	442
12,650	12,700	444	444
12,700	12,750	445	445
12,750	12,800	447	447
12,800	12,850	449	449
12,850	12,900	451	451
12,900	12,950	452	452
12,950	13,000	454	454
13,000	13,050	456	456
13,050	13,100	458	458
13,100	13,150	459	459
13,150	13,200	461	461
13,200	13,250	463	463
13,250	13,300	465	465
13,300	13,350	466	466
13,350	13,400	468	468
13,400	13,450	470	470
13,450	13,500	472	472
13,500	13,550	473	473
13,550	13,600	475	475
13,600	13,650	477	477
13,650	13,700	479	479
13,700	13,750	480	480
13,750	13,800	482	482
13,800	13,850	484	484
13,850	13,900	486	486
13,900	13,950	487	487
13,950	14,000	489	489
14,000	14,050	491	491
14,050	14,100	493	493
14,100	14,150	494	494
14,150	14,200	496	496
14,200	14,250	498	498

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
14,250	14,300	500	500
14,300	14,350	501	501
14,350	14,400	503	503
14,400	14,450	505	505
14,450	14,500	507	507
14,500	14,550	508	508
14,550	14,600	510	510
14,600	14,650	512	512
14,650	14,700	514	514
14,700	14,750	515	515
14,750	14,800	517	517
14,800	14,850	519	519
14,850	14,900	521	521
14,900	14,950	522	522
14,950	15,000	524	524
15,000	15,050	527	526
15,050	15,100	530	528
15,100	15,150	533	529
15,150	15,200	536	531
15,200	15,250	539	533
15,250	15,300	542	535
15,300	15,350	545	536
15,350	15,400	548	538
15,400	15,450	552	540
15,450	15,500	555	542
15,500	15,550	558	543
15,550	15,600	561	545
15,600	15,650	564	547
15,650	15,700	567	549
15,700	15,750	570	550
15,750	15,800	573	552
15,800	15,850	577	554
15,850	15,900	580	556
15,900	15,950	583	557
15,950	16,000	586	559
16,000	16,050	589	561
16,050	16,100	592	563
16,100	16,150	595	564
16,150	16,200	598	566
16,200	16,250	602	568
16,250	16,300	605	570
16,300	16,350	608	571
16,350	16,400	611	573
16,400	16,450	614	575
16,450	16,500	617	577
16,500	16,550	620	578
16,550	16,600	623	580
16,600	16,650	627	582
16,650	16,700	630	584
16,700	16,750	633	585
16,750	16,800	636	587
16,800	16,850	639	589
16,850	16,900	642	591
16,900	16,950	645	592
16,950	17,000	648	594
17,000	17,050	652	596
17,050	17,100	655	598
17,100	17,150	658	599
17,150	17,200	661	601
17,200	17,250	664	603
17,250	17,300	667	605
17,300	17,350	670	606
17,350	17,400	673	608
17,400	17,450	677	610
17,450	17,500	680	612

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
17,500	17,550	683	613
17,550	17,600	686	615
17,600	17,650	689	617
17,650	17,700	692	619
17,700	17,750	695	620
17,750	17,800	698	622
17,800	17,850	702	624
17,850	17,900	705	626
17,900	17,950	708	627
17,950	18,000	711	629
18,000	18,050	714	631
18,050	18,100	717	633
18,100	18,150	720	634
18,150	18,200	723	636
18,200	18,250	727	638
18,250	18,300	730	640
18,300	18,350	733	641
18,350	18,400	736	643
18,400	18,450	739	645
18,450	18,500	742	647
18,500	18,550	745	648
18,550	18,600	748	650
18,600	18,650	752	652
18,650	18,700	755	654
18,700	18,750	758	655
18,750	18,800	761	657
18,800	18,850	764	659
18,850	18,900	767	661
18,900	18,950	770	662
18,950	19,000	773	664
19,000	19,050	777	666
19,050	19,100	780	668
19,100	19,150	783	669
19,150	19,200	786	671
19,200	19,250	789	673
19,250	19,300	792	675
19,300	19,350	795	676
19,350	19,400	798	678
19,400	19,450	802	680
19,450	19,500	805	682
19,500	19,550	808	683
19,550	19,600	811	685
19,600	19,650	814	687
19,650	19,700	817	689
19,700	19,750	820	690
19,750	19,800	823	692
19,800	19,850	827	694
19,850	19,900	830	696
19,900	19,950	833	697
19,950	20,000	836	699
20,000	20,050	839	701
20,050	20,100	842	703
20,100	20,150	845	704
20,150	20,200	848	706
20,200	20,250	852	708
20,250	20,300	855	710
20,300	20,350	858	711
20,350	20,400	861	713
20,400	20,450	864	715
20,450	20,500	867	717
20,500	20,550	870	718
20,550	20,600	873	720
20,600	20,650	877	722
20,650	20,700	880	724
20,700	20,750	883	725

