Kansas

2014

Individual Income Tax

For a fast refund, file electronically!

See back cover for details.

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What's New

INCOME TAX RATES. The Kansas income tax rates have again been reduced. For tax year 2014, the bottom and top brackets are 2.7% and 4.8% respectively. The tax rates are scheduled to drop through tax year 2018.

SELF-EMPLOYMENT TAX MODIFICATION. Effective for tax years beginning after December 31, 2012, certain taxpayers are not required to add back their deduction for self-employment taxes. See instructions for line A8 of Schedule S and NOTICE 14-02. This modification may be claimed for tax year 2013 by filing an amended Form K-40.

MODIFICATION FOR NET GAIN FROM SALE OF CERTAIN LIVESTOCK. Effective for tax years beginning after December 31, 2012, net gains from the qualified sale of certain livestock held for draft, breeding, or sporting purposes may be subtracted from federal adjusted gross income. See instructions for line A22 of Schedule S and NOTICE 14-04. This deduction may be claimed for tax year 2013 by filing an amended Form K-40 with supporting documentation.

EXPENSES RELATED TO HUMAN ORGAN DONATION. Effective for tax years beginning after December 31, 2013, a subtraction modification (line A26 of Schedule S) may be taken for human organ donor expenses. Qualified expenses are summarized in NOTICE 14-03.

ITEMIZED DEDUCTIONS. Gambling losses can no longer be claimed as an itemized deduction. In addition, Kansas itemized deductions for tax year 2014 are reduced by 35% (except for charitable contributions, which is fully retained). To compute your Kansas itemized deductions, complete Part C of Schedule S.

DISABLED ACCESS CREDIT (K-37). This tax credit was reinstated for tax year 2013 and all tax years thereafter for individual filers. Information about how to claim this tax credit for tax year 2013 can be found in NOTICE 14-06.

ADOPTION CREDIT (K-47). This tax credit was reinstated for tax year 2014 and all tax years thereafter. See NOTICE 14-05 for additional information.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. Four additional counties have been added into the ROZ program (see NOTICE 14-07 for a complete list of eligible counties). 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, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

Do I owe this tax? Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. EXAMPLE: An Anytown, KS resident orders a computer from a company in New York over its 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 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 2014, 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).

PHOTO BY Kansas Department of Wildlife, Parks and Tourism

Distinguished by their large head, horns, and shoulder hump, the AMERICAN BISON, (Bison Bison), is an icon of the Great Plains and in 1955 became the state mammal of Kansas. Considered the largest North American land mammal, bison can weigh up to one (1) ton, have thick brown fur and both adult male and female have curved horns. Bison calves are born an orange/rust color that changes as they grow older. Despite their large size, bison are quick and agile, running up to forty (40) miles per hour and can jump higher than six (6) feet. KDWPT has three publicly owned bison herds for viewing these majestic animals: Sandsage Bison Range (Garden City), Maxwell Wildlife Refuge (Canton), and Mined Land Wildlife Area #1 (Pittsburg).

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 resident must file if he or she is:		And gross income is at least:
SINGLE	Under 65	$ 5,250
	65 or older or blind	$ 6,100
	65 or older and blind	$ 6,950
MARRIED FILING JOINT	Under 65 (both spouses)	$12,000
	65 or older or blind (one spouse)	$12,700
	65 or older or blind (both spouses)	$13,400
	65 or older and blind (one spouse)	$13,400
	65 or older or blind (one spouse) and 65 or older and blind (other spouse)	$14,100
	65 or older and blind (both spouses)	$14,800
HEAD OF HOUSEHOLD	Under 65	$10,000
	65 or older or blind	$10,850
	65 or older and blind	$11,700
MARRIED FILING SEPARATE	Under 65	$ 6,000
	65 or older or blind	$ 6,700
	65 or older and blind	$ 7,400

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

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

NONRESIDENTS. If you are not a resident of Kansas but 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.

When to File

You can "file now" and "pay later" using our Direct Payment option. See page 9.

If your 2014 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2015**. 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
915 SW HARRISON ST
TOPEKA, KS 66612-1588

If You Need Forms

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

Extension of Time to File

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

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

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

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by 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.

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2015.

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

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

Underpayment Penalty: 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 2014 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

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

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

To qualify, you must be 55 years of age or older all of 2014, **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. NOTE: Dependents that are 18 years of age or older (born before January 1, 1997) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our 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 2014 household income was $33,400 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of $18,900 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).

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

If you are filing an amended return for 2014, mark the box that states the reason. **Note:** You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

FILING STATUS

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

** Same-sex taxpayers who are married under the laws of another state, see Notice 13-18 on our website (ksrevenue.org).*

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 2014**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2014, you do NOT qualify for the food sales tax credit.

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

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

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

LINE E: Enter 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 before January 1, 1997).

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.

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

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

Filing status:	Boxes checked:	Enter on line 4:
Single	1	$ 3,850
	2	$ 4,700
Married Filing Joint	1	$ 8,200
	2	$ 8,900
	3	$ 9,600
	4	$10,300
Married Filing Separate	1	$ 4,450
	2	$ 5,150
	3	$ 5,850
	4	$ 6,550
Head of Household	1	$ 6,350
	2	$ 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: $3,000 Married filing joint: $7,500
   Head of household: $5,500 Married filing separate: $3,750

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

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

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

Kansas Itemized Deductions

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19). **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 *Federal Itemized Deductions Worksheet* by line 3 of that worksheet (cannot exceed 100%) ..... _____ %
2) Multiply **state and local taxes** from line 5 of federal Schedule A by line 1 above ..... $ _____
3) Subtract line 2 above from the state and local taxes reported on line 5 of federal Schedule A. Enter result here and line C2 of Schedule S ..... $ _____
4) Multiply **gifts to charity** from line 19 of federal Schedule A by line 1 above ..... $ _____
5) Subtract line 4 above from the gifts to charity reported 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

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

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

LINE 9 – Nonresident percentage: Enter the percentage from Schedule S, line B23. If 100%, enter 100.0000.

LINE 10 – Nonresident tax: Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 – Kansas tax on lump sum distributions: If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal IRC Section 402(e), then you are subject to Kansas tax on your lump sum distribution. If you are a *resident*, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a *nonresident*, leave line 11 blank.

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

LINE 12 – Total income tax: If you are filing as a **resident**, add lines **8** and **11** and enter result on line 12. If you are filing this return as a **nonresident,** enter the amount from line 10 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. **Important**—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Worksheet for Foreign Tax Credit

2014 tax paid to the foreign country ..... $ _____
LESS: Federal foreign tax credit allowed ..... $ _____
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status ..... $ _____

Taxes Paid to Other States by Kansas Residents

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); ***and*** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) 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) 2014 income tax that was actually **paid** 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 lesser of line 1 or line 6 here and on line 13, Form K-40. ..... $

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

1) 2014 tax that was **paid** to the other state ..... $
2) Total income tax (line 12, Form K-40) ..... $
3) Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here) ..... $
4) Modified Kansas source income (line B21, Part B of Schedule S) ..... $
5) Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI) ..... $
6) Percentage limitation (divide line 5 by line 3) %
7) Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) $
8) Percentage limitation (divide line 5 by line 4) %
9) Maximum credit allowable (multiply line 2 by line 8) ..... $
10) Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40) ..... $

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 the applicable schedule(s) with your Form K-40.

Adoption	K-47
Agritourism Liability Insurance (for carry forward use only)	K-33
Alternative Fuel (for carry forward use only)	K-62
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 **positive** 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 **negative** 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.

LINE 17 – Food sales tax credit: Enter your food sales tax credit as computed on Line H, front of Form 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 it for calendar year 2014. **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 and/or 1099 forms 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.

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 2014 estimated tax payments plus any 2013 overpayment you had credited forward to 2014.

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

LINE 24 – Refundable portion of earned income tax credit (EITC): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 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 2014 tax year. Enter the amount of money you remitted to KDOR with your original 2014 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 2014 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

LINE 29 – Underpayment: 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: An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 21 and 22) subtracted from line 18 is $500 or more. Complete Schedule K-210 to determine the penalty amount to enter 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 tax—credit card, direct payment, or check/money order.

CREDIT CARD

Payment by credit card is available online through third-party vendors. Visit our Electronic Services 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 $11.54), is charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your tax balance, 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.

LINE 35 – Credit forward: Enter the portion of line 34 you wish to have applied to your 2015 Kansas estimated income tax (must be $1 or more). If the amount is less than $5, you may carry it forward

to 2015 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) **will reduce** your **refund** or **increase** the **amount you owe**.

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

LINE 36 – Chickadee checkoff: 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 2015 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 2015 return. Or, you may apply a refund less than $5 to one of the donation programs on lines 36 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 (state or federal tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court; to the IRS; or, to the Missouri Department of Revenue, your income tax refund will be applied (set-off) to that delinquent debt. **The set-off process will cause a 10 to 12 week delay to any remaining refund.**

Unless the debt is a Kansas tax debt, 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:

- ✓ 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).

K-210
(Rev. 7/14)

KANSAS
Individual Underpayment of Estimated Tax

2014

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 18, 2014 Form K-40	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 18, 2013 Form K-40)	3	
4. Enter the total amount of your 2014 Kansas income tax withheld	4	

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

PART I – EXCEPTIONS TO THE PENALTY

		1/1/14 - 4/15/14	1/1/14 - 6/15/14	1/1/14 - 9/15/14	1/1/14 - 1/15/15
5. Cumulative total of your 2014 withholding	5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date	6				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)	7				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2014 income; enclose computation. (Farmers/fishers use line 9b.)	9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
	9b				66.66% of tax

PART II – FIGURING THE PENALTY

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable	10				
11. Due date of each installment	11	4/15/14	6/15/14	9/15/14	1/15/15
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/14, whichever is earlier. If paid late, see instructions	12	61	92	107	
13. Number of days from 1/15/15 to date paid, or 4/15/15, whichever is earlier. If paid late, see instructions	13			15	
14. $\frac{\text{Line 12}}{365}$ X 4% X amount on line 10	14				
15. $\frac{\text{Line 13}}{365}$ X 4% X amount on line 10	15				
16. Penalty (Add lines 14 and 15)	16				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40	17	

INSTRUCTIONS FOR SCHEDULE K-210

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

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2014 tax due (line 18 of Form K-40 – DO NOT include compensating tax from line 19 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is $500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter **if** a Form K-40 was filed and the tax was paid in full on or before January 31, 2015.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing **and** you filed Form K-40 and paid the tax on or before March 1, 2015, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt–farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2015, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

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

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

If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 18, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2014 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

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

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your withholding and estimated tax payments made from January 1 through September 15, 2014.

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

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

LINE 9: Exception 2 applies if your 2014 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2014 periods:

January 1 – March 31	Multiply income by 4
January 1 – May 31	Multiply income by 2.4
January 1 – August 31	Multiply income by 1.5
January 1 – December 31	Multiply income by 1

This exception applies if the amount on line 7 exceeds the amount on line 9a or 9b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 9b.

For example, to figure the first column, total your income from January 1 to March 31, 2014 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

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

PART II – FIGURING THE PENALTY

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

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

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

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

EXAMPLE: If you paid the 6/15/14 installment on 6/28/14 the number of days to enter on line 12, column 2 will be computed from 6/15/14 to 6/28/14, which equals 13 days. If you then paid the next quarter timely at 9/17/14, the number of days will be from 9/17/14 to 1/15/15, which equals the 120 days (105 already entered + 15).

LINE 13: The 4% penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/15 to 1/15/15. If you did **not** make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/15, enter in the third column the number of days from 1/1/14 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/15 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 4% for both the 2014 and 2015 periods.

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

Schedule S Instructions

CAUTION: *Line numbers on Schedule S that reference federal Form 1040 are from the 2013 tax forms and subject to change for 2014.*

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through 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 and universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

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

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERS); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. ***Current employees:*** Enter amount you contributed from your salary to KPERS as shown on your W-2 form, typically box 14. ***Retired employees:*** If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A18. Make no entry on this line unless you also made contributions to KPERS during 2014 (for example, you retired during 2014). ***Lump Sum Distributions*:** If you received a lump sum KPERS distribution during 2014, include on line A2 your 2014 KPERS contributions and follow the instructions for line A26.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2014 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. See NOTICE 14-02.

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 self-employed individuals included on line 29 of your federal Form 1040.

LINE A11: 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 2014 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- **Abortion Expenses.** Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines 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 2014 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

LINE A15: Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: **1)** originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and **2)** included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERS.

LINE A16: Enter interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in

both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by KDOR at a later date.

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

LINE A17: 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 make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR at a later date.

- Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces
- Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
- Kansas Public Employees' Retirement (KPERS) annuities
- Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- Kansas Teachers' Retirement annuities
- Kansas Highway Patrol pensions
- Kansas Justices and Judges Retirement System annuities
- Board of Public Utilities pensions
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
- Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan
- Certain pensions received from Kansas first class cities that are not covered by KPERS

LINE A19: Enter amount of military compensation earned in tax year 2014 **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 married filing joint. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. Visit **learningquest.com** for details.

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

LINE A22: Enter 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 amounts reported on lines A4, A6, and A7 that are attributable to the business in which such livestock sold has been used (see NOTICE 14-04). To support this modification, you must submit copies of federal Form 4797 and all Schedules C, E, and/or F with your return.

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

- **Jobs Tax Credit.** Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions.** Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- **Partnership, S Corporation, or Fiduciary Adjustments.** The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.
- **S Corporation Privilege Adjustment.** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution. 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 AGI.
- **Electrical Generation Revenue Bonds.** The gain from the sale of electrical generation revenue bonds that was included in your federal AGI.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- **Organ Donor Expenses.** Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed $5,000. See NOTICE 14-03 for more information.

LINE 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 larger than line A13 (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 NONRESIDENTS AND PART-YEAR RESIDENTS

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

INCOME

LINES B1 through B11: In the left-hand column, enter the amounts from your 2014 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

ADJUSTMENTS TO INCOME

In the *Federal* column enter adjustments to income 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.

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

LINE B16: Enter only those moving expenses incurred in 2014 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- 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* 2014 *(not already entered on lines B13 through B16).*

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

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

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

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

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

NONRESIDENT ALLOCATION PERCENTAGE

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

PART C – KANSAS ITEMIZED DEDUCTIONS

ITEMIZED DEDUCTION COMPUTATION

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

LINE C1: Enter 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 **or** from line 3 of the *Worksheet for Kansas Itemized Deductions* on page 7). If you claimed state and local sales tax instead, do not report anything on this line.

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

LINE C4: Enter any gambling losses from line 29 of federal Schedule A.

LINE C5: Subtract lines C2, C3 and C4 from C1 and enter result.

LINE C6: Multiply line C5 by 65% and enter the result.

LINE C7: Enter the amount reported on line C3.

LINE C8: Add lines C6 and C7. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

2014 KANSAS TAX TABLE
(for taxable income to $100,000)

FIND YOUR TAX: Read down the columns to find the line that includes your taxable income from line 7 of Form K-40. Then locate your filing status in the heading. Enter on line 8 of Form K-40 the tax amount where the taxable income line and filing status column meet.

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26	50	1	1
51	100	2	2
101	150	3	3
151	200	5	5
201	250	6	6
251	300	7	7
301	350	9	9
351	400	10	10
401	450	11	11
451	500	13	13
501	550	14	14
551	600	16	16
601	650	17	17
651	700	18	18
701	750	20	20
751	800	21	21
801	850	22	22
851	900	24	24
901	950	25	25
951	1,000	26	26
1,001	1,050	28	28
1,051	1,100	29	29
1,101	1,150	30	30
1,151	1,200	32	32
1,201	1,250	33	33
1,251	1,300	34	34
1,301	1,350	36	36
1,351	1,400	37	37
1,401	1,450	38	38
1,451	1,500	40	40
1,501	1,550	41	41
1,551	1,600	43	43
1,601	1,650	44	44
1,651	1,700	45	45
1,701	1,750	47	47
1,751	1,800	48	48
1,801	1,850	49	49
1,851	1,900	51	51
1,901	1,950	52	52
1,951	2,000	53	53
2,001	2,050	55	55
2,051	2,100	56	56
2,101	2,150	57	57
2,151	2,200	59	59
2,201	2,250	60	60
2,251	2,300	61	61
2,301	2,350	63	63
2,351	2,400	64	64
2,401	2,450	65	65
2,451	2,500	67	67
2,501	2,550	68	68
2,551	2,600	70	70
2,601	2,650	71	71
2,651	2,700	72	72
2,701	2,750	74	74
2,751	2,800	75	75
2,801	2,850	76	76
2,851	2,900	78	78
2,901	2,950	79	79
2,951	3,000	80	80
3,001	3,050	82	82
3,051	3,100	83	83
3,101	3,150	84	84
3,151	3,200	86	86
3,201	3,250	87	87
3,251	3,300	88	88

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
3,301	3,350	90	90
3,351	3,400	91	91
3,401	3,450	92	92
3,451	3,500	94	94
3,501	3,550	95	95
3,551	3,600	97	97
3,601	3,650	98	98
3,651	3,700	99	99
3,701	3,750	101	101
3,751	3,800	102	102
3,801	3,850	103	103
3,851	3,900	105	105
3,901	3,950	106	106
3,951	4,000	107	107
4,001	4,050	109	109
4,051	4,100	110	110
4,101	4,150	111	111
4,151	4,200	113	113
4,201	4,250	114	114
4,251	4,300	115	115
4,301	4,350	117	117
4,351	4,400	118	118
4,401	4,450	119	119
4,451	4,500	121	121
4,501	4,550	122	122
4,551	4,600	124	124
4,601	4,650	125	125
4,651	4,700	126	126
4,701	4,750	128	128
4,751	4,800	129	129
4,801	4,850	130	130
4,851	4,900	132	132
4,901	4,950	133	133
4,951	5,000	134	134
5,001	5,050	136	136
5,051	5,100	137	137
5,101	5,150	138	138
5,151	5,200	140	140
5,201	5,250	141	141
5,251	5,300	142	142
5,301	5,350	144	144
5,351	5,400	145	145
5,401	5,450	146	146
5,451	5,500	148	148
5,501	5,550	149	149
5,551	5,600	151	151
5,601	5,650	152	152
5,651	5,700	153	153
5,701	5,750	155	155
5,751	5,800	156	156
5,801	5,850	157	157
5,851	5,900	159	159
5,901	5,950	160	160
5,951	6,000	161	161
6,001	6,050	163	163
6,051	6,100	164	164
6,101	6,150	165	165
6,151	6,200	167	167
6,201	6,250	168	168
6,251	6,300	169	169
6,301	6,350	171	171
6,351	6,400	172	172
6,401	6,450	173	173
6,451	6,500	175	175
6,501	6,550	176	176
6,551	6,600	178	178

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
6,601	6,650	179	179
6,651	6,700	180	180
6,701	6,750	182	182
6,751	6,800	183	183
6,801	6,850	184	184
6,851	6,900	186	186
6,901	6,950	187	187
6,951	7,000	188	188
7,001	7,050	190	190
7,051	7,100	191	191
7,101	7,150	192	192
7,151	7,200	194	194
7,201	7,250	195	195
7,251	7,300	196	196
7,301	7,350	198	198
7,351	7,400	199	199
7,401	7,450	200	200
7,451	7,500	202	202
7,501	7,550	203	203
7,551	7,600	205	205
7,601	7,650	206	206
7,651	7,700	207	207
7,701	7,750	209	209
7,751	7,800	210	210
7,801	7,850	211	211
7,851	7,900	213	213
7,901	7,950	214	214
7,951	8,000	215	215
8,001	8,050	217	217
8,051	8,100	218	218
8,101	8,150	219	219
8,151	8,200	221	221
8,201	8,250	222	222
8,251	8,300	223	223
8,301	8,350	225	225
8,351	8,400	226	226
8,401	8,450	227	227
8,451	8,500	229	229
8,501	8,550	230	230
8,551	8,600	232	232
8,601	8,650	233	233
8,651	8,700	234	234
8,701	8,750	236	236
8,751	8,800	237	237
8,801	8,850	238	238
8,851	8,900	240	240
8,901	8,950	241	241
8,951	9,000	242	242
9,001	9,050	244	244
9,051	9,100	245	245
9,101	9,150	246	246
9,151	9,200	248	248
9,201	9,250	249	249
9,251	9,300	250	250
9,301	9,350	252	252
9,351	9,400	253	253
9,401	9,450	254	254
9,451	9,500	256	256
9,501	9,550	257	257
9,551	9,600	259	259
9,601	9,650	260	260
9,651	9,700	261	261
9,701	9,750	263	263
9,751	9,800	264	264
9,801	9,850	265	265
9,851	9,900	267	267

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
9,901	9,950	268	268
9,951	10,000	269	269
10,001	10,050	271	271
10,051	10,100	272	272
10,101	10,150	273	273
10,151	10,200	275	275
10,201	10,250	276	276
10,251	10,300	277	277
10,301	10,350	279	279
10,351	10,400	280	280
10,401	10,450	281	281
10,451	10,500	283	283
10,501	10,550	284	284
10,551	10,600	286	286
10,601	10,650	287	287
10,651	10,700	288	288
10,701	10,750	290	290
10,751	10,800	291	291
10,801	10,850	292	292
10,851	10,900	294	294
10,901	10,950	295	295
10,951	11,000	296	296
11,001	11,050	298	298
11,051	11,100	299	299
11,101	11,150	300	300
11,151	11,200	302	302
11,201	11,250	303	303
11,251	11,300	304	304
11,301	11,350	306	306
11,351	11,400	307	307
11,401	11,450	308	308
11,451	11,500	310	310
11,501	11,550	311	311
11,551	11,600	313	313
11,601	11,650	314	314
11,651	11,700	315	315
11,701	11,750	317	317
11,751	11,800	318	318
11,801	11,850	319	319
11,851	11,900	321	321
11,901	11,950	322	322
11,951	12,000	323	323
12,001	12,050	325	325
12,051	12,100	326	326
12,101	12,150	327	327
12,151	12,200	329	329
12,201	12,250	330	330
12,251	12,300	331	331
12,301	12,350	333	333
12,351	12,400	334	334
12,401	12,450	335	335
12,451	12,500	337	337
12,501	12,550	338	338
12,551	12,600	340	340
12,601	12,650	341	341
12,651	12,700	342	342
12,701	12,750	344	344
12,751	12,800	345	345
12,801	12,850	346	346
12,851	12,900	348	348
12,901	12,950	349	349
12,951	13,000	350	350
13,001	13,050	352	352
13,051	13,100	353	353
13,101	13,150	354	354
13,151	13,200	356	356

