

Sas 2014 Individual Income Tax

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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).



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

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

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

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

<u>PART-YEAR RESIDENTS</u>. You are considered a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you must include the dates that you were a resident in Kansas on Form K-40 and complete Part B of Schedule S.

<u>MILITARY PERSONNEL</u>. 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 <u>spouse</u> of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A19.

NATIVE AMERICAN INDIANS. Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A26.

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

When to File You can "file now" and "pay later" using our Direct Payment option. See page 9. If your 2014 return is based on a calendar year, it must be filed and the tax paid no later the The Kansas filing due date is based on the IRS due date; therefore, filing and payment de weekends and legal holidays are timely satisfied if met on the next business day. If your Kansa on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The publication apply to a calendar year filer. AMENDED RETURNS: If the amended return will result in a refund to you, the amended return within three (3) years of when the original return was filed (including extensions allowed) or we from the date the tax was paid, whichever is later.			
Where to File	Mail your Kansas individual income tax return to the following address: INDIVIDUAL INCOME TAX KANSAS DEPARTMENT OF REVENUE PO BOX 750260 TOPEKA, KS 66675-0260		
lf You Need Forms	Due to the sensitivity of KDOR's imaging equipment for tax return processing, only an 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 <u>original</u> due date, you will owe interest and penalty on any balance due.		
Your Federal Return	If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by KDOR at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A through F) with your Kansas return.		
Confidential Information	Income tax information disclosed to KDOR, either on returns or through department investigation, is held in strict confidence by law. KDOR, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.		
Innocent Spouse Relief	In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.		
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).

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.

<u>LINE E</u>: 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.

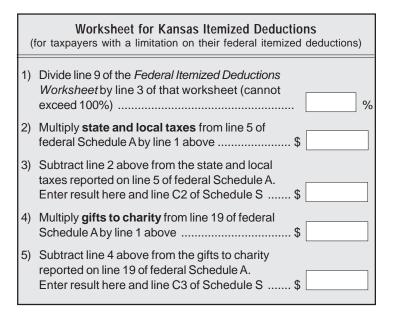
If **you are being claimed as a dependent** on another taxpayer's return and line 1 of Form K-40 includes income other than earned income, complete WORKSHEET II, Standard Deduction for People Claimed as a Dependent, to determine your standard deduction.

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

WORKSHEET II - Standard Deduction for People Claimed as a Dependent				
1)	Enter the amount of your earned income\$			
2)	Minimum standard deduction\$ 500.00			
3)	Enter the larger of lines 1 or 2\$			
4)	Enter the amount for your filing status\$			
	Single: \$3,000Married filing joint: \$7,500Head of household: \$5,500Married filing separate: \$3,750			
5)	Enter lesser of lines 3 or 4. 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 Blind Blind 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.



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

TAX COMPUTATION

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

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

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

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

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

CREDITS

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

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

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section. **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 credit allowed 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 <u>while you were a Kansas resident</u>; and,
- you were required to pay taxes on that other state's income.

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

	Worksheet for Part-Year Residents filing as N	lor	nresidents
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 <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40)	\$	

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

Adoption k	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	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Kansas Center for Entrepreneurship k	K-31
Owners Promoting Employment Across Kansas (PEAK) k	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only) k	K-39
Research and Development (for carry forward use only) k	K-53
Rural Opportunity Zone k	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) \$
	ne 4 is a positive figure, enter the amount from line 3 above on line 16 Form K-40. Then enter amount from line 4 on line 24 of Form K-40.
	ne 4 is a negative figure, enter the amount from line 2 above on line of Form K-40. Then enter zero (0) on line 24 of Form K-40.

<u>LINE 17 – Food sales tax credit</u>: 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 18 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:

- \checkmark completed all required information on the return;
- \checkmark 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-	21	0
(Rev. 7/1	14)	

KANSAS Individual Underpayment of Estimated Tax

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 662/3%)	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

- 5. Cumulative total of your 2014 withholding
- 6. Cumulative timely paid estimated tax payments from January through each payment due date
- 7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)
- Exception 1 Cumulative amount from either line 2 or line 3, whichever is less
- 9. Exception 2 Tax on annualized 2014 income; enclose computation. (Farmers/fishers use line 9b.)

	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	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
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
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
11.	Due date of each installment
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
13.	Number of days from 1/15/15 to date paid, or 4/15/15, whichever is earlier. If paid late, see instructions
14.	Line 12 X 4% X amount on line 10
15.	Line 13 X 4% X amount on line 10
16.	Penalty (Add lines 14 and 15)

10				
11	4/15/14	6/15/14	9/15/14	1/15/15
12	61	92	107	
13			15	
14				
15				
16				
al hei	re and on line 32	2, Estimated Tax	Penalty, on	7

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

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	Multip
January 1 – December 31	Multip

bly income by 1.5 bly 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 <u>contributed</u> 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 selfemployed 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 <u>not</u> **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 <u>make a specific entry on Schedule S</u> 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 <u>married filing joint</u>. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. 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 **<u>not</u>** 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 <u>larger</u> 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.

NCOME

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 <u>income</u> taxes (from line 5 of federal Schedule A <u>or</u> 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 <u>or</u> 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.

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2,101 2,150 57 57 5,401 5,450 146 146 146 8,701 8,750 236 236 12,001 12,050 325 33 2,151 2,200 59 59 59 5,451 5,500 148 148 8,751 8,800 237 237 12,001 12,050 326 33 2,251 2,300 61 61 61 5,551 5,600 151 151 8,851 8,900 240 240 12,151 12,210 329 33 2,301 2,350 63 63 5,601 5,650 152 152 8,901 8,950 241 241 12,251 12,300 331 33 2,451 2,500 67 67 5,751 5,750 155 155 9,001 9,050 244 2444 12,201 12,450 334 33 33 32,551 2,600 70 70 5,851 5,900 159 9,151 9,200 248 248 12,451 12,500 337 <th>2,001</th> <th></th> <th></th> <th></th> <th>5,301</th> <th>5,350</th> <th></th> <th></th> <th>8,601</th> <th>8,650</th> <th>233</th> <th></th> <th>11,901</th> <th>11,950</th> <th></th> <th>322</th>	2,001				5,301	5,350			8,601	8,650	233		11,901	11,950		322
2,151 2,200 59 59 5,451 5,500 148 148 8,751 8,800 237 237 12,051 12,100 326 33 2,201 2,250 60 60 61 5,551 5,600 151 151 151 8,801 8,850 238 238 12,101 12,150 327 33 32 2,301 2,300 61 61 5,551 5,600 152 152 8,901 8,950 241 241 12,200 329 33 33 2,351 2,400 64 64 5,651 5,700 153 153 8,951 9,000 242 242 12,251 12,300 331 33 2,451 2,500 66 65 5,701 5,750 155 157 9,101 9,150 244 244 12,301 12,350 333 33 2,551 2,600 70 70 5,851 5,900 157 157 9,101 9,150 246 245 12,400 334 33	2,051				5,351	5,400				8,700	234	234	11,951	12,000		323
2,201 2,250 60 60 5,501 5,550 149 149 149 8,801 8,850 238 238 12,101 12,150 327 33 2,251 2,300 61 61 5,551 5,600 151 151 151 8,851 8,900 240 240 12,151 12,200 329 33 2,351 2,400 64 64 64 65 65 5,701 5,750 155 155 9,001 9,050 244 244 12,201 12,350 333 33 2,401 2,450 65 65 5,701 5,750 155 155 9,001 9,050 244 244 12,301 12,350 333 33 33 32,551 2,600 70 70 5,850 157 157 9,101 9,150 246 246 12,401 12,450 335 33 32,551 2,500 337 33 32,551 2,500 157 157 9,151 9,200 248 12,451 12,550 338 <th>2,101</th> <th></th> <th>12,001</th> <th>12,050</th> <th></th> <th>325 326</th>	2,101												12,001	12,050		325 326
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2,3512,40064645,6515,7001531538,9519,00024224212,25112,300331332,4012,45065655,7015,7501551559,0019,05024424412,30112,350333332,5012,55068685,8015,8501571579,1019,15024624612,40112,45033533332,5512,60070705,8515,9001591599,1519,20024824812,45112,50033733332,6012,65071715,9516,0001601609,2219,25024924912,55112,500337332,6512,70072725,9516,0001611619,2519,30025025012,55112,600340332,7012,75074746,0016,0501631639,3019,35025225212,60112,650341332,8012,85076766,1016,1501651659,4019,45025425412,70112,750344332,8512,90078786,1516,2001671679,4519,50025625612,75112,800345332,9012,9507979796,2	2,251	2,300	61	61	5,551	5,600	151	151	8,851	8,900	240	240	12,151	12,200	329	329
2,401 2,450 65 65 65 65 5,701 5,750 155 155 9,001 9,050 244 244 12,301 12,350 333 33 2,451 2,500 67 67 5,751 5,800 156 156 9,051 9,100 245 245 12,351 12,400 334 33 33 33 33 33 33 33 33 333 33 333 33 333 33 333 33 333 33 333 33 333 33 3333 3333 3333	2,301												12,201	12,250		330
2,4512,50067675,7515,8001561569,0519,10024524512,35112,400334332,5012,55068685,8015,8501571579,1019,15024624612,40112,450335332,6012,65071715,9015,9501601609,2019,25024924912,55112,600337332,6512,7007272725,9516,0001611619,2519,30025025024924912,55112,600341332,6512,7007272725,9516,0001611619,2519,30025025012,55112,600341332,7512,80075756,0516,1001641649,3519,40025325312,65112,700342332,8012,85076766,1516,2001671659,4019,45025425412,70112,750344332,9012,95079796,2016,3001691699,5519,50025625612,75112,800345332,9012,95079796,2016,3001691699,5519,50025625612,75112,800345332,9013,005828	2,351												12,251	12,300		331 333
2,5012,5506868685,8015,8501571579,1019,15024624612,40112,450335332,5512,6007070705,8515,9001591599,1519,20024824812,45112,500337332,6512,70072725,9516,0001611609,2519,30025025012,55112,600340332,7512,80075756,0516,1001641649,3519,40025325312,65112,700342332,8512,90078786,1516,2001671679,4519,50025625612,75112,800345332,9012,95079796,2016,2501681689,5019,55025725712,80112,850346332,9513,00080806,2516,3001691699,55026026012,75112,800348333,0513,10083836,3516,4001721729,6519,70026126112,95113,000350350333,1013,15084846,4016,4501731739,7019,75026326313,00113,05035233	2,451		67										12,351	12,400	334	334
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2,7012,7507474746,0016,0501631639,3019,35025225212,60112,65034132,7512,80075756,0516,1001641649,3519,40025325312,65112,70034232,8012,85076766,1016,1501651659,4019,45025425412,70112,75034432,8512,90078786,1516,2001671679,4519,50025625612,75112,80034532,95079796,2016,2501681689,5519,50025725712,80112,85034632,9513,00080806,2516,3001691699,5519,60025925912,85112,90034833,0513,10083836,3516,4001721729,6519,70026126112,95113,00035033,1013,15084846,4016,4501731739,7019,75026326313,00113,0503523	2,601												12,501	12,550		330 340
2,7512,80075756,0516,1001641649,3519,40025325312,65112,70034232,8012,85076766,1016,1501651659,4019,45025425412,70112,75034432,8512,90078786,1516,2001671671679,4519,50025625612,75112,80034532,9513,00080806,2516,3001691699,5519,50025925912,85112,90034833,0513,05082826,3016,3501711719,6019,65026026012,90112,95034933,0513,10083836,3516,4001721729,6519,70026126112,95113,00035033,1013,15084846,4016,4501731739,7019,75026326313,00113,0503523	2,701	2,750	74	74	6,001	6,050	163	163	9,301	9,350	252	252	12,601	12,650	341	341
2,8512,9007878786,1516,2001671679,4519,50025625612,75112,80034532,9012,95079796,2016,2501681681689,5019,55025725712,80112,85034632,9513,00080806,2516,3001691699,5519,60025925912,85112,90034833,0013,05082826,3016,3501711719,6019,65026026012,90112,95034933,0513,10083836,3516,4001721729,6519,70026126112,95113,00035033,1013,15084846,4016,4501731739,7019,75026326313,00113,0503523	2,751									9,400			12,651			342
2,901 2,950 79 79 6,201 6,250 168 168 9,501 9,550 257 257 12,801 12,850 346 3 2,951 3,000 80 80 6,251 6,300 169 169 9,551 9,600 259 259 12,851 12,900 348 3 3,001 3,050 82 82 6,301 6,350 171 171 9,601 9,650 260 260 12,901 12,950 349 3 3,051 3,100 83 83 6,351 6,400 172 172 9,651 9,700 261 261 12,951 13,000 350 3 3,101 3,150 84 84 6,401 6,450 173 173 9,701 9,750 263 263 13,001 13,050 352 3	2,801												12,701	12,750		344 345
2,951 3,000 80 80 6,251 6,300 169 169 9,551 9,600 259 259 12,851 12,900 348 3 3,001 3,050 82 82 6,301 6,350 171 171 9,601 9,650 260 260 12,901 12,950 349 3 3,051 3,100 83 83 6,351 6,400 172 172 9,651 9,700 261 261 12,951 13,000 350 3 3,101 3,150 84 84 6,401 6,450 173 173 9,701 9,750 263 263 13,001 13,050 352 3	2,901												12,801	12,850		346
3,051 3,100 83 83 6,351 6,400 172 172 9,651 9,700 261 261 12,951 13,000 350 3 3,101 3,150 84 84 6,401 6,450 173 173 9,701 9,750 263 263 13,001 13,050 352 3	2,951	3,000	80	80	6,251	6,300	169	169	9,551	9,600	259	259	12,851	12,900	348	348
3,101 3,150 84 84 6,401 6,450 173 173 9,701 9,750 263 263 13,001 13,050 352 3	3,001															349 350
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	3,151	3,200	86	86	6,451	6,500	175	175	9,751	9,800	264	264	13,051	13,100	353	353
3,201 3,250 87 87 6,501 6,550 176 176 9,801 9,850 265 265 13,101 13,150 354 3	3,201	3,250			6,501	6,550			9,801	9,850			13,101	13,150		354
3,251 3,300 88 88 6,551 6,600 178 178 9,851 9,900 267 267 13,151 13,200 356 3	3,251	3,300	88	88	6,551	6,600	178	178	9,851	9,900	267	267	13,151	13,200	356	356