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
20,750	20,800	886	727
20,800	20,850	889	729
20,850	20,900	892	731
20,900	20,950	895	732
20,950	21,000	898	734
21,000	21,050	902	736
21,050	21,100	905	738
21,100	21,150	908	739
21,150	21,200	911	741
21,200	21,250	914	743
21,250	21,300	917	745
21,300	21,350	920	746
21,350	21,400	923	748
21,400	21,450	927	750
21,450	21,500	930	752
21,500	21,550	933	753
21,550	21,600	936	755
21,600	21,650	939	757
21,650	21,700	942	759
21,700	21,750	945	760
21,750	21,800	948	762
21,800	21,850	952	764
21,850	21,900	955	766
21,900	21,950	958	767
21,950	22,000	961	769
22,000	22,050	964	771
22,050	22,100	967	773
22,100	22,150	970	774
22,150	22,200	973	776
22,200	22,250	977	778
22,250	22,300	980	780
22,300	22,350	983	781
22,350	22,400	986	783
22,400	22,450	989	785
22,450	22,500	992	787
22,500	22,550	995	788
22,550	22,600	998	790
22,600	22,650	1,002	792
22,650	22,700	1,005	794
22,700	22,750	1,008	795
22,750	22,800	1,011	797
22,800	22,850	1,014	799
22,850	22,900	1,017	801
22,900	22,950	1,020	802
22,950	23,000	1,023	804
23,000	23,050	1,027	806
23,050	23,100	1,030	808
23,100	23,150	1,033	809
23,150	23,200	1,036	811
23,200	23,250	1,039	813
23,250	23,300	1,042	815
23,300	23,350	1,045	816
23,350	23,400	1,048	818
23,400	23,450	1,052	820
23,450	23,500	1,055	822
23,500	23,550	1,058	823
23,550	23,600	1,061	825
23,600	23,650	1,064	827
23,650	23,700	1,067	829
23,700	23,750	1,070	830
23,750	23,800	1,073	832
23,800	23,850	1,077	834
23,850	23,900	1,080	836
23,900	23,950	1,083	837
23,950	24,000	1,086	839

2012 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
24,000	24,050	1,089	841
24,050	24,100	1,092	843
24,100	24,150	1,095	844
24,150	24,200	1,098	846
24,200	24,250	1,102	848
24,250	24,300	1,105	850
24,300	24,350	1,108	851
24,350	24,400	1,111	853
24,400	24,450	1,114	855
24,450	24,500	1,117	857
24,500	24,550	1,120	858
24,550	24,600	1,123	860
24,600	24,650	1,127	862
24,650	24,700	1,130	864
24,700	24,750	1,133	865
24,750	24,800	1,136	867
24,800	24,850	1,139	869
24,850	24,900	1,142	871
24,900	24,950	1,145	872
24,950	25,000	1,148	874
25,000	25,050	1,152	876
25,050	25,100	1,155	878
25,100	25,150	1,158	879
25,150	25,200	1,161	881
25,200	25,250	1,164	883
25,250	25,300	1,167	885
25,300	25,350	1,170	886
25,350	25,400	1,173	888
25,400	25,450	1,177	890
25,450	25,500	1,180	892
25,500	25,550	1,183	893
25,550	25,600	1,186	895
25,600	25,650	1,189	897
25,650	25,700	1,192	899
25,700	25,750	1,195	900
25,750	25,800	1,198	902
25,800	25,850	1,202	904
25,850	25,900	1,205	906
25,900	25,950	1,208	907
25,950	26,000	1,211	909
26,000	26,050	1,214	911
26,050	26,100	1,217	913
26,100	26,150	1,220	914
26,150	26,200	1,223	916
26,200	26,250	1,227	918
26,250	26,300	1,230	920
26,300	26,350	1,233	921
26,350	26,400	1,236	923
26,400	26,450	1,239	925
26,450	26,500	1,242	927
26,500	26,550	1,245	928
26,550	26,600	1,248	930
26,600	26,650	1,252	932
26,650	26,700	1,255	934
26,700	26,750	1,258	935
26,750	26,800	1,261	937
26,800	26,850	1,264	939
26,850	26,900	1,267	941
26,900	26,950	1,270	942
26,950	27,000	1,273	944
27,000	27,050	1,277	946
27,050	27,100	1,280	948
27,100	27,150	1,283	949
27,150	27,200	1,286	951
27,200	27,250	1,289	953

