

2011 KANSAS TAX TABLE FOR TAXABLE INCOME LESS THAN \$50,000

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

If line 7, Form K-40 is—		And you are		Your tax is	If line 7, Form K-40 is—		And you are		Your tax is	If line 7, Form K-40 is—		And you are		Your tax is	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint				Single, Head-of- Household or Married Filing Separate	Married Filing Joint				Single, Head-of- Household or Married Filing Separate	Married Filing Joint		Single, Head-of- Household or Married Filing Separate
At Least	But Less Than			At Least	But Less Than			At Least	But Less Than			At Least	But Less Than		
0	25	0	0												
25	50	1	1	2,750	2,800	97	97	5,500	5,550	193	193	8,250	8,300	290	290
50	100	3	3	2,800	2,850	99	99	5,550	5,600	195	195	8,300	8,350	291	291
100	150	4	4	2,850	2,900	101	101	5,600	5,650	197	197	8,350	8,400	293	293
150	200	6	6	2,900	2,950	102	102	5,650	5,700	199	199	8,400	8,450	295	295
200	250	8	8	2,950	3,000	104	104	5,700	5,750	200	200	8,450	8,500	297	297
250	300	10	10	3,000	3,050	106	106	5,750	5,800	202	202	8,500	8,550	298	298
300	350	11	11	3,050	3,100	108	108	5,800	5,850	204	204	8,550	8,600	300	300
350	400	13	13	3,100	3,150	109	109	5,850	5,900	206	206	8,600	8,650	302	302
400	450	15	15	3,150	3,200	111	111	5,900	5,950	207	207	8,650	8,700	304	304
450	500	17	17	3,200	3,250	113	113	5,950	6,000	209	209	8,700	8,750	305	305
500	550	18	18	3,250	3,300	115	115	6,000	6,050	211	211	8,750	8,800	307	307
550	600	20	20	3,300	3,350	116	116	6,050	6,100	213	213	8,800	8,850	309	309
600	650	22	22	3,350	3,400	118	118	6,100	6,150	214	214	8,850	8,900	311	311
650	700	24	24	3,400	3,450	120	120	6,150	6,200	216	216	8,900	8,950	312	312
700	750	25	25	3,450	3,500	122	122	6,200	6,250	218	218	8,950	9,000	314	314
750	800	27	27	3,500	3,550	123	123	6,250	6,300	220	220	9,000	9,050	316	316
800	850	29	29	3,550	3,600	125	125	6,300	6,350	221	221	9,050	9,100	318	318
850	900	31	31	3,600	3,650	127	127	6,350	6,400	223	223	9,100	9,150	319	319
900	950	32	32	3,650	3,700	129	129	6,400	6,450	225	225	9,150	9,200	321	321
950	1,000	34	34	3,700	3,750	130	130	6,450	6,500	227	227	9,200	9,250	323	323
1,000	1,050	36	36	3,750	3,800	132	132	6,500	6,550	228	228	9,250	9,300	325	325
1,050	1,100	38	38	3,800	3,850	134	134	6,550	6,600	230	230	9,300	9,350	326	326
1,100	1,150	39	39	3,850	3,900	136	136	6,600	6,650	232	232	9,350	9,400	328	328
1,150	1,200	41	41	3,900	3,950	137	137	6,650	6,700	234	234	9,400	9,450	330	330
1,200	1,250	43	43	3,950	4,000	139	139	6,700	6,750	235	235	9,450	9,500	332	332
1,250	1,300	45	45	4,000	4,050	141	141	6,750	6,800	237	237	9,500	9,550	333	333
1,300	1,350	46	46	4,050	4,100	143	143	6,800	6,850	239	239	9,550	9,600	335	335
1,350	1,400	48	48	4,100	4,150	144	144	6,850	6,900	241	241	9,600	9,650	337	337
1,400	1,450	50	50	4,150	4,200	146	146	6,900	6,950	242	242	9,650	9,700	339	339
1,450	1,500	52	52	4,200	4,250	148	148	6,950	7,000	244	244	9,700	9,750	340	340
1,500	1,550	53	53	4,250	4,300	150	150	7,000	7,050	246	246	9,750	9,800	342	342
1,550	1,600	55	55	4,300	4,350	151	151	7,050	7,100	248	248	9,800	9,850	344	344
1,600	1,650	57	57	4,350	4,400	153	153	7,100	7,150	249	249	9,850	9,900	346	346
1,650	1,700	59	59	4,400	4,450	155	155	7,150	7,200	251	251	9,900	9,950	347	347
1,700	1,750	60	60	4,450	4,500	157	157	7,200	7,250	253	253	9,950	10,000	349	349
1,750	1,800	62	62	4,500	4,550	158	158	7,250	7,300	255	255	10,000	10,050	351	351
1,800	1,850	64	64	4,550	4,600	160	160	7,300	7,350	256	256	10,050	10,100	353	353
1,850	1,900	66	66	4,600	4,650	162	162	7,350	7,400	258	258	10,100	10,150	354	354
1,900	1,950	67	67	4,650	4,700	164	164	7,400	7,450	260	260	10,150	10,200	356	356
1,950	2,000	69	69	4,700	4,750	165	165	7,450	7,500	262	262	10,200	10,250	358	358
2,000	2,050	71	71	4,750	4,800	167	167	7,500	7,550	263	263	10,250	10,300	360	360
2,050	2,100	73	73	4,800	4,850	169	169	7,550	7,600	265	265	10,300	10,350	361	361
2,100	2,150	74	74	4,850	4,900	171	171	7,600	7,650	267	267	10,350	10,400	363	363
2,150	2,200	76	76	4,900	4,950	172	172	7,650	7,700	269	269	10,400	10,450	365	365
2,200	2,250	78	78	4,950	5,000	174	174	7,700	7,750	270	270	10,450	10,500	367	367
2,250	2,300	80	80	5,000	5,050	176	176	7,750	7,800	272	272	10,500	10,550	368	368
2,300	2,350	81	81	5,050	5,100	178	178	7,800	7,850	274	274	10,550	10,600	370	370
2,350	2,400	83	83	5,100	5,150	179	179	7,850	7,900	276	276	10,600	10,650	372	372
2,400	2,450	85	85	5,150	5,200	181	181	7,900	7,950	277	277	10,650	10,700	374	374
2,450	2,500	87	87	5,200	5,250	183	183	7,950	8,000	279	279	10,700	10,750	375	375
2,500	2,550	88	88	5,250	5,300	185	185	8,000	8,050	281	281	10,750	10,800	377	377
2,550	2,600	90	90	5,300	5,350	186	186	8,050	8,100	283	283	10,800	10,850	379	379
2,600	2,650	92	92	5,350	5,400	188	188	8,100	8,150	284	284	10,850	10,900	381	381
2,650	2,700	94	94	5,400	5,450	190	190	8,150	8,200	286	286	10,900	10,950	382	382
2,700	2,750	95	95	5,450	5,500	192	192	8,200	8,250	288	288	10,950	11,000	384	384