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
13,201	13,250	357	357	
13,251	13,300	358	358	
13,301	13,350	360	360	
13,351	13,400	361	361	
13,401	13,450	362	362	
13,451	13,500	364	364	
13,501	13,550	365	365	
13,551	13,600	367	367	
13,601	13,650	368	368	
13,651	13,700	369	369	
13,701	13,750	371	371	
13,751	13,800	372	372	
13,801	13,850	373	373	
13,851	13,900	375	375	
13,901	13,950	376	376	
13,951	14,000	377	377	
14,001	14,050	379	379	
14,051	14,100	380	380	
14,101	14,150	381	381	
14,151	14,200	383	383	
14,201	14,250	384	384	
14,251	14,300	385	385	
14,301	14,350	387	387	
14,351	14,400	388	388	
14,401	14,450	389	389	
14,451	14,500	391	391	
14,501	14,550	392	392	
14,551	14,600	394	394	
14,601	14,650	395	395	
14,651	14,700	396	396	
14,701	14,750	398	398	
14,751	14,800	399	399	
14,801	14,850	400	400	
14,851	14,900	402	402	
14,901	14,950	403	403	
14,951	15,000	404	404	
15,001	15,050	406	406	
15,051	15,100	409	407	
15,101	15,150	411	408	
15,151	15,200	413	410	
15,201	15,250	416	411	
15,251	15,300	418	412	
15,301	15,350	421	414	
15,351	15,400	423	415	
15,401	15,450	425	416	
15,451	15,500	428	418	
15,501	15,550	430	419	
15,551	15,600	433	421	
15,601	15,650	435	422	
15,651	15,700	437	423	
15,701	15,750	440	425	
15,751	15,800	442	426	
15,801	15,850	445	427	
15,851	15,900	447	429	
15,901	15,950	449	430	
15,951	16,000	452	431	
16,001	16,050	454	433	
16,051	16,100	457	434	
16,101	16,150	459	435	
16,151	16,200	461	437	
16,201	16,250	464	438	
16,251	16,300	466	439	
16,301	16,350	469	441	
16,351	16,400	471	442	
16,401	16,450	473	443	
16,451	16,500	476	445	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
16,501	16,550	478	446	
16,551	16,600	481	448	
16,601	16,650	483	449	
16,651	16,700	485	450	
16,701	16,750	488	452	
16,751	16,800	490	453	
16,801	16,850	493	454	
16,851	16,900	495	456	
16,901	16,950	497	457	
16,951	17,000	500	458	
17,001	17,050	502	460	
17,051	17,100	505	461	
17,101	17,150	507	462	
17,151	17,200	509	464	
17,201	17,250	512	465	
17,251	17,300	514	466	
17,301	17,350	517	468	
17,351	17,400	519	469	
17,401	17,450	521	470	
17,451	17,500	524	472	
17,501	17,550	526	473	
17,551	17,600	529	475	
17,601	17,650	531	476	
17,651	17,700	533	477	
17,701	17,750	536	479	
17,751	17,800	538	480	
17,801	17,850	541	481	
17,851	17,900	543	483	
17,901	17,950	545	484	
17,951	18,000	548	485	
18,001	18,050	550	487	
18,051	18,100	553	488	
18,101	18,150	555	489	
18,151	18,200	557	491	
18,201	18,250	560	492	
18,251	18,300	562	493	
18,301	18,350	565	495	
18,351	18,400	567	496	
18,401	18,450	569	497	
18,451	18,500	572	499	
18,501	18,550	574	500	
18,551	18,600	577	502	
18,601	18,650	579	503	
18,651	18,700	581	504	
18,701	18,750	584	506	
18,751	18,800	586	507	
18,801	18,850	589	508	
18,851	18,900	591	510	
18,901	18,950	593	511	
18,951	19,000	596	512	
19,001	19,050	598	514	
19,051	19,100	601	515	
19,101	19,150	603	516	
19,151	19,200	605	518	
19,201	19,250	608	519	
19,251	19,300	610	520	
19,301	19,350	613	522	
19,351	19,400	615	523	
19,401	19,450	617	524	
19,451	19,500	620	526	
19,501	19,550	622	527	
19,551	19,600	625	529	
19,601	19,650	627	530	
19,651	19,700	629	531	
19,701	19,750	632	533	
19,751	19,800	634	534	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
19,801	19,850	637	535	
19,851	19,900	639	537	
19,901	19,950	641	538	
19,951	20,000	644	539	
20,001	20,050	646	541	
20,051	20,100	649	542	
20,101	20,150	651	543	
20,151	20,200	653	545	
20,201	20,250	656	546	
20,251	20,300	658	547	
20,301	20,350	661	549	
20,351	20,400	663	550	
20,401	20,450	665	551	
20,451	20,500	668	553	
20,501	20,550	670	554	
20,551	20,600	673	556	
20,601	20,650	675	557	
20,651	20,700	677	558	
20,701	20,750	680	560	
20,751	20,800	682	561	
20,801	20,850	685	562	
20,851	20,900	687	564	
20,901	20,950	689	565	
20,951	21,000	692	566	
21,001	21,050	694	568	
21,051	21,100	697	569	
21,101	21,150	699	570	
21,151	21,200	701	572	
21,201	21,250	704	573	
21,251	21,300	706	574	
21,301	21,350	709	576	
21,351	21,400	711	577	
21,401	21,450	713	578	
21,451	21,500	716	580	
21,501	21,550	718	581	
21,551	21,600	721	583	
21,601	21,650	723	584	
21,651	21,700	725	585	
21,701	21,750	728	587	
21,751	21,800	730	588	
21,801	21,850	733	589	
21,851	21,900	735	591	
21,901	21,950	737	592	
21,951	22,000	740	593	
22,001	22,050	742	595	
22,051	22,100	745	596	
22,101	22,150	747	597	
22,151	22,200	749	599	
22,201	22,250	752	600	
22,251	22,300	754	601	
22,301	22,350	757	603	
22,351	22,400	759	604	
22,401	22,450	761	605	
22,451	22,500	764	607	
22,501	22,550	766	608	
22,551	22,600	769	610	
22,601	22,650	771	611	
22,651	22,700	773	612	
22,701	22,750	776	614	
22,751	22,800	778	615	
22,801	22,850	781	616	
22,851	22,900	783	618	
22,901	22,950	785	619	
22,951	23,000	788	620	
23,001	23,050	790	622	
23,051	23,100	793	623	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
23,101	23,150	795	624	
23,151	23,200	797	626	
23,201	23,250	800	627	
23,251	23,300	802	628	
23,301	23,350	805	630	
23,351	23,400	807	631	
23,401	23,450	809	632	
23,451	23,500	812	634	
23,501	23,550	814	635	
23,551	23,600	817	637	
23,601	23,650	819	638	
23,651	23,700	821	639	
23,701	23,750	824	641	
23,751	23,800	826	642	
23,801	23,850	829	643	
23,851	23,900	831	645	
23,901	23,950	833	646	
23,951	24,000	836	647	
24,001	24,050	838	649	
24,051	24,100	841	650	
24,101	24,150	843	651	
24,151	24,200	845	653	
24,201	24,250	848	654	
24,251	24,300	850	655	
24,301	24,350	853	657	
24,351	24,400	855	658	
24,401	24,450	857	659	
24,451	24,500	860	661	
24,501	24,550	862	662	
24,551	24,600	865	664	
24,601	24,650	867	665	
24,651	24,700	869	666	
24,701	24,750	872	668	
24,751	24,800	874	669	
24,801	24,850	877	670	
24,851	24,900	879	672	
24,901	24,950	881	673	
24,951	25,000	884	674	
25,001	25,050	886	676	
25,051	25,100	889	677	
25,101	25,150	891	678	
25,151	25,200	893	680	
25,201	25,250	896	681	
25,251	25,300	898	682	
25,301	25,350	901	684	
25,351	25,400	903	685	
25,401	25,450	905	686	
25,451	25,500	908	688	
25,501	25,550	910	689	
25,551	25,600	913	691	
25,601	25,650	915	692	
25,651	25,700	917	693	
25,701	25,750	920	695	
25,751	25,800	922	696	
25,801	25,850	925	697	
25,851	25,900	927	699	
25,901	25,950	929	700	
25,951	26,000	932	701	
26,001	26,050	934	703	
26,051	26,100	937	704	
26,101	26,150	939	705	
26,151	26,200	941	707	
26,201	26,250	944	708	
26,251	26,300	946	709	
26,301	26,350	949	711	
26,351	26,400	951	712	

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26,401	**26,450**	953	713
26,451	**26,500**	956	715
26,501	**26,550**	958	716
26,551	**26,600**	961	718
26,601	**26,650**	963	719
26,651	**26,700**	965	720
26,701	**26,750**	968	722
26,751	**26,800**	970	723
26,801	**26,850**	973	724
26,851	**26,900**	975	726
26,901	**26,950**	977	727
26,951	**27,000**	980	728
27,001	**27,050**	982	730
27,051	**27,100**	985	731
27,101	**27,150**	987	732
27,151	**27,200**	989	734
27,201	**27,250**	992	735
27,251	**27,300**	994	736
27,301	**27,350**	997	738
27,351	**27,400**	999	739
27,401	**27,450**	1,001	740
27,451	**27,500**	1,004	742
27,501	**27,550**	1,006	743
27,551	**27,600**	1,009	745
27,601	**27,650**	1,011	746
27,651	**27,700**	1,013	747
27,701	**27,750**	1,016	749
27,751	**27,800**	1,018	750
27,801	**27,850**	1,021	751
27,851	**27,900**	1,023	753
27,901	**27,950**	1,025	754
27,951	**28,000**	1,028	755
28,001	**28,050**	1,030	757
28,051	**28,100**	1,033	758
28,101	**28,150**	1,035	759
28,151	**28,200**	1,037	761
28,201	**28,250**	1,040	762
28,251	**28,300**	1,042	763
28,301	**28,350**	1,045	765
28,351	**28,400**	1,047	766
28,401	**28,450**	1,049	767
28,451	**28,500**	1,052	769
28,501	**28,550**	1,054	770
28,551	**28,600**	1,057	772
28,601	**28,650**	1,059	773
28,651	**28,700**	1,061	774
28,701	**28,750**	1,064	776
28,751	**28,800**	1,066	777
28,801	**28,850**	1,069	778
28,851	**28,900**	1,071	780
28,901	**28,950**	1,073	781
28,951	**29,000**	1,076	782
29,001	**29,050**	1,078	784
29,051	**29,100**	1,081	785
29,101	**29,150**	1,083	786
29,151	**29,200**	1,085	788
29,201	**29,250**	1,088	789
29,251	**29,300**	1,090	790
29,301	**29,350**	1,093	792
29,351	**29,400**	1,095	793
29,401	**29,450**	1,097	794
29,451	**29,500**	1,100	796
29,501	**29,550**	1,102	797
29,551	**29,600**	1,105	799
29,601	**29,650**	1,107	800
29,651	**29,700**	1,109	801

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
29,701	**29,750**	1,112	803
29,751	**29,800**	1,114	804
29,801	**29,850**	1,117	805
29,851	**29,900**	1,119	807
29,901	**29,950**	1,121	808
29,951	**30,000**	1,124	809
30,001	**30,050**	1,126	811
30,051	**30,100**	1,129	814
30,101	**30,150**	1,131	816
30,151	**30,200**	1,133	818
30,201	**30,250**	1,136	821
30,251	**30,300**	1,138	823
30,301	**30,350**	1,141	826
30,351	**30,400**	1,143	828
30,401	**30,450**	1,145	830
30,451	**30,500**	1,148	833
30,501	**30,550**	1,150	835
30,551	**30,600**	1,153	838
30,601	**30,650**	1,155	840
30,651	**30,700**	1,157	842
30,701	**30,750**	1,160	845
30,751	**30,800**	1,162	847
30,801	**30,850**	1,165	850
30,851	**30,900**	1,167	852
30,901	**30,950**	1,169	854
30,951	**31,000**	1,172	857
31,001	**31,050**	1,174	859
31,051	**31,100**	1,177	862
31,101	**31,150**	1,179	864
31,151	**31,200**	1,181	866
31,201	**31,250**	1,184	869
31,251	**31,300**	1,186	871
31,301	**31,350**	1,189	874
31,351	**31,400**	1,191	876
31,401	**31,450**	1,193	878
31,451	**31,500**	1,196	881
31,501	**31,550**	1,198	883
31,551	**31,600**	1,201	886
31,601	**31,650**	1,203	888
31,651	**31,700**	1,205	890
31,701	**31,750**	1,208	893
31,751	**31,800**	1,210	895
31,801	**31,850**	1,213	898
31,851	**31,900**	1,215	900
31,901	**31,950**	1,217	902
31,951	**32,000**	1,220	905
32,001	**32,050**	1,222	907
32,051	**32,100**	1,225	910
32,101	**32,150**	1,227	912
32,151	**32,200**	1,229	914
32,201	**32,250**	1,232	917
32,251	**32,300**	1,234	919
32,301	**32,350**	1,237	922
32,351	**32,400**	1,239	924
32,401	**32,450**	1,241	926
32,451	**32,500**	1,244	929
32,501	**32,550**	1,246	931
32,551	**32,600**	1,249	934
32,601	**32,650**	1,251	936
32,651	**32,700**	1,253	938
32,701	**32,750**	1,256	941
32,751	**32,800**	1,258	943
32,801	**32,850**	1,261	946
32,851	**32,900**	1,263	948
32,901	**32,950**	1,265	950
32,951	**33,000**	1,268	953

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
33,001	**33,050**	1,270	955
33,051	**33,100**	1,273	958
33,101	**33,150**	1,275	960
33,151	**33,200**	1,277	962
33,201	**33,250**	1,280	965
33,251	**33,300**	1,282	967
33,301	**33,350**	1,285	970
33,351	**33,400**	1,287	972
33,401	**33,450**	1,289	974
33,451	**33,500**	1,292	977
33,501	**33,550**	1,294	979
33,551	**33,600**	1,297	982
33,601	**33,650**	1,299	984
33,651	**33,700**	1,301	986
33,701	**33,750**	1,304	989
33,751	**33,800**	1,306	991
33,801	**33,850**	1,309	994
33,851	**33,900**	1,311	996
33,901	**33,950**	1,313	998
33,951	**34,000**	1,316	1,001
34,001	**34,050**	1,318	1,003
34,051	**34,100**	1,321	1,006
34,101	**34,150**	1,323	1,008
34,151	**34,200**	1,325	1,010
34,201	**34,250**	1,328	1,013
34,251	**34,300**	1,330	1,015
34,301	**34,350**	1,333	1,018
34,351	**34,400**	1,335	1,020
34,401	**34,450**	1,337	1,022
34,451	**34,500**	1,340	1,025
34,501	**34,550**	1,342	1,027
34,551	**34,600**	1,345	1,030
34,601	**34,650**	1,347	1,032
34,651	**34,700**	1,349	1,034
34,701	**34,750**	1,352	1,037
34,751	**34,800**	1,354	1,039
34,801	**34,850**	1,357	1,042
34,851	**34,900**	1,359	1,044
34,901	**34,950**	1,361	1,046
34,951	**35,000**	1,364	1,049
35,001	**35,050**	1,366	1,051
35,051	**35,100**	1,369	1,054
35,101	**35,150**	1,371	1,056
35,151	**35,200**	1,373	1,058
35,201	**35,250**	1,376	1,061
35,251	**35,300**	1,378	1,063
35,301	**35,350**	1,381	1,066
35,351	**35,400**	1,383	1,068
35,401	**35,450**	1,385	1,070
35,451	**35,500**	1,388	1,073
35,501	**35,550**	1,390	1,075
35,551	**35,600**	1,393	1,078
35,601	**35,650**	1,395	1,080
35,651	**35,700**	1,397	1,082
35,701	**35,750**	1,400	1,085
35,751	**35,800**	1,402	1,087
35,801	**35,850**	1,405	1,090
35,851	**35,900**	1,407	1,092
35,901	**35,950**	1,409	1,094
35,951	**36,000**	1,412	1,097
36,001	**36,050**	1,414	1,099
36,051	**36,100**	1,417	1,102
36,101	**36,150**	1,419	1,104
36,151	**36,200**	1,421	1,106
36,201	**36,250**	1,424	1,109
36,251	**36,300**	1,426	1,111

