# Kansas 2013 Individual Income 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
K-40 Instructions	6
Form K-40	11
Schedule S	13
Schedule K-210	15
Schedule S Instructions	17
Tax Table	20
Tax Computation Worksheet	27
Electronic Options	28
Tax Assistance	

# What's New

**INCOME TAX RATES.** The Kansas income tax rates have been reduced for tax year 2013 to 3.0% for the bottom bracket and 4.9% for the top bracket. Beginning in tax year 2014, the bottom and top bracket s will be reduced to 2.7% and 4.8% respectively. The tax rates will continue to drop through tax year 2018.

**FOOD SALES TAX PROGRAM.** This program is partially restored after being repealed by legislation enacted in 2012. Eligible taxpayers may claim a *nonrefundable* tax credit in the amount of \$125 for every eligible exemption claimed on the taxpayer's federal income tax return. The credit must be applied to Kansas tax liability after all other credits.

**NEW MODIFICATIONS.** Individuals that report business or farm income on their federal income tax return may be able to modify that income on their Kansas income tax return. See instructions for Part A of Schedule S.

FILING STATUS. Under IRS Revenue Ruling 2013-17, individuals of the same sex who are validly married under the law of the state of celebration are required to file their 2013 federal income tax returns as *married filing separate* or *married filing joint*. However, Kansas law does not recognize marriage between individuals of the same sex; therefore, they may not use either filing status on Kansas income tax returns. Each taxpayer must file their Kansas return using the *single* or *head of household* filing status, whichever is applicable. Consult Notice 13-18 at <u>ksrevenue.org</u> for further instructions and a worksheet for use in preparing your Kansas income tax return.

**STANDARD DEDUCTION.** The standard deduction level for married taxpayers and for heads-of-household filers changed to \$7,500 and \$5,500 respectively. This deduction remains at \$3,000 for single filers.

**ITEMIZED DEDUCTIONS.** Itemized deductions for tax year 2013 are reduced by 30% (except for charitable contributions, which is fully retained). To compute your Kansas itemized deductions, complete Part C of Schedule S.

CHILD AND DEPENDENT CARE CREDIT. A Kansas tax credit for child and dependent care expenses is no longer available.

**RURAL OPPORTUNITY ZONE (ROZ) CREDIT EXPANDED.** An additional 23 counties have been added into the ROZ program. This program offers individuals who relocate from outside Kansas to a ROZ county a tax credit. To claim this tax credit you must file your return electronically (see page 28). 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 the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. EXAMPLE: An Anytown, KS resident orders a computer from a company in New York over its web site. Total cost for the computer is \$2,000 plus \$10 shipping. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown sales tax rate) on the total charge of \$2,010. (\$2,010 x 0.0895 = \$179.90)

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2013, refer to the instructions for line 19 of Form K-40 on page 8. 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 28).



The WHOOPING CRANE is the tallest flying North American bird and is listed as an endangered species by the United States Fish and Wildlife Service and also by the Kansas Department of Wildlife, Parks, and Tourism. Recovering from a low of only 15 birds in the wild, in the 1940's, to around 600 birds today, the Whooping Crane's recovery is one of conservation's most inspiring success stories. These birds use Cheyenne Bottoms Wildlife Area, Quivira National Wildlife Refuge, and other Kansas wetlands as stop over habitat during both spring and fall migration. Contribute to chickadee checkoff to help conserve this bird's habitat and habitats of 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.

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

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

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

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

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

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

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 A19.

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 A19.

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 A26.

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

When to File You can "file now" and "pay later" using our Direct Payment option. See page 9.	If your 2013 return is based on a calendar year, it must be filed and the tax paid no later than <b>April 15, 2014</b> . 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 KANSAS DEPARTMENT OF REVENUE PO BOX 750260 TOPEKA, KS 66675-0260
lf You Need Forms	Due to the sensitivity of KDOR's imaging equipment for tax return processing, only an <b>original</b> preprinted form or an <b>approved</b> 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 28). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: <b>ksrevenue.org</b>
Extension of Time to File An extension of time to file is NOT an extension of time to pay the tax.	If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required. To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the <u>original</u> 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 through 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 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.
<b>Estimated Tax</b> 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, 2014.	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: <b>1)</b> your Kansas income tax balance due, after withholding and prepaid credits, is \$500 or more; and <b>2)</b> your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return. For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. Visit <b>webtax.org</b> to choose an electronic payment option. <b>Underpayment Penalty:</b> If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

## Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule. You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2013 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 (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide 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 to mark the appropriate box below the heading.

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

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

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

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

## Food Sales Tax Credit

NEW You must have a Kansas income tax liability to obtain a food sales tax credit. For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. Beginning with tax year 2013, the allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older all of 2013, **or** be blind or disabled, **or** have a dependent child under the age of 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) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption you claim on your federal income tax return (dependents that are 18 years of age or older, born on or before January 1, 1996, do not qualify for the credit; and, there is no extra exemption for head of household).

## 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**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2013 household income was \$32,900 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 \$18,600 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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

#### **TAXPAYER INFORMATION**

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

#### **AMENDED RETURN**

If you are filing an amended return for 2013, 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<sup>\*</sup>. 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.

\* Same-sex taxpayers who are married under the laws of another state, see "What's New" on page 2.

#### **RESIDENCY STATUS**

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

#### **EXEMPTIONS AND DEPENDENTS**

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

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

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

#### FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2013**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2013, you do NOT qualify for the food sales tax credit.

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

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

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

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

**LINE F**: Enter the number of dependents you claimed that are 18 years of age or older (born on or before January 1, 1996).

**LINE G:** To determine your qualifying exemptions, subtract line F from line E.

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

#### INCOME

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

#### DEDUCTIONS

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

#### KANSAS STANDARD DEDUCTION

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

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

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

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

WORKSHEE	ΓI - Standard	Deduction for People 6	5 or Older and/or Blind
Check if:		65 or older	Blind Blind
Filing status:		Boxes checked:	Enter on line 4:
Single		1 2	\$ 3,850 \$ 4,700
Married Filing	Joint	1 2 3 4	\$ 8,200 \$ 8,900 \$ 9,600 \$10,300
Married Filing	Separate	1 2 3 4	\$ 4,450 \$ 5,150 \$ 5,850 \$ 6,550
Head of Hous	ehold	1 2	\$ 6,350 \$ 7,200

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: \$3,000Married filing joint: \$7,500Head of household: \$5,500Married filing separate: \$3,750	
5)	Enter lesser of lines 3 or 4. <b>Stop here</b> if under 65 and not blind. Enter result on line 4, K-40 \$	
6)	a. Check all that apply: You were 65 or older Blind Blind 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 result here and on line 4, K-40 \$	

#### KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19). **Important**—If your itemized deductions on federal Schedule A were limited based on your federal adjusted gross income, then you will need to complete the following *Kansas Itemized Deductions Worksheet* to assist you in itemizing your Kansas deductions in Part C of Schedule S.

	Worksheet for Kansas Itemized Deductions (for taxpayers with a limitation on their federal itemized deductions)		
1)	Divide line 9 of the <i>Federal Itemized Deductions Worksheet</i> by line 3 of that worksheet (cannot exceed 100%)		
2)	Multiply state and local income taxes from line 5 of federal Schedule A by line 1 above \$		
3)	Subtract line 2 above from the state and local income taxes amount shown on line 5 of federal Schedule A. Enter result here and on line C2 of Schedule S		
4)	Multiply <b>gifts to charity</b> from line 19 of federal Schedule A by line 1 above\$		
5)	Subtract line 4 above from the gifts to charity amount shown on line 19 of federal Schedule A Enter result here and line C3 of Schedule S \$		

**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

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

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

LINE 9 – Nonresident percentage: Enter the percentage from Schedule S, 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 <u>resident</u>, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a <u>nonresident</u>, leave line 11 blank.

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

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

#### CREDITS

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

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

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

Worksheet for Foreign Tax Credit
2013 tax paid to the foreign country \$
LESS: Federal foreign tax credit allowed \$
<b>EQUALS:</b> 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 KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) before using the worksheet.

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)	2013 income tax that was actually <b><u>paid</u></b> to the other state	\$
2)	Total Kansas income tax (line 12, Form K-40)	\$
3)	Total income derived from other state and included in KAGI	\$
4)	KAGI (line 3, Form K-40)	\$
5)	Percentage limitation (divide line 3 by line 4)	%
6)	Maximum credit allowable (multiply line 2 by line 5)	\$
7)	Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40.	\$

#### Taxes Paid to Other States by <u>Part-year Residents</u> <u>That\_file\_as Nonresidents</u>

If you are 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 <u>while you were a Kansas resident</u>, **and**
- you were required to pay taxes on that other state's income.

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

V	Vorksheet for Part-Year Residents filing as Nonresidents
1)	2013 tax that was <b>paid</b> to the other state\$
,	Total income tax (line 12, Form K-40)\$
3)	Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here) \$
4)	Modified Kansas source income (line B21, Part B of Schedule S)
5)	Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in both your Kansas source income and KAGI)\$
6)	Percentage limitation (divide line 5 by line 3) %
7)	Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) \$
8)	Percentage limitation (divide line 5 by line 4) %
9)	Maximum credit allowable (multiply line 2 by line 8)\$
10)	Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40

LINE 14 – Other credits: Some tax credits have expired or have been repealed for use by individual income tax filers. Following is a list of credits that are still available. Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose with your Form K-40 the applicable schedule.

Adoption (for carry forward use only)	K-47
Agritourism Liability Insurance (for carry forward use only)	
Alternative Fuel (for carry forward use only)	
Angel Investor	K-30
Business and Job Development (for carry forward use only)	K-34
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carry forward use only)	K-87
Disabled Access	K-37
Electric Cogeneration Facility (for carry forward use only)	K-83
Film Production (for carry forward use only)	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Kansas Center for Entrepreneurship	K-31
Owners Promoting Employment Across Kansas (PEAK)	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)	K-39
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	K-55

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

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

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

	<u>LINE 17 – I</u>	Food sales	tax credit: E	Enter your food	sales tax credit
as	computed	on Line H,	front of Forn	n K-40.	

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

#### USE TAX

LINE 19 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 19. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2013. 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	\$75,001and over	line 3 X .080%

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

#### WITHHOLDING and PAYMENTS

**LINE 21 – Kansas income tax withheld:** Add the Kansas withholding amounts shown on your W-2 forms (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 22 – Estimated tax paid: Enter the total of your 2013 estimated tax payments plus any 2012 overpayment you had credited forward to 2013.

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

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

**LINE 25 – Refundable portion of tax credits**: Enter the refundable portion of your community service contribution credit (K-60) and/or disabled access credit (K-37). Enclose a copy of the schedule(s) with your return.

**LINE 26 – Payments remitted with original return:** Use this line ONLY if you are filing an amended K-40 for the 2013 tax year. Enter the amount of money you remitted to KDOR with your original 2013 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 27 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2013 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

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

#### BALANCE DUE

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

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

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

LINE 30 – Interest: Using the amount on line 29, compute interest at .333% for each month (or fraction thereof) from the original due date of the return.

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

**LINE 32 – Estimated tax penalty:** To determine if you have a penalty, subtract line 18 from the total of your withholding and estimate payments (lines 21 and 22) – 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 32. There are two exceptions: 1) if withholdings and/or estimated payments (lines 21 and 22) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated

payments (lines 21 and 22) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

**LINE 33 – Amount you owe:** Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 41, 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 taxcredit card, direct payment, or check/money order.

#### CREDIT CARD

Payment by credit card is available online 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. A convenience fee, based on the amount of tax you are paying, will be charged.

#### DIRECT PAYMENT

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. 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 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* – so if you file your return on March 20 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. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

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

#### CHECK OR MONEY ORDER

If you choose pay by check or money order, **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 \$10.86), is charged on all returned checks.

#### OVERPAYMENT

**LINE 34 – Overpayment:** If your <u>tax balance</u>, line 20, is less than your total credits, line 28, enter the difference on line 34. NOTE: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 41.

<u>LINE 35 – Credit forward</u>: Enter the portion of line 34 you wish to have applied to your 2014 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward

to 2014 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 41 – see the following instructions. Your contribution(s) <u>will</u> <u>reduce</u> your <u>refund</u> or <u>increase</u> the <u>amount you owe</u>.

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.

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

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

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

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

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

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

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

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

**LINE 42 – Refund:** Add lines 35 through 41 and subtract line 34. This is your refund amount. If line 42 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2014 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimate payment on your 2014 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 35 through 41.