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is		Household or Married	Filing Joint		is —	Household or Married	Filing Joint			—	Household or Married	Filing Joint		; —	Household or Married	Filing Joint
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at least	butnot morethan	your ta	ax is	at least	butnot morethan	your t	tax is		at least	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is
13,201 13,251	13,250 13,300	357 358	357 358	16,50 16,55		478 481	446 448		19,801 19,851	19,850 19,900	637 639	535 537	23,101 23,151	23,150 23,200	795 797	624 626
13,301	13,350	360	360	16,60	1 16,650	483	449		19,901	19,950	641	538	23,201	23,250	800	627
13,351 13,401	13,400 13,450	361 362	361 362	16,65 16,70		485 488	450 452		19,951 20,001	20,000 20,050	644 646	539 541	23,251 23,301	23,300 23,350	802 805	628 630
13,451	13,500	364	364	16,75	1 16,800	490	453		20,051	20,100	649	542	23,351	23,400	807	631
13,501 13,551	13,550 13,600	365 367	365 367	16,80 16,85		493 495	454 456		20,101 20,151	20,150 20,200	651 653	543 545	23,401 23,451	23,450 23,500	809 812	632 634
13,601	13,650	368	368	16,90	1 16,950	497	457		20,201	20,250	656	546	23,501	23,550	814	635
13,651 13,701	13,700 13,750	369 371	369 371	16,95		500 502	458 460		20,251 20,301	20,300 20,350	658 661	547 549	23,551 23,601	23,600 23,650	817 819	637 638
13,751	13,800	372	372	17,05	1 17,100	505	461		20,351	20,400	663	550	23,651	23,700	821	639
13,801 13,851	13,850 13,900	373 375	373 375	17,10		507 509	462 464		20,401 20,451	20,450 20,500	665 668	551 553	23,701 23,751	23,750 23,800	824 826	641 642
13,901	13,950	376	376	17,20	1 17,250	512	465		20,501	20,550	670	554	23,801	23,850	829	643
13,951 14,001	14,000 14,050	377 379	377 379	17,25		514 517	466 468		20,551 20.601	20,600 20,650	673 675	556 557	23,851 23,901	23,900 23,950	831 833	645 646
14,051	14,100	380	380	17,35	1 17,400	519	469		20,651	20,700	677	558	23,951	24,000	836	647
14,101 14,151	14,150 14,200	381 383	381 383	17,40		521 524	470 472		20,701 20,751	20,750 20,800	680 682	560 561	24,001 24,051	24,050 24,100	838 841	649 650
14,201	14,250	384	384	17,50	1 17,550	526	473		20,801	20,850	685	562	24,101	24,150	843	651
14,251 14,301	14,300 14,350	385 387	385 387	17,55		529 531	475 476		20,851 20,901	20,900 20,950	687 689	564 565	24,151 24,201	24,200 24,250	845 848	653 654
14,351	14,400	388	388	17,65	1 17,700	533	477		20,951	21,000	692	566	24,251	24,300	850	655
14,401 14,451	14,450 14,500	389 391	389 391	17,70 17,75		536 538	479 480		21,001 21,051	21,050 21,100	694 697	568 569	24,301 24,351	24,350 24,400	853 855	657 658
14,501	14,550	392	392	17,80	1 17,850	541	481		21,101	21,150	699	570	24,401	24,450	857	659
14,551 14,601	14,600 14,650	394 395	394 395	17,85 17,90		543 545	483 484		21,151 21,201	21,200 21,250	701 704	572 573	24,451 24,501	24,500 24,550	860 862	661 662
14,651	14,700	396	396	17,95	1 18,000	548	485		21,251	21,300	706	574	24,551	24,600	865	664
14,701 14,751	14,750 14,800	398 399	398 399	18,00 18,05		550 553	487 488		21,301 21,351	21,350 21,400	709 711	576 577	24,601 24,651	24,650 24,700	867 869	665 666
14,801	14,850	400	400	18,10	1 18,150	555	489		21,401	21,450	713	578	24,701	24,750	872	668
14,851 14,901	14,900 14,950	402 403	402 403	18,15		557 560	491 492		21,451 21,501	21,500 21,550	716 718	580 581	24,751 24,801	24,800 24,850	874 877	669 670
14,951	15,000	404	404	18,25	1 18,300	562	493		21,551	21,600	721	583	24,851	24,900	879	672
15,001 15,051	15,050 15,100	406 409	406 407	18,30 18,35		565 567	495 496		21,601 21,651	21,650 21,700	723 725	584 585	24,901 24,951	24,950 25,000	881 884	673 674
15,101	15,150	411	408	18,40	1 18,450	569	497		21,701	21,750	728	587	25,001	25,050	886	676
15,151 15,201	15,200 15,250	413 416	410 411	18,45 18,50		572 574	499 500		21,751 21,801	21,800 21,850	730 733	588 589	25,051 25,101	25,100 25,150	889 891	677 678
15,251	15,300	418	412	18,55	1 18,600	577	502		21,851	21,900	735	591	25,151	25,200	893	680
15,301 15,351	15,350 15,400	421 423	414 415	18,60 18,65		579 581	503 504		21,901 21,951	21,950 22,000	737 740	592 593	25,201 25,251	25,250 25,300	896 898	681 682
15,401	15,450	425	416	18,70	1 18,750	584	506		22,001	22,050	742	595	25,301	25,350	901	684
15,451 15,501	15,500 15,550	428 430	418 419	18,75		586 589	507 508		22,051 22,101	22,100 22,150	745 747	596 597	25,351 25,401	25,400 25,450	903 905	685 686
15,551	15,600	433	421	18,85	1 18,900	591	510		22,151	22,200	749	599	25,451	25,500	908	688
15,601 15,651	15,650 15,700	435 437	422 423	18,90 18,95		593 596	511 512		22,201 22,251	22,250 22,300	752 754	600 601	25,501 25,551	25,550 25,600	910 913	689 691
15,701	15,750	440	425	19,00	1 19,050	598	514		22,301	22,350	757	603	25,601	25,650	915	692
15,751 15,801	15,800 15,850	442 445	426 427	19,05 19,10		601 603	515 516		22,351 22,401	22,400 22,450	759 761	604 605	25,651 25,701	25,700 25,750	917 920	693 695
15,851	15,900	447	429	19,15	1 19,200	605	518		22,451	22,500	764	607	25,751	25,800	922	696
15,901 15,951	15,950 16,000	449 452	430 431	19,20 19,25		608 610	519 520		22,501 22,551	22,550 22,600	766 769	608 610	25,801 25,851	25,850 25,900	925 927	697 699
16,001	16,050	454	433	19,30	1 19,350	613	522		22,601	22,650	771	611	25,901	25,950	929	700
16,051 16,101	16,100 16,150	457 459	434 435	19,35		615 617	523 524		22,651 22,701	22,700 22,750	773 776	612 614	25,951 26,001	26,000 26,050	932 934	701 703
16,151	16,200	461	437	19,45	1 19,500	620	526		22,751	22,800	778	615	26,051	26,100	937	704
16,201 16,251	16,250 16,300	464 466	438 439	19,50 19,55		622 625	527 529		22,801 22,851	22,850 22,900	781 783	616 618	26,101 26,151	26,150 26,200	939 941	705 707
16,301	16,350	469	441	19,60	1 19,650	627	530		22,901	22,950	785	619	26,201	26,250	944	708
16,351 16,401	16,400 16,450	471 473	442 443	19,65 19,70		629 632	531 533		22,951 23,001	23,000 23,050	788 790	620 622	26,251 26,301	26,300 26,350	946 949	709 711
16,451	16,500	476	445	19,75		634	534		23,051	23,100	793	623	26,351	26,400	951	712