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	**36,350**	1,429	1,114
36,351	**36,400**	1,431	1,116
36,401	**36,450**	1,433	1,118
36,451	**36,500**	1,436	1,121
36,501	**36,550**	1,438	1,123
36,551	**36,600**	1,441	1,126
36,601	**36,650**	1,443	1,128
36,651	**36,700**	1,445	1,130
36,701	**36,750**	1,448	1,133
36,751	**36,800**	1,450	1,135
36,801	**36,850**	1,453	1,138
36,851	**36,900**	1,455	1,140
36,901	**36,950**	1,457	1,142
36,951	**37,000**	1,460	1,145
37,001	**37,050**	1,462	1,147
37,051	**37,100**	1,465	1,150
37,101	**37,150**	1,467	1,152
37,151	**37,200**	1,469	1,154
37,201	**37,250**	1,472	1,157
37,251	**37,300**	1,474	1,159
37,301	**37,350**	1,477	1,162
37,351	**37,400**	1,479	1,164
37,401	**37,450**	1,481	1,166
37,451	**37,500**	1,484	1,169
37,501	**37,550**	1,486	1,171
37,551	**37,600**	1,489	1,174
37,601	**37,650**	1,491	1,176
37,651	**37,700**	1,493	1,178
37,701	**37,750**	1,496	1,181
37,751	**37,800**	1,498	1,183
37,801	**37,850**	1,501	1,186
37,851	**37,900**	1,503	1,188
37,901	**37,950**	1,505	1,190
37,951	**38,000**	1,508	1,193
38,001	**38,050**	1,510	1,195
38,051	**38,100**	1,513	1,198
38,101	**38,150**	1,515	1,200
38,151	**38,200**	1,517	1,202
38,201	**38,250**	1,520	1,205
38,251	**38,300**	1,522	1,207
38,301	**38,350**	1,525	1,210
38,351	**38,400**	1,527	1,212
38,401	**38,450**	1,529	1,214
38,451	**38,500**	1,532	1,217
38,501	**38,550**	1,534	1,219
38,551	**38,600**	1,537	1,222
38,601	**38,650**	1,539	1,224
38,651	**38,700**	1,541	1,226
38,701	**38,750**	1,544	1,229
38,751	**38,800**	1,546	1,231
38,801	**38,850**	1,549	1,234
38,851	**38,900**	1,551	1,236
38,901	**38,950**	1,553	1,238
38,951	**39,000**	1,556	1,241
39,001	**39,050**	1,558	1,243
39,051	**39,100**	1,561	1,246
39,101	**39,150**	1,563	1,248
39,151	**39,200**	1,565	1,250
39,201	**39,250**	1,568	1,253
39,251	**39,300**	1,570	1,255
39,301	**39,350**	1,573	1,258
39,351	**39,400**	1,575	1,260
39,401	**39,450**	1,577	1,262
39,451	**39,500**	1,580	1,265
39,501	**39,550**	1,582	1,267
39,551	**39,600**	1,585	1,270

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
39,601	**39,650**	1,587	1,272	
39,651	**39,700**	1,589	1,274	
39,701	**39,750**	1,592	1,277	
39,751	**39,800**	1,594	1,279	
39,801	**39,850**	1,597	1,282	
39,851	**39,900**	1,599	1,284	
39,901	**39,950**	1,601	1,286	
39,951	**40,000**	1,604	1,289	
40,001	**40,050**	1,606	1,291	
40,051	**40,100**	1,609	1,294	
40,101	**40,150**	1,611	1,296	
40,151	**40,200**	1,613	1,298	
40,201	**40,250**	1,616	1,301	
40,251	**40,300**	1,618	1,303	
40,301	**40,350**	1,621	1,306	
40,351	**40,400**	1,623	1,308	
40,401	**40,450**	1,625	1,310	
40,451	**40,500**	1,628	1,313	
40,501	**40,550**	1,630	1,315	
40,551	**40,600**	1,633	1,318	
40,601	**40,650**	1,635	1,320	
40,651	**40,700**	1,637	1,322	
40,701	**40,750**	1,640	1,325	
40,751	**40,800**	1,642	1,327	
40,801	**40,850**	1,645	1,330	
40,851	**40,900**	1,647	1,332	
40,901	**40,950**	1,649	1,334	
40,951	**41,000**	1,652	1,337	
41,001	**41,050**	1,654	1,339	
41,051	**41,100**	1,657	1,342	
41,101	**41,150**	1,659	1,344	
41,151	**41,200**	1,661	1,346	
41,201	**41,250**	1,664	1,349	
41,251	**41,300**	1,666	1,351	
41,301	**41,350**	1,669	1,354	
41,351	**41,400**	1,671	1,356	
41,401	**41,450**	1,673	1,358	
41,451	**41,500**	1,676	1,361	
41,501	**41,550**	1,678	1,363	
41,551	**41,600**	1,681	1,366	
41,601	**41,650**	1,683	1,368	
41,651	**41,700**	1,685	1,370	
41,701	**41,750**	1,688	1,373	
41,751	**41,800**	1,690	1,375	
41,801	**41,850**	1,693	1,378	
41,851	**41,900**	1,695	1,380	
41,901	**41,950**	1,697	1,382	
41,951	**42,000**	1,700	1,385	
42,001	**42,050**	1,702	1,387	
42,051	**42,100**	1,705	1,390	
42,101	**42,150**	1,707	1,392	
42,151	**42,200**	1,709	1,394	
42,201	**42,250**	1,712	1,397	
42,251	**42,300**	1,714	1,399	
42,301	**42,350**	1,717	1,402	
42,351	**42,400**	1,719	1,404	
42,401	**42,450**	1,721	1,406	
42,451	**42,500**	1,724	1,409	
42,501	**42,550**	1,726	1,411	
42,551	**42,600**	1,729	1,414	
42,601	**42,650**	1,731	1,416	
42,651	**42,700**	1,733	1,418	
42,701	**42,750**	1,736	1,421	
42,751	**42,800**	1,738	1,423	
42,801	**42,850**	1,741	1,426	
42,851	**42,900**	1,743	1,428	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
42,901	**42,950**	1,745	1,430	
42,951	**43,000**	1,748	1,433	
43,001	**43,050**	1,750	1,435	
43,051	**43,100**	1,753	1,438	
43,101	**43,150**	1,755	1,440	
43,151	**43,200**	1,757	1,442	
43,201	**43,250**	1,760	1,445	
43,251	**43,300**	1,762	1,447	
43,301	**43,350**	1,765	1,450	
43,351	**43,400**	1,767	1,452	
43,401	**43,450**	1,769	1,454	
43,451	**43,500**	1,772	1,457	
43,501	**43,550**	1,774	1,459	
43,551	**43,600**	1,777	1,462	
43,601	**43,650**	1,779	1,464	
43,651	**43,700**	1,781	1,466	
43,701	**43,750**	1,784	1,469	
43,751	**43,800**	1,786	1,471	
43,801	**43,850**	1,789	1,474	
43,851	**43,900**	1,791	1,476	
43,901	**43,950**	1,793	1,478	
43,951	**44,000**	1,796	1,481	
44,001	**44,050**	1,798	1,483	
44,051	**44,100**	1,801	1,486	
44,101	**44,150**	1,803	1,488	
44,151	**44,200**	1,805	1,490	
44,201	**44,250**	1,808	1,493	
44,251	**44,300**	1,810	1,495	
44,301	**44,350**	1,813	1,498	
44,351	**44,400**	1,815	1,500	
44,401	**44,450**	1,817	1,502	
44,451	**44,500**	1,820	1,505	
44,501	**44,550**	1,822	1,507	
44,551	**44,600**	1,825	1,510	
44,601	**44,650**	1,827	1,512	
44,651	**44,700**	1,829	1,514	
44,701	**44,750**	1,832	1,517	
44,751	**44,800**	1,834	1,519	
44,801	**44,850**	1,837	1,522	
44,851	**44,900**	1,839	1,524	
44,901	**44,950**	1,841	1,526	
44,951	**45,000**	1,844	1,529	
45,001	**45,050**	1,846	1,531	
45,051	**45,100**	1,849	1,534	
45,101	**45,150**	1,851	1,536	
45,151	**45,200**	1,853	1,538	
45,201	**45,250**	1,856	1,541	
45,251	**45,300**	1,858	1,543	
45,301	**45,350**	1,861	1,546	
45,351	**45,400**	1,863	1,548	
45,401	**45,450**	1,865	1,550	
45,451	**45,500**	1,868	1,553	
45,501	**45,550**	1,870	1,555	
45,551	**45,600**	1,873	1,558	
45,601	**45,650**	1,875	1,560	
45,651	**45,700**	1,877	1,562	
45,701	**45,750**	1,880	1,565	
45,751	**45,800**	1,882	1,567	
45,801	**45,850**	1,885	1,570	
45,851	**45,900**	1,887	1,572	
45,901	**45,950**	1,889	1,574	
45,951	**46,000**	1,892	1,577	
46,001	**46,050**	1,894	1,579	
46,051	**46,100**	1,897	1,582	
46,101	**46,150**	1,899	1,584	
46,151	**46,200**	1,901	1,586	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
46,201	**46,250**	1,904	1,589	
46,251	**46,300**	1,906	1,591	
46,301	**46,350**	1,909	1,594	
46,351	**46,400**	1,911	1,596	
46,401	**46,450**	1,913	1,598	
46,451	**46,500**	1,916	1,601	
46,501	**46,550**	1,918	1,603	
46,551	**46,600**	1,921	1,606	
46,601	**46,650**	1,923	1,608	
46,651	**46,700**	1,925	1,610	
46,701	**46,750**	1,928	1,613	
46,751	**46,800**	1,930	1,615	
46,801	**46,850**	1,933	1,618	
46,851	**46,900**	1,935	1,620	
46,901	**46,950**	1,937	1,622	
46,951	**47,000**	1,940	1,625	
47,001	**47,050**	1,942	1,627	
47,051	**47,100**	1,945	1,630	
47,101	**47,150**	1,947	1,632	
47,151	**47,200**	1,949	1,634	
47,201	**47,250**	1,952	1,637	
47,251	**47,300**	1,954	1,639	
47,301	**47,350**	1,957	1,642	
47,351	**47,400**	1,959	1,644	
47,401	**47,450**	1,961	1,646	
47,451	**47,500**	1,964	1,649	
47,501	**47,550**	1,966	1,651	
47,551	**47,600**	1,969	1,654	
47,601	**47,650**	1,971	1,656	
47,651	**47,700**	1,973	1,658	
47,701	**47,750**	1,976	1,661	
47,751	**47,800**	1,978	1,663	
47,801	**47,850**	1,981	1,666	
47,851	**47,900**	1,983	1,668	
47,901	**47,950**	1,985	1,670	
47,951	**48,000**	1,988	1,673	
48,001	**48,050**	1,990	1,675	
48,051	**48,100**	1,993	1,678	
48,101	**48,150**	1,995	1,680	
48,151	**48,200**	1,997	1,682	
48,201	**48,250**	2,000	1,685	
48,251	**48,300**	2,002	1,687	
48,301	**48,350**	2,005	1,690	
48,351	**48,400**	2,007	1,692	
48,401	**48,450**	2,009	1,694	
48,451	**48,500**	2,012	1,697	
48,501	**48,550**	2,014	1,699	
48,551	**48,600**	2,017	1,702	
48,601	**48,650**	2,019	1,704	
48,651	**48,700**	2,021	1,706	
48,701	**48,750**	2,024	1,709	
48,751	**48,800**	2,026	1,711	
48,801	**48,850**	2,029	1,714	
48,851	**48,900**	2,031	1,716	
48,901	**48,950**	2,033	1,718	
48,951	**49,000**	2,036	1,721	
49,001	**49,050**	2,038	1,723	
49,051	**49,100**	2,041	1,726	
49,101	**49,150**	2,043	1,728	
49,151	**49,200**	2,045	1,730	
49,201	**49,250**	2,048	1,733	
49,251	**49,300**	2,050	1,735	
49,301	**49,350**	2,053	1,738	
49,351	**49,400**	2,055	1,740	
49,401	**49,450**	2,057	1,742	
49,451	**49,500**	2,060	1,745	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
49,501	**49,550**	2,062	1,747	
49,551	**49,600**	2,065	1,750	
49,601	**49,650**	2,067	1,752	
49,651	**49,700**	2,069	1,754	
49,701	**49,750**	2,072	1,757	
49,751	**49,800**	2,074	1,759	
49,801	**49,850**	2,077	1,762	
49,851	**49,900**	2,079	1,764	
49,901	**49,950**	2,081	1,766	
49,951	**50,000**	2,084	1,769	
50,001	**50,050**	2,086	1,771	
50,051	**50,100**	2,089	1,774	
50,101	**50,150**	2,091	1,776	
50,151	**50,200**	2,093	1,778	
50,201	**50,250**	2,096	1,781	
50,251	**50,300**	2,098	1,783	
50,301	**50,350**	2,101	1,786	
50,351	**50,400**	2,103	1,788	
50,401	**50,450**	2,105	1,790	
50,451	**50,500**	2,108	1,793	
50,501	**50,550**	2,110	1,795	
50,551	**50,600**	2,113	1,798	
50,601	**50,650**	2,115	1,800	
50,651	**50,700**	2,117	1,802	
50,701	**50,750**	2,120	1,805	
50,751	**50,800**	2,122	1,807	
50,801	**50,850**	2,125	1,810	
50,851	**50,900**	2,127	1,812	
50,901	**50,950**	2,129	1,814	
50,951	**51,000**	2,132	1,817	
51,001	**51,050**	2,134	1,819	
51,051	**51,100**	2,137	1,822	
51,101	**51,150**	2,139	1,824	
51,151	**51,200**	2,141	1,826	
51,201	**51,250**	2,144	1,829	
51,251	**51,300**	2,146	1,831	
51,301	**51,350**	2,149	1,834	
51,351	**51,400**	2,151	1,836	
51,401	**51,450**	2,153	1,838	
51,451	**51,500**	2,156	1,841	
51,501	**51,550**	2,158	1,843	
51,551	**51,600**	2,161	1,846	
51,601	**51,650**	2,163	1,848	
51,651	**51,700**	2,165	1,850	
51,701	**51,750**	2,168	1,853	
51,751	**51,800**	2,170	1,855	
51,801	**51,850**	2,173	1,858	
51,851	**51,900**	2,175	1,860	
51,901	**51,950**	2,177	1,862	
51,951	**52,000**	2,180	1,865	
52,001	**52,050**	2,182	1,867	
52,051	**52,100**	2,185	1,870	
52,101	**52,150**	2,187	1,872	
52,151	**52,200**	2,189	1,874	
52,201	**52,250**	2,192	1,877	
52,251	**52,300**	2,194	1,879	
52,301	**52,350**	2,197	1,882	
52,351	**52,400**	2,199	1,884	
52,401	**52,450**	2,201	1,886	
52,451	**52,500**	2,204	1,889	
52,501	**52,550**	2,206	1,891	
52,551	**52,600**	2,209	1,894	
52,601	**52,650**	2,211	1,896	
52,651	**52,700**	2,213	1,898	
52,701	**52,750**	2,216	1,901	
52,751	**52,800**	2,218	1,903	