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

#### REFUND SET-OFF PROGRAM

Kansas law provides that if you owe any delinquent debt (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.

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

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

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

- $\checkmark$  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, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- ✓ 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

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2012 tax forms and subject to change for 2013.

#### PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

#### Additions to Federal Adjusted Gross Income

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A13.

**LINE A1:** Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. **Do not include** interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges & 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 A18-Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2013 (for example, you retired during 2013). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2013, include on line A2 your 2013 KPERS contributions and follow the instructions for line A26, Other subtractions from federal adjusted gross income.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2013 federal return.

LINE A4: Enter any business loss as determined by the federal Internal Revenue Code (IRC) and reported on both federal Schedule C and line 12 of your Form 1040.

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

**LINE A6**: Enter any loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

**LINE A7:** Enter any farm loss as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

**LINE A8:** Enter the amount of self-employment deduction from line 27 of your federal Form 1040 to the extent this deduction is attributable to income you reported on Schedule C, E or F and on line 12, 17 or 18 of your federal Form 1040.

LINE A9: Enter deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040.

LINE A10: Enter deduction for health insurance paid by selfemployed individuals included on line 29 of your federal Form 1040.

**<u>LINE A11</u>**: Enter domestic production activities as reported on line 35 of your federal Form 1040.

LINE A12: Enter amounts for the following additions on line A12:

- Federal Income Tax Refund. Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2013 for that prior year.
- Partnership, S Corporation or Fiduciary Adjustments. If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- Community Service Contribution Credit. Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- Learning Quest Education Savings Program (LQESP). Any "nonqualified withdrawal" from the LQESP.
- Amortization Energy Credits. 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. Ad Valorem or property taxes paid by a nonresident of Kansas to a state other than Kansas or to a local government located outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.

LINE A13: Add lines A1 through A12 and enter result on line A13.

#### 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 A14 through A27.

**LINE A14**: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2013 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 A15:** Enter 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 and rolled over into a qualified retirement account, and 2) included in federal adjusted gross income (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 A16**: 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 investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations.

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by KDOR at a later date.

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

**<u>LINE A17</u>**: Enter any state or local income tax refund included as income on your federal return.

**LINE A18:** If you are **receiving** retirement benefits/pay, report on line A18 **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must <u>make a specific entry on Schedule S</u> to report these exempt benefits. Enter total amount of benefits received from 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 (KPERS) 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 KPERS System.
- Railroad Retirement Benefits. Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

**LINE A19:** Enter amount of military compensation earned in tax year 2013 **only** if you are a **nonresident** of Kansas. See *MILITARY PERSONNEL* on page 3. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

**LINE A20:** Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is <u>married filing joint</u>. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. For details visit: **learningquest.com** 

**LINE A21:** Enter amounts of a recruitment, sign up or retention bonus that you received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal adjusted gross income. Also enter amounts you received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal adjusted gross income.

LINE A22: This line to be used only by fiscal filers with tax year beginning 2012. 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 A23: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

**LINE A24:** Enter rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A25: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

**LINE A26:** Enter on line A26 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.

- Jobs Tax Credit. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- Kansas Venture Capital, Inc. Dividends. Dividend income received from Kansas Venture Capital, Inc.
- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 07-05 for more 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. Do not include any amount of modification from federal Schedule E and included on line A24 of the Schedule S.
- Sale of Kansas Turnpike Bonds. The gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- Electrical Generation Revenue Bonds: The gain from the sale of Electrical Generation Revenue Bonds that was included in your federal adjusted gross income.
- Native American Indian Reservation Income. Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal adjusted gross income.
- Amortization Energy Credits. Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. Note: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- Sale of Certain Livestock. The net gain from the sale of 1) cattle and horses held for draft, breeding, dairy or sporting purposes, for at least 24 months; and 2) other livestock (not poultry) held for draft, breeding, dairy or sporting purposes for at least 12 months. This amount cannot exceed the amount of additions reported on lines A4, A6, and A7 of Schedule S

attributable to the business in which such livestock sold has been used. You must submit a copy of federal Form 4797 with your return (attach a PDF if you e-File your return and fax a copy if you use KS WebFile).

LINE A27: Add lines A14 through A26 and enter result.

LINE A28: Subtract line A27 from line A13 and enter the result here and on line 2 of Form K-40. If line A27 is <u>larger</u> than lineA13 (or if line A13 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

#### PART B – INCOME ALLOCATION FOR NORESIDENTS AND PART-YEAR RESIDENTS

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

#### NCOME

LINES B1 through B11: In the left-hand column, enter the amounts from your 2013 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

#### **A**DJUSTMENTS TO INCOME

In the *Federal* column enter 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 a separate sheet with calculations of amounts entered as Kansas source income on lines B13 through B17. **Note:** The instructions for the following lines apply to the *Amount From Kansas Sources* column only.

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

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

**<u>LINE B15</u>**: 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 2013 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction the portion of the federal deduction applicable to self-employment income earned in Kansas
- Self-Employed Health Insurance Deduction payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas
- Student Loan Interest Deduction interest payments made while a Kansas resident
- Self-employed SEP, SIMPLE and qualified plans amount of the federal deduction applicable to income earned in Kansas
- Business expenses for Reservists, Artists and Fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas
- Domestic Production Activities Deduction the portion of the federal deduction applicable to income earned in Kansas
- Health Savings Account Deduction the portion of the federal deduction applicable to income earned in Kansas
- Tuition and Fees Deduction the portion of the federal deduction applicable to income earned in Kansas
- Educator Expenses the portion of the federal deduction applicable to income earned in Kansas
- This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2013 (not already entered on lines B13 through B16).

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

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

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

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

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

#### NONRESIDENT ALLOCATION PERCENTAGE

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

#### **PART C – KANSAS ITEMIZED DEDUCTIONS**

#### ITEMIZED DEDUCTION COMPUTATION

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas. **Important**—If your itemized deductions on federal Schedule A were limited based on your adjusted gross income, use the *Kansas Itemized Deductions Worksheet* on page 7 to assist you in completing Part C.

**LINE C1:** Enter your total federal itemized deductions from line 29 of your federal Schedule A.

**LINE C2**: Enter state and local income taxes (from line 5 of federal Schedule A <u>or</u> from line 3 of the *Kansas Itemized Deductions Worksheet* on page 7).

**LINE C3:** Enter the total amount of gifts to charity (from line 19 of federal Schedule A <u>or</u> from line 5 of the *Kansas Itemized Deductions Worksheet* on page 7).

LINE C4: Subtract line C2 and C3 from line C1 and enter result.

LINE C5: Multiply line C4 by 70% and enter the result.

LINE C6: Enter the amount reported on line C3.

**LINE C7**: Add lines C5 and C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

### 2013 KANSAS TAX TABLE (for taxable income to \$100,000)

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

	1 10,050 1 10,100 1 10,150	and yo Single, Head of Household or Married Filing Separate your ta 298 299 301	Married Filing Joint
is — or Married Joint Filing at but not least more than your tax is is — or Married Joint is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is at least	but not more than 9,950 10,000 1 10,050 1 10,100 1 10,150	Household or Married Filing Separate your ta 298 299	Filing Joint ax is
is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is — or Married Joint Filing Separate at but not least more than your tax is is is — or Married Joint Filing Separate at but not least more than your tax is is is — or Married Joint Filing Separate at but not least more than your tax is is is — or Married Joint Filing Separate at but not least more than your tax is is is — or Married Joint Filing Separate	but not more than 9,950 10,000 1 10,050 1 10,100 1 10,150	or Married Filing Separate your ta 298 299	Joint ax is
at least     but not but not but not     Separate     Separate       at least     your tax is     at but not least     but not but not but not     Separate     at but not least     Separate	more than 9,950 10,000 1 10,050 1 10,100 1 10,150	Separate your ta 298 299	
least more than YOUI' TAX IS least more than YOUI' TAX IS least more than YOUI' TAX IS least	more than 9,950 10,000 1 10,050 1 10,100 1 10,150	298 299	
<b>26 50 1 1 3.301 3.350 100 100 6.601 6.650 199 199 9.90</b>	10,000 1 10,050 1 10,100 1 10,150	299	298
	10,000 1 10,050 1 10,100 1 10,150	299	200
<b>51 100</b> 2 2 <b>3,351 3,400</b> 101 101 <b>6,651 6,700</b> 200 200 <b>9,95</b> <sup>-</sup>	1 10,100 1 10,150	301	299
101         150         4         4         3,401         3,450         103         103         6,701         6,750         202         202         10,00           151         200         5         5         3,451         3,500         104         104         6,751         6,800         203         203         10,05	1 10,150	302	301 302
<b>201 250</b> 7 7 <b>3,501 3,550</b> 106 106 <b>6,801 6,850</b> 205 205 <b>10,10</b>	1 10,200	304	304
<b>251 300</b> 8 8 <b>3,551 3,600</b> 107 107 <b>6,851 6,900</b> 206 206 <b>10,15</b>		305	305
301         350         10         10         3,601         3,650         109         109         6,901         6,950         208         208         10,20           351         400         11         11         3,651         3,700         110         110         6,951         7,000         209         209         10,25		307 308	307 308
<b>401 450</b> 13 13 <b>3,701 3,750</b> 112 112 <b>7,001 7,050</b> 211 211 <b>10,30</b>		310	310
<b>451 500</b> 14 14 <b>3,751 3,800</b> 113 113 <b>7,051 7,100</b> 212 212 <b>10,35</b>	1 10,400	311	311
501         550         16         16         3,801         3,850         115         115         7,101         7,150         214         214         10,40           551         600         17         17         3,851         3,900         116         116         7,151         7,200         215         215         10,45		313 314	313 314
<b>601 650</b> 19 19 <b>3,901 3,950</b> 118 118 <b>7,201 7,250</b> 217 217 <b>10,49</b>		314	314
651 700 20 20 3,951 4,000 119 119 7,251 7,300 218 218 10,55	1 10,600	317	317
<b>701 750</b> 22 22 <b>4,001 4,050</b> 121 121 <b>7,301 7,350</b> 220 220 <b>10,60</b>		319	319
751         800         23         23         4,051         4,100         122         122         7,351         7,400         221         211         10,65           801         850         25         25         4,101         4,150         124         124         7,401         7,450         223         223         10,70		320 322	320 322
851 900 26 26 4,151 4,200 125 125 7,451 7,500 224 224 10,75	1 10,800	323	323
<b>901 950</b> 28 28 <b>4,201 4,250</b> 127 127 <b>7,501 7,550</b> 226 226 <b>10,80</b>	1 10,850	325	325
951         1,000         29         29         4,251         4,300         128         128         7,551         7,600         227         227         10,85           1,001         1,050         31         31         4,301         4,350         130         130         7,601         7,650         229         229         10,900		326 328	326 328
<b>1,051 1,100</b> 32 32 <b>4,351 4,400</b> 131 131 <b>7,651 7,700</b> 230 230 <b>10,95</b>		329	329
1,101 1,150 34 34 4,401 4,450 133 133 7,701 7,750 232 232 11,00		331	331
1,151         1,200         35         35         4,451         4,500         134         134         7,751         7,800         233         233         11,05           1,201         1,250         37         37         4,501         4,550         136         136         7,801         7,850         235         235         11,105		332 334	332 334
<b>1,251 1,300 38 38 4,551 4,600 137 137 7,851 7,900 236 236 11,15</b>		335	335
<b>1,301 1,350</b> 40 40 <b>4,601 4,650</b> 139 139 <b>7,901 7,950</b> 238 238 <b>11,20</b>	1 11,250	337	337
1,351         1,400         41         4,651         4,700         140         140         7,951         8,000         239         239         11,25           1,401         1,450         43         43         4,701         4,750         142         142         8,001         8,050         241         241         11,30		338 340	338 340
1,401         1,450         43         4,701         4,750         142         142         8,001         8,050         241         241         11,30           1,451         1,500         44         44         4,751         4,800         143         143         8,051         8,100         242         242         11,35		340	340 341
<b>1,501 1,550</b> 46 46 <b>4,801 4,850</b> 145 145 <b>8,101 8,150</b> 244 244 <b>11,40</b>	1 11,450	343	343
<b>1,551 1,600</b> 47 47 <b>4,851 4,900</b> 146 146 <b>8,151 8,200</b> 245 245 <b>11,45</b>		344	344 346
<b>1,601 1,650</b> 49 49 <b>4,901 4,950</b> 148 148 <b>8,201 8,250</b> 247 247 <b>11,50</b> <b>1,651 1,700</b> 50 50 <b>4,951 5,000</b> 149 149 <b>8,251 8,300</b> 248 248 <b>11,55</b>		346 347	340 347
<b>1,701 1,750</b> 52 52 <b>5,001 5,050</b> 151 151 <b>8,301 8,350</b> 250 250 <b>11,60</b>	1 11,650	349	349
<b>1,751 1,800</b> 53 53 <b>5,051 5,100</b> 152 152 <b>8,351 8,400</b> 251 251 <b>11,65</b>		350	350
1,801         1,850         55         55         5,150         154         154         8,401         8,450         253         253         11,70           1,851         1,900         56         56         5,151         5,200         155         155         8,451         8,500         254         254         11,75		352 353	352 353
<b>1,901 1,950</b> 58 58 <b>5,201 5,250</b> 157 157 <b>8,501 8,550</b> 256 256 <b>11,80</b>	1 11,850	355	355
<b>1,951 2,000</b> 59 59 <b>5,251 5,300</b> 158 158 <b>8,551 8,600</b> 257 257 <b>11,85</b>		356	356
2,001         2,050         61         61         5,301         5,350         160         160         8,601         8,650         259         259         11,90           2,051         2,100         62         62         5,351         5,400         161         161         8,651         8,700         260         260         11,95		358 359	358 359
<b>2,101 2,150</b> 64 64 <b>5,401 5,450</b> 163 163 <b>8,701 8,750</b> 262 262 <b>12,00</b>	1 12,050	361	361
<b>2,151 2,200</b> 65 65 <b>5,451 5,500</b> 164 164 <b>8,751 8,800</b> 263 263 <b>12,05</b>	1 12,100	362	362
2,201         2,250         67         67         5,551         5,650         166         166         8,801         8,850         265         265         12,10           2,251         2,300         68         68         5,551         5,600         167         167         8,851         8,900         266         266         12,15	1 12,150 1 12,200	364 365	364 365
<b>2,301 2,350</b> 70 70 <b>5,601 5,650</b> 169 169 <b>8,901 8,950</b> 268 268 <b>12,20</b>	1 12,250	367	367
<b>2,351 2,400</b> 71 71 <b>5,651 5,700</b> 170 170 <b>8,951 9,000</b> 269 269 <b>12,25</b>	1 12,300	368	368
2,401         2,450         73         73         5,701         5,750         172         172         9,001         9,050         271         271         12,30           2,451         2,500         74         74         5,751         5,800         173         173         9,051         9,100         272         272         12,35	1 12,350 1 12,400	370 371	370 371
<b>2,501 2,550</b> 76 76 <b>5,801 5,850</b> 175 175 <b>9,101 9,150</b> 274 274 <b>12,40</b>	1 12,450	373	373
<b>2,551 2,600</b> 77 77 <b>5,851 5,900</b> 176 176 <b>9,151 9,200</b> 275 275 <b>12,45</b>	1 12,500	374	374
2,601         2,650         79         79         5,901         5,950         178         178         9,201         9,250         277         277         12,50           2,651         2,700         80         80         5,951         6,000         179         179         9,251         9,300         278         278         12,55	1 12,550 1 12,600	376 377	376 377
<b>2,001 2,700</b> 80 80 <b>3,951 6,000</b> 179 179 <b>9,201 9,300</b> 278 278 <b>12,30 2,701 2,750</b> 82 82 <b>6,001 6,050</b> 181 181 <b>9,301 9,350</b> 280 280 <b>12,60</b>	1 12,600	379	379
<b>2,751 2,800</b> 83 83 <b>6,051 6,100</b> 182 182 <b>9,351 9,400</b> 281 281 <b>12,65</b>	1 12,700	380	380
<b>2,801 2,850</b> 85 85 6,101 6,150 184 184 9,401 9,450 283 283 12,70	1 12,750	382	382 383
2,851         2,900         86         86         6,151         6,200         185         185         9,451         9,500         284         284         12,75           2,901         2,950         88         88         6,201         6,250         187         187         9,501         9,550         286         286         12,800		383 385	383 385
<b>2,951 3,000</b> 89 89 <b>6,251 6,300</b> 188 188 <b>9,551 9,600</b> 287 287 <b>12,85</b>	1 12,900	386	386
<b>3,001 3,050</b> 91 91 <b>6,301 6,350</b> 190 190 <b>9,601 9,650</b> 289 289 <b>12,90</b>	1 12,950		388
3,051         3,100         92         92         6,351         6,400         191         191         9,651         9,700         290         290         12,95           3,101         3,150         94         94         6,401         6,450         193         193         9,701         9,750         292         292         13,000		389 391	389 391
<b>3,151 3,200</b> 95 95 <b>6,451 6,500</b> 194 194 <b>9,751 9,800</b> 293 293 <b>13,05</b>		392	392
<b>3,201 3,250</b> 97 97 <b>6,501 6,550</b> 196 196 <b>9,801 9,850</b> 295 295 <b>13,10</b>	1 13,150	394	394
3,251         3,300         98         98         6,551         6,600         197         197         9,851         9,900         296         296         13,15	1 13,200	395	395