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
27,250	27,300	1,292	955
27,300	27,350	1,295	956
27,350	27,400	1,298	958
27,400	27,450	1,302	960
27,450	27,500	1,305	962
27,500	27,550	1,308	963
27,550	27,600	1,311	965
27,600	27,650	1,314	967
27,650	27,700	1,317	969
27,700	27,750	1,320	970
27,750	27,800	1,323	972
27,800	27,850	1,327	974
27,850	27,900	1,330	976
27,900	27,950	1,333	977
27,950	28,000	1,336	979
28,000	28,050	1,339	981
28,050	28,100	1,342	983
28,100	28,150	1,345	984
28,150	28,200	1,348	986
28,200	28,250	1,352	988
28,250	28,300	1,355	990
28,300	28,350	1,358	991
28,350	28,400	1,361	993
28,400	28,450	1,364	995
28,450	28,500	1,367	997
28,500	28,550	1,370	998
28,550	28,600	1,373	1,000
28,600	28,650	1,377	1,002
28,650	28,700	1,380	1,004
28,700	28,750	1,383	1,005
28,750	28,800	1,386	1,007
28,800	28,850	1,389	1,009
28,850	28,900	1,392	1,011
28,900	28,950	1,395	1,012
28,950	29,000	1,398	1,014
29,000	29,050	1,402	1,016
29,050	29,100	1,405	1,018
29,100	29,150	1,408	1,019
29,150	29,200	1,411	1,021
29,200	29,250	1,414	1,023
29,250	29,300	1,417	1,025
29,300	29,350	1,420	1,026
29,350	29,400	1,423	1,028
29,400	29,450	1,427	1,030
29,450	29,500	1,430	1,032
29,500	29,550	1,433	1,033
29,550	29,600	1,436	1,035
29,600	29,650	1,439	1,037
29,650	29,700	1,442	1,039
29,700	29,750	1,445	1,040
29,750	29,800	1,448	1,042
29,800	29,850	1,452	1,044
29,850	29,900	1,455	1,046
29,900	29,950	1,458	1,047
29,950	30,000	1,461	1,049
30,000	30,050	1,464	1,052
30,050	30,100	1,467	1,055
30,100	30,150	1,471	1,058
30,150	30,200	1,474	1,061
30,200	30,250	1,477	1,064
30,250	30,300	1,480	1,067
30,300	30,350	1,483	1,070
30,350	30,400	1,487	1,073
30,400	30,450	1,490	1,077
30,450	30,500	1,493	1,080

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
30,500	30,550	1,496	1,083
30,550	30,600	1,500	1,086
30,600	30,650	1,503	1,089
30,650	30,700	1,506	1,092
30,700	30,750	1,509	1,095
30,750	30,800	1,512	1,098
30,800	30,850	1,516	1,102
30,850	30,900	1,519	1,105
30,900	30,950	1,522	1,108
30,950	31,000	1,525	1,111
31,000	31,050	1,529	1,114
31,050	31,100	1,532	1,117
31,100	31,150	1,535	1,120
31,150	31,200	1,538	1,123
31,200	31,250	1,542	1,127
31,250	31,300	1,545	1,130
31,300	31,350	1,548	1,133
31,350	31,400	1,551	1,136
31,400	31,450	1,554	1,139
31,450	31,500	1,558	1,142
31,500	31,550	1,561	1,145
31,550	31,600	1,564	1,148
31,600	31,650	1,567	1,152
31,650	31,700	1,571	1,155
31,700	31,750	1,574	1,158
31,750	31,800	1,577	1,161
31,800	31,850	1,580	1,164
31,850	31,900	1,583	1,167
31,900	31,950	1,587	1,170
31,950	32,000	1,590	1,173
32,000	32,050	1,593	1,177
32,050	32,100	1,596	1,180
32,100	32,150	1,600	1,183
32,150	32,200	1,603	1,186
32,200	32,250	1,606	1,189
32,250	32,300	1,609	1,192
32,300	32,350	1,612	1,195
32,350	32,400	1,616	1,198
32,400	32,450	1,619	1,202
32,450	32,500	1,622	1,205
32,500	32,550	1,625	1,208
32,550	32,600	1,629	1,211
32,600	32,650	1,632	1,214
32,650	32,700	1,635	1,217
32,700	32,750	1,638	1,220
32,750	32,800	1,641	1,223
32,800	32,850	1,645	1,227
32,850	32,900	1,648	1,230
32,900	32,950	1,651	1,233
32,950	33,000	1,654	1,236
33,000	33,050	1,658	1,239
33,050	33,100	1,661	1,242
33,100	33,150	1,664	1,245
33,150	33,200	1,667	1,248
33,200	33,250	1,671	1,252
33,250	33,300	1,674	1,255
33,300	33,350	1,677	1,258
33,350	33,400	1,680	1,261
33,400	33,450	1,683	1,264
33,450	33,500	1,687	1,267
33,500	33,550	1,690	1,270
33,550	33,600	1,693	1,273
33,600	33,650	1,696	1,277
33,650	33,700	1,700	1,280
33,700	33,750	1,703	1,283