		and yo	u are			and yo	ou are	Г			and yo	u are			and yo	ou are
	ne 7,	Single, Head of	Married		ine 7,	Single, Head of	Married		lf lin		Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40	Household	Filing		m K-40	Household	Filing		Form		Household	Filing		n K-40	Household	Filing
IS	—	or Married Filing	Joint	15	s —	or Married Filing	Joint		is -	_	or Married Filing	Joint	IS	_	or Married Filing	Joint
at	but not	Separate		at	but not	Separate			at	but not	Separate		at	but not	Separate	
least	morethan	your t	ax is	least	morethan	your t	ax is		least	morethan	your t	ax is	least	morethan	your t	ax is
26,401	26,450	953	713	29,701	29,750	1,112	803		3,001	33,050	1,270	955	36,301	36,350	1,429	1,114
26,451 26,501	26,500 26,550	956 958	715 716	29,751 29,801	29,800 29.850	1,114 1,117	804 805		3,051 3,101	33,100 33,150	1,273 1,275	958 960	36,351 36,401	36,400 36,450	1,431 1,433	1,116 1,118
26,551	26,600	961	718	29,851	29,900	1,119	807		3,151	33,200	1,277	962	36,451	36,500	1,436	1,121
26,601	26,650	963	719	29,901	29,950	1,121	808		3,201	33,250	1,280	965	36,501	36,550	1,438	1,123
26,651 26,701	26,700 26,750	965 968	720 722	29,951 30,001	30,000 30.050	1,124 1,126	809 811		3,251 3,301	33,300 33,350	1,282 1,285	967 970	36,551 36,601	36,600 36,650	1,441 1,443	1,126 1,128
26,751	26,800	970	723	30,051	30,100	1,129	814		3,351	33,400	1,287	972	36,651	36,700	1,445	1,130
26,801	26,850	973	724	30,101	30,150	1,131	816		3,401	33,450	1,289	974 077	36,701	36,750	1,448	1,133
26,851 26,901	26,900 26,950	975 977	726 727	30,151 30,201	30,200 30,250	1,133 1,136	818 821		3,451 3,501	33,500 33,550	1,292 1,294	977 979	36,751 36,801	36,800 36,850	1,450 1,453	1,135 1,138
26,951	27,000	980	728	30,251	30,300	1,138	823		3,551	33,600	1,297	982	36,851	36,900	1,455	1,140
27,001	27,050	982	730	30,301	30,350	1,141	826		3,601	33,650	1,299	984	36,901	36,950	1,457	1,142
27,051 27,101	27,100 27,150	985 987	731 732	30,351 30,401	30,400 30,450	1,143 1,145	828 830		3,651 3,701	33,700 33,750	1,301 1,304	986 989	36,951 37,001	37,000 37,050	1,460 1,462	1,145 1,147
27,151	27,200	989	734	30,451	30,500	1,148	833		3,751	33,800	1,306	991	37,051	37,100	1,465	1,150
27,201	27,250	992	735	30,501	30,550	1,150	835		3,801	33,850	1,309	994	37,101	37,150	1,467	1,152
27,251 27,301	27,300 27,350	994 997	736 738	30,551 30,601	30,600 30,650	1,153 1,155	838 840		83,851 83,901	33,900 33,950	1,311 1,313	996 998	37,151 37,201	37,200 37,250	1,469 1,472	1,154 1,157
27,351	27,400	999	739	30,651	30,700	1,157	842	3	3,951	34,000	1,316	1,001	37,251	37,300	1,474	1,159
27,401	27,450	1,001	740	30,701	30,750	1,160	845		4,001	34,050	1,318	1,003	37,301	37,350	1,477	1,162
27,451 27,501	27,500 27,550	1,004 1,006	742 743	30,751 30,801	30,800 30.850	1,162 1,165	847 850		64,051 64,101	34,100 34,150	1,321 1,323	1,006 1,008	37,351 37,401	37,400 37,450	1,479 1,481	1,164 1,166
27,551	27,600	1,009	745	30,851	30,900	1,167	852		4,151	34,200	1,325	1,010	37,451	37,500	1,484	1,169
27,601	27,650	1,011	746	30,901	30,950	1,169	854		4,201	34,250	1,328	1,013	37,501	37,550	1,486	1,171
27,651 27,701	27,700 27,750	1,013 1,016	747 749	30,951 31,001	31,000 31,050	1,172 1,174	857 859		84,251 84,301	34,300 34,350	1,330 1,333	1,015 1,018	37,551 37,601	37,600 37,650	1,489 1,491	1,174 1,176
27,751	27,800	1,018	750	31,051	31,100	1,177	862		4,351	34,400	1,335	1,020	37,651	37,700	1,493	1,178
27,801	27,850	1,021	751	31,101	31,150	1,179	864		84,401	34,450	1,337	1,022	37,701	37,750	1,496	1,181
27,851 27,901	27,900 27,950	1,023 1,025	753 754	31,151 31,201	31,200 31,250	1,181 1,184	866 869		84,451 84,501	34,500 34,550	1,340 1,342	1,025 1,027	37,751 37,801	37,800 37,850	1,498 1,501	1,183 1,186
27,951	28,000	1,028	755	31,251	31,300	1,186	871		4,551	34,600	1,345	1,030	37,851	37,900	1,503	1,188
28,001 28,051	28,050 28,100	1,030 1,033	757 758	31,301	31,350 31,400	1,189 1,191	874 876		64,601 64,651	34,650 34,700	1,347 1,349	1,032 1,034	37,901 37,951	37,950 38,000	1,505 1,508	1,190 1,193
28,101	28,100	1,035	759	31,401	31,400	1,193	878		4,031 4,701	34,750	1,352	1,034	38,001	38,000	1,510	1,195
28,151	28,200	1,037	761	31,451	31,500	1,196	881		4,751	34,800	1,354	1,039	38,051	38,100	1,513	1,198
28,201 28,251	28,250 28,300	1,040 1,042	762 763	31,501 31,551	31,550 31,600	1,198 1,201	883 886		84,801 84,851	34,850 34,900	1,357 1,359	1,042 1,044	38,101 38,151	38,150 38,200	1,515 1,517	1,200 1,202
28,301	28,350	1,045	765	31,601	31,650	1,203	888		4,901	34,950	1,361	1,044	38,201	38,250	1,520	1,202
28,351	28,400	1,047	766	31,651	31,700	1,205	890		4,951	35,000	1,364	1,049	38,251	38,300	1,522	1,207
28,401 28,451	28,450 28,500	1,049 1,052	767 769	31,701 31,751	31,750 31,800	1,208 1,210	893 895		5,001 5,051	35,050 35,100	1,366 1,369	1,051 1,054	38,301 38,351	38,350 38,400	1,525 1,527	1,210 1,212
28,501	28,550	1,054	770	31,801		1,213	898		5,101	35,150	1,371	1,056	38,401	38,450	1,529	1,214
28,551	28,600	1,057	772	31,851	31,900	1,215	900	3	5,151	35,200	1,373	1,058	38,451	38,500	1,532	1,217
28,601 28,651	28,650 28,700	1,059 1,061	773 774	31,901 31,951		1,217 1,220	902 905		85,201 85,251	35,250 35,300	1,376 1,378	1,061 1,063	38,501 38,551	38,550 38,600	1,534 1,537	1,219 1,222
28,701	28,750	1,064	776	32,001	32,050	1,222	907	3	5,301	35,350	1,381	1,066	38,601	38,650	1,539	1,224
28,751	28,800	1,066	777	32,051	32,100	1,225	910	3	5,351	35,400	1,383	1,068	38,651	38,700	1,541	1,226
28,801 28,851	28,850 28,900	1,069 1,071	778 780	32,101 32,151	32,150 32,200	1,227 1,229	912 914		85,401 85,451	35,450 35,500	1,385 1,388	1,070 1,073	38,701 38,751	38,750 38,800	1,544 1,546	1,229 1,231
28,901	28,950	1,073	781	32,201	32,250	1,232	917	3	5,501	35,550	1,390	1,075	38,801	38,850	1,549	1,234
28,951	29,000	1,076	782	32,251	32,300	1,234	919		85,551	35,600	1,393	1,078	38,851	38,900	1,551	1,236
29,001 29,051	29,050 29,100	1,078 1,081	784 785	32,301 32,351	32,350 32,400	1,237 1,239	922 924		85,601 85,651	35,650 35,700	1,395 1,397	1,080 1,082	38,901 38,951	38,950 39,000	1,553 1,556	1,238 1,241
29,101	29,150	1,083	786	32,401	32,450	1,241	926	3	5,701	35,750	1,400	1,085	39,001	39,050	1,558	1,243
29,151	29,200 29.250	1,085 1,088	788 789	32,451	32,500 32,550	1,244 1,246	929 931		5,751	35,800 35,850	1,402 1,405	1,087 1,090	39,051	39,100 39,150	1,561 1,563	1,246 1,248
29,201 29,251	29,250 29,300	1,088	789	32,501 32,551		1,240	931 934		85,801 85,851	35,850 35,900	1,405 1,407	1,090	39,101 39,151	39,150 39,200	1,565	1,240
29,301	29,350	1,093	792	32,601	32,650	1,251	936	3	5,901	35,950	1,409	1,094	39,201	39,250	1,568	1,253
29,351	29,400	1,095 1,097	793 794	32,651	32,700 32,750	1,253 1,256	938 941		5,951 6,001	36,000	1,412	1,097 1,099	39,251	39,300	1,570	1,255 1,258
29,401 29,451	29,450 29,500	1,100	794	32,701 32,751	32,750	1,258	941		6,001 6,051	36,050 36,100	1,414 1,417	1,102	39,301 39,351	39,350 39,400	1,573 1,575	1,260
29,501	29,550	1,102	797	32,801	32,850	1,261	946	3	6,101	36,150	1,419	1,104	39,401	39,450	1,577	1,262
29,551 29,601	29,600 29,650	1,105 1,107	799 800	32,851 32,901	32,900 32,950	1,263 1,265	948 950		6,151 6,201	36,200 36,250	1,421 1,424	1,106 1,109	39,451 39,501	39,500 39,550	1,580 1,582	1,265 1,267
29,601 29,651	29,650 29,700	1,107	800	32,901		1,265	950 953		6,201 6,251	36,250 36,300	1,424	1,109	39,501	39,550 39,600	1,585	1,207
20,001	20,100	.,	001	02,001	00,000	.,200	000			50,000	.,	.,	00,001		.,000	.,