		and yo	u are			and yo	ou are				and yo	u are			and yo	ou are
	ne 7, n K-40	Single, Head of	Married		ine 7, n K-40	Single, Head of	Married		lf lin Form	-	Single, Head of	Married		ne 7, i K-40	Single, Head of	Married
	1K-40	Household or Married	Filing Joint	-	n K-40 S —	Household or Married	Filing Joint		Form is ·		Household or Married	Filing Joint		-40 —	Household or Married	Filing Joint
10		Filing Separate	oonn			Filing Separate	<b>U</b> UII K		10		Filing Separate	oonn	10		Filing Separate	oonn
at least	butnot morethan	your ta	ax is	at least	butnot morethan	your	tax is	lei	at ast	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is
13,201	13,250	397	397	16,501	16,550	525	496	19,	,801	19,850	686	595	23,101	23,150	848	694
13,251	13,300	398	398	16,551	16,600	527	497		,851	19,900	689	596	23,151	23,200	851	695
13,301 13,351	13,350 13,400	400 401	400 401	16,601 16,651	16,650 16,700	530 532	499 500		,901 ,951	19,950 20,000	691 694	598 599	23,201 23,251	23,250 23,300	853 855	697 698
13,401	13,450	403	403	16,701	16,750	535	502		,001	20,050	696	601	23,301	23,350	858	700
13,451	13,500	404	404	16,751	16,800	537	503		,051	20,100	699	602	23,351	23,400	860	701
13,501 13,551	13,550 13,600	406 407	406 407	16,801 16,851	16,850 16,900	539 542	505 506		,101 ,151	20,150 20,200	701 704	604 605	23,401 23,451	23,450 23,500	863 865	703 704
13,601	13,650	409	409	16,901	16,950	544	508	20,	,201	20,250	706	607	23,501	23,550	868	706
13,651	13,700	410	410	16,951	17,000	547 540	509		,251	20,300	708	608	23,551	23,600	870	707
13,701 13,751	13,750 13,800	412 413	412 413	17,001	17,050 17,100	549 552	511 512		,301 ,351	20,350 20,400	711 713	610 611	23,601 23,651	23,650 23,700	873 875	709 710
13,801	13,850	415	415	17,101	17,150	554	514		,401	20,450	716	613	23,701	23,750	878	712
13,851	13,900	416 418	416	17,151	17,200	557 559	515 517	-	,451	20,500	718	614	23,751	23,800	880 882	713 715
13,901 13,951	13,950 14,000	418	418 419	17,201	17,250 17,300	559 561	517	-	,501 ,551	20,550 20,600	721 723	616 617	23,801 23,851	23,850 23,900	oo∠ 885	715
14,001	14,050	421	421	17,301	17,350	564	520	20,	,601	20,650	726	619	23,901	23,950	887	718
14,051	14,100	422	422	17,351	17,400	566 560	521 523	-	,651	20,700	728	620 622	23,951	24,000	890	719
14,101 14,151	14,150 14,200	424 425	424 425	17,401 17,451	17,450 17,500	569 571	523 524		,701 ,751	20,750 20,800	731 733	622 623	24,001 24,051	24,050 24,100	892 895	721 722
14,201	14,250	427	427	17,501	17,550	574	526	20,	,801	20,850	735	625	24,101	24,150	897	724
14,251	14,300	428	428	17,551	17,600	576	527 520		,851	20,900	738	626	24,151	24,200	900	725
14,301 14,351	14,350 14,400	430 431	430 431	17,601 17,651	17,650 17,700	579 581	529 530		,901 ,951	20,950 21,000	740 743	628 629	24,201 24,251	24,250 24,300	902 904	727 728
14,401	14,450	433	433	17,701	17,750	584	532	21,	,001	21,050	745	631	24,301	24,350	907	730
14,451	14,500	434 436	434	17,751	17,800	586 588	533 535	-	,051	21,100	748	632 634	24,351	24,400	909 912	731 733
14,501 14,551	14,550 14,600	430	436 437	17,801 17,851	17,850 17,900	588	535 536	-	,101 ,151	21,150 21,200	750 753	635	24,401 24,451	24,450 24,500	912	733
14,601	14,650	439	439	17,901	17,950	593	538	21,	,201	21,250	755	637	24,501	24,550	917	736
14,651	14,700	440 442	440 442	17,951	18,000	596 598	539 541	-	,251	21,300	757 760	638 640	24,551	24,600	919 922	737 739
14,701 14,751	14,750 14,800	442	442	18,001 18,051	18,050 18,100	601	541		,301 ,351	21,350 21,400	760	640 641	24,601 24,651	24,650 24,700	922	739
14,801	14,850	445	445	18,101	18,150	603	544	21,	,401	21,450	765	643	24,701	24,750	927	742
14,851	14,900 14,950	446 448	446 448	18,151 18,201	18,200 18,250	606 608	545 547		,451 ,501	21,500 21,550	767 770	644 646	24,751 24,801	24,800 24,850	929 931	743 745
14,901 14,951	14,950	440	448 449	18,201	18,250	610	547 548		,501 ,551	21,550	772	640 647	24,801	24,850 24,900	934	745
15,001	15,050	451	451	18,301	18,350	613	550	21,	,601	21,650	775	649	24,901	24,950	936	748
15,051	15,100 15,150	454 456	452 454	18,351 18,401	18,400	615 618	551 553	-	,651 ,701	21,700 21,750	777 780	650 652	24,951 25,001	25,000 25,050	939 941	749 751
15,101	15,150	459	455	18,401	18,450 18,500	620	555 554		,751	21,750	782	653	25,001	25,050	944	752
15,201	15,250	461	457	18,501	18,550	623	556	21,	,801	21,850	784	655	25,101	25,150	946	754
15,251 15,301	15,300	463 466	458 460	18,551 18,601	18,600 18,650	625 628	557 559		,851 ,901	21,900	787 789	656 658	25,151 25,201	25,200 25,250	949 951	755 757
15,301	15,350 15,400	468	460	18,651		630	560		,901 ,951	21,950 22,000	792	659	25,201	25,250	953	758
15,401	15,450	471	463	18,701	18,750	633	562	22,	,001	22,050	794	661	25,301	25,350	956	760
15,451 15,501	15,500 15,550	473 476	464 466	18,751 18,801	18,800 18,850	635 637	563 565		,051 ,101	22,100 22,150	797 799	662 664	25,351 25,401	25,400 25,450	958 961	761 763
15,501	15,550	476 478	466 467	18,801		637 640	565 566		,101 ,151	22,150 22,200	799 802	665	25,401	25,450 25,500	961 963	763 764
15,601	15,650	481	469	18,901	18,950	642	568	22,	,201	22,250	804	667	25,501	25,550	966	766
15,651 15,701	15,700 15,750	483 486	470 472	18,951 19,001	19,000 19,050	645 647	569 571		,251 ,301	22,300 22,350	806 809	668 670	25,551 25,601	25,600 25,650	968 971	767 769
15,701	15,750	400 488	472	19,001	19,050	650	571		,301 ,351	22,350	809	670	25,601	25,650	971 973	769
15,801	15,850	490	475	19,101	19,150	652	574	22,	,401	22,450	814	673	25,701	25,750	976	772
15,851 15,901	15,900 15 950	493 495	476 478	19,151	19,200	655 657	575 577		,451 ,501	22,500 22,550	816 819	674 676	25,751 25,801	25,800 25,850	978 980	773 775
15,901	15,950 16,000	495 498	478 479	19,201 19,251	19,250 19,300	657 659	577 578		,501 ,551	22,550 22,600	819 821	676 677	25,801	25,850 25,900	980 983	776
16,001	16,050	500	481	19,301	19,350	662	580	22,	,601	22,650	824	679	25,901	25,950	985	778
16,051	16,100 16 150	503 505	482 484	19,351 19,401	19,400 19,450	664 667	581 583		,651 ,701	22,700 22,750	826 829	680 682	25,951 26,001	26,000 26,050	988 990	779 781
16,101 16,151	16,150 16,200	505 508	484 485	19,401	19,450	667 669	583 584		,701 ,751	22,750 22,800	829 831	682 683	26,001	26,050 26,100	990 993	781
16,201	16,250	510	487	19,501	19,550	672	586	22,	,801	22,850	833	685	26,101	26,150	995	784
16,251 16,301	16,300 16,350	512 515	488 490	19,551 19,601	19,600 19,650	674 677	587 589		,851 ,901	22,900 22,950	836 838	686 688	26,151 26,201	26,200 26,250	998 1,000	785 787
16,301	16,350	515	490 491	19,601	19,650	679	569 590		,901 ,951	22,950	841	689	26,201	26,250	1,000	788
16,401	16,450	520	493	19,701	19,750	682	592	23,	,001	23,050	843	691	26,301	26,350	1,005	790
16,451	16,500	522	494	19,751	19,800	684	593	23,	,051	23,100	846	692	26,351	26,400	1,007	791