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
33,750	33,800	1,706	1,286
33,800	33,850	1,709	1,289
33,850	33,900	1,712	1,292
33,900	33,950	1,716	1,295
33,950	34,000	1,719	1,298
34,000	34,050	1,722	1,302
34,050	34,100	1,725	1,305
34,100	34,150	1,729	1,308
34,150	34,200	1,732	1,311
34,200	34,250	1,735	1,314
34,250	34,300	1,738	1,317
34,300	34,350	1,741	1,320
34,350	34,400	1,745	1,323
34,400	34,450	1,748	1,327
34,450	34,500	1,751	1,330
34,500	34,550	1,754	1,333
34,550	34,600	1,758	1,336
34,600	34,650	1,761	1,339
34,650	34,700	1,764	1,342
34,700	34,750	1,767	1,345
34,750	34,800	1,770	1,348
34,800	34,850	1,774	1,352
34,850	34,900	1,777	1,355
34,900	34,950	1,780	1,358
34,950	35,000	1,783	1,361
35,000	35,050	1,787	1,364
35,050	35,100	1,790	1,367
35,100	35,150	1,793	1,370
35,150	35,200	1,796	1,373
35,200	35,250	1,800	1,377
35,250	35,300	1,803	1,380
35,300	35,350	1,806	1,383
35,350	35,400	1,809	1,386
35,400	35,450	1,812	1,389
35,450	35,500	1,816	1,392
35,500	35,550	1,819	1,395
35,550	35,600	1,822	1,398
35,600	35,650	1,825	1,402
35,650	35,700	1,829	1,405
35,700	35,750	1,832	1,408
35,750	35,800	1,835	1,411
35,800	35,850	1,838	1,414
35,850	35,900	1,841	1,417
35,900	35,950	1,845	1,420
35,950	36,000	1,848	1,423
36,000	36,050	1,851	1,427
36,050	36,100	1,854	1,430
36,100	36,150	1,858	1,433
36,150	36,200	1,861	1,436
36,200	36,250	1,864	1,439
36,250	36,300	1,867	1,442
36,300	36,350	1,870	1,445
36,350	36,400	1,874	1,448
36,400	36,450	1,877	1,452
36,450	36,500	1,880	1,455
36,500	36,550	1,883	1,458
36,550	36,600	1,887	1,461
36,600	36,650	1,890	1,464
36,650	36,700	1,893	1,467
36,700	36,750	1,896	1,470
36,750	36,800	1,899	1,473
36,800	36,850	1,903	1,477
36,850	36,900	1,906	1,480
36,900	36,950	1,909	1,483
36,950	37,000	1,912	1,486

2012 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
37,000	37,050	1,916	1,489
37,050	37,100	1,919	1,492
37,100	37,150	1,922	1,495
37,150	37,200	1,925	1,498
37,200	37,250	1,929	1,502
37,250	37,300	1,932	1,505
37,300	37,350	1,935	1,508
37,350	37,400	1,938	1,511
37,400	37,450	1,941	1,514
37,450	37,500	1,945	1,517
37,500	37,550	1,948	1,520
37,550	37,600	1,951	1,523
37,600	37,650	1,954	1,527
37,650	37,700	1,958	1,530
37,700	37,750	1,961	1,533
37,750	37,800	1,964	1,536
37,800	37,850	1,967	1,539
37,850	37,900	1,970	1,542
37,900	37,950	1,974	1,545
37,950	38,000	1,977	1,548
38,000	38,050	1,980	1,552
38,050	38,100	1,983	1,555
38,100	38,150	1,987	1,558
38,150	38,200	1,990	1,561
38,200	38,250	1,993	1,564
38,250	38,300	1,996	1,567
38,300	38,350	1,999	1,570
38,350	38,400	2,003	1,573
38,400	38,450	2,006	1,577
38,450	38,500	2,009	1,580
38,500	38,550	2,012	1,583
38,550	38,600	2,016	1,586
38,600	38,650	2,019	1,589
38,650	38,700	2,022	1,592
38,700	38,750	2,025	1,595
38,750	38,800	2,028	1,598
38,800	38,850	2,032	1,602
38,850	38,900	2,035	1,605
38,900	38,950	2,038	1,608
38,950	39,000	2,041	1,611
39,000	39,050	2,045	1,614
39,050	39,100	2,048	1,617
39,100	39,150	2,051	1,620
39,150	39,200	2,054	1,623
39,200	39,250	2,058	1,627
39,250	39,300	2,061	1,630
39,300	39,350	2,064	1,633
39,350	39,400	2,067	1,636
39,400	39,450	2,070	1,639
39,450	39,500	2,074	1,642
39,500	39,550	2,077	1,645
39,550	39,600	2,080	1,648
39,600	39,650	2,083	1,652
39,650	39,700	2,087	1,655
39,700	39,750	2,090	1,658
39,750	39,800	2,093	1,661
39,800	39,850	2,096	1,664
39,850	39,900	2,099	1,667
39,900	39,950	2,103	1,670
39,950	40,000	2,106	1,673
40,000	40,050	2,109	1,677
40,050	40,100	2,112	1,680
40,100	40,150	2,116	1,683
40,150	40,200	2,119	1,686
40,200	40,250	2,122	1,689

