2006 KANSAS

Individual Income Tax & Food Sales Refund

Forms and Instructions





File and Pay Electronically ... see page 3

What's New...

The following changes are effective for the 2006 tax year:

- ◆ TELEFILE The Kansas TeleFile program has been discontinued. We encourage you to use our free WebFile program or IRS e-File. For more information on these electronic filing options, see page 3.
- ♦ NEW DONATIONS Beginning with your 2006 Kansas individual income tax return, you may make tax-deductible donations to the Breast Cancer Research Fund and/or the Military Emergency Relief Fund. See details for lines 38 and 39 on page 20.
- FOOD SALES TAX QUALIFYING INCOME INCREASED. Qualifying income amounts for the food sales tax refund have increased and are as follows. Additional qualifications for this refund are on page 14.

If your qualifying income is:

\$ 0 - \$14,300 \$75 per exemption
\$14,301 - \$28,600 \$37 per exemption

- ◆ LEARNING QUEST. Effective July 1, 2006, immediate withdrawals of funds from the Learning Quest program used to pay post-secondary education expenses are allowed - no add-back required. For more information, visit www.learningquestsavings.com.
- ◆ LONG-TERM CARE INSURANCE CONTRACTS. A subtraction modification may be taken for an amount not exceeding \$600 per contract, per taxpayer, of the premium costs paid for qualified long-term care insurance contracts. See Schedule S instructions for Line A12.
- ♦ NEW CREDIT ASSISTIVE TECHNOLOGY CONTRIBUTION CREDIT. A 25% credit is available for amounts contributed to KATCO (Kansas Assistive Technology Cooperative). The amounts contributed are used to purchase equipment that will increase, maintain or improve functional capabilities of individuals with disabilities. See Schedule K-42.
- ♦ NEW CREDIT KANSAS LAW ENFORCEMENT TRAINING CENTER CREDIT. A 50% credit is available for amounts contributed to KLETC (Kansas Law Enforcement Training Center). The amounts contributed will be used by the center to provide continuing education for full-time law enforcement officers. See Schedule K-72.
- NEW CREDIT KANSAS CENTER FOR ENTREPRENEURSHIP CREDIT. A 75% credit is available for amounts contributed to KCE (Kansas Center for Entrepreneurship). The center uses the contributions to seed qualified entrepreneurs in distressed and rural communities. See Schedule K-31.
- ♦ NEW CREDIT KANSAS NATIONAL GUARD/UNITED STATES RESERVE CREDIT. A 25% credit is available for the wages paid by an employer of an unemployed National Guard or United States Reserve member. See Schedule K-74.
- ♦ ENHANCED CREDIT ADOPTION CREDIT. Kansas credits ranging from 25% to 75% of the federal adoption credit are available for Kansas residents who adopt children. See Schedule K-47.
- ♦ ENHANCED CREDIT REGIONAL FOUNDATION CREDIT. A 75% credit is available for amounts contributed to a Regional Foundation. Regional Foundations provide economic assistance to business located within their designated region. See Schedule K-32.
- ◆ INTEREST RATE CHANGE. For calendar year 2007, interest will be assessed at 9% per annum (.75% per month or fraction thereof). Penalty for late payment of income tax remains at 1% per month or fraction thereof, capped at 24%.

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Payment Options

You can file your state Individual Income Tax return through one of three electronic filing methods offered by the Kansas Department of Revenue (KDOR). Paperless filing options available are WebFile and IRS e-File. These filing methods are safe, secure and accurate. You can get your refund in half the time, even faster with Direct Deposit. Visit the Kansas Department of Revenue e-commerce web site at www.webtax.org for more information.

WebFile

WebFile is a secure online application for filing your Kansas Individual Income Tax and it can cut your refund time in half! If you have an overpayment, your refund can be deposited directly into your bank account. If you have a balance due, you have the option to pay electronically as well. It is a safe, secure, fast and free way to file and pay your tax or receive your refund.

You can use WebFile even if you itemize your deductions or need to amend your Kansas return.

To use the application you will need access to the Internet. You should have your taxpayer identification number (TIN) from your mailing label on this booklet OR you can use last year's original refund or balance due amount to access the system. NOTE: Kansas residents that did not file a 2005 Kansas return can use WebFile by following the on-line instructions. Nonresidents must have filed a 2005 Kansas return to use WebFile for 2006.

IRS e-File ** file



IRS e-File is a way to file your return electronically to the IRS and KDOR using an authorized IRS e-File provider and within 48 hours you will get confirmation that KDOR has accepted your return.

You can prepare your own return and have a professional electronically transmit it to the IRS and KDOR or you can have your return prepared and transmitted by a tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. You can also e-File using KDOR approved commercial tax filing web sites or software products. Visit our web site for a listing of authorized IRS e-File providers and software products.