		and yo	u are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	K-40	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint		n K-40	Household or Married	Filing Joint
15	_	Filing	Joint	13	_	Filing	JOIN		5 —	Filing	JOIN	15	_	Filing	John
at	but not	Separate your ta	av ie	at	but not	Separate your t	av is	at	but not	Separate your t	av is	at	but not	Separate your f	av ie
least	more than	,		least	more than			least	more than	. ·	1,048	least	more than		
26,401 26,451	26,450 26,500	1,010 1,012	793 794	29,701 29,751	29,750 29,800	1,172 1,174	892 893	33,00 <sup>-</sup> 33,05 <sup>-</sup>		1,333 1,336	1,048	36,301 36,351	36,350 36,400	1,495 1,497	1,210 1,212
26,501	26,550	1,015	796	29,801	29,850	1,176	895	33,10		1,338	1,053	36,401	36,450	1,500	1,215
26,551 26,601	26,600 26,650	1,017 1,020	797 799	29,851 29,901	29,900 29,950	1,179 1,181	896 898	33,15 <sup>-</sup> 33,20 <sup>-</sup>		1,341 1,343	1,056 1,058	36,451 36,501	36,500 36,550	1,502 1,505	1,217 1,220
26,651	26,700	1,020	800	29,951	30,000	1,184	899	33,25		1,345	1,060	36,551	36,600	1,507	1,222
26,701	26,750	1,025	802	30,001	30,050	1,186	901	33,30		1,348	1,063	36,601	36,650	1,510	1,225
26,751 26,801	26,800 26,850	1,027 1,029	803 805	30,051 30,101	30,100 30,150	1,189 1,191	904 906	33,35 <sup>-</sup> 33,40 <sup>-</sup>		1,350 1,353	1,065 1,068	36,651 36,701	36,700 36,750	1,512 1,515	1,227 1,230
26,851	26,900	1,023	806	30,151	30,200	1,194	909	33,40		1,355	1,000	36,751	36,800	1,515	1,232
26,901	26,950	1,034	808	30,201	30,250	1,196	911	33,50	33,550	1,358	1,073	36,801	36,850	1,519	1,234
26,951	27,000	1,037 1,039	809	30,251	30,300	1,198	913 916	33,55		1,360	1,075	36,851	36,900	1,522	1,237
27,001 27,051	27,050 27,100	1,039	811 812	30,301 30,351	30,350 30,400	1,201 1,203	918	33,60 <sup>-</sup> 33,65 <sup>-</sup>		1,363 1,365	1,078 1,080	36,901 36,951	36,950 37,000	1,524 1,527	1,239 1,242
27,101	27,150	1,044	814	30,401	30,450	1,206	921	33,70	33,750	1,368	1,083	37,001	37,050	1,529	1,244
27,151	27,200	1,047	815	30,451	30,500	1,208	923	33,75		1,370	1,085	37,051	37,100	1,532	1,247
27,201 27,251	27,250 27,300	1,049 1,051	817 818	30,501 30,551	30,550 30,600	1,211 1,213	926 928	33,80 <sup>-</sup> 33,85 <sup>-</sup>		1,372 1,375	1,087 1,090	37,101 37,151	37,150 37,200	1,534 1,537	1,249 1,252
27,301	27,350	1,054	820	30,601	30,650	1,216	931	33,90		1,377	1,092	37,201	37,250	1,539	1,254
27,351	27,400	1,056	821	30,651	30,700	1,218	933	33,95	34,000	1,380	1,095	37,251	37,300	1,541	1,256
27,401 27,451	27,450 27,500	1,059 1,061	823 824	30,701 30,751	30,750 30,800	1,221 1,223	936 938	34,00 <sup>-</sup> 34,05 <sup>-</sup>		1,382 1,385	1,097 1,100	37,301 37,351	37,350 37,400	1,544 1,546	1,259 1,261
27,501	27,550	1,064	826	30,801	30,850	1,225	940	34,00		1,387	1,100	37,401	37,400	1,549	1,264
27,551	27,600	1,066	827	30,851	30,900	1,228	943	34,15	34,200	1,390	1,105	37,451	37,500	1,551	1,266
27,601	27,650	1,069 1,071	829	30,901	30,950	1,230	945	34,20		1,392	1,107	37,501	37,550	1,554	1,269
27,651 27,701	27,700 27,750	1,071	830 832	30,951 31,001	31,000 31,050	1,233 1,235	948 950	34,25 <sup>-</sup> 34,30 <sup>-</sup>		1,394 1,397	1,109 1,112	37,551 37,601	37,600 37,650	1,556 1,559	1,271 1,274
27,751	27,800	1,076	833	31,051	31,100	1,238	953	34,35		1,399	1,114	37,651	37,700	1,561	1,276
27,801	27,850	1,078	835	31,101	31,150	1,240	955	34,40		1,402	1,117	37,701	37,750	1,564	1,279
27,851 27,901	27,900 27,950	1,081 1,083	836 838	31,151 31,201	31,200 31,250	1,243 1,245	958 960	34,45		1,404 1,407	1,119 1,122	37,751 37,801	37,800 37,850	1,566 1,568	1,281 1,283
27,951	28,000	1,086	839	31,251	31,300	1,247	962	34,55		1,409	1,124	37,851	37,900	1,571	1,286
28,001	28,050	1,088	841	31,301	31,350	1,250	965	34,60	34,650	1,412	1,127	37,901	37,950	1,573	1,288
28,051 28,101	28,100 28,150	1,091 1,093	842 844	31,351 31,401	31,400 31,450	1,252 1,255	967 970	34,65 <sup>-</sup> 34,70 <sup>-</sup>		1,414 1,417	1,129 1,132	37,951 38,001	38,000 38,050	1,576 1,578	1,291 1,293
28,101	28,200	1,096	845	31,451	31,500	1,257	972	34,70		1,419	1,132	38,051	38,100	1,581	1,295
28,201	28,250	1,098	847	31,501	31,550	1,260	975	34,80	34,850	1,421	1,136	38,101	38,150	1,583	1,298
28,251	28,300	1,100	848	31,551	31,600 31.650	1,262 1,265	977 980	34,85		1,424	1,139	38,151	38,200	1,586 1,588	1,301
28,301 28,351	28,350 28,400	1,103 1,105	850 851	31,601 31,651	31,650	1,265	980 982	34,90 <sup>-</sup> 34,95 <sup>-</sup>		1,426 1,429	1,141 1,144	38,201 38,251	38,250 38,300	1,588	1,303 1,305
28,401	28,450	1,108	853	31,701	31,750	1,270	985	35,00	35,050	1,431	1,146	38,301	38,350	1,593	1,308
28,451	28,500	1,110	854	31,751	31,800	1,272	987	35,05		1,434	1,149	38,351	38,400	1,595	1,310
28,501 28,551	28,550 28,600	1,113 1,115	856 857	31,801 31,851	31,850 31,900	1,274 1,277	989 992	35,10 <sup>-</sup> 35,15 <sup>-</sup>		1,436 1,439	1,151 1,154	38,401 38,451	38,450 38,500	1,598 1,600	1,313 1,315
28,601	28,650	1,118	859	31,901	31,950	1,279	994	35,20	35,250	1,441	1,156	38,501	38,550	1,603	1,318
28,651	28,700	1,120	860	31,951	32,000	1,282	997	35,25		1,443	1,158	38,551	38,600	1,605	1,320
28,701 28,751	28,750 28,800	1,123 1,125	862 863	32,001 32,051	32,050 32,100	1,284 1,287	999 1,002	35,30 <sup>-</sup> 35,35 <sup>-</sup>		1,446 1,448	1,161 1,163	38,601 38,651	38,650 38,700	1,608 1,610	1,323 1,325
28,801	28,850	1,127	865	32,101	32,150	1,289	1,002	35,40		1,451	1,166	38,701	38,750	1,613	1,328
28,851	28,900	1,130	866	32,151	32,200	1,292	1,007	35,45	35,500	1,453	1,168	38,751	38,800	1,615	1,330
28,901 28,951	28,950 29,000	1,132 1,135	868 869	32,201 32,251	32,250 32,300	1,294 1,296	1,009 1,011	35,50 <sup>-</sup> 35,55 <sup>-</sup>		1,456 1,458	1,171 1,173	38,801 38,851	38,850 38,900	1,617 1,620	1,332 1,335
29,001	29,000	1,135	871	32,301	32,300	1,290	1,011	35,60		1,458	1,175	38,901	38,900	1,622	1,337
29,051	29,100	1,140	872	32,351	32,400	1,301	1,016	35,65	35,700	1,463	1,178	38,951	39,000	1,625	1,340
29,101	29,150	1,142	874 875	32,401	32,450	1,304	1,019	35,70		1,466	1,181	39,001	39,050	1,627	1,342
29,151 29,201	29,200 29,250	1,145 1,147	875 877	32,451 32,501	32,500 32,550	1,306 1,309	1,021 1,024	35,75 <sup>-</sup> 35,80 <sup>-</sup>		1,468 1,470	1,183 1,185	39,051 39,101	39,100 39,150	1,630 1,632	1,345 1,347
29,251	29,300	1,149	878	32,551	32,600	1,311	1,026	35,85	35,900	1,473	1,188	39,151	39,200	1,635	1,350
29,301	29,350	1,152	880	32,601	32,650	1,314	1,029	35,90	35,950	1,475	1,190	39,201	39,250	1,637	1,352
29,351 29,401	29,400 29,450	1,154 1,157	881 883	32,651 32,701	32,700 32,750	1,316 1,319	1,031 1,034	35,95 <sup>-</sup> 36,00 <sup>-</sup>		1,478 1,480	1,193 1,195	39,251 39,301	39,300 39,350	1,639 1,642	1,354 1,357
29,451	29,500	1,159	884	32,751	32,800	1,313	1,034	36,05		1,483	1,198	39,351	39,400	1,644	1,359
29,501	29,550	1,162	886	32,801	32,850	1,323	1,038	36,10	36,150	1,485	1,200	39,401	39,450	1,647	1,362
29,551	29,600	1,164	887	32,851	32,900	1,326	1,041	36,15		1,488	1,203	39,451	39,500	1,649	1,364
29,601 29,651	29,650 29,700	1,167 1,169	889 890	32,901 32,951	32,950 33,000	1,328 1,331	1,043 1,046	36,20 <sup>-</sup> 36,25 <sup>-</sup>		1,490 1,492	1,205 1,207	39,501 39,551	39,550 39,600	1,652 1,654	1,367 1,369
20,001	23,100	1,103	000	52,551	33,000	1,001	1,040	30,23	30,300	1,402	1,207	33,331	33,000	1,004	1,003