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
40,250	40,300	2,125	1,692
40,300	40,350	2,128	1,695
40,350	40,400	2,132	1,698
40,400	40,450	2,135	1,702
40,450	40,500	2,138	1,705
40,500	40,550	2,141	1,708
40,550	40,600	2,145	1,711
40,600	40,650	2,148	1,714
40,650	40,700	2,151	1,717
40,700	40,750	2,154	1,720
40,750	40,800	2,157	1,723
40,800	40,850	2,161	1,727
40,850	40,900	2,164	1,730
40,900	40,950	2,167	1,733
40,950	41,000	2,170	1,736
41,000	41,050	2,174	1,739
41,050	41,100	2,177	1,742
41,100	41,150	2,180	1,745
41,150	41,200	2,183	1,748
41,200	41,250	2,187	1,752
41,250	41,300	2,190	1,755
41,300	41,350	2,193	1,758
41,350	41,400	2,196	1,761
41,400	41,450	2,199	1,764
41,450	41,500	2,203	1,767
41,500	41,550	2,206	1,770
41,550	41,600	2,209	1,773
41,600	41,650	2,212	1,777
41,650	41,700	2,216	1,780
41,700	41,750	2,219	1,783
41,750	41,800	2,222	1,786
41,800	41,850	2,225	1,789
41,850	41,900	2,228	1,792
41,900	41,950	2,232	1,795
41,950	42,000	2,235	1,798
42,000	42,050	2,238	1,802
42,050	42,100	2,241	1,805
42,100	42,150	2,245	1,808
42,150	42,200	2,248	1,811
42,200	42,250	2,251	1,814
42,250	42,300	2,254	1,817
42,300	42,350	2,257	1,820
42,350	42,400	2,261	1,823
42,400	42,450	2,264	1,827
42,450	42,500	2,267	1,830
42,500	42,550	2,270	1,833
42,550	42,600	2,274	1,836
42,600	42,650	2,277	1,839
42,650	42,700	2,280	1,842
42,700	42,750	2,283	1,845
42,750	42,800	2,286	1,848
42,800	42,850	2,290	1,852
42,850	42,900	2,293	1,855
42,900	42,950	2,296	1,858
42,950	43,000	2,299	1,861
43,000	43,050	2,303	1,864
43,050	43,100	2,306	1,867
43,100	43,150	2,309	1,870
43,150	43,200	2,312	1,873
43,200	43,250	2,316	1,877
43,250	43,300	2,319	1,880
43,300	43,350	2,322	1,883
43,350	43,400	2,325	1,886
43,400	43,450	2,328	1,889
43,450	43,500	2,332	1,892

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
43,500	43,550	2,335	1,895
43,550	43,600	2,338	1,898
43,600	43,650	2,341	1,902
43,650	43,700	2,345	1,905
43,700	43,750	2,348	1,908
43,750	43,800	2,351	1,911
43,800	43,850	2,354	1,914
43,850	43,900	2,357	1,917
43,900	43,950	2,361	1,920
43,950	44,000	2,364	1,923
44,000	44,050	2,367	1,927
44,050	44,100	2,370	1,930
44,100	44,150	2,374	1,933
44,150	44,200	2,377	1,936
44,200	44,250	2,380	1,939
44,250	44,300	2,383	1,942
44,300	44,350	2,386	1,945
44,350	44,400	2,390	1,948
44,400	44,450	2,393	1,952
44,450	44,500	2,396	1,955
44,500	44,550	2,399	1,958
44,550	44,600	2,403	1,961
44,600	44,650	2,406	1,964
44,650	44,700	2,409	1,967
44,700	44,750	2,412	1,970
44,750	44,800	2,415	1,973
44,800	44,850	2,419	1,977
44,850	44,900	2,422	1,980
44,900	44,950	2,425	1,983
44,950	45,000	2,428	1,986
45,000	45,050	2,432	1,989
45,050	45,100	2,435	1,992
45,100	45,150	2,438	1,995
45,150	45,200	2,441	1,998
45,200	45,250	2,445	2,002
45,250	45,300	2,448	2,005
45,300	45,350	2,451	2,008
45,350	45,400	2,454	2,011
45,400	45,450	2,457	2,014
45,450	45,500	2,461	2,017
45,500	45,550	2,464	2,020
45,550	45,600	2,467	2,023
45,600	45,650	2,470	2,027
45,650	45,700	2,474	2,030
45,700	45,750	2,477	2,033
45,750	45,800	2,480	2,036
45,800	45,850	2,483	2,039
45,850	45,900	2,486	2,042
45,900	45,950	2,490	2,045
45,950	46,000	2,493	2,048
46,000	46,050	2,496	2,052
46,050	46,100	2,499	2,055
46,100	46,150	2,503	2,058
46,150	46,200	2,506	2,061
46,200	46,250	2,509	2,064
46,250	46,300	2,512	2,067
46,300	46,350	2,515	2,070
46,350	46,400	2,519	2,073
46,400	46,450	2,522	2,077
46,450	46,500	2,525	2,080
46,500	46,550	2,528	2,083
46,550	46,600	2,532	2,086
46,600	46,650	2,535	2,089
46,650	46,700	2,538	2,092
46,700	46,750	2,541	2,095

