

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

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

| If line 7,<br>Form K-40<br>is— |                     | And you are   |                            | Your tax is | If line 7,<br>Form K-40<br>is— |     | And you are   |                            | Your tax is         | If line 7,<br>Form K-40<br>is— |     | And you are   |                            | Your tax is |   |
|--------------------------------|---------------------|---|----------------------------|-------------|--------------------------------|-----|---|----------------------------|---------------------|--------------------------------|-----|---|----------------------------|-------------|---|
|                                |                     | Single,<br>Head-of-<br>Household<br>or<br>Married<br>Filing<br>Separate | Married<br>Filing<br>Joint |             |                                |     | Single,<br>Head-of-<br>Household<br>or<br>Married<br>Filing<br>Separate | Married<br>Filing<br>Joint |                     |                                |     | Single,<br>Head-of-<br>Household<br>or<br>Married<br>Filing<br>Separate | Married<br>Filing<br>Joint |             | Single,<br>Head-of-<br>Household<br>or<br>Married<br>Filing<br>Separate |
| At<br>Least                    | But<br>Less<br>Than |   |                            | At<br>Least | But<br>Less<br>Than            |     |   | At<br>Least                | But<br>Less<br>Than |                                |     | At<br>Least   | But<br>Less<br>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   |

**2012 KANSAS TAX TABLE (Continued)**

| 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 |               |
|--------------------------|---------------|---|----------------------|-------------|---------------|---|----------------------|-------------|---------------|---|----------------------|--------------------------|---------------|---|----------------------|-------------|---------------|
| At Least                 | But Less Than | Single-Head-of-Household or Married Filing Separate | Married Filing Joint | At Least    | But Less Than | Single-Head-of-Household or Married Filing Separate | Married Filing Joint | At Least    | But Less Than | Single-Head-of-Household or Married Filing Separate | Married Filing Joint | At Least                 | But Less Than | Single-Head-of-Household or Married Filing Separate | Married Filing Joint | At Least    | But Less Than |
| 11,000                   | 11,050        | 386   | 386                  | 14,250      | 14,300        | 500   | 500                  | 17,500      | 17,550        | 683   | 613                  | 20,750                   | 20,800        | 886   | 727                  |             |               |
| 11,050                   | 11,100        | 388   | 388                  | 14,300      | 14,350        | 501   | 501                  | 17,550      | 17,600        | 686   | 615                  | 20,800                   | 20,850        | 889   | 729                  |             |               |
| 11,100                   | 11,150        | 389   | 389                  | 14,350      | 14,400        | 503   | 503                  | 17,600      | 17,650        | 689   | 617                  | 20,850                   | 20,900        | 892   | 731                  |             |               |
| 11,150                   | 11,200        | 391   | 391                  | 14,400      | 14,450        | 505   | 505                  | 17,650      | 17,700        | 692   | 619                  | 20,900                   | 20,950        | 895   | 732                  |             |               |
| 11,200                   | 11,250        | 393   | 393                  | 14,450      | 14,500        | 507   | 507                  | 17,700      | 17,750        | 695   | 620                  | 20,950                   | 21,000        | 898   | 734                  |             |               |
| 11,250                   | 11,300        | 395   | 395                  | 14,500      | 14,550        | 508   | 508                  | 17,750      | 17,800        | 698   | 622                  | 21,000                   | 21,050        | 902   | 736                  |             |               |
| 11,300                   | 11,350        | 396   | 396                  | 14,550      | 14,600        | 510   | 510                  | 17,800      | 17,850        | 702   | 624                  | 21,050                   | 21,100        | 905   | 738                  |             |               |
| 11,350                   | 11,400        | 398   | 398                  | 14,600      | 14,650        | 512   | 512                  | 17,850      | 17,900        | 705   | 626                  | 21,100                   | 21,150        | 908   | 739                  |             |               |
| 11,400                   | 11,450        | 400   | 400                  | 14,650      | 14,700        | 514   | 514                  | 17,900      | 17,950        | 708   | 627                  | 21,150                   | 21,200        | 911   | 741                  |             |               |
| 11,450                   | 11,500        | 402   | 402                  | 14,700      | 14,750        | 515   | 515                  | 17,950      | 18,000        | 711   | 629                  | 21,200                   | 21,250        | 914   | 743                  |             |               |
| 11,500                   | 11,550        | 403   | 403                  | 14,750      | 14,800        | 517   | 517                  | 18,000      | 18,050        | 714   | 631                  | 21,250                   | 21,300        | 917   | 745                  |             |               |