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7, i K-40	Single, Head of	Married		ie 7, K-40	Single, Head of	Married		ne 7, i K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
		Household or Married	Filing Joint												
_		Filing Separate				Filing Separate				Filing Separate		_		Filing Separate	
at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is
39,601	39,650	1,657	1,372	42,901	42,950	1,818	1,533	46,201	46,250	1,980	1,695	49,501	49,550	2,142	1,857
39,651 39,701	39,700 39,750	1,659 1,662	1,374 1,377	42,951 43,001	43,000 43,050	1,821 1,823	1,536 1,538	46,251 46,301	46,300 46,350	1,982 1,985	1,697 1,700	49,551 49,601	49,600 49,650	2,144 2,147	1,859 1,862
39,751	39,800	1,664	1,379	43,051	43,100	1,826	1,541	46,351	46,400	1,987	1,702	49,651	49,700	2,149	1,864
39,801 39,851	39,850 39,900	1,666 1,669	1,381 1,384	43,101 43,151	43,150 43,200	1,828 1,831	1,543 1,546	46,401 46,451	46,450 46,500	1,990 1,992	1,705 1,707	49,701 49,751	49,750 49,800	2,152 2,154	1,867 1,869
39,901	39,950	1,671	1,386	43,201	43,250	1,833	1,548	46,501	46,550	1,995	1,710	49,801	49,850	2,154	1,871
39,951	40,000 40,050	1,674 1,676	1,389	43,251 43,301	43,300 43,350	1,835 1,838	1,550 1,553	46,551 46,601	46,600	1,997 2,000	1,712 1,715	49,851 49,901	49,900 49,950	2,159 2,161	1,874 1,876
40,001 40,051	40,030	1,679	1,391 1,394	43,301	43,350	1,840	1,555	46,651	46,650 46,700	2,000	1,715	49,901	49,950 50,000	2,161	1,878
40,101	40,150	1,681	1,396	43,401	43,450	1,843	1,558	46,701	46,750	2,005	1,720	50,001	50,050	2,166	1,881
40,151 40,201	40,200 40,250	1,684 1,686	1,399 1,401	43,451 43,501	43,500 43,550	1,845 1,848	1,560 1,563	46,751 46,801	46,800 46,850	2,007 2,009	1,722 1,724	50,051 50,101	50,100 50,150	2,169 2,171	1,884 1,886
40,251	40,300	1,688	1,403	43,551	43,600	1,850	1,565	46,851	46,900	2,012	1,727	50,151	50,200	2,174	1,889
40,301 40,351	40,350 40,400	1,691 1,693	1,406 1,408	43,601 43,651	43,650 43,700	1,853 1,855	1,568 1,570	46,901 46,951	46,950 47,000	2,014 2,017	1,729 1,732	50,201 50,251	50,250 50,300	2,176 2,178	1,891 1,893
40,401	40,450	1,696	1,411	43,701	43,750	1,858	1,573	47,001	47,050	2,019	1,734	50,301	50,350	2,181	1,896
40,451 40,501	40,500 40,550	1,698 1,701	1,413 1,416	43,751 43,801	43,800 43,850	1,860 1,862	1,575 1,577	47,051 47,101	47,100 47,150	2,022 2,024	1,737 1,739	50,351 50,401	50,400 50,450	2,183 2,186	1,898 1,901
40,551	40,600	1,703	1,418	43,851	43,900	1,865	1,580	47,151	47,200	2,027	1,742	50,451	50,500	2,188	1,903
40,601 40,651	40,650 40,700	1,706 1,708	1,421 1,423	43,901 43,951	43,950 44,000	1,867 1,870	1,582 1,585	47,201 47,251	47,250 47,300	2,029 2,031	1,744 1,746	50,501 50,551	50,550 50,600	2,191 2,193	1,906 1,908
40,701	40,750	1,711	1,426	44,001	44,050	1,872	1,587	47,301	47,350	2,034	1,749	50,601	50,650	2,196	1,911
40,751 40,801	40,800 40,850	1,713 1,715	1,428 1,430	44,051 44,101	44,100 44,150	1,875 1,877	1,590 1,592	47,351 47,401	47,400 47,450	2,036 2,039	1,751 1,754	50,651 50,701	50,700 50,750	2,198 2,201	1,913 1,916
40,801	40,900	1,718	1,433	44,101	44,130	1,880	1,592	47,451	47,500	2,039	1,756	50,751	50,800	2,201	1,918
40,901	40,950	1,720	1,435	44,201	44,250	1,882	1,597	47,501	47,550	2,044	1,759	50,801	50,850	2,205	1,920
40,951 41,001	41,000 41,050	1,723 1,725	1,438 1,440	44,251 44,301	44,300 44,350	1,884 1,887	1,599 1,602	47,551 47,601	47,600 47,650	2,046 2,049	1,761 1,764	50,851 50,901	50,900 50,950	2,208 2,210	1,923 1,925
41,051	41,100	1,728	1,443	44,351	44,400	1,889	1,604	47,651	47,700	2,051	1,766	50,951	51,000	2,213	1,928
41,101 41,151	41,150 41,200	1,730 1,733	1,445 1,448	44,401 44,451	44,450 44,500	1,892 1,894	1,607 1,609	47,701 47,751	47,750 47,800	2,054 2,056	1,769 1,771	51,001 51,051	51,050 51,100	2,215 2,218	1,930 1,933
41,201	41,250	1,735	1,450	44,501	44,550	1,897	1,612	47,801	47,850	2,058	1,773	51,101	51,150	2,220	1,935
41,251 41,301	41,300 41,350	1,737 1,740	1,452 1,455	44,551 44,601	44,600 44,650	1,899 1,902	1,614 1,617	47,851 47,901	47,900 47,950	2,061 2,063	1,776 1,778	51,151 51,201	51,200 51,250	2,223 2,225	1,938 1,940
41,351	41,400	1,742	1,457	44,651	44,700	1,904	1,619	47,951	48,000	2,066	1,781	51,251	51,300	2,227	1,942
41,401 41,451	41,450 41,500	1,745 1,747	1,460 1,462	44,701 44,751	44,750 44,800	1,907 1,909	1,622 1,624	48,001 48,051	48,050 48,100	2,068 2,071	1,783 1,786	51,301 51,351	51,350 51,400	2,230 2,232	1,945 1,947
41,501	41,550	1,750	1,465	44,801	44,850	1,911	1,626	48,101	48,150	2,073	1,788	51,401	51,450	2,235	1,950
41,551 41,601	41,600 41,650	1,752 1,755	1,467 1,470	44,851 44,901	44,900 44,950	1,914 1,916	1,629 1,631	48,151 48,201	48,200 48,250	2,076 2,078	1,791 1,793	51,451 51,501	51,500 51,550	2,237 2,240	1,952 1,955
41,651	41,700	1,757	1,472	44,951	45,000	1,919	1,634	48,251	48,300	2,080	1,795	51,551	51,600	2,242	1,957
41,701 41,751	41,750 41,800	1,760 1,762	1,475 1,477	45,001 45,051	45,050 45,100	1,921 1,924	1,636 1,639	48,301 48,351	48,350 48,400	2,083 2,085	1,798 1,800	51,601 51,651	51,650 51,700	2,245 2,247	1,960 1,962
41,801	41,850	1,764	1,479	45,101	45,150	1,926	1,641	48,401	48,450	2,088	1,803	51,701	51,750	2,250	1,965
41,851 41,901	41,900 41,950	1,767 1,769	1,482 1,484	45,151 45,201	45,200 45,250	1,929 1,931	1,644 1,646	48,451 48,501	48,500 48,550	2,090 2,093	1,805 1,808	51,751 51,801	51,800 51,850	2,252 2,254	1,967 1,969
41,951	42,000	1,772	1,487	45,251	45,300	1,933	1,648	48,551	48,600	2,095	1,810	51,851	51,900	2,257	1,972
42,001 42,051	42,050 42,100	1,774 1,777	1,489 1,492	45,301 45,351	45,350 45,400	1,936 1,938	1,651 1,653	48,601 48,651	48,650 48,700	2,098 2,100	1,813 1,815	51,901 51,951	51,950 52,000	2,259 2,262	1,974 1,977
42,101	42,150	1,779	1,494	45,401	45,450	1,941	1,656	48,701	48,750	2,103	1,818	52,001	52,050	2,264	1,979
42,151 42,201	42,200 42,250	1,782 1,784	1,497 1,499	45,451 45,501	45,500 45,550	1,943 1,946	1,658 1,661	48,751 48,801	48,800 48,850	2,105 2,107	1,820 1,822	52,051 52,101	52,100 52,150	2,267 2,269	1,982 1,984
42,251	42,300	1,786	1,501	45,551	45,600	1,948	1,663	48,851	48,900	2,110	1,825	52,151	52,200	2,272	1,987
42,301 42,351	42,350 42,400	1,789 1,791	1,504 1,506	45,601 45,651	45,650 45,700	1,951 1,953	1,666 1,668	48,901 48,951	48,950 49,000	2,112 2,115	1,827 1,830	52,201 52,251	52,250 52,300	2,274 2,276	1,989 1,991
42,401	42,450	1,794	1,509	45,701	45,750	1,956	1,6671	49,001	49,050	2,117	1,832	52,301	52,350	2,279	1,994
42,451	42,500	1,796	1,511	45,751	45,800	1,958	1,673	49,051	49,100	2,120	1,835	52,351	52,400	2,281	1,996
42,501 42,551	42,550 42,600	1,799 1,801	1,514 1,516	45,801 45,851	45,850 45,900	1,960 1,963	1,675 1,678	49,101 49,151	49,150 49,200	2,122 2,125	1,837 1,840	52,401 52,451	52,450 52,500	2,284 2,286	1,999 2,001
42,601	42,650	1,804	1,519	45,901	45,950	1,965	1,680	49,201	49,250	2,127	1,842	52,501	52,550	2,289	2,004
42,651 42,701	42,700 42,750	1,806 1,809	1,521 1,524	45,951 46,001	46,000 46,050	1,968 1,970	1,683 1,685	49,251 49,301	49,300 49,350	2,129 2,132	1,844 1,847	52,551 52,601	52,600 52,650	2,291 2,294	2,006 2,009
42,751	42,800	1,811	1,526	46,051	46,100	1,973	1,688	49,351	49,400	2,134	1,849	52,651	52,700	2,296	2,011
42,801 42,851	42,850 42,900	1,813 1,816	1,528 1,531	46,101 46,151	46,150 46,200	1,975 1,978	1,690 1,693	49,401 49,451	49,450 49,500	2,137 2,139	1,852 1,854	52,701 52,751	52,750 52,800	2,299 2,301	2,014 2,016
	,	.,010	.,001	10,101	,	.,070	.,000	10,101	,	_,	.,001	52,701		_,001	_,010