TAX COMPUTATION SCHEDULES

SCHEDULE I – Married Filing Joint

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

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

Taxable Income <small>If line 7 of your Form K-40 is:</small>	(a) <small>Enter amount from line 7</small>	(b) <small>Subtraction amount:</small>	(c) <small>Subtract (b) from (a)</small>	(d) <small>Multiplication amount:</small>	(e) <small>Multiply (c) by (d)</small>	(f) <small>Addition amount:</small>	Tax <small>Add (e) and (f). Enter total here and line 8, Form K-40.</small>
\$0 – \$15,000	\$	\$0	\$	3.50% (.035)	\$	\$0	\$
\$15,001 – \$30,000	\$	\$15,000	\$	6.25% (.0625)	\$	\$ 525.00	\$
\$30,001 and over	\$	\$30,000	\$	6.45% (.0645)	\$	\$1,462.50	\$

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

KEEP THIS WORKSHEET FOR YOUR RECORDS – DO NOT MAIL.

The income limit for the food sales tax refund is \$35,400. If you are a resident of Kansas and met the taxpayer status qualification (lines A, B and C of form K-40), then complete lines 1 through 14 of this worksheet to determine if you meet the qualifying income limitation. (If you are **not** required to file a federal return, complete COLUMN A. If you filed a federal Form 1040, 1040A or 1040EZ, complete COLUMN B.)

Income. Enter the amounts received from the following sources:

1. Wages, salaries, tips, etc.
2. Taxable interest and dividends
3. Taxable refunds
4. Alimony received
5. Unemployment compensation
6. Other income (Jury duty, gambling winnings, etc.)
7. Total income. Add lines 1 through 6.

8. **Federal Adjusted Gross Income (FAGI).** Column A filers: Enter the amount from line 7. Column B filers: Enter the FAGI from Form 1040, 1040A, or 1040EZ.

9. **Modifications to Federal Adjusted Gross Income.** Enter the net modifications from line A19 of Kansas Schedule S. See Schedule S instructions. If amount is a negative figure, put it in brackets ().

10. **Kansas Adjusted Gross Income.** If line 9 is a positive amount, add lines 8 & 9 and enter result. If line 9 is a negative amount, subtract line 9 from line 8, and enter result.

Addition to Income for Food Sales Tax Refund. Enter these amounts:

11. Interest and dividends from U.S. obligations, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A9 of Kansas Schedule S, if applicable)
12. Exempt retirement benefits. Enter amounts from lines A8 & A12 of Schedule S, **except** any Railroad Retirement Benefits.
13. Total Kansas additions. Add lines 11 & 12 and enter result.
14. **QUALIFYING INCOME** for the purpose of receiving a Food Sales Tax refund. Add lines 10 & 13 and enter result.

	COLUMN A		COLUMN B
1			
2			
3			
4			
5			
6			
7			
8		8	
9		9	
10		10	
11		11	
12		12	
13		13	
14		14	

If line 14 is **MORE** than \$35,400, you **do not qualify** for the food sales tax refund. If line 14 is **LESS** than \$35,401, you meet the qualifying income limitation. If you qualify for the residency and taxpayer status (see page 8), then report the amount from line 14 of this worksheet on line D, front of Form K-40.