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
46,750	46,800	2,544	2,098
46,800	46,850	2,548	2,102
46,850	46,900	2,551	2,105
46,900	46,950	2,554	2,108
46,950	47,000	2,557	2,111
47,000	47,050	2,561	2,114
47,050	47,100	2,564	2,117
47,100	47,150	2,567	2,120
47,150	47,200	2,570	2,123
47,200	47,250	2,574	2,127
47,250	47,300	2,577	2,130
47,300	47,350	2,580	2,133
47,350	47,400	2,583	2,136
47,400	47,450	2,586	2,139
47,450	47,500	2,590	2,142
47,500	47,550	2,593	2,145
47,550	47,600	2,596	2,148
47,600	47,650	2,599	2,152
47,650	47,700	2,603	2,155
47,700	47,750	2,606	2,158
47,750	47,800	2,609	2,161
47,800	47,850	2,612	2,164
47,850	47,900	2,615	2,167
47,900	47,950	2,619	2,170
47,950	48,000	2,622	2,173
48,000	48,050	2,625	2,177
48,050	48,100	2,628	2,180
48,100	48,150	2,632	2,183
48,150	48,200	2,635	2,186
48,200	48,250	2,638	2,189
48,250	48,300	2,641	2,192
48,300	48,350	2,644	2,195
48,350	48,400	2,648	2,198
48,400	48,450	2,651	2,202
48,450	48,500	2,654	2,205
48,500	48,550	2,657	2,208
48,550	48,600	2,661	2,211
48,600	48,650	2,664	2,214
48,650	48,700	2,667	2,217
48,700	48,750	2,670	2,220
48,750	48,800	2,673	2,223
48,800	48,850	2,677	2,227
48,850	48,900	2,680	2,230
48,900	48,950	2,683	2,233
48,950	49,000	2,686	2,236
49,000	49,050	2,690	2,239
49,050	49,100	2,693	2,242
49,100	49,150	2,696	2,245
49,150	49,200	2,699	2,248
49,200	49,250	2,703	2,252
49,250	49,300	2,706	2,255
49,300	49,350	2,709	2,258
49,350	49,400	2,712	2,261
49,400	49,450	2,715	2,264
49,450	49,500	2,719	2,267
49,500	49,550	2,722	2,270
49,550	49,600	2,725	2,273
49,600	49,650	2,728	2,277
49,650	49,700	2,732	2,280
49,700	49,750	2,735	2,283
49,750	49,800	2,738	2,286
49,800	49,850	2,741	2,289
49,850	49,900	2,744	2,292
49,900	49,950	2,748	2,295
49,950	50,000	2,751	2,298

TAX COMPUTATION SCHEDULES

SCHEDULE I – Married Filing Joint

Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7	(b) Subtraction amount:	(c) Subtract (b) from (a)	(d) Multiplication amount:	(e) Multiply (c) by (d)	(f) Addition amount:	Tax Add (e) and (f). Enter total here and line 8, Form K-40.
$0 – $30,000	$	$0	$	3.50% (.0350)	$	$0	$
$30,001 – $60,000	$	$30,000	$	6.25% (.0625)	$	$1,050.00	$
$60,001 and over	$	$60,000	$	6.45% (.0645)	$	$2,925.00	$

SCHEDULE II – Single, Head of Household, or Married Filing Separate

Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7	(b) Subtraction amount:	(c) Subtract (b) from (a)	(d) Multiplication amount:	(e) Multiply (c) by (d).	(f) Addition amount:	Tax Add (e) and (f). Enter total here and line 8, Form K-40.
$0 – $15,000	$	$0	$	3.50% (.0350)	$	$0	$
$15,001 – $30,000	$	$15,000	$	6.25% (.0625)	$	$ 525.00	$
$30,001 and over	$	$30,000	$	6.45% (.0645)	$	$1,462.50	$

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

KEEP THIS WORKSHEET FOR YOUR RECORDS – DO NOT MAIL.

The income limit for the food sales tax refund is $36,700. If you are a resident of Kansas and met the taxpayer status qualification (lines A, B and C of form K-40), then complete lines 1 through 14 of this worksheet to determine if you meet the qualifying income limitation. (If you are **not** required to file a federal return, complete COLUMN A. If you filed a federal Form 1040, 1040A or 1040EZ, complete COLUMN B.)

		COLUMN A		COLUMN B
Income. Enter the amounts received from the following sources:				
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. **Federal Adjusted Gross Income (FAGI).** Column A filers: Enter the amount from line 7. Column B filers: Enter the FAGI from Form 1040, 1040A, or 1040EZ.	8		8	
9. **Modifications to Federal Adjusted Gross Income.** Enter the net modifications from line A21 of Kansas Schedule S. See Schedule S instructions. If amount is a negative figure, put it in brackets ( ).	9		9	
10. **Kansas Adjusted Gross Income.** 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	
Addition to Income for Food Sales Tax Refund. Enter these amounts:				
11. Interest and dividends from U.S. obligations, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A10 of Kansas Schedule S, if applicable)	11		11	
12. Exempt retirement benefits. Enter amounts from lines A9 & A13 of Schedule S, **except** any Railroad Retirement Benefits.	12		12	
13. Total Kansas additions. Add lines 11 & 12 and enter result.	13		13	
14. **QUALIFYING INCOME** for the purpose of receiving a Food Sales Tax refund. Add lines 10 & 13 and enter result.	14		14	

If line 14 is **MORE** than $36,700, you **do not qualify** for the food sales tax refund. If line 14 is **LESS** than $36,701, you meet the qualifying income limitation. If you qualify for the residency and taxpayer status (see page 8), then report the amount from line 14 of this worksheet on line D, front of Form K-40.