| 11,550                   | 11,600        | 405   | 405                  | 14,800      | 14,850        | 519   | 519                  | 18,050      | 18,100        | 717   | 633                  | 21,300                   | 21,350        | 920   | 746                  |             |               |
| 11,600                   | 11,650        | 407   | 407                  | 14,850      | 14,900        | 521   | 521                  | 18,100      | 18,150        | 720   | 634                  | 21,350                   | 21,400        | 923   | 748                  |             |               |
| 11,650                   | 11,700        | 409   | 409                  | 14,900      | 14,950        | 522   | 522                  | 18,150      | 18,200        | 723   | 636                  | 21,400                   | 21,450        | 927   | 750                  |             |               |
| 11,700                   | 11,750        | 410   | 410                  | 14,950      | 15,000        | 524   | 524                  | 18,200      | 18,250        | 727   | 638                  | 21,450                   | 21,500        | 930   | 752                  |             |               |
| 11,750                   | 11,800        | 412   | 412                  | 15,000      | 15,050        | 527   | 526                  | 18,250      | 18,300        | 730   | 640                  | 21,500                   | 21,550        | 933   | 753                  |             |               |
| 11,800                   | 11,850        | 414   | 414                  | 15,050      | 15,100        | 530   | 528                  | 18,300      | 18,350        | 733   | 641                  | 21,550                   | 21,600        | 936   | 755                  |             |               |
| 11,850                   | 11,900        | 416   | 416                  | 15,100      | 15,150        | 533   | 529                  | 18,350      | 18,400        | 736   | 643                  | 21,600                   | 21,650        | 939   | 757                  |             |               |
| 11,900                   | 11,950        | 417   | 417                  | 15,150      | 15,200        | 536   | 531                  | 18,400      | 18,450        | 739   | 645                  | 21,650                   | 21,700        | 942   | 759                  |             |               |
| 11,950                   | 12,000        | 419   | 419                  | 15,200      | 15,250        | 539   | 533                  | 18,450      | 18,500        | 742   | 647                  | 21,700                   | 21,750        | 945   | 760                  |             |               |
| 12,000                   | 12,050        | 421   | 421                  | 15,250      | 15,300        | 542   | 535                  | 18,500      | 18,550        | 745   | 648                  | 21,750                   | 21,800        | 948   | 762                  |             |               |
| 12,050                   | 12,100        | 423   | 423                  | 15,300      | 15,350        | 545   | 536                  | 18,550      | 18,600        | 748   | 650                  | 21,800                   | 21,850        | 952   | 764                  |             |               |
| 12,100                   | 12,150        | 424   | 424                  | 15,350      | 15,400        | 548   | 538                  | 18,600      | 18,650        | 752   | 652                  | 21,850                   | 21,900        | 955   | 766                  |             |               |
| 12,150                   | 12,200        | 426   | 426                  | 15,400      | 15,450        | 552   | 540                  | 18,650      | 18,700        | 755   | 654                  | 21,900                   | 21,950        | 958   | 767                  |             |               |
| 12,200                   | 12,250        | 428   | 428                  | 15,450      | 15,500        | 555   | 542                  | 18,700      | 18,750        | 758   | 655                  | 21,950                   | 22,000        | 961   | 769                  |             |               |
| 12,250                   | 12,300        | 430   | 430                  | 15,500      | 15,550        | 558   | 543                  | 18,750      | 18,800        | 761   | 657                  | 22,000                   | 22,050        | 964   | 771                  |             |               |
| 12,300                   | 12,350        | 431   | 431                  | 15,550      | 15,600        | 561   | 545                  | 18,800      | 18,850        | 764   | 659                  | 22,050                   | 22,100        | 967   | 773                  |             |               |
| 12,350                   | 12,400        | 433   | 433                  | 15,600      | 15,650        | 564   | 547                  | 18,850      | 18,900        | 767   | 661                  | 22,100                   | 22,150        | 970   | 774                  |             |               |
| 12,400                   | 12,450        | 435   | 435                  | 15,650      | 15,700        | 567   | 549                  | 18,900      | 18,950        | 770   | 662                  | 22,150                   | 22,200        | 973   | 776                  |             |               |
| 12,450                   | 12,500        | 437   | 437                  | 15,700      | 15,750        | 570   | 550                  | 18,950      | 19,000        | 773   | 664                  | 22,200                   | 22,250        | 977   | 778                  |             |               |