		and yo	u are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40	Household	Filing												
IS	_	or Married Filing	Joint	IS	_	or Married Filing	Joint	IS	_	or Married Filing	Joint	IS	_	or Married Filing	Joint
at	but not	Separate		at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	morethan	your t		least	morethan	your		least	morethan	your t		least	morethan	your t	
39,601 39,651	39,650 39,700	1,587 1,589	1,272 1,274	42,901 42,951	42,950 43,000	1,745 1,748	1,430 1,433	46,201 46,251	46,250 46,300	1,904 1,906	1,589 1,591	49,501 49,551	49,550 49,600	2,062 2,065	1,747 1,750
39,701	39,750	1,592	1,277	43,001	43,050	1,750	1,435	46,301	46,350	1,909	1,594	49,601	49,650	2,003	1,752
39,751	39,800	1,594	1,279	43,051	43,100	1,753	1,438	46,351	46,400	1,911	1,596	49,651	49,700	2,069	1,754
39,801 39,851	39,850 39,900	1,597 1,599	1,282 1,284	43,101 43,151	43,150 43,200	1,755 1,757	1,440 1,442	46,401 46,451	46,450 46,500	1,913 1,916	1,598 1,601	49,701 49,751	49,750 49,800	2,072 2,074	1,757 1,759
39,901	39,950	1,601	1,286	43,131	43,250	1,760	1,445	46,501	46,550	1,918	1,603	49,801	49,850	2,074	1,762
39,951	40,000	1,604	1,289	43,251	43,300	1,762	1,447	46,551	46,600	1,921	1,606	49,851	49,900	2,079	1,764
40,001	40,050 40,100	1,606 1,609	1,291 1,294	43,301 43,351	43,350 43,400	1,765 1,767	1,450 1,452	46,601	46,650 46,700	1,923 1,925	1,608 1,610	49,901 49,951	49,950 50,000	2,081 2,084	1,766 1,769
40,051	40,100	1,609	1,294	43,301	43,400	1,769	1,452	46,651	46,700	1,923	1,613	50,001	50,000	2,084	1,771
40,151	40,200	1,613	1,298	43,451	43,500	1,772	1,457	46,751	46,800	1,930	1,615	50,051	50,100	2,089	1,774
40,201	40,250	1,616	1,301	43,501	43,550	1,774	1,459	46,801	46,850	1,933	1,618	50,101	50,150	2,091	1,776
40,251 40,301	40,300 40,350	1,618 1,621	1,303 1,306	43,551 43,601	43,600 43,650	1,777 1,779	1,462 1,464	46,851 46,901	46,900 46,950	1,935 1,937	1,620 1,622	50,151 50,201	50,200 50,250	2,093 2,096	1,778 1,781
40,351	40,400	1,623	1,308	43,651	43,700	1,781	1,466	46,951	47,000	1,940	1,625	50,251	50,300	2,098	1,783
40,401	40,450	1,625	1,310	43,701	43,750	1,784	1,469	47,001	47,050	1,942	1,627	50,301	50,350	2,101	1,786
40,451 40,501	40,500 40,550	1,628 1,630	1,313 1,315	43,751 43,801	43,800 43,850	1,786 1,789	1,471 1,474	47,051	47,100 47,150	1,945 1,947	1,630 1,632	50,351 50,401	50,400 50,450	2,103 2,105	1,788 1,790
40,551	40,600	1,633	1,318	43,851	43,900	1,791	1,476	47,101	47,200	1,949	1,634	50,401	50,430 50,500	2,103	1,793
40,601	40,650	1,635	1,320	43,901	43,950	1,793	1,478	47,201	47,250	1,952	1,637	50,501	50,550	2,110	1,795
40,651	40,700 40,750	1,637 1,640	1,322 1,325	43,951 44,001	44,000 44,050	1,796 1,798	1,481 1,483	47,251 47,301	47,300 47,350	1,954 1,957	1,639 1,642	50,551 50,601	50,600 50,650	2,113 2,115	1,798 1,800
40,701	40,750	1,642	1,323	44,001	44,050	1,790	1,485	47,301	47,330	1,959	1,644	50,601	50,850	2,113	1,800
40,801	40,850	1,645	1,330	44,101	44,150	1,803	1,488	47,401	47,450	1,961	1,646	50,701	50,750	2,120	1,805
40,851	40,900	1,647	1,332	44,151	44,200	1,805	1,490	47,451	47,500	1,964	1,649	50,751	50,800	2,122	1,807
40,901 40,951	40,950 41,000	1,649 1,652	1,334 1,337	44,201 44,251	44,250 44,300	1,808 1,810	1,493 1,495	47,501 47,551	47,550 47,600	1,966 1,969	1,651 1,654	50,801 50,851	50,850 50,900	2,125 2,127	1,810 1,812
41,001	41,050	1,654	1,339	44,301	44,350	1,813	1,498	47,601	47,650	1,971	1,656	50,901	50,950	2,129	1,814
41,051	41,100	1,657	1,342	44,351	44,400	1,815	1,500	47,651	47,700	1,973	1,658	50,951	51,000	2,132	1,817
41,101	41,150 41,200	1,659 1,661	1,344 1,346	44,401 44,451	44,450 44,500	1,817 1,820	1,502 1,505	47,701	47,750 47,800	1,976 1,978	1,661 1,663	51,001 51,051	51,050 51,100	2,134 2,137	1,819 1,822
41,201	41,250	1,664	1,349	44,501	44,550	1,822	1,507	47,801	47,850	1,981	1,666	51,101	51,150	2,139	1,824
41,251	41,300	1,666	1,351	44,551	44,600	1,825	1,510	47,851	47,900	1,983	1,668	51,151	51,200	2,141	1,826
41,301 41,351	41,350 41,400	1,669 1,671	1,354 1,356	44,601 44,651	44,650 44,700	1,827 1,829	1,512 1,514	47,901 47,951	47,950 48,000	1,985 1,988	1,670 1,673	51,201 51,251	51,250 51,300	2,144 2,146	1,829 1,831
41,401	41,450	1,673	1,358	44,701	44,750	1,832	1,517	48,001	48,050	1,990	1,675	51,301	51,350	2,149	1,834
41,451	41,500	1,676	1,361	44,751	44,800	1,834	1,519	48,051	48,100	1,993	1,678	51,351	51,400	2,151	1,836
41,501	41,550 41,600	1,678 1,681	1,363 1,366	44,801 44,851	44,850 44,900	1,837 1,839	1,522 1,524	48,101 48,151	48,150 48,200	1,995 1,997	1,680 1,682	51,401 51,451	51,450 51,500	2,153 2,156	1,838 1,841
41,601	41,650	1,683	1,368	44,901	44,950	1,841	1,526	48,201	48,250	2,000	1,685	51,501	51,550	2,158	1,843
41,651	41,700	1,685	1,370	44,951	45,000	1,844	1,529	48,251	48,300	2,002	1,687	51,551	51,600	2,161	1,846
41,701 41,751	41,750 41,800	1,688 1,690	1,373 1,375	45,001 45,051	45,050 45,100	1,846 1,849	1,531 1,534	48,301 48,351	48,350 48,400	2,005 2,007	1,690 1,692	51,601 51,651	51,650 51,700	2,163 2,165	1,848 1,850
41,801	41,850	1,693	1,378	45,101	45,150	1,851	1,536	48,401	48,450	2,009	1,694	51,701	51,750	2,168	1,853
41,851	41,900	1,695	1,380	45,151	45,200	1,853	1,538	48,451	48,500	2,012	1,697	51,751	51,800	2,170	1,855
41,901 41,951	41,950 42,000	1,697 1,700	1,382 1,385	45,201 45,251	45,250 45,300	1,856 1,858	1,541 1,543	48,501 48,551	48,550 48,600	2,014 2,017	1,699 1,702	51,801 51,851	51,850 51,900	2,173 2,175	1,858 1,860
42,001	42,050	1,702	1,387	45,301	45,350	1,861	1,546	48,601	48,650	2,019	1,704	51,901	51,950	2,177	1,862
42,051	42,100	1,705	1,390	45,351	45,400	1,863	1,548	48,651	48,700	2,021	1,706	51,951	52,000	2,180	1,865
42,101 42,151	42,150 42,200	1,707 1,709	1,392 1,394	45,401	45,450 45,500	1,865 1,868	1,550 1,553	48,701 48,751	48,750 48,800	2,024 2,026	1,709 1,711	52,001 52,051	52,050 52,100	2,182 2,185	1,867 1,870
42,201	42,250	1,712	1,397	45,501	45,550	1,870	1,555	48,801	48,850	2,020	1,714	52,001	52,150	2,183	1,872
42,251	42,300	1,714	1,399	45,551	45,600	1,873	1,558	48,851	48,900	2,031	1,716	52,151	52,200	2,189	1,874
42,301 42,351	42,350 42,400	1,717 1,719	1,402 1,404	45,601 45,651	45,650 45,700	1,875 1,877	1,560 1,562	48,901 48,951	48,950 49,000	2,033 2,036	1,718 1,721	52,201 52,251	52,250 52,300	2,192 2,194	1,877 1,879
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42,451	42,500	1,724	1,409	45,751	45,800	1,882	1,567	49,051	49,100	2,041	1,726	52,351	52,400	2,199	1,884
42,501	42,550 42,600	1,726	1,411	45,801	45,850 45,900	1,885 1,887	1,570	49,101	49,150 49,200	2,043	1,728	52,401 52,451	52,450 52 500	2,201	1,886 1,889
42,551 42,601	42,600	1,729 1,731	1,414 1,416	45,851 45,901	45,900	1,887	1,572 1,574	49,151 49,201	49,200 49,250	2,045 2,048	1,730 1,733	52,451	52,500 52,550	2,204 2,206	1,889
42,651	42,700	1,733	1,418	45,951	46,000	1,892	1,577	49,251	49,300	2,050	1,735	52,551	52,600	2,209	1,894
42,701	42,750	1,736	1,421	46,001	46,050	1,894	1,579	49,301	49,350	2,053	1,738	52,601	52,650	2,211	1,896
42,751 42,801	42,800 42,850	1,738 1,741	1,423 1,426	46,051 46,101	46,100 46,150	1,897 1,899	1,582 1,584	49,351 49,401	49,400 49,450	2,055 2,057	1,740 1,742	52,651 52,701	52,700 52,750	2,213 2,216	1,898 1,901
42,851	42,900	1,743	1,428	46,151	46,200	1,901	1,586	49,451	49,500	2,060	1,745	52,751	52,800	2,210	1,903
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54,401 54,450 2.297 1.982 57,701 57,750 2.458 2.141 61,001 61,050 2.614 2.299 64,301 64,300 2.773 2. 54,501 54,500 2.302 1.987 57,801 57,800 2.458 2.143 61,051 61,100 2.617 2.302 64,351 64,400 2.777 2. 54,501 54,600 2.307 1.990 57,851 57,800 2.468 2.146 61,101 61,250 62.24 2.300 64,551 64,600 2.782 2. 54,601 54,700 2.307 1.999 58,001 58,000 2.468 2.153 61,201 61,250 2.624 2.300 64,501 64,600 2.782 2. 54,701 54,700 2.317 2.002 58,011 58,100 2.472 2.166 61,451 64,000 2.638 2.314 64,601 64,650 2.797 2. 54,851 54,900 2.314 64,601 64,50 2.797 2. 54,851 54,900 2.314 64,701		•				•			,	•						2,453 2,455
54,501 54,550 2,302 1,987 57,801 57,801 57,801 57,801 57,801 57,801 57,801 57,800 2,463 2,148 61,101 61,150 2,621 2,304 64,451 64,500 2,777 2, 54,601 54,600 2,309 1,992 57,901 57,901 57,900 2,465 2,150 61,201 61,200 2,624 2,309 64,651 64,600 2,778 2, 54,701 54,700 2,309 57,951 58,000 2,465 2,155 61,301 61,251 61,300 2,624 2,314 64,651 64,700 2,782 2, 54,751 54,800 2,314 1,999 58,051 58,100 2,473 2,165 61,401 61,450 2,633 2,314 64,651 64,700 2,789 2, 54,851 54,900 2,314 2,045 58,101 58,250 2,487 2,162 61,501 61,500 2,641 2,328 64,8						,	,		,							2,455 2,458
54,551 54,600 2,305 1,990 57,851 57,900 2,463 2,148 61,151 61,200 2,621 2,300 64,551 64,500 2,780 2 54,651 54,700 2,309 1,994 57,951 58,000 2,465 2,153 61,221 61,300 2,622 2,311 64,551 64,500 2,782 2, 54,751 54,700 2,312 1,997 58,001 58,050 2,470 2,155 61,301 61,450 2,633 2,314 64,651 64,650 2,782 2, 54,801 54,800 2,317 2,002 58,151 58,100 2,477 2,166 61,451 61,450 2,633 2,318 64,701 64,650 2,792 2, 54,801 54,900 2,324 2,000 58,251 58,300 2,482 2,167 61,651 61,551 61,500 2,643 2,333 64,851 64,900 2,792 2, 55,051 2,322 2,011 58,351 58,400 2,489 2,177 61,651 61,700 2,644 <t< th=""><th></th><th>•</th><th></th><th></th><th></th><th>•</th><th>,</th><th></th><th>,</th><th></th><th></th><th></th><th></th><th>•</th><th></th><th>2,460</th></t<>		•				•	,		,					•		2,460
54,601 54,650 2,307 1,992 57,901 57,950 2,465 2,150 61,201 61,250 2,624 2,309 64,551 64,501 64,550 2,782 2, 54,651 54,700 2,309 1,997 58,001 58,050 2,470 2,155 61,301 61,251 61,301 64,551 64,601 64,601 64,650 2,782 2, 54,751 54,800 2,314 1,999 58,051 58,100 2,473 2,186 61,351 61,400 2,631 2,318 64,651 64,700 2,789 2, 54,851 54,900 2,312 2,004 58,151 58,200 2,475 2,166 61,501 61,551 61,501 64,851 64,800 2,797 2, 54,951 55,000 2,324 2,009 58,251 58,300 2,482 2,167 61,551 61,501 61,501 64,451 64,900 2,797 2, 55,505 5,5150 2,331 2,014 58,351 58,400 2,487 2,177 61,551 61,501 61,516		•							,	•				•		2,462 2,465
54,701 54,750 2.312 1.997 58,001 58,001 58,001 2.470 2.155 61,301 61,350 2.629 2.314 64,661 64,650 2.787 2. 54,801 54,800 2.317 2.002 58,101 58,150 2.473 2.180 61,351 61,400 2.631 2.316 64,651 64,650 2.787 2. 54,801 54,800 2.317 2.002 58,151 58,200 2.477 2.162 61,451 61,450 2.638 2.321 64,851 64,800 2.794 2. 54,951 55,000 2.324 2.009 58,251 58,300 2.482 2.167 61,551 61,501 61,500 2,641 2.328 64,951 64,900 2.797 2. 55,051 55,100 2.322 2.014 58,351 58,400 2.448 2.177 61,551 61,501 61,750 2,643 2.333 64,951 65,000 2.804 2. 2.55,151 55,200 2.333 2.016 58,451 58,600 2.497 2.174	54,601	54,650	2,307	1,992	57,901	57,950	2,465	2,150	61,201	61,250	2,624	2,309	64,501	64,550	2,782	2,467