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
52,801	**52,850**	2,221	1,906
52,851	**52,900**	2,223	1,908
52,901	**52,950**	2,225	1,910
52,951	**53,000**	2,228	1,913
53,001	**53,050**	2,230	1,915
53,051	**53,100**	2,233	1,918
53,101	**53,150**	2,235	1,920
53,151	**53,200**	2,237	1,922
53,201	**53,250**	2,240	1,925
53,251	**53,300**	2,242	1,927
53,301	**53,350**	2,245	1,930
53,351	**53,400**	2,247	1,932
53,401	**53,450**	2,249	1,934
53,451	**53,500**	2,252	1,937
53,501	**53,550**	2,254	1,939
53,551	**53,600**	2,257	1,942
53,601	**53,650**	2,259	1,944
53,651	**53,700**	2,261	1,946
53,701	**53,750**	2,264	1,949
53,751	**53,800**	2,266	1,951
53,801	**53,850**	2,269	1,954
53,851	**53,900**	2,271	1,956
53,901	**53,950**	2,273	1,958
53,951	**54,000**	2,276	1,961
54,001	**54,050**	2,278	1,963
54,051	**54,100**	2,281	1,966
54,101	**54,150**	2,283	1,968
54,151	**54,200**	2,285	1,970
54,201	**54,250**	2,288	1,973
54,251	**54,300**	2,290	1,975
54,301	**54,350**	2,293	1,978
54,351	**54,400**	2,295	1,980
54,401	**54,450**	2,297	1,982
54,451	**54,500**	2,300	1,985
54,501	**54,550**	2,302	1,987
54,551	**54,600**	2,305	1,990
54,601	**54,650**	2,307	1,992
54,651	**54,700**	2,309	1,994
54,701	**54,750**	2,312	1,997
54,751	**54,800**	2,314	1,999
54,801	**54,850**	2,317	2,002
54,851	**54,900**	2,319	2,004
54,901	**54,950**	2,321	2,006
54,951	**55,000**	2,324	2,009
55,001	**55,050**	2,326	2,011
55,051	**55,100**	2,329	2,014
55,101	**55,150**	2,331	2,016
55,151	**55,200**	2,333	2,018
55,201	**55,250**	2,336	2,021
55,251	**55,300**	2,338	2,023
55,301	**55,350**	2,341	2,026
55,351	**55,400**	2,343	2,028
55,401	**55,450**	2,345	2,030
55,451	**55,500**	2,348	2,033
55,501	**55,550**	2,350	2,035
55,551	**55,600**	2,353	2,038
55,601	**55,650**	2,355	2,040
55,651	**55,700**	2,357	2,042
55,701	**55,750**	2,360	2,045
55,751	**55,800**	2,362	2,047
55,801	**55,850**	2,365	2,050
55,851	**55,900**	2,367	2,052
55,901	**55,950**	2,369	2,054
55,951	**56,000**	2,372	2,057
56,001	**56,050**	2,374	2,059
56,051	**56,100**	2,377	2,062

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
56,101	**56,150**	2,379	2,064
56,151	**56,200**	2,381	2,066
56,201	**56,250**	2,384	2,069
56,251	**56,300**	2,386	2,071
56,301	**56,350**	2,389	2,074
56,351	**56,400**	2,391	2,076
56,401	**56,450**	2,393	2,078
56,451	**56,500**	2,396	2,081
56,501	**56,550**	2,398	2,083
56,551	**56,600**	2,401	2,086
56,601	**56,650**	2,403	2,088
56,651	**56,700**	2,405	2,090
56,701	**56,750**	2,408	2,093
56,751	**56,800**	2,410	2,095
56,801	**56,850**	2,413	2,098
56,851	**56,900**	2,415	2,100
56,901	**56,950**	2,417	2,102
56,951	**57,000**	2,420	2,105
57,001	**57,050**	2,422	2,107
57,051	**57,100**	2,425	2,110
57,101	**57,150**	2,427	2,112
57,151	**57,200**	2,429	2,114
57,201	**57,250**	2,432	2,117
57,251	**57,300**	2,434	2,119
57,301	**57,350**	2,437	2,122
57,351	**57,400**	2,439	2,124
57,401	**57,450**	2,441	2,126
57,451	**57,500**	2,444	2,129
57,501	**57,550**	2,446	2,131
57,551	**57,600**	2,449	2,134
57,601	**57,650**	2,451	2,136
57,651	**57,700**	2,453	2,138
57,701	**57,750**	2,456	2,141
57,751	**57,800**	2,458	2,143
57,801	**57,850**	2,461	2,146
57,851	**57,900**	2,463	2,148
57,901	**57,950**	2,465	2,150
57,951	**58,000**	2,468	2,153
58,001	**58,050**	2,470	2,155
58,051	**58,100**	2,473	2,158
58,101	**58,150**	2,475	2,160
58,151	**58,200**	2,477	2,162
58,201	**58,250**	2,480	2,165
58,251	**58,300**	2,482	2,167
58,301	**58,350**	2,485	2,170
58,351	**58,400**	2,487	2,172
58,401	**58,450**	2,489	2,174
58,451	**58,500**	2,492	2,177
58,501	**58,550**	2,494	2,179
58,551	**58,600**	2,497	2,182
58,601	**58,650**	2,499	2,184
58,651	**58,700**	2,501	2,186
58,701	**58,750**	2,504	2,189
58,751	**58,800**	2,506	2,191
58,801	**58,850**	2,509	2,194
58,851	**58,900**	2,511	2,196
58,901	**58,950**	2,513	2,198
58,951	**59,000**	2,516	2,201
59,001	**59,050**	2,518	2,203
59,051	**59,100**	2,521	2,206
59,101	**59,150**	2,523	2,208
59,151	**59,200**	2,525	2,210
59,201	**59,250**	2,528	2,213
59,251	**59,300**	2,530	2,215
59,301	**59,350**	2,533	2,218
59,351	**59,400**	2,535	2,220

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
59,401	**59,450**	2,537	2,222
59,451	**59,500**	2,540	2,225
59,501	**59,550**	2,542	2,227
59,551	**59,600**	2,545	2,230
59,601	**59,650**	2,547	2,232
59,651	**59,700**	2,549	2,234
59,701	**59,750**	2,552	2,237
59,751	**59,800**	2,554	2,239
59,801	**59,850**	2,557	2,242
59,851	**59,900**	2,559	2,244
59,901	**59,950**	2,561	2,246
59,951	**60,000**	2,564	2,249
60,001	**60,050**	2,566	2,251
60,051	**60,100**	2,569	2,254
60,101	**60,150**	2,571	2,256
60,151	**60,200**	2,573	2,258
60,201	**60,250**	2,576	2,261
60,251	**60,300**	2,578	2,263
60,301	**60,350**	2,581	2,266
60,351	**60,400**	2,583	2,268
60,401	**60,450**	2,585	2,270
60,451	**60,500**	2,588	2,273
60,501	**60,550**	2,590	2,275
60,551	**60,600**	2,593	2,278
60,601	**60,650**	2,595	2,280
60,651	**60,700**	2,597	2,282
60,701	**60,750**	2,600	2,285
60,751	**60,800**	2,602	2,287
60,801	**60,850**	2,605	2,290
60,851	**60,900**	2,607	2,292
60,901	**60,950**	2,609	2,294
60,951	**61,000**	2,612	2,297
61,001	**61,050**	2,614	2,299
61,051	**61,100**	2,617	2,302
61,101	**61,150**	2,619	2,304
61,151	**61,200**	2,621	2,306
61,201	**61,250**	2,624	2,309
61,251	**61,300**	2,626	2,311
61,301	**61,350**	2,629	2,314
61,351	**61,400**	2,631	2,316
61,401	**61,450**	2,633	2,318
61,451	**61,500**	2,636	2,321
61,501	**61,550**	2,638	2,323
61,551	**61,600**	2,641	2,326
61,601	**61,650**	2,643	2,328
61,651	**61,700**	2,645	2,330
61,701	**61,750**	2,648	2,333
61,751	**61,800**	2,650	2,335
61,801	**61,850**	2,653	2,338
61,851	**61,900**	2,655	2,340
61,901	**61,950**	2,657	2,342
61,951	**62,000**	2,660	2,345
62,001	**62,050**	2,662	2,347
62,051	**62,100**	2,665	2,350
62,101	**62,150**	2,667	2,352
62,151	**62,200**	2,669	2,354
62,201	**62,250**	2,672	2,357
62,251	**62,300**	2,674	2,359
62,301	**62,350**	2,677	2,362
62,351	**62,400**	2,679	2,364
62,401	**62,450**	2,681	2,366
62,451	**62,500**	2,684	2,369
62,501	**62,550**	2,686	2,371
62,551	**62,600**	2,689	2,374
62,601	**62,650**	2,691	2,376
62,651	**62,700**	2,693	2,378