		and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7, n K-40	Single, Head of	Married		าe 7, า K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		าe 7, า K-40	Single, Head of	Married
		Household or Married	Filing Joint												
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	butnot morethan	your t	ax is	at least	butnot morethan	your f	tax is	at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	tax is
52,801	52,850	2,303	2,018	56,101	56,150	2,465	2,180	59,401	59,450	2,627	2,342	62,701	62,750	2,789	2,504
52,851 52,901	52,900 52,950	2,306 2,308	2,021 2,023	56,151 56,201	56,200 56,250	2,468 2,470	2,183 2,185	59,451 59,501	59,500 59,550	2,629 2,632	2,344 2,347	62,751 62,801	62,800 62,850	2,791 2,793	2,506 2,508
52,901	52,950	2,308	2,023	56,251	56,300	2,470	2,183	59,501	59,550 59,600	2,632	2,347	62,851	62,850	2,795	2,508
53,001	53,050	2,313	2,028	56,301	56,350	2,475	2,190	59,601 59.651	59,650	2,637	2,352	62,901	62,950	2,798	2,513
53,051 53,101	53,100 53,150	2,316 2,318	2,031 2,033	56,351 56,401	56,400 56,450	2,477 2,480	2,192 2,195	59,651	59,700 59,750	2,639 2,642	2,354 2,357	62,951 63,001	63,000 63,050	2,801 2,803	2,516 2,518
53,151	53,200	2,321	2,036	56,451	56,500	2,482	2,197	59,751	59,800	2,644	2,359	63,051	63,100	2,806	2,521
53,201 53,251	53,250 53,300	2,323 2,325	2,038 2,040	56,501 56,551	56,550 56,600	2,485 2,487	2,200 2,202	59,801 59,851	59,850 59,900	2,646 2,649	2,361 2,364	63,101 63,151	63,150 63,200	2,808 2,811	2,523 2,526
53,301	53,350	2,328	2,043	56,601	56,650	2,490	2,205	59,901	59,950	2,651	2,366	63,201	63,250	2,813	2,528
53,351 53,401	53,400 53,450	2,330 2,333	2,045 2,048	56,651 56,701	56,700 56,750	2,492 2,495	2,207 2,210	59,951 60,001	60,000 60,050	2,654 2,656	2,369 2,371	63,251 63,301	63,300 63,350	2,815 2,818	2,530 2,533
53,451	53,500	2,335	2,050	56,751	56,800	2,497	2,212	60,051	60,100	2,659	2,374	63,351	63,400	2,820	2,535
53,501 53,551	53,550 53,600	2,338 2,340	2,053 2,055	56,801 56,851	56,850 56,900	2,499 2,502	2,214 2,217	60,101 60,151	60,150 60,200	2,661 2,664	2,376 2,379	63,401 63,451	63,450 63,500	2,823 2,825	2,538 2,540
53,601	53,650	2,343	2,055	56,901	56,950	2,502	2,217	60,201	60,250	2,666	2,381	63,501	63,550	2,828	2,543
53,651 53,701	53,700 53,750	2,345 2,348	2,060 2,063	56,951	57,000	2,507 2,509	2,222 2,224	60,251 60,301	60,300 60,350	2,668 2,671	2,383	63,551 63,601	63,600	2,830 2,833	2,545 2,548
53,701	53,800	2,340 2,350	2,065	57,001 57,051	57,050 57,100	2,509	2,224	60,301	60,350 60,400	2,673	2,386 2,388	63,651	63,650 63,700	2,835	2,540
53,801	53,850	2,352	2,067	57,101	57,150	2,514	2,229	60,401	60,450	2,676	2,391	63,701	63,750	2,838	2,553
53,851 53,901	53,900 53,950	2,355 2,357	2,070 2,072	57,151 57,201	57,200 57,250	2,517 2,519	2,232 2,234	60,451 60,501	60,500 60,550	2,678 2,681	2,393 2,396	63,751 63,801	63,800 63,850	2,840 2,842	2,555 2,557
53,951	54,000	2,360	2,075	57,251	57,300	2,521	2,236	60,551	60,600	2,683	2,398	63,851	63,900	2,845	2,560
54,001 54,051	54,050 54,100	2,362 2,365	2,077 2,080	57,301 57,351	57,350 57,400	2,524 2,526	2,239 2,241	60,601 60,651	60,650 60,700	2,686 2,688	2,401 2,403	63,901 63,951	63,950 64,000	2,847 2,850	2,562 2,565
54,101	54,150	2,367	2,082	57,401	57,450	2,529	2,244	60,701	60,750	2,691	2,406	64,001	64,050	2,852	2,567
54,151 54,201	54,200 54,250	2,370 2,372	2,085 2,087	57,451 57,501	57,500 57,550	2,531 2,534	2,246 2,249	60,751 60,801	60,800 60,850	2,693 2,695	2,408 2,410	64,051 64,101	64,100 64,150	2,855 2,857	2,570 2,572
54,251	54,300	2,374	2,089	57,551	57,600	2,536	2,251	60,851	60,900	2,698	2,413	64,151	64,200	2,860	2,575
54,301 54,351	54,350 54,400	2,377 2,379	2,092 2,094	57,601 57,651	57,650 57,700	2,539 2,541	2,254 2,256	60,901 60,951	60,950 61,000	2,700 2,703	2,415 2,418	64,201 64,251	64,250 64,300	2,862 2,864	2,577 2,579
54,401	54,450 54,450	2,379	2,094 2,097	57,701	57,750	2,544	2,259	61,001	61,050	2,703	2,410	64,301	64,350 64,350	2,867	2,582
54,451	54,500	2,384	2,099	57,751	57,800	2,546	2,261	61,051	61,100	2,708	2,423	64,351	64,400	2,869	2,584
54,501 54,551	54,550 54,600	2,387 2,389	2,102 2,104	57,801 57,851	57,850 57,900	2,548 2,551	2,263 2,266	61,101 61,151	61,150 61,200	2,710 2,713	2,425 2,428	64,401 64,451	64,450 64,500	2,872 2,874	2,587 2,589
54,601	54,650	2,392	2,107	57,901	57,950	2,553	2,268	61,201	61,250	2,715	2,430	64,501	64,550	2,877	2,592
54,651 54,701	54,700 54,750	2,394 2,397	2,109 2,112	57,951 58,001	58,000 58,050	2,556 2,558	2,271 2,273	61,251 61,301	61,300 61,350	2,717 2,720	2,432 2,435	64,551 64,601	64,600 64,650	2,879 2,882	2,594 2,597
54,751	54,800	2,399	2,114	58,051	58,100	2,561	2,276	61,351	61,400	2,722	2,437	64,651	64,700	2,884	2,599
54,801 54,851	54,850 54,900	2,401 2,404	2,116 2,119	58,101 58,151	58,150 58,200	2,563 2,566	2,278 2,281	61,401 61,451	61,450 61,500	2,725 2,727	2,440 2,442	64,701 64,751	64,750 64,800	2,887 2,889	2,602 2,604
54,901	54,950	2,406	2,121	58,201	58,250	2,568	2,283	61,501	61,550	2,730	2,445	64,801	64,850	2,891	2,606
54,951 55,001	55,000 55,050	2,409 2,411	2,124 2,126	58,251 58,301	58,300 58,350	2,570 2,573	2,285 2,288	61,551 61,601	61,600 61,650	2,732 2,735	2,447 2,450	64,851 64,901	64,900 64,950	2,894 2,896	2,609 2,611
55,051	55,100	2,414	2,129	58,351	58,400	2,575	2,290	61,651	61,700	2,737	2,452	64,951	65,000	2,899	2,614
55,101 55,151	55,150 55,200	2,416 2,419	2,131 2,134	58,401 58,451	58,450 58,500	2,578 2,580	2,293 2,295	61,701 61,751	61,750 61,800	2,740 2,742	2,455 2,457	65,001 65,051	65,050 65,100	2,901 2,904	2,616 2,619
55,201	55,250	2,421	2,136	58,501	58,550	2,583	2,298	61,801	61,850	2,744	2,459	65,101	65,150	2,906	2,621
55,251 55,301	55,300 55,350	2,423 2,426	2,138 2,141	58,551 58,601	58,600 58,650	2,585 2,588	2,300 2,303	61,851 61,901	61,900 61,950	2,747 2,749	2,462 2,464	65,151 65,201	65,200 65,250	2,909 2,911	2,624 2,626
55,351	55,350 55,400	2,420 2,428	2,143	58,651	58,650 58,700	2,588	2,305	61,951	62,000	2,749 2,752	2,464 2,467	65,201	65,250 65,300	2,911	2,628
55,401	55,450	2,431	2,146	58,701	58,750	2,593	2,308	62,001	62,050	2,754	2,469	65,301	65,350	2,916	2,631
55,451 55,501	55,500 55,550	2,433 2,436	2,148 2,151	58,751 58,801	58,800 58,850	2,595 2,597	2,310 2,312	62,051 62,101	62,100 62,150	2,757 2,759	2,472 2,474	65,351 65,401	65,400 65,450	2,918 2,921	2,633 2,636
55,551	55,600	2,438	2,153	58,851	58,900	2,600	2,315	62,151	62,200	2,762	2,477	65,451	65,500	2,923	2,638
55,601 55,651	55,650 55,700	2,441 2,443	2,156 2,158	58,901 58,951	58,950 59,000	2,602 2,605	2,317 2,320	62,201 62,251	62,250 62,300	2,764 2,766	2,479 2,481	65,501 65,551	65,550 65,600	2,926 2,928	2,641 2,643
55,701	55,750	2,446	2,161	59,001	59,050	2,607	2,322	62,301	62,350	2,769	2,484	65,601	65,650	2,931	2,646
55,751 55,801	55,800 55,850	2,448 2,450	2,163 2,165	59,051 59,101	59,100 59,150	2,610 2,612	2,325 2,327	62,351 62,401	62,400 62,450	2,771 2,774	2,486 2,489	65,651 65,701	65,700 65,750	2,933 2,936	2,648 2,651
55,851	55,900	2,453	2,168	59,151	59,200	2,615	2,330	62,451	62,500	2,776	2,491	65,751	65,800	2,938	2,653
55,901 55,951	55,950 56,000	2,455 2,458	2,170 2,173	59,201 59,251	59,250 59,300	2,617 2,619	2,332 2,334	62,501 62,551	62,550 62,600	2,779 2,781	2,494 2,496	65,801 65,851	65,850 65,900	2,940 2,943	2,655 2,658
56,001	56,050	2,460	2,175	59,301	59,350	2,622	2,337	62,601	62,650	2,784	2,499	65,901	65,950	2,945	2,660
56,051	56,100	2,463	2,178	59,351	59,400	2,624	2,339	62,651	62,700	2,786	2,501	65,951	66,000	2,948	2,663