| 12,500                   | 12,550        | 438   | 438                  | 15,750      | 15,800        | 573   | 552                  | 19,000      | 19,050        | 777   | 666                  | 22,250                   | 22,300        | 980   | 780                  |             |               |
| 12,550                   | 12,600        | 440   | 440                  | 15,800      | 15,850        | 577   | 554                  | 19,050      | 19,100        | 780   | 668                  | 22,300                   | 22,350        | 983   | 781                  |             |               |
| 12,600                   | 12,650        | 442   | 442                  | 15,850      | 15,900        | 580   | 556                  | 19,100      | 19,150        | 783   | 669                  | 22,350                   | 22,400        | 986   | 783                  |             |               |
| 12,650                   | 12,700        | 444   | 444                  | 15,900      | 15,950        | 583   | 557                  | 19,150      | 19,200        | 786   | 671                  | 22,400                   | 22,450        | 989   | 785                  |             |               |
| 12,700                   | 12,750        | 445   | 445                  | 15,950      | 16,000        | 586   | 559                  | 19,200      | 19,250        | 789   | 673                  | 22,450                   | 22,500        | 992   | 787                  |             |               |
| 12,750                   | 12,800        | 447   | 447                  | 16,000      | 16,050        | 589   | 561                  | 19,250      | 19,300        | 792   | 675                  | 22,500                   | 22,550        | 995   | 788                  |             |               |
| 12,800                   | 12,850        | 449   | 449                  | 16,050      | 16,100        | 592   | 563                  | 19,300      | 19,350        | 795   | 676                  | 22,550                   | 22,600        | 998   | 790                  |             |               |
| 12,850                   | 12,900        | 451   | 451                  | 16,100      | 16,150        | 595   | 564                  | 19,350      | 19,400        | 798   | 678                  | 22,600                   | 22,650        | 1,002   | 792                  |             |               |
| 12,900                   | 12,950        | 452   | 452                  | 16,150      | 16,200        | 598   | 566                  | 19,400      | 19,450        | 802   | 680                  | 22,650                   | 22,700        | 1,005   | 794                  |             |               |
| 12,950                   | 13,000        | 454   | 454                  | 16,200      | 16,250        | 602   | 568                  | 19,450      | 19,500        | 805   | 682                  | 22,700                   | 22,750        | 1,008   | 795                  |             |               |
| 13,000                   | 13,050        | 456   | 456                  | 16,250      | 16,300        | 605   | 570                  | 19,500      | 19,550        | 808   | 683                  | 22,750                   | 22,800        | 1,011   | 797                  |             |               |
| 13,050                   | 13,100        | 458   | 458                  | 16,300      | 16,350        | 608   | 571                  | 19,550      | 19,600        | 811   | 685                  | 22,800                   | 22,850        | 1,014   | 799                  |             |               |
| 13,100                   | 13,150        | 459   | 459                  | 16,350      | 16,400        | 611   | 573                  | 19,600      | 19,650        | 814   | 687                  | 22,850                   | 22,900        | 1,017   | 801                  |             |               |
| 13,150                   | 13,200        | 461   | 461                  | 16,400      | 16,450        | 614   | 575                  | 19,650      | 19,700        | 817   | 689                  | 22,900                   | 22,950        | 1,020   | 802                  |             |               |
| 13,200                   | 13,250        | 463   | 463                  | 16,450      | 16,500        | 617   | 577                  | 19,700      | 19,750        | 820   | 690                  | 22,950                   | 23,000        | 1,023   | 804                  |             |               |
| 13,250                   | 13,300        | 465   | 465                  | 16,500      | 16,550        | 620   | 578                  | 19,750      | 19,800        | 823   | 692                  | 23,000                   | 23,050        | 1,027   | 806                  |             |               |
| 13,300                   | 13,350        | 466   | 466                  | 16,550      | 16,600        | 623   | 580                  | 19,800      | 19,850        | 827   | 694                  | 23,050                   | 23,100        | 1,030   | 808                  |             |               |
| 13,350                   | 13,400        | 468   | 468                  | 16,600      | 16,650        | 627   | 582                  | 19,850      | 19,900        | 830   | 696                  | 23,100                   | 23,150        | 1,033   | 809                  |             |               |
| 13,400                   | 13,450        | 470   | 470                  | 16,650      | 16,700        | 630   | 584                  | 19,900      | 19,950        | 833   | 697                  | 23,150                   | 23,200        | 1,036   | 811                  |             |               |