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
62,701	**62,750**	2,696	2,381
62,751	**62,800**	2,698	2,383
62,801	**62,850**	2,701	2,386
62,851	**62,900**	2,703	2,388
62,901	**62,950**	2,705	2,390
62,951	**63,000**	2,708	2,393
63,001	**63,050**	2,710	2,395
63,051	**63,100**	2,713	2,398
63,101	**63,150**	2,715	2,400
63,151	**63,200**	2,717	2,402
63,201	**63,250**	2,720	2,405
63,251	**63,300**	2,722	2,407
63,301	**63,350**	2,725	2,410
63,351	**63,400**	2,727	2,412
63,401	**63,450**	2,729	2,414
63,451	**63,500**	2,732	2,417
63,501	**63,550**	2,734	2,419
63,551	**63,600**	2,737	2,422
63,601	**63,650**	2,739	2,424
63,651	**63,700**	2,741	2,426
63,701	**63,750**	2,744	2,429
63,751	**63,800**	2,746	2,431
63,801	**63,850**	2,749	2,434
63,851	**63,900**	2,751	2,436
63,901	**63,950**	2,753	2,438
63,951	**64,000**	2,756	2,441
64,001	**64,050**	2,758	2,443
64,051	**64,100**	2,761	2,446
64,101	**64,150**	2,763	2,448
64,151	**64,200**	2,765	2,450
64,201	**64,250**	2,768	2,453
64,251	**64,300**	2,770	2,455
64,301	**64,350**	2,773	2,458
64,351	**64,400**	2,775	2,460
64,401	**64,450**	2,777	2,462
64,451	**64,500**	2,780	2,465
64,501	**64,550**	2,782	2,467
64,551	**64,600**	2,785	2,470
64,601	**64,650**	2,787	2,472
64,651	**64,700**	2,789	2,474
64,701	**64,750**	2,792	2,477
64,751	**64,800**	2,794	2,479
64,801	**64,850**	2,797	2,482
64,851	**64,900**	2,799	2,484
64,901	**64,950**	2,801	2,486
64,951	**65,000**	2,804	2,489
65,001	**65,050**	2,806	2,491
65,051	**65,100**	2,809	2,494
65,101	**65,150**	2,811	2,496
65,151	**65,200**	2,813	2,498
65,201	**65,250**	2,816	2,501
65,251	**65,300**	2,818	2,503
65,301	**65,350**	2,821	2,506
65,351	**65,400**	2,823	2,508
65,401	**65,450**	2,825	2,510
65,451	**65,500**	2,828	2,513
65,501	**65,550**	2,830	2,515
65,551	**65,600**	2,833	2,518
65,601	**65,650**	2,835	2,520
65,651	**65,700**	2,837	2,522
65,701	**65,750**	2,840	2,525
65,751	**65,800**	2,842	2,527
65,801	**65,850**	2,845	2,530
65,851	**65,900**	2,847	2,532
65,901	**65,950**	2,849	2,534
65,951	**66,000**	2,852	2,537

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
66,001	66,050	2,854	2,539	
66,051	66,100	2,857	2,542	
66,101	66,150	2,859	2,544	
66,151	66,200	2,861	2,546	
66,201	66,250	2,864	2,549	
66,251	66,300	2,866	2,551	
66,301	66,350	2,869	2,554	
66,351	66,400	2,871	2,556	
66,401	66,450	2,873	2,558	
66,451	66,500	2,876	2,561	
66,501	66,550	2,878	2,563	
66,551	66,600	2,881	2,566	
66,601	66,650	2,883	2,568	
66,651	66,700	2,885	2,570	
66,701	66,750	2,888	2,573	
66,751	66,800	2,890	2,575	
66,801	66,850	2,893	2,578	
66,851	66,900	2,895	2,580	
66,901	66,950	2,897	2,582	
66,951	67,000	2,900	2,585	
67,001	67,050	2,902	2,587	
67,051	67,100	2,905	2,590	
67,101	67,150	2,907	2,592	
67,151	67,200	2,909	2,594	
67,201	67,250	2,912	2,597	
67,251	67,300	2,914	2,599	
67,301	67,350	2,917	2,602	
67,351	67,400	2,919	2,604	
67,401	67,450	2,921	2,606	
67,451	67,500	2,924	2,609	
67,501	67,550	2,926	2,611	
67,551	67,600	2,929	2,614	
67,601	67,650	2,931	2,616	
67,651	67,700	2,933	2,618	
67,701	67,750	2,936	2,621	
67,751	67,800	2,938	2,623	
67,801	67,850	2,941	2,626	
67,851	67,900	2,943	2,628	
67,901	67,950	2,945	2,630	
67,951	68,000	2,948	2,633	
68,001	68,050	2,950	2,635	
68,051	68,100	2,953	2,638	
68,101	68,150	2,955	2,640	
68,151	68,200	2,957	2,642	
68,201	68,250	2,960	2,645	
68,251	68,300	2,962	2,647	
68,301	68,350	2,965	2,650	
68,351	68,400	2,967	2,652	
68,401	68,450	2,969	2,654	
68,451	68,500	2,972	2,657	
68,501	68,550	2,974	2,659	
68,551	68,600	2,977	2,662	
68,601	68,650	2,979	2,664	
68,651	68,700	2,981	2,666	
68,701	68,750	2,984	2,669	
68,751	68,800	2,986	2,671	
68,801	68,850	2,989	2,674	
68,851	68,900	2,991	2,676	
68,901	68,950	2,993	2,678	
68,951	69,000	2,996	2,681	
69,001	69,050	2,998	2,683	
69,051	69,100	3,001	2,686	
69,101	69,150	3,003	2,688	
69,151	69,200	3,005	2,690	
69,201	69,250	3,008	2,693	
69,251	69,300	3,010	2,695	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
69,301	69,350	3,013	2,698	
69,351	69,400	3,015	2,700	
69,401	69,450	3,017	2,702	
69,451	69,500	3,020	2,705	
69,501	69,550	3,022	2,707	
69,551	69,600	3,025	2,710	
69,601	69,650	3,027	2,712	
69,651	69,700	3,029	2,714	
69,701	69,750	3,032	2,717	
69,751	69,800	3,034	2,719	
69,801	69,850	3,037	2,722	
69,851	69,900	3,039	2,724	
69,901	69,950	3,041	2,726	
69,951	70,000	3,044	2,729	
70,001	70,050	3,046	2,731	
70,051	70,100	3,049	2,734	
70,101	70,150	3,051	2,736	
70,151	70,200	3,053	2,738	
70,201	70,250	3,056	2,741	
70,251	70,300	3,058	2,743	
70,301	70,350	3,061	2,746	
70,351	70,400	3,063	2,748	
70,401	70,450	3,065	2,750	
70,451	70,500	3,068	2,753	
70,501	70,550	3,070	2,755	
70,551	70,600	3,073	2,758	
70,601	70,650	3,075	2,760	
70,651	70,700	3,077	2,762	
70,701	70,750	3,080	2,765	
70,751	70,800	3,082	2,767	
70,801	70,850	3,085	2,770	
70,851	70,900	3,087	2,772	
70,901	70,950	3,089	2,774	
70,951	71,000	3,092	2,777	
71,001	71,050	3,094	2,779	
71,051	71,100	3,097	2,782	
71,101	71,150	3,099	2,784	
71,151	71,200	3,101	2,786	
71,201	71,250	3,104	2,789	
71,251	71,300	3,106	2,791	
71,301	71,350	3,109	2,794	
71,351	71,400	3,111	2,796	
71,401	71,450	3,113	2,798	
71,451	71,500	3,116	2,801	
71,501	71,550	3,118	2,803	
71,551	71,600	3,121	2,806	
71,601	71,650	3,123	2,808	
71,651	71,700	3,125	2,810	
71,701	71,750	3,128	2,813	
71,751	71,800	3,130	2,815	
71,801	71,850	3,133	2,818	
71,851	71,900	3,135	2,820	
71,901	71,950	3,137	2,822	
71,951	72,000	3,140	2,825	
72,001	72,050	3,142	2,827	
72,051	72,100	3,145	2,830	
72,101	72,150	3,147	2,832	
72,151	72,200	3,149	2,834	
72,201	72,250	3,152	2,837	
72,251	72,300	3,154	2,839	
72,301	72,350	3,157	2,842	
72,351	72,400	3,159	2,844	
72,401	72,450	3,161	2,846	
72,451	72,500	3,164	2,849	
72,501	72,550	3,166	2,851	
72,551	72,600	3,169	2,854	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
72,601	72,650	3,171	2,856	
72,651	72,700	3,173	2,858	
72,701	72,750	3,176	2,861	
72,751	72,800	3,178	2,863	
72,801	72,850	3,181	2,866	
72,851	72,900	3,183	2,868	
72,901	72,950	3,185	2,870	
72,951	73,000	3,188	2,873	
73,001	73,050	3,190	2,875	
73,051	73,100	3,193	2,878	
73,101	73,150	3,195	2,880	
73,151	73,200	3,197	2,882	
73,201	73,250	3,200	2,885	
73,251	73,300	3,202	2,887	
73,301	73,350	3,205	2,890	
73,351	73,400	3,207	2,892	
73,401	73,450	3,209	2,894	
73,451	73,500	3,212	2,897	
73,501	73,550	3,214	2,899	
73,551	73,600	3,217	2,902	
73,601	73,650	3,219	2,904	
73,651	73,700	3,221	2,906	
73,701	73,750	3,224	2,909	
73,751	73,800	3,226	2,911	
73,801	73,850	3,229	2,914	
73,851	73,900	3,231	2,916	
73,901	73,950	3,233	2,918	
73,951	74,000	3,236	2,921	
74,001	74,050	3,238	2,923	
74,051	74,100	3,241	2,926	
74,101	74,150	3,243	2,928	
74,151	74,200	3,245	2,930	
74,201	74,250	3,248	2,933	
74,251	74,300	3,250	2,935	
74,301	74,350	3,253	2,938	
74,351	74,400	3,255	2,940	
74,401	74,450	3,257	2,942	
74,451	74,500	3,260	2,945	
74,501	74,550	3,262	2,947	
74,551	74,600	3,265	2,950	
74,601	74,650	3,267	2,952	
74,651	74,700	3,269	2,954	
74,701	74,750	3,272	2,957	
74,751	74,800	3,274	2,959	
74,801	74,850	3,277	2,962	
74,851	74,900	3,279	2,964	
74,901	74,950	3,281	2,966	
74,951	75,000	3,284	2,969	
75,001	75,050	3,286	2,971	
75,051	75,100	3,289	2,974	
75,101	75,150	3,291	2,976	
75,151	75,200	3,293	2,978	
75,201	75,250	3,296	2,981	
75,251	75,300	3,298	2,983	
75,301	75,350	3,301	2,986	
75,351	75,400	3,303	2,988	
75,401	75,450	3,305	2,990	
75,451	75,500	3,308	2,993	
75,501	75,550	3,310	2,995	
75,551	75,600	3,313	2,998	
75,601	75,650	3,315	3,000	
75,651	75,700	3,317	3,002	
75,701	75,750	3,320	3,005	
75,751	75,800	3,322	3,007	
75,801	75,850	3,325	3,010	
75,851	75,900	3,327	3,012	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
75,901	75,950	3,329	3,014	
75,951	76,000	3,332	3,017	
76,001	76,050	3,334	3,019	
76,051	76,100	3,337	3,022	
76,101	76,150	3,339	3,024	
76,151	76,200	3,341	3,026	
76,201	76,250	3,344	3,029	
76,251	76,300	3,346	3,031	
76,301	76,350	3,349	3,034	
76,351	76,400	3,351	3,036	
76,401	76,450	3,353	3,038	
76,451	76,500	3,356	3,041	
76,501	76,550	3,358	3,043	
76,551	76,600	3,361	3,046	
76,601	76,650	3,363	3,048	
76,651	76,700	3,365	3,050	
76,701	76,750	3,368	3,053	
76,751	76,800	3,370	3,055	
76,801	76,850	3,373	3,058	
76,851	76,900	3,375	3,060	
76,901	76,950	3,377	3,062	
76,951	77,000	3,380	3,065	
77,001	77,050	3,382	3,067	
77,051	77,100	3,385	3,070	
77,101	77,150	3,387	3,072	
77,151	77,200	3,389	3,074	
77,201	77,250	3,392	3,077	
77,251	77,300	3,394	3,079	
77,301	77,350	3,397	3,082	
77,351	77,400	3,399	3,084	
77,401	77,450	3,401	3,086	
77,451	77,500	3,404	3,089	
77,501	77,550	3,406	3,091	
77,551	77,600	3,409	3,094	
77,601	77,650	3,411	3,096	
77,651	77,700	3,413	3,098	
77,701	77,750	3,416	3,101	
77,751	77,800	3,418	3,103	
77,801	77,850	3,421	3,106	
77,851	77,900	3,423	3,108	
77,901	77,950	3,425	3,110	
77,951	78,000	3,428	3,113	
78,001	78,050	3,430	3,115	
78,051	78,100	3,433	3,118	
78,101	78,150	3,435	3,120	
78,151	78,200	3,437	3,122	
78,201	78,250	3,440	3,125	
78,251	78,300	3,442	3,127	
78,301	78,350	3,445	3,130	
78,351	78,400	3,447	3,132	
78,401	78,450	3,449	3,134	
78,451	78,500	3,452	3,137	
78,501	78,550	3,454	3,139	
78,551	78,600	3,457	3,142	
78,601	78,650	3,459	3,144	
78,651	78,700	3,461	3,146	
78,701	78,750	3,464	3,149	
78,751	78,800	3,466	3,151	
78,801	78,850	3,469	3,154	
78,851	78,900	3,471	3,156	
78,901	78,950	3,473	3,158	
78,951	79,000	3,476	3,161	
79,001	79,050	3,478	3,163	
79,051	79,100	3,481	3,166	
79,101	79,150	3,483	3,168	
79,151	79,200	3,485	3,170	