54,751 54,800 2,314 1,999 58,051 58,100 2,473 2,158 61,351 61,400 2,631 2,316 64,651 64,700 2,789 2, 54,851 54,850 2,317 2,002 58,151 58,200 2,477 2,162 61,451 61,500 2,636 2,321 64,701 64,750 2,792 2, 54,951 55,000 2,324 2,006 58,201 58,250 2,480 2,165 61,551 61,551 61,600 2,641 2,326 64,851 64,900 2,797 2, 55,051 55,100 2,326 2,011 58,351 58,400 2,487 2,177 61,651 61,650 2,643 2,330 64,951 65,000 2,804 2,801 2,804 2,801 2,55,151 55,200 2,333 2,014 58,451 58,500 2,487 2,177 61,751 61,800 2,650 2,335 65,051 65,050 2,804 2,797 2,55,151 55,200 2,333 2,018 58,551 58,400 2,487 2,177 61,61,5							,							•	,	2,470 2,472
54,851 54,900 2,319 2,004 58,151 50,200 2,477 2,162 61,451 61,500 2,636 2,321 64,751 64,800 2,794 2,754 54,951 55,000 2,324 2,009 58,251 58,300 2,482 2,167 61,551 61,551 61,501 61,550 2,638 2,328 64,801 64,950 2,799 2, 55,001 55,050 2,322 2,011 58,351 58,300 2,482 2,177 61,651 61,500 2,644 2,328 64,951 64,900 2,799 2, 55,051 55,100 2,329 2,014 58,351 58,400 2,487 2,172 61,651 61,700 2,645 2,330 64,951 65,000 2,804 2, 55,151 55,200 2,333 2,018 58,551 58,500 2,492 2,177 61,751 61,851 61,901 61,551 65,100 2,809 2,809 2,809 2,814 2,55,301 55,300 2,338 65,051 65,000 2,818 2,209 2,516 <th>54,751</th> <th>54,800</th> <th>2,314</th> <th>1,999</th> <th>58,051</th> <th>58,100</th> <th>2,473</th> <th>2,158</th> <th>61,351</th> <th>61,400</th> <th>2,631</th> <th>2,316</th> <th>64,651</th> <th>64,700</th> <th>2,789</th> <th>2,474</th>	54,751	54,800	2,314	1,999	58,051	58,100	2,473	2,158	61,351	61,400	2,631	2,316	64,651	64,700	2,789	2,474
54,901 54,950 2,321 2,006 58,201 58,250 2,480 2,165 61,501 61,550 2,638 2,323 64,801 64,850 2,797 2, 55,051 55,050 2,326 2,011 58,351 58,300 2,482 2,167 61,551 61,600 2,643 2,328 64,851 64,900 2,799 2, 55,051 55,100 2,322 2,014 58,351 58,400 2,487 2,172 61,651 61,700 2,643 2,333 64,951 64,950 2,804 2, 55,051 55,100 2,333 2,016 58,401 58,450 2,489 2,177 61,751 61,800 2,653 2,333 65,051 65,100 2,804 2,805 2,335 65,016 65,100 2,804 2																2,477 2,479
54,951 55,000 2,324 2,009 58,251 58,300 2,482 2,167 61,551 61,600 2,641 2,326 64,851 64,900 2,799 2, 55,001 55,050 2,326 2,011 58,301 58,350 2,487 2,172 61,651 61,700 2,645 2,330 64,951 65,000 2,806 2, 55,101 55,150 2,331 2,016 58,451 58,400 2,489 2,177 61,751 61,800 2,650 2,335 65,001 65,100 2,806 2, 55,201 55,250 2,334 2,023 58,551 58,600 2,499 2,177 61,851 61,800 2,650 2,335 65,101 65,150 2,809 2, 55,201 55,350 2,341 2,026 58,651 58,600 2,499 2,186 61,901 61,851 61,900 2,657 2,342 65,151 65,200 2,818 2, 55,501 55,500 2,345 2,030 58,751 58,700 2,501 2,186 61,951 62,050								2,162				2,321				2,475
55,051 55,100 2,329 2,014 58,351 58,400 2,487 2,172 61,651 61,700 2,645 2,330 64,951 65,000 2,804 2, 55,101 55,150 2,331 2,016 58,451 58,450 2,489 2,177 61,751 61,800 2,650 2,333 65,001 65,050 2,806 2, 55,201 55,250 2,338 2,021 58,501 58,550 2,492 2,177 61,801 61,850 2,653 2,338 65,101 65,100 2,809 2, 55,251 55,300 2,338 2,023 58,515 58,600 2,497 2,182 61,851 61,901 61,950 2,657 2,340 65,251 65,300 2,813 2, 55,301 55,450 2,343 2,028 58,651 58,700 2,504 2,189 62,001 62,050 2,667 2,347 65,301 65,350 2,823 2, 55,551 55,600 2,355 2,003 58,801 58,850 2,509 2,194 62,016 62,050						,										2,484
55,101 55,150 2,331 2,016 58,401 58,450 2,489 2,174 61,701 61,750 2,648 2,333 65,001 65,050 2,806 2, 55,151 55,200 2,333 2,018 58,451 58,500 2,492 2,177 61,751 61,800 2,650 2,335 65,051 65,050 2,809 2, 55,251 55,300 2,338 2,023 58,551 58,600 2,497 2,182 61,851 61,900 2,655 2,340 65,150 2,811 2, 55,351 55,400 2,343 2,028 58,651 58,700 2,501 2,186 61,951 62,000 2,667 2,342 65,250 2,816 2, 55,401 55,450 2,348 2,030 58,751 58,700 2,504 2,194 62,051 62,100 2,667 2,345 65,301 65,450 2,825 2,821 2, 55,501 55,550 2,353 2,038 58,851 58,900 2,511 2,196 62,151 62,200 2,667 2																2,486 2,489
55,201 55,250 2,336 2,021 58,501 58,550 2,494 2,179 61,801 61,850 2,653 2,338 65,101 65,150 2,811 2, 55,251 55,300 2,338 2,023 58,551 58,600 2,497 2,182 61,851 61,900 2,655 2,340 65,151 65,200 2,813 2, 55,351 55,400 2,343 2,028 58,651 58,700 2,504 2,184 61,951 62,000 2,660 2,345 65,251 65,300 2,818 2, 55,401 55,550 2,348 2,033 58,751 58,800 2,506 2,191 62,051 62,100 2,666 2,345 65,351 65,400 2,823 2, 55,551 55,600 2,353 2,038 58,851 58,900 2,511 2,196 62,101 62,250 2,667 2,352 65,411 65,450 2,823 2, 55,551 55,600 2,353 2,040 58,951 58,900 2,513 2,198 62,201 62,250 <td< th=""><th>55,101</th><th>55,150</th><th>2,331</th><th>2,016</th><th>58,401</th><th></th><th>2,489</th><th>2,174</th><th>61,701</th><th>61,750</th><th>2,648</th><th>2,333</th><th>65,001</th><th>65,050</th><th>2,806</th><th>2,491</th></td<>	55,101	55,150	2,331	2,016	58,401		2,489	2,174	61,701	61,750	2,648	2,333	65,001	65,050	2,806	2,491
55,251 55,300 2,338 2,023 58,551 58,600 2,497 2,182 61,851 61,900 2,655 2,340 65,151 65,200 2,813 2, 55,301 55,350 2,341 2,026 58,651 58,650 2,499 2,184 61,900 2,655 2,340 65,251 65,200 2,813 2, 55,351 55,400 2,343 2,028 58,651 58,700 2,501 2,186 61,951 62,000 2,660 2,345 65,251 65,300 2,818 2, 55,451 55,500 2,348 2,033 58,751 58,800 2,506 2,191 62,051 62,050 2,667 2,350 65,351 65,400 2,823 2, 55,551 55,600 2,353 2,038 58,851 58,900 2,511 2,196 62,101 62,250 2,667 2,357 65,451 65,450 2,828 2, 55,551 55,600 2,355 2,040 58,951 59,000 2,513 2,198 62,216 62,200 2,667 2,357 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>,</th><th></th><th></th><th></th><th></th><th></th><th>2,494 2,496</th></t<>										,						2,494 2,496
55,351 55,400 2,343 2,028 58,651 58,700 2,501 2,186 61,951 62,000 2,660 2,345 65,300 2,818 2, 55,450 2,345 2,030 58,701 58,750 2,504 2,189 62,000 2,660 2,345 65,301 65,350 2,821 2, 55,451 55,500 2,348 2,033 58,751 58,800 2,506 2,191 62,051 62,100 2,665 2,350 65,351 65,400 2,823 2, 55,551 55,600 2,353 2,038 58,851 58,900 2,511 2,196 62,101 62,150 2,667 2,357 65,451 65,500 2,828 2, 55,551 55,650 2,357 2,040 58,951 59,000 2,516 2,201 62,250 2,672 2,357 65,551 65,500 2,833 2,830 2,832 2,355 55,651 55,700 2,357 2,042 58,951 59,000 2,518 2,201 62,250 2,672 2,357 65,551 65,600 <	55,251	55,300	2,338	2,023	58,551	58,600	2,497	2,182	61,851	61,900	2,655	2,340	65,151	65,200	2,813	2,498
55,401 55,450 2,345 2,030 58,701 58,750 2,504 2,189 62,001 62,050 2,662 2,347 65,301 65,350 2,821 2,9 55,451 55,500 2,348 2,033 58,751 58,800 2,506 2,191 62,051 62,100 2,665 2,350 65,351 65,400 2,823 2,9 55,551 55,600 2,353 2,038 58,851 58,900 2,511 2,196 62,151 62,200 2,667 2,352 65,451 65,500 2,828 2,9 55,651 55,650 2,357 2,040 58,951 59,000 2,516 2,201 62,250 2,672 2,357 65,551 65,550 2,830 2,833 2,9 55,651 55,700 2,357 2,042 58,951 59,000 2,518 2,203 62,201 62,250 2,672 2,357 65,551 65,600 2,833 2,9 55,751 55,800 2,362 2,047 59,051 59,050 2,518 2,206 62,350 2,677	55,301 55.351															2,501 2,503
55,501 55,550 2,350 2,035 58,801 58,850 2,509 2,194 62,101 62,150 2,667 2,352 65,401 65,450 2,825 2,825 2,825 2,825 2,825 2,825 2,825 2,825 2,828 2,828 2,828 2,828 2,828 2,828 2,828 2,828 2,828 2,828 2,825 2,828 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,835 2,833 2,835 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833 2,833	55,401	55,450	2,345	2,030	58,701	58,750	2,504	2,189	62,001	62,050	2,662	2,347	65,301	65,350	2,821	2,506
55,551 55,600 2,353 2,038 58,851 58,900 2,511 2,196 62,151 62,200 2,669 2,354 65,451 65,500 2,828 2,4 55,651 55,700 2,357 2,042 58,951 59,000 2,516 2,201 62,250 2,672 2,357 65,551 65,550 2,833 2,4 55,651 55,700 2,357 2,042 58,951 59,000 2,518 2,201 62,250 2,672 2,357 65,551 65,500 2,833 2,3 55,751 55,760 2,362 2,047 59,051 59,100 2,521 2,206 62,351 62,350 2,677 2,362 65,651 65,600 2,833 2,4 55,751 55,860 2,365 2,047 59,051 59,100 2,523 2,208 62,351 62,400 2,677 2,364 65,651 65,700 2,837 2,4 55,851 55,800 2,367 2,050 59,151 59,100 2,525 2,210 62,400 2,679 2,364 65,651	55,451 55,501															2,508 2,510
55,651 55,700 2,357 2,042 58,951 59,000 2,516 2,201 62,251 62,300 2,674 2,359 65,551 65,600 2,833 2,4 55,751 55,800 2,362 2,047 59,051 59,100 2,521 2,206 62,351 62,300 2,677 2,362 65,651 65,650 2,833 2,4 55,751 55,800 2,362 2,047 59,051 59,100 2,521 2,206 62,351 62,400 2,679 2,364 65,651 65,700 2,837 2,4 55,851 55,900 2,367 2,052 59,101 59,200 2,525 2,210 62,451 62,400 2,681 2,366 65,751 65,800 2,842 2,4 55,950 2,369 2,054 59,201 59,250 2,528 2,213 62,550 2,686 2,371 65,801 65,800 2,842 2,4 55,901 55,950 2,369 2,054 59,201 59,250 2,528 2,213 62,550 2,686 2,371 65,801	55,551	55,600	2,353	2,038	58,851	58,900	2,511	2,196	62,151	62,200	2,669	2,354	65,451	65,500	2,828	2,513
55,701 55,750 2,360 2,045 59,001 59,050 2,518 2,203 62,301 62,350 2,677 2,362 65,601 65,650 2,835 2,35 55,751 55,800 2,362 2,047 59,051 59,100 2,521 2,206 62,351 62,400 2,679 2,364 65,651 65,700 2,837 2,365 55,851 55,900 2,367 2,052 59,101 59,200 2,525 2,210 62,451 62,500 2,684 2,369 65,751 65,800 2,842 2,440 55,901 55,950 2,369 2,054 59,201 59,250 2,528 2,213 62,501 62,550 2,686 2,371 65,801 65,800 2,842 2,445																2,515 2,518
55,751 55,800 2,362 2,047 59,051 59,100 2,521 2,206 62,351 62,400 2,679 2,364 65,651 65,700 2,837 2,365 55,851 55,900 2,367 2,052 59,101 59,200 2,525 2,210 62,451 62,400 2,679 2,364 65,701 65,750 2,840 2,937 2,936 55,851 55,900 2,367 2,052 59,151 59,200 2,525 2,210 62,451 62,500 2,684 2,369 65,751 65,800 2,842 2,936 55,901 55,950 2,369 2,054 59,201 59,250 2,528 2,213 62,501 62,550 2,686 2,371 65,801 65,850 2,845 2,945	55,701	55,750		2,045		59,050		2,203	62,301	62,350	2,677	2,362	65,601	65,650		2,520
55,851 55,900 2,367 2,052 59,151 59,200 2,525 2,210 62,451 62,500 2,684 2,369 65,751 65,800 2,842 2,345 55,901 55,950 2,369 2,054 59,250 2,528 2,213 62,550 2,686 2,371 65,801 65,850 2,845 2,345	55,751	55,800	2,362	2,047			2,521	2,206		62,400	2,679	2,364	65,651	65,700	2,837	2,522
55,901 55,950 2,369 2,054 59,201 59,250 2,528 2,213 62,501 62,550 2,686 2,371 65,801 65,850 2,845 2,45						•				•	2,681					2,525 2,527
ער לאסר האנגעין באנאנגע ערבי האנגע האנגע לארי האנגע לאנגע אוויין אוויאר האנגע לארי האנגע לארי האנגע האנגע האנגע	55,901	55,950	2,369	2,054	59,201	59,250	2,528	2,213	62,501	62,550	2,686	2,371	65,801	65,850	2,845	2,530
	55,951 56,001	56,000 56,050	2,372 2,374	2,057 2,059	59,251 59,301	59,300 59,350	2,530 2,533	2,215 2,218	62,551 62,601	62,600 62,650	2,689 2,691	2,374 2,376	65,851 65,901		2,847 2,849	2,532 2,534
		56,100														2,537