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2012,** even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

COUNTY & ABBREVIATION
DISTRICT NAME & NUMBER

ALLEN (AL)
Humboldt 258
Iola 257
Marmaton Valley 256

ANDERSON (AN)
Crest 479
Garnett 365

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

BARBER (BA)
Barber County North 254
South Barber 255

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

BOURBON (BB)
Fort Scott 234
Uniontown 235

BROWN (BR)
South Brown County 430
Hiawatha 415

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

CHASE (CS)
Chase County 284

CHAUTAUQUA (CQ)
Cedar Vale 285
Chautauqua County Community 286

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

CHEYENNE (CN)
Cheylin 103
St. Francis Schools 297

CLARK (CA)
Ashland 220
Minneola 219

CLAY (CY)
Clay Center 379

CLOUD (CD)
Concordia 333
Southern Cloud 334

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

COMANCHE (CM)
Comanche County 300

COWLEY (CL)
Arkansas City 470
Central 462
Dexter 471
Udall 463
Winfield 465

CRAWFORD (CR)
Cherokee 247
Frontenac Public Schools 249
Girard 248
Northeast 246
Pittsburg 250

DECATUR (DC)
Oberlin 294

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

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

DOUGLAS (DG)
Baldwin City 348
Eudora 491
Lawrence 497

EDWARDS (ED)
Kinsley-Offerle 347
Lewis 502

ELK (EK)
Elk Valley 283
West Elk 282

ELLIS (EL)
Ellis 388
Hays 489
Victoria 432

ELLSWORTH (EW)
Central Plains 112
Ellsworth 327

FINNEY (FI)
Garden City 457
Holcomb 363

FORD (FO)
Bucklin 459
Dodge City 443
Spearville 381

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

GEARY (GE)
Geary County Schools 475

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

GRAHAM (GH)
Hill City 281

GRANT (GT)
Ulysses 214

GRAY (GY)
Cimarron-Ensign 102
Copeland 476
Ingalls 477
Montezuma 371

GREELEY (GL)
Greeley County Schools 200

GREENWOOD (GW)
Eureka 389

Hamilton 390
Madison-Virgil 386

HAMILTON (HM)
Syracuse 494

HARPER (HP)
Anthony-Harper 361
Attica 511

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

HASKELL (HS)
Satanta 507
Sublette 374

HODGEMAN (HG)
Jetmore 227

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

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

JEWELL (JW)
Rock Hills 107

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

KEARNY (KE)
Deerfield 216
Lakin 215

KINGMAN (KM)
Cunningham 332
Kingman-Norwich 331

KIOWA (KW)
Haviland 474
Kiowa County 422

LABETTE (LB)
Chetopa 505
Labette County 506
Oswego 504
Parsons 503

LANE (LE)
Dighton 482
Healy Public Schools 468

LEAVENWORTH (LV)
Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453
Tonganoxie 464

LINCOLN (LC)
Lincoln 298
Sylvan Grove 299

LINN (LN)
Jayhawk 346
Pleasanton 344
Prairie View 362

LOGAN (LG)
Oakley 274
Triplains 275

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

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

MARSHALL (MS)
Marysville 364
Valley Heights 498
Vermillion 380

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

MEADE (ME)
Fowler 225
Meade 226

MIAMI (MI)
Louisburg 416
Osawatomie 367
Paola 368

MITCHELL (MC)
Beloit 273
Waconda 272

MONTGOMERY (MG)
Caney Valley 436
Cherryvale 447
Coffeyville 445
Independence 446

MORRIS (MR)
Morris County 417

MORTON (MT)
Elkhart 218
Rolla 217

NEMAHA (NM)
Nemaha Central 115
Prairie Hills 113

NEOSHO (NO)
Chanute Public Schools 413
Galesburg 101

NESS (NS)
Western Plains 106
Ness City 303

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

OSAGE (OS)
Burlingame Public Schools 454
Lyndon 421
Marais Des Cygnes Valley 456
Osage City 420
Santa Fe Trail 434

OSBORNE (OB)
Osborne County 392

OTTAWA (OT)
North Ottawa County 239
Twin Valley 240

PAWNEE (PN)
Ft. Larned 495
Pawnee Heights 496

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

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

PRATT (PR)
Pratt 382
Skyline Schools 438

RAWLINS (RA)
Rawlins County 105

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

REPUBLIC (RP)
Pike Valley 426
Republic County 109

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

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

ROOKS (RO)
Palco 269
Plainville 270
Stockton 271

RUSH (RH)
LaCrosse 395
Otis-Bison 403

RUSSELL (RS)
Paradise 399
Russell County 407

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

SCOTT (SC)
Scott County 466

SEDGWICK (SG)
Cheney 268
Clearwater 264
Derby 260
Goddard 265
Haysville 261
Maize 266
Mulvane 263
Renwick 267