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
79,201	**79,250**	3,488	3,173
79,251	**79,300**	3,490	3,175
79,301	**79,350**	3,493	3,178
79,351	**79,400**	3,495	3,180
79,401	**79,450**	3,497	3,182
79,451	**79,500**	3,500	3,185
79,501	**79,550**	3,502	3,187
79,551	**79,600**	3,505	3,190
79,601	**79,650**	3,507	3,192
79,651	**79,700**	3,509	3,194
79,701	**79,750**	3,512	3,197
79,751	**79,800**	3,514	3,199
79,801	**79,850**	3,517	3,202
79,851	**79,900**	3,519	3,204
79,901	**79,950**	3,521	3,206
79,951	**80,000**	3,524	3,209
80,001	**80,050**	3,526	3,211
80,051	**80,100**	3,529	3,214
80,101	**80,150**	3,531	3,216
80,151	**80,200**	3,533	3,218
80,201	**80,250**	3,536	3,221
80,251	**80,300**	3,538	3,223
80,301	**80,350**	3,541	3,226
80,351	**80,400**	3,543	3,228
80,401	**80,450**	3,545	3,230
80,451	**80,500**	3,548	3,233
80,501	**80,550**	3,550	3,235
80,551	**80,600**	3,553	3,238
80,601	**80,650**	3,555	3,240
80,651	**80,700**	3,557	3,242
80,701	**80,750**	3,560	3,245
80,751	**80,800**	3,562	3,247
80,801	**80,850**	3,565	3,250
80,851	**80,900**	3,567	3,252
80,901	**80,950**	3,569	3,254
80,951	**81,000**	3,572	3,257
81,001	**81,050**	3,574	3,259
81,051	**81,100**	3,577	3,262
81,101	**81,150**	3,579	3,264
81,151	**81,200**	3,581	3,266
81,201	**81,250**	3,584	3,269
81,251	**81,300**	3,586	3,271
81,301	**81,350**	3,589	3,274
81,351	**81,400**	3,591	3,276
81,401	**81,450**	3,593	3,278
81,451	**81,500**	3,596	3,281
81,501	**81,550**	3,598	3,283
81,551	**81,600**	3,601	3,286
81,601	**81,650**	3,603	3,288
81,651	**81,700**	3,605	3,290
81,701	**81,750**	3,608	3,293
81,751	**81,800**	3,610	3,295
81,801	**81,850**	3,613	3,298
81,851	**81,900**	3,615	3,300
81,901	**81,950**	3,617	3,302
81,951	**82,000**	3,620	3,305
82,001	**82,050**	3,622	3,307
82,051	**82,100**	3,625	3,310
82,101	**82,150**	3,627	3,312
82,151	**82,200**	3,629	3,314
82,201	**82,250**	3,632	3,317
82,251	**82,300**	3,634	3,319
82,301	**82,350**	3,637	3,322
82,351	**82,400**	3,639	3,324
82,401	**82,450**	3,641	3,326
82,451	**82,500**	3,644	3,329

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
82,501	**82,550**	3,646	3,331
82,551	**82,600**	3,649	3,334
82,601	**82,650**	3,651	3,336
82,651	**82,700**	3,653	3,338
82,701	**82,750**	3,656	3,341
82,751	**82,800**	3,658	3,343
82,801	**82,850**	3,661	3,346
82,851	**82,900**	3,663	3,348
82,901	**82,950**	3,665	3,350
82,951	**83,000**	3,668	3,353
83,001	**83,050**	3,670	3,355
83,051	**83,100**	3,673	3,358
83,101	**83,150**	3,675	3,360
83,151	**83,200**	3,677	3,362
83,201	**83,250**	3,680	3,365
83,251	**83,300**	3,682	3,367
83,301	**83,350**	3,685	3,370
83,351	**83,400**	3,687	3,372
83,401	**83,450**	3,689	3,374
83,451	**83,500**	3,692	3,377
83,501	**83,550**	3,694	3,379
83,551	**83,600**	3,697	3,382
83,601	**83,650**	3,699	3,384
83,651	**83,700**	3,701	3,386
83,701	**83,750**	3,704	3,389
83,751	**83,800**	3,706	3,391
83,801	**83,850**	3,709	3,394
83,851	**83,900**	3,711	3,396
83,901	**83,950**	3,713	3,398
83,951	**84,000**	3,716	3,401
84,001	**84,050**	3,718	3,403
84,051	**84,100**	3,721	3,406
84,101	**84,150**	3,723	3,408
84,151	**84,200**	3,725	3,410
84,201	**84,250**	3,728	3,413
84,251	**84,300**	3,730	3,415
84,301	**84,350**	3,733	3,418
84,351	**84,400**	3,735	3,420
84,401	**84,450**	3,737	3,422
84,451	**84,500**	3,740	3,425
84,501	**84,550**	3,742	3,427
84,551	**84,600**	3,745	3,430
84,601	**84,650**	3,747	3,432
84,651	**84,700**	3,749	3,434
84,701	**84,750**	3,752	3,437
84,751	**84,800**	3,754	3,439
84,801	**84,850**	3,757	3,442
84,851	**84,900**	3,759	3,444
84,901	**84,950**	3,761	3,446
84,951	**85,000**	3,764	3,449
85,001	**85,050**	3,766	3,451
85,051	**85,100**	3,769	3,454
85,101	**85,150**	3,771	3,456
85,151	**85,200**	3,773	3,458
85,201	**85,250**	3,776	3,461
85,251	**85,300**	3,778	3,463
85,301	**85,350**	3,781	3,466
85,351	**85,400**	3,783	3,468
85,401	**85,450**	3,785	3,470
85,451	**85,500**	3,788	3,473
85,501	**85,550**	3,790	3,475
85,551	**85,600**	3,793	3,478
85,601	**85,650**	3,795	3,480
85,651	**85,700**	3,797	3,482
85,701	**85,750**	3,800	3,485
85,751	**85,800**	3,802	3,487

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
85,801	**85,850**	3,805	3,490
85,851	**85,900**	3,807	3,492
85,901	**85,950**	3,809	3,494
85,951	**86,000**	3,812	3,497
86,001	**86,050**	3,814	3,499
86,051	**86,100**	3,817	3,502
86,101	**86,150**	3,819	3,504
86,151	**86,200**	3,821	3,506
86,201	**86,250**	3,824	3,509
86,251	**86,300**	3,826	3,511
86,301	**86,350**	3,829	3,514
86,351	**86,400**	3,831	3,516
86,401	**86,450**	3,833	3,518
86,451	**86,500**	3,836	3,521
86,501	**86,550**	3,838	3,523
86,551	**86,600**	3,841	3,526
86,601	**86,650**	3,843	3,528
86,651	**86,700**	3,845	3,530
86,701	**86,750**	3,848	3,533
86,751	**86,800**	3,850	3,535
86,801	**86,850**	3,853	3,538
86,851	**86,900**	3,855	3,540
86,901	**86,950**	3,857	3,542
86,951	**87,000**	3,860	3,545
87,001	**87,050**	3,862	3,547
87,051	**87,100**	3,865	3,550
87,101	**87,150**	3,867	3,552
87,151	**87,200**	3,869	3,554
87,201	**87,250**	3,872	3,557
87,251	**87,300**	3,874	3,559
87,301	**87,350**	3,877	3,562
87,351	**87,400**	3,879	3,564
87,401	**87,450**	3,881	3,566
87,451	**87,500**	3,884	3,569
87,501	**87,550**	3,886	3,571
87,551	**87,600**	3,889	3,574
87,601	**87,650**	3,891	3,576
87,651	**87,700**	3,893	3,578
87,701	**87,750**	3,896	3,581
87,751	**87,800**	3,898	3,583
87,801	**87,850**	3,901	3,586
87,851	**87,900**	3,903	3,588
87,901	**87,950**	3,905	3,590
87,951	**88,000**	3,908	3,593
88,001	**88,050**	3,910	3,595
88,051	**88,100**	3,913	3,598
88,101	**88,150**	3,915	3,600
88,151	**88,200**	3,917	3,602
88,201	**88,250**	3,920	3,605
88,251	**88,300**	3,922	3,607
88,301	**88,350**	3,925	3,610
88,351	**88,400**	3,927	3,612
88,401	**88,450**	3,929	3,614
88,451	**88,500**	3,932	3,617
88,501	**88,550**	3,934	3,619
88,551	**88,600**	3,937	3,622
88,601	**88,650**	3,939	3,624
88,651	**88,700**	3,941	3,626
88,701	**88,750**	3,944	3,629
88,751	**88,800**	3,946	3,631
88,801	**88,850**	3,949	3,634
88,851	**88,900**	3,951	3,636
88,901	**88,950**	3,953	3,638
88,951	**89,000**	3,956	3,641
89,001	**89,050**	3,958	3,643
89,051	**89,100**	3,961	3,646

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
89,101	**89,150**	3,963	3,648
89,151	**89,200**	3,965	3,650
89,201	**89,250**	3,968	3,653
89,251	**89,300**	3,970	3,655
89,301	**89,350**	3,973	3,658
89,351	**89,400**	3,975	3,660
89,401	**89,450**	3,977	3,662
89,451	**89,500**	3,980	3,665
89,501	**89,550**	3,982	3,667
89,551	**89,600**	3,985	3,670
89,601	**89,650**	3,987	3,672
89,651	**89,700**	3,989	3,674
89,701	**89,750**	3,992	3,677
89,751	**89,800**	3,994	3,679
89,801	**89,850**	3,997	3,682
89,851	**89,900**	3,999	3,684
89,901	**89,950**	4,001	3,686
89,951	**90,000**	4,004	3,689
90,001	**90,050**	4,006	3,691
90,051	**90,100**	4,009	3,694
90,101	**90,150**	4,011	3,696
90,151	**90,200**	4,013	3,698
90,201	**90,250**	4,016	3,701
90,251	**90,300**	4,018	3,703
90,301	**90,350**	4,021	3,706
90,351	**90,400**	4,023	3,708
90,401	**90,450**	4,025	3,710
90,451	**90,500**	4,028	3,713
90,501	**90,550**	4,030	3,715
90,551	**90,600**	4,033	3,718
90,601	**90,650**	4,035	3,720
90,651	**90,700**	4,037	3,722
90,701	**90,750**	4,040	3,725
90,751	**90,800**	4,042	3,727
90,801	**90,850**	4,045	3,730
90,851	**90,900**	4,047	3,732
90,901	**90,950**	4,049	3,734
90,951	**91,000**	4,052	3,737
91,001	**91,050**	4,054	3,739
91,051	**91,100**	4,057	3,742
91,101	**91,150**	4,059	3,744
91,151	**91,200**	4,061	3,746
91,201	**91,250**	4,064	3,749
91,251	**91,300**	4,066	3,751
91,301	**91,350**	4,069	3,754
91,351	**91,400**	4,071	3,756
91,401	**91,450**	4,073	3,758
91,451	**91,500**	4,076	3,761
91,501	**91,550**	4,078	3,763
91,551	**91,600**	4,081	3,766
91,601	**91,650**	4,083	3,768
91,651	**91,700**	4,085	3,770
91,701	**91,750**	4,088	3,773
91,751	**91,800**	4,090	3,775
91,801	**91,850**	4,093	3,778
91,851	**91,900**	4,095	3,780
91,901	**91,950**	4,097	3,782
91,951	**92,000**	4,100	3,785
92,001	**92,050**	4,102	3,787
92,051	**92,100**	4,105	3,790
92,101	**92,150**	4,107	3,792
92,151	**92,200**	4,109	3,794
92,201	**92,250**	4,112	3,797
92,251	**92,300**	4,114	3,799
92,301	**92,350**	4,117	3,802
92,351	**92,400**	4,119	3,804