Direct Payment

Taxpayers who owe Kansas income tax may pay the balance due either at the time of electronic filing or by utilizing the online Individual Tax Payment Center. Visit our web site for more information.

Credit Card Payment

Taxpayers also have the option to pay by



credit card. This service is available on the Internet through two payment centers, Official Payments Corporation (OPC) and Link2Gov. Both payment centers charge a convenience fee to accept Mastercard, VISA, Discover and American Express. In addition to on-line credit card payments, OPC and Link2Gov offer the option of paying tax liabilities by telephone.

For rules regarding credit card transactions and how to sign up to pay by credit card visit the web site of OPC at www.officialpayments.com or the web site of Link2Gov at www.kstaxpayment.com.



Please visit us at www.webtax.org for the most current electronic information.

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

All taxpayers who meet the "residency" and "taxpayer status" qualifications must complete this worksheet to determine if they meet the "income" qualification for a Food Sales Tax refund.

- If you are **NOT** required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 24.

		COLUMN A	COLUMN B
Inc	ome. Enter the amounts received from the following sources:		
1.	Wages, salaries, tips, etc.	1.	
2.	Taxable interest and dividends	2.	
3.	Taxable refunds	3.	Ī
4.	Alimony received	4.	†
5.	Business income or (loss) (federal Schedules C, C-EZ)	5.	†
6.	Farm income or (loss) (federal Schedule F)	6.	†
7.	Capital gains or (losses) (federal Schedule D or Form 4797)	7.	Ī
8.	Taxable amount of IRA, annuity and pension distributions	8.	
9.	Taxable amount of Social Security benefits	9.	
10.	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Schedule E)	10.	
11.	Unemployment compensation	11.	
12.	Other Income (Jury duty, gambling winnings, etc.)	12.	
13.	Total income. Add lines 1 through 12.	13.	
FED	ERAL ADJUSTMENTS TO INCOME. ENTER DEDUCTIONS FOR:]
14.	IRA deduction and self-employed SEP, SIMPLE and qualified plans	14.	
15.	Penalty on early withdrawal of savings	15.	
16.	Alimony paid and moving expenses	16.	
17.	Clean-fuel vehicle deduction	17.	
18.	Self-employed health insurance, Archer MSA and health savings account deduction	18.	
19.	One-half of self-employment tax	19.	
20.	Domestic production activities deduction	20.	
21.	Tuition & fees deduction, student loan interest deduction, and educator expenses	21.	Ī
22.	Business Expenses for Reservists, Artists & Fee-Basis Government Officials	22.	1
23.	Total Adjustments. Add lines 14 through 22.	23.	
24.	Federal Adjusted Gross Income.		
	Column A filers: Subtract line 23 from line 13.		
	Column B filers: Enter the Federal Adjusted Gross Income amount from Form 1040,		
	1040A, or 1040EZ.	24.	24.
25.	Kansas Modifications to Federal Adjusted Gross Income.		
	Enter the net modifications from line A17 of Kansas Schedule S, Part A. Refer		
	to the instructions that begin on page 21. If this amount is a negative amount,	25.	25.
26	put it in brackets ().	25.	25.
26.	Kansas Adjusted Gross Income. If line 25 is a positive amount, add lines 24 and 25 and enter on line 26. If line 25 is a negative amount, subtract line 25		
	from line 24, and enter the result on line 26.	26.	26.
Apr	DITION TO INCOME FOR FOOD SALES TAX REFUND. ENTER THESE AMOUNTS:		
	Interest income exempt from Kansas taxation, such as interest received from		
-1.	U. S. Savings Bonds, Treasury Notes, etc. (from line A7 of Kansas Schedule S,		
	if applicable)	27.	27.
28	Exempt retirement benefits. Enter amount shown on line A10 of		
	Schedule S, except Railroad Retirement Benefits.	28.	28.
29.	Total Kansas additions. Add lines 27 and 28.	29.	29.
<u> </u>			
30.	Qualifying Income for purpose of receiving a Food Sales Tax refund. Add lines 26 and 29.	30.	30.
		ı	1



If line 30 is MORE than \$28,600, you do not qualify for the Food Sales Tax Refund.

If line 30 is **LESS** than \$28,601, follow the instructions for line 25 of Form K-40 on page 19 to calculate the amount of your Food Sales Tax refund.

GENERAL INFORMATION

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

Who Must File a Return

KANSAS RESIDENTS

A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where he or she is 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:

- You are required to file a federal income tax return, OR
- Your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The <u>minimum</u> filing requirements for each filing status and exemption allowance situation are shown below. 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 do not need to 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 \$10,500.