		and yo	u are			and yo	ou are				and yo	ou are			and yo	ou are
	ne 7, n K-40	Single, Head of	Married		ne 7,	Single, Head of	Married			ne 7, K-40	Single, Head of	Married		line 7, m K 40	Single, Head of	Married
		Household or Married	Filing Joint		n K-40	Household or Married	Filing Joint		is ·		Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint
		Filing Separate	oonn			Filing Separate	oon k		10		Filing Separate	oon k	· · ·		Filing Separate	oonk
at least	butnot morethan	your t	ax is	at least	butnot morethan	your	tax is	at lea		butnot morethan	your t	ax is	at least	butnot morethan	your t	tax is
66,001	66,050	2,854	2,539	69,301	69,350	3,013	2,698	72,6	601	72,650	3,171	2,856	75,901	75,950	3,329	3,014
66,051	66,100	2,857	2,542	69,351	69,400	3,015	2,700	72,6		72,700	3,173	2,858	75,951		3,332	3,017
66,101 66,151	66,150 66,200	2,859 2,861	2,544 2,546	69,401 69,451	69,450 69,500	3,017 3,020	2,702 2,705	72,7		72,750 72,800	3,176 3,178	2,861 2,863	76,001 76,051		3,334 3,337	3,019 3,022
66,201	66,250	2,864	2,549	69,501	69,550	3,022	2,707	72,8		72,850	3,181	2,866	76,101	76,150	3,339	3,024
66,251 66,301	66,300 66,350	2,866 2,869	2,551 2,554	69,551 69,601	69,600 69.650	3,025 3,027	2,710 2,712	72,8		72,900 72,950	3,183 3,185	2,868 2,870	76,151 76,201		3,341 3,344	3,026 3,029
66,351	66,400	2,871	2,556	69,651	69,700	3,029	2,714	72,9	51	73,000	3,188	2,873	76,251	76,300	3,346	3,031
66,401 66,451	66,450 66,500	2,873 2,876	2,558 2,561	69,701 69,751	69,750 69,800	3,032 3,034	2,717 2,719	73,0		73,050 73,100	3,190 3,193	2,875 2,878	76,301 76,351		3,349 3,351	3,034 3,036
66,501	66,550	2,878	2,563	69,801	69,850	3,037	2,722	73,1		73,150	3,195	2,880	76,401	76,450	3,353	3,038
66,551 66,601	66,600 66,650	2,881 2,883	2,566 2,568	69,851 69,901	69,900 69,950	3,039 3,041	2,724 2,726	73,1		73,200 73,250	3,197 3,200	2,882 2,885	76,451 76,501		3,356 3,358	3,041 3,043
66,651	66,700	2,885	2,500	69,951	70,000	3,041	2,720	73,2		73,300	3,200	2,887	76,551		3,361	3,045
66,701	66,750	2,888	2,573	70,001	70,050	3,046	2,731	73,3		73,350	3,205	2,890	76,601		3,363	3,048
66,751 66,801	66,800 66,850	2,890 2,893	2,575 2,578	70,051	70,100 70,150	3,049 3,051	2,734 2,736	73,3		73,400 73,450	3,207 3,209	2,892 2,894	76,651 76,701		3,365 3,368	3,050 3,053
66,851	66,900	2,895	2,580	70,151	70,200	3,053	2,738	73,4	51	73,500	3,212	2,897	76,751	76,800	3,370	3,055
66,901 66,951	66,950 67,000	2,897 2,900	2,582 2,585	70,201	70,250 70,300	3,056 3,058	2,741 2,743	73,5		73,550 73,600	3,214 3,217	2,899 2,902	76,801 76,851		3,373 3,375	3,058 3,060
67,001	67,050	2,902	2,587	70,301	70,350	3,061	2,746	73,6	601	73,650	3,219	2,904	76,901	76,950	3,377	3,062
67,051 67,101	67,100 67,150	2,905 2,907	2,590 2,592	70,351 70,401	70,400 70,450	3,063 3,065	2,748 2,750	73,6		73,700 73,750	3,221 3,224	2,906 2,909	76,951 77,001		3,380 3,382	3,065 3,067
67,151	67,200	2,909	2,594	70,451	70,500	3,068	2,753	73,7		73,800	3,226	2,911	77,051		3,385	3,070
67,201	67,250 67,300	2,912 2,914	2,597 2,599	70,501	70,550	3,070 3,073	2,755 2,758	73,8		73,850 73,900	3,229 3,231	2,914 2,916	77,101		3,387 3,389	3,072 3,074
67,251 67,301	67,350	2,914	2,602	70,551	70,600 70,650	3,075	2,760	73,8		73,900	3,231	2,918	77,201		3,309	3,074
67,351	67,400	2,919	2,604	70,651	70,700	3,077	2,762	73,9		74,000	3,236	2,921	77,251		3,394	3,079
67,401 67,451	67,450 67,500	2,921 2,924	2,606 2,609	70,701	70,750 70,800	3,080 3,082	2,765 2,767	74,0		74,050 74,100	3,238 3,241	2,923 2,926	77,301		3,397 3,399	3,082 3,084
67,501	67,550	2,926	2,611	70,801	70,850	3,085	2,770	74,1	01	74,150	3,243	2,928	77,401	77,450	3,401	3,086
67,551 67,601	67,600 67,650	2,929 2,931	2,614 2,616	70,851 70,901	70,900 70,950	3,087 3,089	2,772 2,774	74,1		74,200 74,250	3,245 3,248	2,930 2,933	77,451 77,501		3,404 3,406	3,089 3,091
67,651	67,700	2,933	2,618	70,951	71,000	3,092	2,777	74,2	251	74,300	3,250	2,935	77,551	77,600	3,409	3,094
67,701 67,751	67,750 67,800	2,936 2,938	2,621 2,623	71,001 71,051	71,050 71,100	3,094 3,097	2,779 2,782	74,3		74,350 74,400	3,253 3,255	2,938 2,940	77,601 77,651		3,411 3,413	3,096 3,098
67,801	67,850	2,941	2,626	71,101	71,150	3,099	2,784	74,4		74,450	3,257	2,942	77,701	77,750	3,416	3,101
67,851 67,901	67,900 67,950	2,943 2,945	2,628 2,630	71,151 71,201	71,200 71,250	3,101 3,104	2,786 2,789	74,4		74,500 74,550	3,260 3,262	2,945 2,947	77,751		3,418 3,421	3,103 3,106
67,951	68,000	2,943	2,633	71,251	71,300	3,104	2,709	74,5		74,600	3,265	2,947	77,851		3,421	3,108
68,001	68,050 68,100	2,950	2,635	71,301	71,350	3,109	2,794	74,6		74,650	3,267	2,952	77,901 77,951		3,425	3,110
68,051 68,101	68,100 68,150	2,953 2,955	2,638 2,640	71,351 71,401	71,400 71,450	3,111 3,113	2,796 2,798	74,6		74,700 74,750	3,269 3,272	2,954 2,957	78,001		3,428 3,430	3,113 3,115
68,151	68,200	2,957	2,642	71,451	71,500	3,116	2,801	74,7		74,800	3,274	2,959	78,051	78,100	3,433	3,118
68,201 68,251	68,250 68,300	2,960 2,962	2,645 2,647	71,501 71,551	71,550 71,600	3,118 3,121	2,803 2,806	74,8		74,850 74,900	3,277 3,279	2,962 2,964	78,101 78,151		3,435 3,437	3,120 3,122
68,301	68,350	2,965	2,650	71,601	71,650	3,123	2,808	74,9	01	74,950	3,281	2,966	78,201	78,250	3,440	3,125
68,351 68,401	68,400 68,450	2,967 2,969	2,652 2,654	71,651	71,700 71,750	3,125 3,128	2,810 2,813	74,9		75,000 75,050	3,284 3,286	2,969 2,971	78,251 78,301		3,442 3,445	3,127 3,130
68,451	68,500	2,972	2,657	71,751	71,800	3,130	2,815	75,0)51	75,100	3,289	2,974	78,351	78,400	3,447	3,132
68,501 68,551	68,550 68,600	2,974 2,977	2,659 2,662	71,801	71,850 71,900	3,133 3,135	2,818 2,820	75,1		75,150 75,200	3,291 3,293	2,976 2,978	78,401 78,451		3,449 3,452	3,134 3,137
68,601	68,650	2,979	2,664	71,901	71,950	3,137	2,822	75,2	201	75,250	3,296	2,981	78,501	78,550	3,454	3,139
68,651 68,701	68,700 68,750	2,981	2,666	71,951	72,000 72,050	3,140	2,825 2,827	75,2		75,300	3,298	2,983	78,551		3,457	3,142 3,144
68,701 68,751	68,750 68,800	2,984 2,986	2,669 2,671	72,001	72,050	3,142 3,145	2,830	75,3		75,350 75,400	3,301 3,303	2,986 2,988	78,601 78,651		3,459 3,461	3,144
68,801	68,850	2,989	2,674	72,101	72,150	3,147	2,832	75,4	01	75,450	3,305	2,990	78,701	78,750	3,464	3,149
68,851 68,901	68,900 68,950	2,991 2,993	2,676 2,678	72,151 72,201	72,200 72,250	3,149 3,152	2,834 2,837	75,4		75,500 75,550	3,308 3,310	2,993 2,995	78,751 78,801		3,466 3,469	3,151 3,154
68,951	69,000	2,996	2,681	72,251	72,300	3,154	2,839	75,5	51	75,600	3,313	2,998	78,851	78,900	3,471	3,156
69,001 69,051	69,050 69,100	2,998 3,001	2,683 2,686	72,301 72,351	72,350 72,400	3,157 3,159	2,842 2,844	75,6		75,650 75,700	3,315 3,317	3,000 3,002	78,901 78,951		3,473 3,476	3,158 3,161
69,101	69,150	3,003	2,688	72,401	72,450	3,161	2,846	75,7	'01	75,750	3,320	3,005	79,001	79,050	3,478	3,163
69,151 69,201	69,200 69,250	3,005 3,008	2,690 2,693	72,451 72,501	72,500 72,550	3,164 3,166	2,849 2,851	75,7		75,800 75,850	3,322 3,325	3,007 3,010	79,051 79,101		3,481 3,483	3,166 3,168
69,201 69,251	69,250 69,300	3,008 3,010	2,693	72,501	72,550	3,160	2,851	75,8		75,850 75,900	3,325 3,327	3,010	79,10	79,150	3,463 3,485	3,100 3,170
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		and yo	ou are			and yo	ou are			and yo	u are			and yo	ou are
	ne 7, n K-40	Single, Head of	M arried		ine 7, m K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married
		Household or Married	Filing Joint		S —	Household or Married	Filing Joint			Household or Married	Filing Joint			Household or Married	Filing Joint
		Filing Separate				Filing Separate				Filing Separate				Filing Separate	
at least	butnot morethan	your t	ax is	at Ieast	butnot morethan	your t	ax is	at least	butnot morethan	your t	ax is	at Ieast	butnot morethan	your t	ax is
79,201	79,250	3,488	3,173	82,501		3,646	3,331	85,801	85,850	3,805	3,490	89,101	89,150	3,963	3,648
79,251 79,301	79,300 79,350	3,490 3,493	3,175 3,178	82,551 82,601		3,649 3,651	3,334 3,336	85,851 85,901	85,900 85,950	3,807 3,809	3,492 3,494	89,151 89,201	89,200 89,250	3,965 3,968	3,650 3,653
79,351	79,400	3,495	3,180	82,651		3,653	3,338	85,951	86,000	3,812	3,497	89,251	89,300	3,970	3,655
79,401	79,450	3,497 3,500	3,182 3,185	82,701 82,751		3,656 3,658	3,341 3,343	86,001 86,051	86,050	3,814 3,817	3,499 3,502	89,301	89,350 89,400	3,973 3,975	3,658 3,660
79,451 79,501	79,500 79,550	3,500	3,185	82,801		3,661	3,343	86,101	86,100 86,150	3,817	3,502	89,351 89,401	89,400	3,975	3,662
79,551	79,600	3,505	3,190	82,851		3,663	3,348	86,151	86,200	3,821	3,506	89,451	89,500	3,980	3,665
79,601 79,651	79,650 79,700	3,507 3,509	3,192 3,194	82,901 82,951	,	3,665 3,668	3,350 3,353	86,201 86,251	86,250 86,300	3,824 3,826	3,509 3,511	89,501 89,551	89,550 89,600	3,982 3,985	3,667 3,670
79,701	79,750	3,512	3,197	83,001	83,050	3,670	3,355	86,301	86,350	3,829	3,514	89,601	89,650	3,987	3,672
79,751 79,801	79,800 79,850	3,514 3,517	3,199 3,202	83,051	,	3,673 3,675	3,358 3,360	86,351 86,401	86,400 86,450	3,831 3,833	3,516 3,518	89,651 89,701	89,700 89,750	3,989 3,992	3,674 3,677
79,851	79,900	3,519	3,204	83,151	83,200	3,677	3,362	86,451	86,500	3,836	3,521	89,751	89,800	3,994	3,679
79,901 79,951	79,950 80,000	3,521 3,524	3,206 3,209	83,201		3,680 3,682	3,365 3,367	86,501 86,551	86,550 86,600	3,838 3,841	3,523 3,526	89,801 89,851	89,850 89,900	3,997 3,999	3,682 3,684
80,001	80,050	3,526	3,211	83,301		3,685	3,370	86,601	86,650	3,843	3,528	89,901	89,950	4,001	3,686
80,051	80,100	3,529	3,214	83,351		3,687	3,372	86,651	86,700	3,845	3,530	89,951	90,000	4,004	3,689
80,101 80,151	80,150 80,200	3,531 3,533	3,216 3,218	83,401	,	3,689 3,692	3,374 3,377	86,701 86,751	86,750 86,800	3,848 3,850	3,533 3,535	90,001 90,051	90,050 90,100	4,006 4,009	3,691 3,694
80,201	80,250	3,536	3,221	83,501		3,694	3,379	86,801	86,850	3,853	3,538	90,101	90,150	4,011	3,696
80,251 80,301	80,300 80,350	3,538 3,541	3,223 3,226	83,551 83,601	•	3,697 3,699	3,382 3,384	86,851 86,901	86,900 86,950	3,855 3,857	3,540 3,542	90,151 90,201	90,200 90,250	4,013 4,016	3,698 3,701
80,351	80,400	3,543	3,228	83,651	83,700	3,701	3,386	86,951	87,000	3,860	3,545	90,251	90,300	4,018	3,703
80,401 80,451	80,450 80,500	3,545 3,548	3,230 3,233	83,701 83,751		3,704 3,706	3,389 3,391	87,001 87,051	87,050 87,100	3,862 3,865	3,547 3,550	90,301 90,351	90,350 90,400	4,021 4,023	3,706 3,708
80,501	80,550	3,550	3,235	83,801		3,700	3,394	87,101	87,150	3,867	3,552	90,331	90,400 90,450	4,025	3,710
80,551	80,600	3,553	3,238	83,851		3,711	3,396	87,151	87,200	3,869	3,554	90,451	90,500	4,028	3,713
80,601 80,651	80,650 80,700	3,555 3,557	3,240 3,242	83,901 83,951		3,713 3,716	3,398 3,401	87,201 87,251	87,250 87,300	3,872 3,874	3,557 3,559	90,501 90,551	90,550 90,600	4,030 4,033	3,715 3,718
80,701	80,750	3,560	3,245	84,001	84,050	3,718	3,403	87,301	87,350	3,877	3,562	90,601	90,650	4,035	3,720
80,751 80,801	80,800 80,850	3,562 3,565	3,247 3,250	84,051 84,101	,	3,721 3,723	3,406 3,408	87,351 87,401	87,400 87,450	3,879 3,881	3,564 3,566	90,651 90,701	90,700 90,750	4,037 4,040	3,722 3,725
80,851	80,900	3,567	3,252	84,151	84,200	3,725	3,410	87,451	87,500	3,884	3,569	90,751	90,800	4,042	3,727
80,901 80,951	80,950 81,000	3,569 3,572	3,254 3,257	84,201 84,251	,	3,728 3,730	3,413 3,415	87,501 87,551	87,550 87,600	3,886 3,889	3,571 3,574	90,801 90,851	90,850 90,900	4,045 4,047	3,730 3,732
81,001	81,050	3,574	3,259	84,301	,	3,733	3,418	87,601	87,650	3,891	3,576	90,901	90,950	4,049	3,734
81,051	81,100	3,577 3,579	3,262 3,264	84,351	•	3,735 3,737	3,420 3,422	87,651 87,701	87,700	3,893 3,896	3,578	90,951	91,000	4,052 4,054	3,737 3,739
81,101 81,151	81,150 81,200	3,581	3,264	84,401 84,451		3,740	3,422	87,751	87,750 87,800	3,898	3,581 3,583	91,001 91,051	91,050 91,100	4,054	3,739
81,201	81,250	3,584	3,269	84,501		3,742	3,427	87,801	87,850	3,901	3,586	91,101	91,150	4,059	3,744
81,251 81,301	81,300 81,350	3,586 3,589	3,271 3,274	84,551 84,601		3,745 3,747	3,430 3,432	87,851 87,901	87,900 87,950	3,903 3,905	3,588 3,590	91,151 91,201	91,200 91,250	4,061 4,064	3,746 3,749
81,351	81,400	3,591	3,276	84,651	84,700	3,749	3,434	87,951	88,000	3,908	3,593	91,251	91,300	4,066	3,751
81,401 81,451	81,450 81,500	3,593 3,596	3,278 3,281	84,701 84,751		3,752 3,754	3,437 3,439	88,001 88,051	88,050 88,100	3,910 3,913	3,595 3,598	91,301 91,351	91,350 91,400	4,069 4,071	3,754 3,756
81,501	81,550	3,598	3,283	84,801	84,850	3,757	3,442	88,101	88,150	3,915	3,600	91,401	91,450	4,073	3,758
81,551 81,601	81,600 81,650	3,601 3,603	3,286 3,288	84,851 84,901		3,759 3,761	3,444 3,446	88,151 88,201	88,200 88,250	3,917 3,920	3,602 3,605	91,451 91,501	91,500 91,550	4,076 4,078	3,761 3,763
81,651	81,700	3,605	3,290	84,951		3,764	3,449	88,251	88,300	3,922	3,607	91,551	91,600	4,070	3,766
81,701	81,750	3,608	3,293	85,001		3,766	3,451	88,301	88,350 88,400	3,925	3,610	91,601	91,650	4,083	3,768
81,751 81,801	81,800 81,850	3,610 3,613	3,295 3,298	85,051 85,101		3,769 3,771	3,454 3,456	88,351 88,401	88,400 88,450	3,927 3,929	3,612 3,614	91,651 91,701	91,700 91,750	4,085 4,088	3,770 3,773
81,851	81,900	3,615	3,300	85,151	85,200	3,773	3,458	88,451	88,500	3,932	3,617	91,751	91,800	4,090	3,775
81,901 81,951	81,950 82,000	3,617 3,620	3,302 3,305	85,201 85,251		3,776 3,778	3,461 3,463	88,501 88,551	88,550 88,600	3,934 3,937	3,619 3,622	91,801 91,851	91,850 91,900	4,093 4,095	3,778 3,780
82,001	82,050	3,622	3,307	85,301	85,350	3,781	3,466	88,601	88,650	3,939	3,624	91,901	91,950	4,097	3,782
82,051 82,101	82,100 82,150	3,625 3,627	3,310 3,312	85,351 85,401		3,783 3,785	3,468 3,470	88,651 88,701	88,700 88,750	3,941 3,944	3,626 3,629	91,951 92,001	92,000 92,050	4,100 4,102	3,785 3,787
82,151	82,200	3,629	3,314	85,451	85,500	3,788	3,473	88,751	88,800	3,946	3,631	92,051	92,100	4,102	3,790
82,201	82,250	3,632	3,317	85,501		3,790	3,475	88,801	88,850	3,949	3,634	92,101	92,150	4,107	3,792
82,251 82,301	82,300 82,350	3,634 3,637	3,319 3,322	85,551 85,601		3,793 3,795	3,478 3,480	88,851 88,901	88,900 88,950	3,951 3,953	3,636 3,638	92,151 92,201	92,200 92,250	4,109 4,112	3,794 3,797
82,351	82,400	3,639	3,324	85,651	85,700	3,797	3,482	88,951	89,000	3,956	3,641	92,251	92,300	4,114	3,799
82,401 82,451	82,450 82,500	3,641 3,644	3,326 3,329	85,701 85,751		3,800 3,802	3,485 3,487	89,001 89,051	89,050 89,100	3,958 3,961	3,643 3,646	92,301 92,351	92,350 92,400	4,117 4,119	3,802 3,804
	01,000	0,017	0,020	00,101	30,000	0,002	0,101	30,001		0,001	0,040	52,551	JL, 400	1,110	0,004