| 13,450                   | 13,500        | 472   | 472                  | 16,700      | 16,750        | 633   | 585                  | 19,950      | 20,000        | 836   | 699                  | 23,200                   | 23,250        | 1,039   | 813                  |             |               |
| 13,500                   | 13,550        | 473   | 473                  | 16,750      | 16,800        | 636   | 587                  | 20,000      | 20,050        | 839   | 701                  | 23,250                   | 23,300        | 1,042   | 815                  |             |               |
| 13,550                   | 13,600        | 475   | 475                  | 16,800      | 16,850        | 639   | 589                  | 20,050      | 20,100        | 842   | 703                  | 23,300                   | 23,350        | 1,045   | 816                  |             |               |
| 13,600                   | 13,650        | 477   | 477                  | 16,850      | 16,900        | 642   | 591                  | 20,100      | 20,150        | 845   | 704                  | 23,350                   | 23,400        | 1,048   | 818                  |             |               |
| 13,650                   | 13,700        | 479   | 479                  | 16,900      | 16,950        | 645   | 592                  | 20,150      | 20,200        | 848   | 706                  | 23,400                   | 23,450        | 1,052   | 820                  |             |               |
| 13,700                   | 13,750        | 480   | 480                  | 16,950      | 17,000        | 648   | 594                  | 20,200      | 20,250        | 852   | 708                  | 23,450                   | 23,500        | 1,055   | 822                  |             |               |
| 13,750                   | 13,800        | 482   | 482                  | 17,000      | 17,050        | 652   | 596                  | 20,250      | 20,300        | 855   | 710                  | 23,500                   | 23,550        | 1,058   | 823                  |             |               |
| 13,800                   | 13,850        | 484   | 484                  | 17,050      | 17,100        | 655   | 598                  | 20,300      | 20,350        | 858   | 711                  | 23,550                   | 23,600        | 1,061   | 825                  |             |               |
| 13,850                   | 13,900        | 486   | 486                  | 17,100      | 17,150        | 658   | 599                  | 20,350      | 20,400        | 861   | 713                  | 23,600                   | 23,650        | 1,064   | 827                  |             |               |
| 13,900                   | 13,950        | 487   | 487                  | 17,150      | 17,200        | 661   | 601                  | 20,400      | 20,450        | 864   | 715                  | 23,650                   | 23,700        | 1,067   | 829                  |             |               |
| 13,950                   | 14,000        | 489   | 489                  | 17,200      | 17,250        | 664   | 603                  | 20,450      | 20,500        | 867   | 717                  | 23,700                   | 23,750        | 1,070   | 830                  |             |               |
| 14,000                   | 14,050        | 491   | 491                  | 17,250      | 17,300        | 667   | 605                  | 20,500      | 20,550        | 870   | 718                  | 23,750                   | 23,800        | 1,073   | 832                  |             |               |
| 14,050                   | 14,100        | 493   | 493                  | 17,300      | 17,350        | 670   | 606                  | 20,550      | 20,600        | 873   | 720                  | 23,800                   | 23,850        | 1,077   | 834                  |             |               |
| 14,100                   | 14,150        | 494   | 494                  | 17,350      | 17,400        | 673   | 608                  | 20,600      | 20,650        | 877   | 722                  | 23,850                   | 23,900        | 1,080   | 836                  |             |               |
| 14,150                   | 14,200        | 496   | 496                  | 17,400      | 17,450        | 677   | 610                  | 20,650      | 20,700        | 880   | 724                  | 23,900                   | 23,950        | 1,083   | 837                  |             |               |
| 14,200                   | 14,250        | 498   | 498                  | 17,450      | 17,500        | 680   | 612                  | 20,700      | 20,750        | 883   | 725                  | 23,950                   | 24,000        | 1,086   | 839                  |             |               |





# TAX COMPUTATION SCHEDULES

## SCHEDULE I – Married Filing Joint

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

## QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

**KEEP THIS WORKSHEET FOR YOUR RECORDS – DO NOT MAIL.**

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

**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 A21 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 A10 of Kansas Schedule S, if applicable) .....
12. Exempt retirement benefits. Enter amounts from lines A9 & A13 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 \$36,700, you **do not qualify** for the food sales tax refund. If line 14 is **LESS** than \$36,701, you meet the qualifying income limitation. If you qualify for the residency and taxpayer status (see page 8), then report the amount from line 14 of this worksheet on line D, front of Form K-40.