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
92,401	**92,450**	4,121	3,806	
92,451	**92,500**	4,124	3,809	
92,501	**92,550**	4,126	3,811	
92,551	**92,600**	4,129	3,814	
92,601	**92,650**	4,131	3,816	
92,651	**92,700**	4,133	3,818	
92,701	**92,750**	4,136	3,821	
92,751	**92,800**	4,138	3,823	
92,801	**92,850**	4,141	3,826	
92,851	**92,900**	4,143	3,828	
92,901	**92,950**	4,145	3,830	
92,951	**93,000**	4,148	3,833	
93,001	**93,050**	4,150	3,835	
93,051	**93,100**	4,153	3,838	
93,101	**93,150**	4,155	3,840	
93,151	**93,200**	4,157	3,842	
93,201	**93,250**	4,160	3,845	
93,251	**93,300**	4,162	3,847	
93,301	**93,350**	4,165	3,850	
93,351	**93,400**	4,167	3,852	
93,401	**93,450**	4,169	3,854	
93,451	**93,500**	4,172	3,857	
93,501	**93,550**	4,174	3,859	
93,551	**93,600**	4,177	3,862	
93,601	**93,650**	4,179	3,864	
93,651	**93,700**	4,181	3,866	
93,701	**93,750**	4,184	3,869	
93,751	**93,800**	4,186	3,871	
93,801	**93,850**	4,189	3,874	
93,851	**93,900**	4,191	3,876	
93,901	**93,950**	4,193	3,878	
93,951	**94,000**	4,196	3,881	
94,001	**94,050**	4,198	3,883	
94,051	**94,100**	4,201	3,886	
94,101	**94,150**	4,203	3,888	
94,151	**94,200**	4,205	3,890	
94,201	**94,250**	4,208	3,893	
94,251	**94,300**	4,210	3,895	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
94,301	**94,350**	4,213	3,898	
94,351	**94,400**	4,215	3,900	
94,401	**94,450**	4,217	3,902	
94,451	**94,500**	4,220	3,905	
94,501	**94,550**	4,222	3,907	
94,551	**94,600**	4,225	3,910	
94,601	**94,650**	4,227	3,912	
94,651	**94,700**	4,229	3,914	
94,701	**94,750**	4,232	3,917	
94,751	**94,800**	4,234	3,919	
94,801	**94,850**	4,237	3,922	
94,851	**94,900**	4,239	3,924	
94,901	**94,950**	4,241	3,926	
94,951	**95,000**	4,244	3,929	
95,001	**95,050**	4,246	3,931	
95,051	**95,100**	4,249	3,934	
95,101	**95,150**	4,251	3,936	
95,151	**95,200**	4,253	3,938	
95,201	**95,250**	4,256	3,941	
95,251	**95,300**	4,258	3,943	
95,301	**95,350**	4,261	3,946	
95,351	**95,400**	4,263	3,948	
95,401	**95,450**	4,265	3,950	
95,451	**95,500**	4,268	3,953	
95,501	**95,550**	4,270	3,955	
95,551	**95,600**	4,273	3,958	
95,601	**95,650**	4,275	3,960	
95,651	**95,700**	4,277	3,962	
95,701	**95,750**	4,280	3,965	
95,751	**95,800**	4,282	3,967	
95,801	**95,850**	4,285	3,970	
95,851	**95,900**	4,287	3,972	
95,901	**95,950**	4,289	3,974	
95,951	**96,000**	4,292	3,977	
96,001	**96,050**	4,294	3,979	
96,051	**96,100**	4,297	3,982	
96,101	**96,150**	4,299	3,984	
96,151	**96,200**	4,301	3,986	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
96,201	**96,250**	4,304	3,989	
96,251	**96,300**	4,306	3,991	
96,301	**96,350**	4,309	3,994	
96,351	**96,400**	4,311	3,996	
96,401	**96,450**	4,313	3,998	
96,451	**96,500**	4,316	4,001	
96,501	**96,550**	4,318	4,003	
96,551	**96,600**	4,321	4,006	
96,601	**96,650**	4,323	4,008	
96,651	**96,700**	4,325	4,010	
96,701	**96,750**	4,328	4,013	
96,751	**96,800**	4,330	4,015	
96,801	**96,850**	4,333	4,018	
96,851	**96,900**	4,335	4,020	
96,901	**96,950**	4,337	4,022	
96,951	**97,000**	4,340	4,025	
97,001	**97,050**	4,342	4,027	
97,051	**97,100**	4,345	4,030	
97,101	**97,150**	4,347	4,032	
97,151	**97,200**	4,349	4,034	
97,201	**97,250**	4,352	4,037	
97,251	**97,300**	4,354	4,039	
97,301	**97,350**	4,357	4,042	
97,351	**97,400**	4,359	4,044	
97,401	**97,450**	4,361	4,046	
97,451	**97,500**	4,364	4,049	
97,501	**97,550**	4,366	4,051	
97,551	**97,600**	4,369	4,054	
97,601	**97,650**	4,371	4,056	
97,651	**97,700**	4,373	4,058	
97,701	**97,750**	4,376	4,061	
97,751	**97,800**	4,378	4,063	
97,801	**97,850**	4,381	4,066	
97,851	**97,900**	4,383	4,068	
97,901	**97,950**	4,385	4,070	
97,951	**98,000**	4,388	4,073	
98,001	**98,050**	4,390	4,075	
98,051	**98,100**	4,393	4,078	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
98,101	**98,150**	4,395	4,080	
98,151	**98,200**	4,397	4,082	
98,201	**98,250**	4,400	4,085	
98,251	**98,300**	4,402	4,087	
98,301	**98,350**	4,405	4,090	
98,351	**98,400**	4,407	4,092	
98,401	**98,450**	4,409	4,094	
98,451	**98,500**	4,412	4,097	
98,501	**98,550**	4,414	4,099	
98,551	**98,600**	4,417	4,102	
98,601	**98,650**	4,419	4,104	
98,651	**98,700**	4,421	4,106	
98,701	**98,750**	4,424	4,109	
98,751	**98,800**	4,426	4,111	
98,801	**98,850**	4,429	4,114	
98,851	**98,900**	4,431	4,116	
98,901	**98,950**	4,433	4,118	
98,951	**99,000**	4,436	4,121	
99,001	**99,050**	4,438	4,123	
99,051	**99,100**	4,441	4,126	
99,101	**99,150**	4,443	4,128	
99,151	**99,200**	4,445	4,130	
99,201	**99,250**	4,448	4,133	
99,251	**99,300**	4,450	4,135	
99,301	**99,350**	4,453	4,138	
99,351	**99,400**	4,455	4,140	
99,401	**99,450**	4,457	4,142	
99,451	**99,500**	4,460	4,145	
99,501	**99,550**	4,462	4,147	
99,551	**99,600**	4,465	4,150	
99,601	**99,650**	4,467	4,152	
99,651	**99,700**	4,469	4,154	
99,701	**99,750**	4,472	4,157	
99,751	**99,800**	4,474	4,159	
99,801	**99,850**	4,477	4,162	
99,851	**99,900**	4,479	4,164	
99,901	**99,950**	4,481	4,166	
99,951	**100,000**	4,484	4,169	

100,001 and over – use the Tax Computation Worksheet

2014 TAX COMPUTATION WORKSHEET

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

Married Filing Joint

Taxable Income If line 7 of your Form K-40 is:	**(a)** Enter amount from line 7.	**(b)** Multiplication amount.	**(c)** Multiply (a) by (b).	**(d)** Subtraction amount.	**Tax** Subtract (d) from (c). Enter total here and line 8 of K-40.
$0 – $30,000	$	2.7% (.027)	$	$0	$
$30,001 and over	$	4.8% (.048)	$	$630	$

Single, Head of Household, or Married Filing Separate

Taxable Income If line 7 of your Form K-40 is:	**(a)** Enter amount from line 7.	**(b)** 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 – $15,000	$	2.7% (.027)	$	$0	$
$15,001 and over	$	4.8% (.048)	$	$315	$

State of Kansas
Department of Revenue
Docking State Office Building, 915 SW Harrison St.
Topeka, KS 66612-1588

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Taxpayer Assistance

ksrevenue.org

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

Tax Assistance Center
Docking State Office Building - 1st floor
915 SW Harrison Street
Topeka, KS 66612-1588

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 2013 Kansas income tax return. Nonresidents must have filed a 2013 Kansas income tax return to use WebFile for 2014.

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 1.3 million taxpayers that used IRS e-File last year!

Direct Payment allows you to "file now, pay later" by choosing the date you would like your bank account debited. No check to write or voucher to complete, and nothing to mail to 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.

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2014,** even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

COUNTY & ABBREVIATION
DISTRICT NAME & NUMBER

ALLEN (AL)
Humboldt 258
Iola 257
Marmaton Valley 256

ANDERSON (AN)
Crest 479
Garnett 365

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

BARBER (BA)
Barber County North 254
South Barber 255

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

BOURBON (BB)
Fort Scott 234
Uniontown 235

BROWN (BR)
South Brown County 430
Hiawatha 415

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

CHASE (CS)
Chase County 284

CHAUTAUQUA (CQ)
Cedar Vale 285
Chautauqua County Community 286

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

CHEYENNE (CN)
Cheylin 103
St. Francis Schools 297

CLARK (CA)
Ashland 220
Minneola 219

CLAY (CY)
Clay Center 379

CLOUD (CD)
Concordia 333
Southern Cloud 334

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

COMANCHE (CM)
Comanche County 300

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

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

DECATUR (DC)
Oberlin 294

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

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

DOUGLAS (DG)
Baldwin City 348
Eudora 491
Lawrence 497

EDWARDS (ED)
Kinsley-Offerle 347
Lewis 502

ELK (EK)
Elk Valley 283
West Elk 282

ELLIS (EL)
Ellis 388
Hays 489
Victoria 432

ELLSWORTH (EW)
Central Plains 112
Ellsworth 327

FINNEY (FI)
Garden City 457
Holcomb 363

FORD (FO)
Bucklin 459
Dodge City 443
Spearville 381

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

GEARY (GE)
Geary County Schools 475

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

GRAHAM (GH)
Hill City 281

GRANT (GT)
Ulysses 214

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

GREELEY (GL)
Greeley County Schools 200

GREENWOOD (GW)
Eureka 389

Hamilton 390
Madison-Virgil 386

HAMILTON (HM)
Syracuse 494

HARPER (HP)
Anthony-Harper 361
Attica 511

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

HASKELL (HS)
Satanta 507
Sublette 374

HODGEMAN (HG)
Jetmore 227

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

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

JEWELL (JW)
Rock Hills 107

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

KEARNY (KE)
Deerfield 216
Lakin 215

KINGMAN (KM)
Cunningham 332
Kingman-Norwich 331

KIOWA (KW)
Haviland 474
Kiowa County 422

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

LANE (LE)
Dighton 482
Healy Public Schools 468

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

LINCOLN (LC)
Lincoln 298
Sylvan Grove 299

LINN (LN)
Jayhawk 346
Pleasanton 344
Prairie View 362

LOGAN (LG)
Oakley 274
Triplains 275

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

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

MARSHALL (MS)
Marysville 364
Valley Heights 498
Vermillion 380

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

MEADE (ME)
Fowler 225
Meade 226

MIAMI (MI)
Louisburg 416
Osawatomie 367
Paola 368

MITCHELL (MC)
Beloit 273
Waconda 272

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

MORRIS (MR)
Morris County 417

MORTON (MT)
Elkhart 218
Rolla 217

NEMAHA (NM)
Nemaha Central 115
Prairie Hills 113

NEOSHO (NO)
Chanute Public Schools 413
Galesburg 101

NESS (NS)
Western Plains 106
Ness City 303

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

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

OSBORNE (OB)
Osborne County 392

OTTAWA (OT)
North Ottawa County 239
Twin Valley 240

PAWNEE (PN)
Ft. Larned 495
Pawnee Heights 496

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

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

PRATT (PR)
Pratt 382
Skyline Schools 438

RAWLINS (RA)
Rawlins County 105

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

REPUBLIC (RP)
Pike Valley 426
Republic County 109

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

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

ROOKS (RO)
Palco 269
Plainville 270
Stockton 271

RUSH (RH)
LaCrosse 395
Otis-Bison 403

RUSSELL (RS)
Paradise 399
Russell County 407

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

SCOTT (SC)
Scott County 466

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

Valley Center Public Schools 262
Wichita 259

SEWARD (SW)
Kismet-Plains 483
Liberal 480

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

SHERIDAN (SD)
Hoxie Community Schools 412

SHERMAN (SH)
Goodland 352

SMITH (SM)
Smith Center 237

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

STANTON (ST)
Stanton County 452

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

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

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

TREGO (TR)
WaKeeney 208

WABAUNSEE (WB)
Mill Creek Valley 329
Mission Valley 330

WALLACE (WA)
Wallace County Schools 241
Weskan 242

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

WICHITA (WH)
Leoti 467

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

WOODSON (WO)
Woodson 366

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