		and yo	u are			and yo	ou are	ſ			and yo	u are			and yo	ou are
lf lir	ne 7,	Single,		lf li	ne 7,	Single,			lf lir	ne 7,	Single,		lf lii	ne 7,	Single,	
Form	n K-40	Head of Household	Married Filing	Forr	n K-40	Head of Household	Married Filing		Form	n K-40	Head of Household	Married Filing	Form	n K- 40	Head of Household	Married Filing
is	_	or Married	Joint	is	_	or Married	Joint		is	_	or Married	Joint	is	_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate				Filing Separate	
at	but not	·		at	but not	· ·			at	but not			at	but not		
least	morethan	your t	ax is	least	morethan	your t	ax is		least	morethan	your t	ax is	least	morethan	your t	ax is
92,401	92,450	4,121	3,806	94,301	94,350	4,213	3,898		96,201	96,250	4,304	3,989	98,101	98,150	4,395	4,080
92,451	92,500	4,124	3,809	94,351	94,400	4,215	3,900		96,251	96,300	4,306	3,991	98,151	98,200	4,397	4,082
92,501	92,550	4,126	3,811	94,401	94,450	4,217	3,902		96,301	96,350	4,309	3,994	98,201	98,250	4,400	4,085
92,551	92,600	4,129	3,814	94,451	94,500	4,220	3,905		96,351	96,400	4,311	3,996	98,251	98,300	4,402	4,087
92,601	92,650	4,131	3,816	94,501	94,550	4,222	3,907		96,401	96,450	4,313	3,998	98,301	98,350	4,405	4,090
92,651 92,701	92,700 92,750	4,133 4,136	3,818 3,821	94,551 94,601	94,600 94.650	4,225 4,227	3,910 3,912		96,451 96,501	96,500 96,550	4,316 4,318	4,001 4,003	98,351 98,401	98,400 98,450	4,407 4,409	4,092 4,094
92,701	92,750	4,138	3,823	94,601	94,050	4,227	3,912		96,501 96,551	96,550 96,600	4,310	4,003	98,401	98,450 98,500	4,409	4,094 4,097
92,801	92,850	4,130	3,826	94,701	94,750	4,223	3,917		96.601	96,650	4,323	4,008	98,501	98,550	4,414	4,097
92,851	92,900	4,143	3,828	94,751	94,800	4,234	3,919		96.651	96,700	4,325	4,010	98,551	98,600	4,417	4,102
92,901	92,950	4,145	3,830	94,801	94,850	4,237	3,922		96,701	96,750	4,328	4,013	98,601	98,650	4,419	4,104
92,951	93,000	4,148	3,833	94,851	94,900	4,239	3,924		96,751	96,800	4,330	4,015	98,651	98,700	4,421	4,106
93,001	93,050	4,150	3,835	94,901	94,950	4,241	3,926		96,801	96,850	4,333	4,018	98,701	98,750	4,424	4,109
93,051	93,100	4,153	3,838	94,951	95,000	4,244	3,929		96,851	96,900	4,335	4,020	98,751	98,800	4,426	4,111
93,101	93,150	4,155	3,840	95,001	95,050	4,246	3,931		96,901	96,950	4,337	4,022	98,801	98,850	4,429	4,114
93,151	93,200	4,157	3,842	95,051	95,100	4,249	3,934		96,951	97,000	4,340	4,025	98,851	98,900	4,431	4,116
93,201	93,250	4,160	3,845	95,101	95,150	4,251	3,936		97,001	97,050	4,342	4,027	98,901	98,950	4,433	4,118
93,251	93,300	4,162	3,847	95,151	95,200	4,253	3,938		97,051	97,100	4,345	4,030	98,951	99,000	4,436	4,121
93,301	93,350	4,165	3,850	95,201	95,250	4,256	3,941		97,101	97,150	4,347	4,032	99,001	99,050	4,438	4,123
93,351	93,400	4,167	3,852	95,251	95,300	4,258	3,943		97,151	97,200	4,349	4,034	99,051	99,100	4,441	4,126
93,401	93,450	4,169	3,854	95,301	95,350	4,261	3,946		97,201	97,250	4,352	4,037	99,101	99,150	4,443	4,128
93,451 93,501	93,500	4,172 4,174	3,857 3,859	95,351 95,401	95,400 95,450	4,263	3,948 3,950		97,251	97,300	4,354 4,357	4,039	99,151 99,201	99,200 99,250	4,445 4,448	4,130 4,133
93,551	93,550 93,600	4,174	3,862	95,401	95,450	4,265 4,268	3,953		97,301 97,351	97,350 97,400	4,357	4,042 4,044	99,201	99,250 99,300	4,440	4,135
93,601	93,650	4,179	3,864	95,501	95,550	4,200	3,955		97,401	97,400	4,361	4,044	99,301	99,350	4,453	4,133
93,651	93,700	4,173	3,866	95.551	95,600	4.273	3,958		97.451	97,500	4,364	4,049	99,351	99,400	4.455	4,130
93,701	93.750	4.184	3,869	95.601	95.650	4.275	3,960		97.501	97,550	4,366	4,051	99,401	99,450	4.457	4,142
93,751	93,800	4,186	3,871	95,651	95,700	4,277	3,962		97,551	97,600	4,369	4,054	99,451	99,500	4,460	4,145
93,801	93,850	4,189	3,874	95,701	95,750	4,280	3,965		97,601	97,650	4,371	4,056	99,501	99,550	4,462	4,147
93,851	93,900	4,191	3,876	95,751	95,800	4,282	3,967		97,651	97,700	4,373	4,058	99,551	99,600	4,465	4,150
93,901	93,950	4,193	3,878	95,801	95,850	4,285	3,970		97,701	97,750	4,376	4,061	99,601	99,650	4,467	4,152
93,951	94,000	4,196	3,881	95,851	95,900	4,287	3,972		97,751	97,800	4,378	4,063	99,651	99,700	4,469	4,154
94,001	94,050	4,198	3,883	95,901	95,950	4,289	3,974		97,801	97,850	4,381	4,066	99,701	99,750	4,472	4,157
94,051	94,100	4,201	3,886	95,951	96,000	4,292	3,977		97,851	97,900	4,383	4,068	99,751	99,800	4,474	4,159
94,101	94,150	4,203	3,888	96,001	96,050	4,294	3,979		97,901	97,950	4,385	4,070	99,801	99,850	4,477	4,162
94,151	94,200	4,205	3,890	96,051	96,100	4,297	3,982		97,951	98,000	4,388	4,073	99,851	99,900	4,479	4,164
94,201	94,250 94,300	4,208	3,893	96,101	96,150	4,299	3,984 3,986	ļ	98,001	98,050	4,390	4,075	99,901	99,950	4,481	4,166
94,251	94,300	4,210	3,895	96,151	96,200	4,301	3,900	L	98,051	98,100	4,393	4,078	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)