		and yo	ou are			and yo	ou are	ĺ			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	M arried		lf lin Form	ne 7,	Single, Head of	Married		line 7, m K 40	Single, Head of	Married
	n K-40	Household or Married	Filing Joint		n K-40	Household or Married	Filing Joint			-40 	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint
10		Filing Separate				Filing Separate			10		Filing Separate				Filing Separate	
at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is		at least	butnot morethan	your f	tax is	at least	butnot morethan	your	tax is
66,001	66,050	2,950	2,665	69,301	69,350	3,112	2,827		72,601	72,650	3,274	2,989	75,901		3,435	3,150
66,051 66,101	66,100 66,150	2,953 2,955	2,668 2,670	69,351 69,401	69,400 69,450	3,114 3,117	2,829 2,832		72,651 72,701	72,700 72,750	3,276 3,279	2,991 2,994	75,951 76,001		3,438 3,440	3,153 3,155
66,151	66,200	2,958	2,673	69,451	69,500	3,119	2,834		72,751	72,800	3,281	2,996	76,051		3,443	3,158
66,201	66,250	2,960	2,675	69,501	69,550	3,122	2,837		72,801	72,850	3,283	2,998	76,101		3,445	3,160
66,251 66,301	66,300 66,350	2,962 2,965	2,677 2,680	69,551 69,601	69,600 69,650	3,124 3,127	2,839 2,842		72,851 72,901	72,900 72,950	3,286 3,288	3,001 3,003	76,151 76,201		3,448 3,450	3,163 3,165
66,351	66,400	2,967	2,682	69,651	69,700	3,129	2,844		72,951	73,000	3,291	3,006	76,251		3,452	3,167
66,401 66,451	66,450 66,500	2,970 2,972	2,685 2,687	69,701 69,751	69,750 69,800	3,132 3,134	2,847 2,849		73,001 73,051	73,050 73,100	3,293 3,296	3,008 3,011	76,301 76,351		3,455 3,457	3,170 3,172
66,501	66,550	2,975	2,690	69,801	69,850	3,136	2,851		73,101	73,150	3,298	3,013	76,401	76,450	3,460	3,175
66,551 66,601	66,600 66,650	2,977 2,980	2,692 2,695	69,851 69,901	69,900 69,950	3,139 3,141	2,854 2,856		73,151 73,201	73,200 73,250	3,301 3,303	3,016 3,018	76,451 76,501		3,462 3,465	3,177 3,180
66,651	66,700	2,982	2,697	69,951	70,000	3,144	2,859		73,251	73,300	3,305	3,020	76,551		3,467	3,182
66,701	66,750	2,985	2,700	70,001	70,050	3,146	2,861		73,301	73,350	3,308	3,023	76,601		3,470	3,185
66,751 66,801	66,800 66,850	2,987 2,989	2,702 2,704	70,051	70,100 70,150	3,149 3,151	2,864 2,866		73,351 73,401	73,400 73,450	3,310 3,313	3,025 3,028	76,651 76,701		3,472 3,475	3,187 3,190
66,851	66,900	2,992	2,707	70,151	70,200	3,154	2,869		73,451	73,500	3,315	3,030	76,751	76,800	3,477	3,192
66,901 66,951	66,950 67,000	2,994 2,997	2,709 2,712	70,201 70,251	70,250 70,300	3,156 3,158	2,871 2,873		73,501 73,551	73,550 73,600	3,318 3,320	3,033 3,035	76,801 76,851		3,479 3,482	3,194 3,197
67,001	67,050	2,999	2,714	70,301	70,350	3,161	2,876		73,601	73,650	3,323	3,038	76,901	76,950	3,484	3,199
67,051 67,101	67,100 67,150	3,002 3,004	2,717 2,719	70,351 70,401	70,400 70,450	3,163 3,166	2,878 2,881		73,651 73,701	73,700 73,750	3,325 3,328	3,040 3,043	76,951 77,001		3,487 3,489	3,202 3,204
67,151	67,200	3,004	2,713	70,401	70,430	3,168	2,883		73,751	73,800	3,320	3,045	77,051		3,409	3,204
67,201	67,250	3,009	2,724	70,501	70,550	3,171	2,886		73,801	73,850	3,332	3,047	77,101		3,494	3,209
67,251 67,301	67,300 67,350	3,011 3,014	2,726 2,729	70,551 70,601	70,600 70,650	3,173 3,176	2,888 2,891		73,851 73,901	73,900 73,950	3,335 3,337	3,050 3,052	77,151		3,497 3,499	3,212 3,214
67,351	67,400	3,016	2,731	70,651	70,700	3,178	2,893		73,951	74,000	3,340	3,055	77,251	77,300	3,501	3,216
67,401 67,451	67,450 67,500	3,019 3,021	2,734 2,736	70,701	70,750 70,800	3,181 3,183	2,896 2,898		74,001 74,051	74,050 74,100	3,342 3,345	3,057 3,060	77,301		3,504 3,506	3,219 3,221
67,501	67,550	3,024	2,739	70,801	70,850	3,185	2,900		74,101	74,150	3,347	3,062	77,401		3,509	3,224
67,551	67,600 67,650	3,026	2,741	70,851	70,900	3,188	2,903		74,151	74,200	3,350	3,065	77,451		3,511	3,226
67,601 67,651	67,650 67,700	3,029 3,031	2,744 2,746	70,901 70,951	70,950 71,000	3,190 3,193	2,905 2,908		74,201 74,251	74,250 74,300	3,352 3,354	3,067 3,069	77,501 77,551		3,514 3,516	3,229 3,231
67,701	67,750	3,034	2,749	71,001	71,050	3,195	2,910		74,301	74,350	3,357	3,072	77,601	77,650	3,519	3,234
67,751 67,801	67,800 67,850	3,036 3,038	2,751 2,753	71,051 71,101	71,100 71,150	3,198 3,200	2,913 2,915		74,351 74,401	74,400 74,450	3,359 3,362	3,074 3,077	77,651		3,521 3,524	3,236 3,239
67,851	67,900	3,041	2,756	71,151	71,200	3,203	2,918		74,451	74,500	3,364	3,079	77,751	77,800	3,526	3,241
67,901 67,951	67,950 68,000	3,043 3,046	2,758 2,761	71,201	71,250 71,300	3,205 3,207	2,920 2,922		74,501 74,551	74,550 74,600	3,367 3,369	3,082 3,084	77,801 77,851		3,528 3,531	3,243 3,246
68,001	68,050	3,048	2,763	71,301	71,350	3,210	2,925		74,601	74,650	3,372	3,087	77,901	77,950	3,533	3,248
68,051	68,100	3,051	2,766	71,351	71,400	3,212	2,927		74,651	74,700	3,374	3,089	77,951		3,536	3,251
68,101 68,151	68,150 68,200	3,053 3,056	2,768 2,771	71,401 71,451	71,450 71,500	3,215 3,217	2,930 2,932		74,701 74,751	74,750 74,800	3,377 3,379	3,092 3,094	78,001 78,051		3,538 3,541	3,253 3,256
68,201	68,250	3,058	2,773	71,501	71,550	3,220	2,935		74,801	74,850	3,381	3,096	78,101	78,150	3,543	3,258
68,251 68,301	68,300 68,350	3,060 3,063	2,775 2,778	71,551 71,601	71,600 71,650	3,222 3,225	2,937 2,940		74,851 74,901	74,900 74,950	3,384 3,386	3,099 3,101	78,151 78,201		3,546 3,548	3,261 3,263
68,351	68,400	3,065	2,780	71,651	71,700	3,227	2,942		74,951	75,000	3,389	3,104	78,251	78,300	3,550	3,265
68,401 68,451	68,450 68,500	3,068 3,070	2,783 2,785	71,701 71,751	71,750 71,800	3,230 3,232	2,945 2,947		75,001 75,051	75,050 75,100	3,391 3,394	3,106 3,109	78,301 78,351		3,553 3,555	3,268 3,270
68,501	68,550	3,073	2,788	71,801	71,850	3,234	2,949		75,101	75,150	3,396	3,111	78,401	78,450	3,558	3,273
68,551	68,600	3,075	2,790	71,851	71,900	3,237	2,952		75,151	75,200	3,399	3,114	78,451		3,560	3,275
68,601 68,651	68,650 68,700	3,078 3,080	2,793 2,795	71,901 71,951	71,950 72,000	3,239 3,242	2,954 2,957		75,201 75,251	75,250 75,300	3,401 3,403	3,116 3,118	78,501 78,551		3,563 3,565	3,278 3,280
68,701	68,750	3,083	2,798	72,001	72,050	3,244	2,959		75,301	75,350	3,406	3,121	78,601	78,650	3,568	3,283
68,751 68,801	68,800 68,850	3,085 3,087	2,800 2,802	72,051 72,101	72,100 72,150	3,247 3,249	2,962 2,964		75,351 75,401	75,400 75,450	3,408 3,411	3,123 3,126	78,651 78,701		3,570 3,573	3,285 3,288
68,851	68,900	3,090	2,805	72,151	72,200	3,252	2,967		75,451	75,500	3,413	3,128	78,751	78,800	3,575	3,290
68,901 68,951	68,950 69,000	3,092	2,807	72,201	72,250	3,254	2,969		75,501	75,550	3,416	3,131	78,801		3,577	3,292
68,951 69,001	69,000 69,050	3,095 3,097	2,810 2,812	72,251 72,301	72,300 72,350	3,256 3,259	2,971 2,974		75,551 75,601	75,600 75,650	3,418 3,421	3,133 3,136	78,851 78,901		3,580 3,582	3,295 3,297
69,051	69,100	3,100	2,815	72,351	72,400	3,261	2,976		75,651	75,700	3,423	3,138	78,951	79,000	3,585	3,300
69,101 69,151	69,150 69,200	3,102 3,105	2,817 2,820	72,401	72,450 72,500	3,264 3,266	2,979 2,981		75,701 75,751	75,750 75,800	3,426 3,428	3,141 3,143	79,001 79,051		3,587 3,590	3,302 3,305
69,201	69,250	3,107	2,822	72,501	72,550	3,269	2,984		75,801	75,850	3,430	3,145	79,101	79,150	3,592	3,307
69,251	69,300	3,109	2,824	72,551	72,600	3,271	2,986		75,851	75,900	3,433	3,148	79,151	79,200	3,595	3,310

		and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7, i K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
		Household or Married	Filing Joint		; <u> </u>	Household or Married	Filing Joint	-		Household or Married	Filing Joint			Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	butnot morethan	your t	ax is	at Ieast	butnot morethan	your t	tax is	at least	butnot morethan	your t	ax is	at Ieast	butnot morethan	your t	tax is
79,201	79,250	3,597	3,312	82,501	82,550	3,759	3,474	85,801	85,850	3,920	3,635	89,101	89,150	4,082	3,797
79,251 79,301	79,300 79,350	3,599 3,602	3,314 3,317	82,551 82,601	82,600 82,650	3,761 3,764	3,476 3,479	85,851 85,901	85,900 85,950	3,923 3,925	3,638 3,640	89,151 89,201	89,200 89,250	4,085 4,087	3,800 3,802
79,351	79,400	3,604	3,319	82,651	82,700	3,766	3,481	85,951	86,000	3,928	3,643	89,251	89,300	4,089	3,804
79,401 79,451	79,450 79,500	3,607 3,609	3,322 3,324	82,701 82,751	82,750 82,800	3,769 3,771	3,484 3,486	86,001 86,051	86,050 86,100	3,930 3,933	3,645 3,648	89,301 89,351	89,350 89,400	4,092 4,094	3,807 3,809
79,501	79,550	3,612	3,327	82,801	82,850	3,773	3,488	86,101	86,150	3,935	3,650	89,401	89,450	4,094	3,812
79,551	79,600	3,614	3,329	82,851	82,900	3,776	3,491	86,151	86,200	3,938	3,653	89,451	89,500	4,099	3,814
79,601 79,651	79,650 79,700	3,617 3,619	3,332 3,334	82,901 82,951	82,950 83,000	3,778 3,781	3,493 3,496	86,201 86,251	86,250 86,300	3,940 3,942	3,655 3,657	89,501 89,551	89,550 89,600	4,102 4,104	3,817 3,819
79,701	79,750	3,622	3,337	83,001	83,050	3,783	3,498	86,301	86,350	3,945	3,660	89,601	89,650	4,107	3,822
79,751 79,801	79,800 79,850	3,624 3,626	3,339 3,341	83,051 83,101	83,100 83,150	3,786 3,788	3,501 3,503	86,351 86,401	86,400 86,450	3,947 3,950	3,662 3,665	89,651 89,701	89,700 89,750	4,109 4,112	3,824 3,827
79,851	79,900	3,629	3,344	83,151	83,200	3,791	3,506	86,451	86,500	3,952	3,667	89,751	89,800	4,114	3,829
79,901	79,950	3,631 3,634	3,346	83,201	83,250	3,793 3,795	3,508	86,501	86,550	3,955	3,670 3,672	89,801	89,850	4,116 4,119	3,831 3,834
79,951 80,001	80,000 80,050	3,636	3,349 3,351	83,251 83,301	83,300 83,350	3,795	3,510 3,513	86,551 86,601	86,600 86,650	3,957 3,960	3,672	89,851 89,901	89,900 89,950	4,119	3,836
80,051	80,100	3,639	3,354	83,351	83,400	3,800	3,515	86,651	86,700	3,962	3,677	89,951	90,000	4,124	3,839
80,101 80,151	80,150 80,200	3,641 3,644	3,356 3,359	83,401 83,451	83,450 83,500	3,803 3,805	3,518 3,520	86,701 86,751	86,750 86,800	3,965 3,967	3,680 3,682	90,001 90,051	90,050 90,100	4,126 4,129	3,841 3,844
80,201	80,250	3,646	3,361	83,501	83,550	3,808	3,523	86,801	86,850	3,969	3,684	90,101	90,150	4,131	3,846
80,251	80,300	3,648	3,363	83,551	83,600	3,810	3,525	86,851	86,900	3,972	3,687	90,151	90,200	4,134	3,849
80,301 80,351	80,350 80,400	3,651 3,653	3,366 3,368	83,601 83,651	83,650 83,700	3,813 3,815	3,528 3,530	86,901 86,951	86,950 87,000	3,974 3,977	3,689 3,692	90,201 90,251	90,250 90,300	4,136 4,138	3,851 3,853
80,401	80,450	3,656	3,371	83,701	83,750	3,818	3,533	87,001	87,050	3,979	3,694	90,301	90,350	4,141	3,856
80,451	80,500	3,658	3,373	83,751	83,800	3,820	3,535	87,051	87,100	3,982	3,697	90,351	90,400	4,143	3,858
80,501 80,551	80,550 80,600	3,661 3,663	3,376 3,378	83,801 83,851	83,850 83,900	3,822 3,825	3,537 3,540	87,101 87,151	87,150 87,200	3,984 3,987	3,699 3,702	90,401 90,451	90,450 90,500	4,146 4,148	3,861 3,863
80,601	80,650	3,666	3,381	83,901	83,950	3,827	3,542	87,201	87,250	3,989	3,704	90,501	90,550	4,151	3,866
80,651 80,701	80,700 80,750	3,668 3,671	3,383 3,386	83,951 84,001	84,000 84,050	3,830 3,832	3,545 3,547	87,251 87,301	87,300 87,350	3,991 3,994	3,706 3,709	90,551 90,601	90,600 90,650	4,153 4,156	3,868 3,871
80,751	80,800	3,673	3,388	84,001	84,100	3,835	3,550	87,351	87,400	3,996	3,703	90,651	90,000 90,700	4,158	3,873
80,801	80,850	3,675	3,390	84,101	84,150	3,837	3,552	87,401	87,450	3,999	3,714	90,701	90,750	4,161	3,876
80,851 80,901	80,900 80,950	3,678 3,680	3,393 3,395	84,151 84,201	84,200 84,250	3,840 3,842	3,555 3,557	87,451 87,501	87,500 87,550	4,001 4,004	3,716 3,719	90,751 90,801	90,800 90,850	4,163 4,165	3,878 3,880
80,951	81,000	3,683	3,398	84,251	84,300	3,844	3,559	87,551	87,600	4,006	3,721	90,851	90,900	4,168	3,883
81,001 81,051	81,050 81,100	3,685 3,688	3,400 3,403	84,301 84,351	84,350	3,847 3,849	3,562 3,564	87,601 87.651	87,650 87,700	4,009 4,011	3,724 3,726	90,901 90,951	90,950 91,000	4,170 4,173	3,885 3,888
81,101	81,150	3,690	3,403	84,401	84,400 84,450	3,852	3,567	87,001	87,750	4,011	3,720	91,001	91,000	4,175	3,890
81,151	81,200	3,693	3,408	84,451	84,500	3,854	3,569	87,751	87,800	4,016	3,731	91,051	91,100	4,178	3,893
81,201 81,251	81,250 81,300	3,695 3,697	3,410 3,412	84,501 84,551	84,550 84,600	3,857 3,859	3,572 3,574	87,801 87,851	87,850 87,900	4,018 4,021	3,733 3,736	91,101 91,151	91,150 91,200	4,180 4,183	3,895 3,898
81,301	81,350	3,700	3,415	84,601	84,650	3,862	3,577	87,901	87,950	4,023	3,738	91,201	91,250	4,185	3,900
81,351	81,400	3,702	3,417	84,651	84,700	3,864	3,579	87,951	88,000	4,026	3,741	91,251	91,300	4,187	3,902
81,401 81,451	81,450 81,500	3,705 3,707	3,420 3,422	84,701 84,751	84,750 84,800	3,867 3,869	3,582 3,584	88,001 88,051	88,050 88,100	4,028 4,031	3,743 3,746	91,301 91,351	91,350 91,400	4,190 4,192	3,905 3,907
81,501	81,550	3,710	3,425	84,801	84,850	3,871	3,586	88,101	88,150	4,033	3,748	91,401	91,450	4,195	3,910
81,551 81,601	81,600 81,650	3,712 3,715	3,427 3,430	84,851 84,901	84,900 84,950	3,874 3,876	3,589 3,591	88,151 88,201	88,200 88,250	4,036 4,038	3,751 3,753	91,451 91,501	91,500 91,550	4,197 4,200	3,912 3,915
81,651	81,700	3,715	3,430	84,951	85,000	3,879	3,591	88,251	88,300	4,038	3,755	91,551	91,550 91,600	4,202	3,917
81,701	81,750	3,720	3,435	85,001	85,050	3,881	3,596	88,301	88,350	4,043	3,758	91,601	91,650	4,205	3,920
81,751 81,801	81,800 81,850	3,722 3,724	3,437 3,439	85,051 85,101	85,100 85,150	3,884 3,886	3,599 3,601	88,351 88,401	88,400 88,450	4,045 4,048	3,760 3,763	91,651 91,701	91,700 91,750	4,207 4,210	3,922 3,925
81,851	81,900	3,727	3,442	85,151	85,200	3,889	3,604	88,451	88,500	4,050	3,765	91,751	91,800	4,212	3,927
81,901	81,950	3,729	3,444	85,201	85,250	3,891	3,606	88,501	88,550	4,053	3,768	91,801	91,850	4,214	3,929
81,951 82,001	82,000 82,050	3,732 3,734	3,447 3,449	85,251 85,301	85,300 85,350	3,893 3,896	3,608 3,611	88,551 88,601	88,600 88,650	4,055 4,058	3,770 3,773	91,851 91,901	91,900 91,950	4,217 4,219	3,932 3,934
82,051	82,100	3,737	3,452	85,351	85,400	3,898	3,613	88,651	88,700	4,060	3,775	91,951	92,000	4,222	3,937
82,101 82,151	82,150 82,200	3,739 3,742	3,454 3,457	85,401 85,451	85,450 85,500	3,901 3,903	3,616 3,618	88,701 88,751	88,750 88,800	4,063 4,065	3,778 3,780	92,001 92,051	92,050 92,100	4,224 4,227	3,939 3,942
82,201	82,250	3,742	3,457	85,501	85,550	3,903	3,621	88,801	88,850	4,065	3,782	92,031	92,100	4,227	3,942
82,251	82,300	3,746	3,461	85,551	85,600	3,908	3,623	88,851	88,900	4,070	3,785	92,151	92,200	4,232	3,947
82,301 82,351	82,350 82,400	3,749 3,751	3,464 3,466	85,601 85,651	85,650 85,700	3,911 3,913	3,626 3,628	88,901 88,951	88,950 89,000	4,072 4,075	3,787 3,790	92,201 92,251	92,250 92,300	4,234 4,236	3,949 3,951
82,401	82,450	3,754	3,469	85,701	85,750	3,916	3,631	89,001	89,050	4,077	3,792	92,301	92,350	4,239	3,954
82,451	82,500	3,756	3,471	85,751	85,800	3,918	3,633	89,051	89,100	4,080	3,795	92,351	92,400	4,241	3,956