Valley Center Public Schools 262
Wichita 259

SEWARD (SW)
Kismet-Plains 483
Liberal 480

SHAWNEE (SN)
Auburn-Washburn 437
Seaman 345
Shawnee Heights 450
Silver Lake 372
Topeka Public Schools 501

SHERIDAN (SD)
Hoxie Community Schools 412

SHERMAN (SH)
Goodland 352

SMITH (SM)
Smith Center 237

STAFFORD (SF)
Macksville 351
St. John-Hudson 350
Stafford 349

STANTON (ST)
Stanton County 452

STEVENS (SV)
Hugoton Public Schools 210
Moscow Public Schools 209

SUMNER (SU)
Argonia Public Schools 359
Belle Plaine 357
Caldwell 360
Conway Springs 356
Oxford 358
South Haven 509
Wellington 353

THOMAS (TH)
Brewster 314
Colby Public Schools 315
Golden Plains 316

TREGO (TR)
WaKeeney 208

WABAUNSEE (WB)
Mill Creek Valley 329
Mission Valley 330

WALLACE (WA)
Wallace County Schools 241
Weskan 242

WASHINGTON (WS)
Barnes 223
Clifton-Clyde 224
Washington County Schools 108

WICHITA (WH)
Leoti 467

WILSON (WL)
Altoona-Midway 387
Fredonia 484
Neodesha 461

WOODSON (WO)
Woodson 366

WYANDOTTE (WY)
Bonner Springs 204
Kansas City 500
Piper-Kansas City 203
Turner-Kansas City 202

K-210
(Rev. 9/12)

KANSAS
Individual Underpayment of Estimated Tax

2012

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 17, 2012 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, 2011 Form K-40)	3	
4. Enter the total amount of your 2012 Kansas income tax withheld	4	

PART I – EXCEPTIONS TO THE PENALTY

	1/1/12 - 4/17/12	1/1/12 - 6/15/12	1/1/12 - 9/17/12	1/1/12 - 1/15/13
5. Cumulative total of your 2012 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 2012 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				
11. Due date of each installment	4/17/12	6/15/12	9/17/12	1/15/13
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/12, whichever is earlier. If paid late, see instructions	59	94	105	
13. Enter the number of days from 1/15/13 to the date paid or 4/15/13, whichever is earlier. If paid late, see instructions			15	
14. $\frac{\text{Line 12}}{366}$ X 5% X amount on line 10				
15. $\frac{\text{Line 13}}{365}$ X 4% X amount on line 10				
16. Penalty (Add lines 14 and 15)				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 31, 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 2012 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 15th quarter **if** a Form K-40 was filed and the tax was paid in full on or before January 31, 2013.

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, 2013, 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, 2013, 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 2012 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 17, 2012.

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

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

LINE 9: Exception 2 applies if your 2012 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2012 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, 2012 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

Repeat these instructions for the remaining three columns, using the multiplication factors given above to annualize the income for that period. Enclose a schedule showing your computation of annualized income and tax amounts. **If the amount on line 7 (for each column) is equal to or greater than the amount on line 9a (for each column), or line 9b, for farmers or fishers – no penalty is due and no further entries are required.**

PART II – FIGURING THE PENALTY

LINE 10: Enter on line 10 the amount of underpayment of tax, which is the **lesser** of one of the following computations:

- Line 8 less line 7; ***or***,
- Line 9a less line 7; ***or***,
- Line 9b less line 7

LINE 11: This line contains the due date of each installment for a calendar year taxpayer.

LINE 12: The number of days on line 12 are precomputed for a calendar year taxpayer that made timely payments. If you did **not** make timely payments, you should disregard the precomputed number of days on line 12 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/12 installment on 6/28/12 the number of days to enter on line 12, column 2 will be computed from 6/15/12 to 6/28/12, which equals 13 days. If you then paid the next quarter timely at 9/17/12, the number of days will be from 9/17/12 to 1/15/13, which equals the 120 days (105 already entered + 15).

LINE 13: The 5% penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/13 to 1/15/13. 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 1/15/13, enter in the third column the number of days from 1/1/12 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 1/15/13 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed to 12/31/12 at 5%; and at 4% from 1/1/13 to the date the tax was paid, or 4/15/13, whichever is earlier.

LINE 16: For each column, add lines 14 and 15 and enter the result on line 16.

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 31, Estimated Tax Penalty.

Taxpayer Assistance

ksrevenue.org

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

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

PHONE: (785) 368-8222
FAX: (785) 291-3614

HOURS: 8:00 a.m. to 4:45 p.m. (M-F)

Refunds. You can check the status of your current year refund from our web site or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, go to ksrevenue.org and click on Check your refund online *or* call 1-800-894-0318 for automated refund information and follow the recorded instructions.

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

Electronic File & Pay Options

webtax.org

WebFile is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 2011 Kansas income tax return. Nonresidents must have filed a 2011 Kansas income tax return to use WebFile for 2012.

IRS e-File is a *fast, accurate,* and *safe* way to file a federal and Kansas income tax return. Ask your preparer about e-File or visit our web site for a list of authorized e-File providers and software products. Join the 1.2 million taxpayers that used IRS e-File last year!

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

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