Taxable Income If line 7 of your Form K-40 is:	(a) Enter amo unt from line 7.	(b) M ultiplication amo unt.	(c) M ultiply (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	\$
	L ·			\$000	•
	ousehold, or Marr			\$ 000	
Single, Head of H Taxable Income	ousehold, or Marr (a)	ied Filing Sepa	rate (c)	(d)	Tax
Single, Head of H	ousehold, or Marr	ied Filing Sepa	rate		
Single, Head of H Taxable Income If line 7 of your	ousehold, or Marr (a) Enter amount	ied Filing Sepa (b) Multiplication	rate (c) Multiply	(d) Subtraction	Tax Subtract (d) from (c). Enter

State of Kansas Department of Revenue PO Box 750260 Topeka, KS 66675-0260

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

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

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

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

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

Electronic File & Pay **Options** webtax.org

WebFile is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 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 lola 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 FL Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394

CHASE (CS) Chase County 284

CHAUTAUQUA (CQ) Cedar Vale 285 Chautaugua 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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER 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 **Ouinter 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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

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

Leavenworth 453 Tonganoxie 464 LINCOLN (LC) Lincoln 298 Sylvan Grove 299

Lansing 469

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER 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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER

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

Hugoton Public Schools 210

Moscow Public Schools 209

Argonia Public Schools 359

Colby Public Schools 315

STEVENS (SV)

SUMNER (SU)

Belle Plaine 357

Conway Springs 356

South Haven 509

Wellington 353

THOMAS (TH)

Brewster 314

TREGO (TR)

WaKeeney 208

Golden Plains 316

WABAUNSEE (WB)

Mill Creek Valley 329

Wallace County Schools 241

Mission Valley 330

WALLACE (WA)

WASHINGTON (WS)

Washington County

Altoona-Midway 387

Clifton-Clyde 224

Schools 108

WICHITA (WH)

WILSON (WL)

Fredonia 484

Neodesha 461

Woodson 366

WOODSON (WO)

WYANDOTTE (WY)

Bonner Springs 204

Piper-Kansas City 203

Turner-Kansas City 202

Kansas City 500

Leoti 467

Weskan 242

Barnes 223

Caldwell 360

Oxford 358