## 2013 KANSAS TAX TABLE (concluded)

		and yo	u are			and yo	ou are	ſ			and yo	u are			and yo	ou are
	ne 7,	Single,			ne 7,	Single,				ne 7,	Single,			ne 7,	Single,	
Form	r K-40	Head of Household	Married Filing	Forr	n K-40	Head of Household	Married Filing		Form	K-40	Head of Household	Married Filing	Form	n K-40	Head of Household	Married Filing
is	_	or Married	Joint	is	—	or Married	Joint		is	_	or Married	Joint	is	_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate				Filing Separate	
at least	butnot morethan	your t	ax is	at least	butnot morethan	vour t	ax is		at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is
						,		ŀ								
92,401	92,450	4,244 4,246	3,959 3,961	94,301	94,350	4,337 4,339	4,052 4,054		96,201	96,250	4,430 4,432	4,145 4,147	98,101 98,151	98,150 98,200	4,523 4,526	4,238 4,241
92,451 92,501	92,500 92,550	4,240	3,961	94,351 94,401	94,400 94,450	4,339	4,054		96,251 96,301	96,300 96,350	4,432	4,147	98,201	98,200 98,250	4,528	4,241
92,551	92,600	4,251	3,966	94,451	94,500	4,344	4,059		96,351	96,400	4,437	4,152	98,251	98,300	4,530	4,245
92,601	92,650	4,254	3,969	94,501	94,550	4,347	4,062		96,401	96,450	4,440	4,155	98,301	98,350	4,533	4,248
92,651	92,700	4,256	3,971	94,551	94,600	4,349	4,064		96,451	96,500	4,442	4,157	98,351	98,400	4,535	4,250
92,701	92,750	4,259	3,974	94,601	94,650	4,352	4,067		96,501	96,550	4,445	4,160	98,401	98,450	4,538	4,253
92,751	92,800	4,261	3,976	94,651	94,700	4,354	4,069		96,551	96,600	4,447	4,162	98,451	98,500	4,540	4,255
92,801	92,850	4,263	3,978	94,701	94,750	4,357	4,072		96,601	96,650	4,450	4,165	98,501	98,550	4,543	4,258
92,851	92,900	4,266	3,981	94,751	94,800	4,359	4,074		96,651	96,700	4,452	4,167	98,551	98,600	4,545	4,260
92,901	92,950	4,268	3,983	94,801	94,850	4,361	4,076		96,701	96,750	4,455	4,170	98,601	98,650	4,548	4,263
92,951	93,000	4,271	3,986	94,851	94,900	4,364	4,079		96,751	96,800	4,457	4,172	98,651	98,700	4,550	4,265
93,001	93,050	4,273 4,276	3,988 3,991	94,901	94,950 95.000	4,366	4,081 4,084		96,801	96,850	4,459 4,462	4,174 4,177	98,701	98,750 98,800	4,553 4,555	4,268 4,270
93,051 93,101	93,100 93,150	4,276	3,991	94,951 95,001	95,000 95.050	4,369 4,371	4,084		96,851 96,901	96,900 96,950	4,462 4,464	4,177	98,751 98,801	98,800 98,850	4,555 4,557	4,270
93,151	93,200	4,270	3,996	95,001	95,000	4,374	4,089		96,901 96,951	97,000	4,467	4,173	98,851	98,900 98,900	4,560	4,272
93,201	93,250	4,283	3,998	95,101	95,150	4,376	4,000		97,001	97,050	4,469	4,184	98,901	98,950	4,562	4,277
93,251	93,300	4,285	4,000	95,151	95,200	4,379	4,094		97,051	97,100	4,472	4,187	98,951	99,000	4,565	4,280
93,301	93,350	4,288	4,003	95,201	95,250	4,381	4,096		97,101	97,150	4,474	4,189	99,001	99,050	4,567	4,282
93,351	93,400	4,290	4,005	95,251	95,300	4,383	4,098		97,151	97,200	4,477	4,192	99,051	99,100	4,570	4,285
93,401	93,450	4,293	4,008	95,301	95,350	4,386	4,101		97,201	97,250	4,479	4,194	99,101	99,150	4,572	4,287
93,451	93,500	4,295	4,010	95,351	95,400	4,388	4,103		97,251	97,300	4,481	4,196	99,151	99,200	4,575	4,290
93,501	93,550	4,298	4,013	95,401	95,450	4,391	4,106		97,301	97,350	4,484	4,199	99,201	99,250	4,577	4,292
93,551	93,600	4,300	4,015	95,451	95,500	4,393	4,108		97,351	97,400	4,486	4,201	99,251	99,300	4,579	4,294
93,601	93,650	4,303	4,018	95,501	95,550	4,396	4,111		97,401	97,450	4,489	4,204	99,301	99,350	4,582	4,297
93,651 93,701	93,700 93,750	4,305 4,308	4,020 4,023	95,551 95.601	95,600 95,650	4,398 4,401	4,113 4,116		97,451 97.501	97,500 97,550	4,491 4,494	4,206 4,209	99,351 99.401	99,400 99,450	4,584 4,587	4,299 4,302
93,751	93,750	4,308	4,025	95,601	95,850	4,401	4,118		97,501 97,551	97,550	4,494	4,209	99,401	99,450 99,500	4,589	4,302
93,801	93,850	4,312	4,027	95,701	95,750	4,406	4,121		97,601	97,650	4,499	4,214	99,501	99,550 99,550	4,592	4,307
93,851	93,900	4,315	4,030	95,751	95.800	4,408	4,123		97,651	97,700	4,501	4,216	99,551	99,600	4,594	4,309
93,901	93,950	4,317	4,032	95,801	95,850	4,410	4,125		97,701	97,750	4,504	4,219	99,601	99,650	4,597	4,312
93,951	94,000	4,320	4,035	95,851	95,900	4,413	4,128		97,751	97,800	4,506	4,221	99,651	99,700	4,599	4,314
94,001	94,050	4,322	4,037	95,901	95,950	4,415	4,130		97,801	97,850	4,508	4,223	99,701	99,750	4,602	4,317
94,051	94,100	4,325	4,040	95,951	96,000	4,418	4,133		97,851	97,900	4,511	4,226	99,751	99,800	4,604	4,319
94,101	94,150	4,327	4,042	96,001	96,050	4,420	4,135		97,901	97,950	4,513	4,228	99,801	99,850	4,606	4,321
94,151	94,200	4,330	4,045	96,051	96,100	4,423	4,138		97,951	98,000	4,516	4,231	99,851	99,900	4,609	4,324
94,201	94,250	4,332	4,047	96,101	96,150	4,425	4,140		98,001	98,050	4,518	4,233	99,901	99,950	4,611	4,326
94,251	94,300	4,334	4,049	96,151	96,200	4,428	4,143		98,051	98,100	4,521	4,236	99,951	100,000	4,614	4,329

100,001 and over - use the Tax Computation Worksheet

## **2013 TAX COMPUTATION WORKSHEET**

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

Married Filing Joi	nt				
<b>Taxable Income</b> If line 7 of your Form K-40 is:	(a) Enter amo unt from line 7.	<b>(b)</b> Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 - \$30,000	\$	3.0% (.030)	\$	\$0	\$
\$30,001 and over	\$	4.9% (.049)	\$	\$570	\$
Single, Head of H	ousehold, or Marrie	d Filing Sepa	rate		
<b>Taxable Income</b> If line 7 of your Form K-40 is:	<b>(a)</b> Enter amount from line 7.	<b>(b)</b> Multiplication amount.	<b>(c)</b> M ultiply (a) by (b).	(d) Subtraction amount.	<b>Tax</b> Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 - \$15,000	\$	3.0% (.030)	\$	\$0	\$
\$15,001 and over	\$	4.9% (.049)	\$	\$285	\$

If label is correct, peel off and affix to the return you file. If incorrect, do not use.

## 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 120 SE 10th Ave PO Box 750260 Topeka, KS 66675-0260

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 2012 Kansas income tax return. Nonresidents must have filed a 2012 Kansas income tax return to use WebFile for 2013.

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 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.