A Kansas resident must file if he or she is: And has gros	ss income of at least:
SINGLE OR MARRIED FILING SEPARATE Under 65	\$6,100
MARRIED FILING JOINT	
Under 65 (both spouses)	\$10,500
65 or older or blind (one spouse)	\$11,200
65 or older or blind (both spouses)	
65 or older and blind (one spouse)	\$11,900
65 or older or blind (one spouse) and 65 or older and blind (other spouse)	
65 or older and blind (both spouses)	\$13,300
HEAD OF HOUSEHOLD	
Under 65	\$9.000
65 or older or blind	
65 or older and blind	. ,



IMPORTANT: You must file a Kansas Individual Income Tax return to receive any refund of taxes withheld, regardless of the amount of total income, or to receive the Food Sales Tax refund.

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 you received income from Kansas sources, you must file a Kansas Individual Income Tax return regardless of the amount of income received from Kansas sources.

If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

PART-YEAR RESIDENTS

You are 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 have the option to file your Kansas return either as a resident or as a nonresident.

MILITARY PERSONNEL

The active 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 - to include 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 (or your spouse if filing jointly) received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due of **nonresident** military service members. All nonresident service members will subtract out the amount of their military compensation on Schedule S, line A11. See *Schedule S Line-by-Line Instructions* on page 21.

NOTE: Kansas law provides that if either a husband or wife is a resident of Kansas, the other is a nonresident of Kansas, and they 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.

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 on a reservation, by a native American Indian residing on his or her tribal reservation, is also exempt from Kansas Income Tax. If any such income is included in the federal adjusted gross income, it is subtracted on the Kansas return.

When to File

If your 2006 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2007**. If your return is based on a fiscal year, your Kansas return is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet assume a calendar year taxpayer.

By using an electronic filing option and the direct payment method, you can file your return at any time and choose to have your bank account debited on the due date of the return. See instructions for this payment option on page 20.

AMENDED RETURNS: In general, amended returns must be filed with the Department of Revenue within three (3) years of when the original return was filed. If the amended return will result in a refund to you, the amended return may be filed within three (3) years of when the original return was filed, or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Please use the pre-addressed envelope in this tax booklet to mail your tax return. This envelope is designed for use in our automated mail-opening equipment and will expedite the processing of your return. If you are expecting a refund, place an "X" in the box on the front of the envelope. If your envelope has been misplaced, mail your return to the following address:

INDIVIDUAL INCOME TAX/FOOD SALES TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66699-1000

If You Need Forms

Kansas Income Tax forms and instructions are available throughout the state at city and county clerk's offices, banks, libraries, and other places of convenience. Specialized schedules and forms are available from our Taxpayer Assistance Office, or by calling our voice mail forms request line at (785) 296-4937 and from our web site at **www.ksrevenue.org**.

Important: 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.

Extension of Time to File

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 Form 4868 with the Internal Revenue Service 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 file the return after the original due date.)

Important: An extension of time to file is NOT an extension to pay. If you do not pay the tax amount due (may be estimated) by the <u>original</u> due date, you will owe interest and penalty on any balance due.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) located in this book. Check the box on the K-40V indicating extension payment.

Copy of 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 the Kansas Department of Revenue 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-F) with your Kansas return.

Estimated Tax

If you have self-employment income or other income not subject to Kansas withholding, you may be required to file estimated income tax voucher to prepay your Kansas Income Tax. Estimated tax payments are required if:

- Your Kansas Income Tax balance due (after withholding and prepaid credits) is \$500 or more; AND
- Your withholding and prepaid credits for the current tax year are less than:
 - (1) 90% of the tax on your current year's return or
 - (2) 100% of the tax on your prior year's return.

To make estimated tax payments, obtain Form K-40ES, the Kansas estimated tax vouchers and instructions.

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments if your return is filed and tax is paid on or before March 1, 2007.

Underpayment Penalty: If line 29 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210, in this booklet, to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change on another state's return (error or adjustment), 3) there is a change on your federal return (error or adjustment). Check the AMENDED box in the Filing Information section of the K-40 if you are amending your 2006 Kansas return. (Note: If you filed a Schedule S with your original return you must also file a Schedule S with your amended return, even if there are no amended changes.)

Pay the full amount of tax and interest due on an amended return and no late pay penalty will be assessed. Refer to the department's web site for annual interest rates.

AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return, Form 1040X for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations

of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the Kansas Department of Revenue 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 you know that a previously filed federal return was not correct, or if your original return was adjusted by the Internal Revenue Service, 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 (Department of Revenue 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 the appropriate box below the heading has been checked.

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 (a copy of this form can be found in this tax booklet)

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 (a copy of this form can be found in this tax booklet)

Innocent Spouse Relief

In those 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.

Confidential Information

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, 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.

Food Sales Tax Refund

Form K-40 is not only a Kansas Income Tax return, but also the claim form for the Food Sales Tax Refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 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) whose Kansas qualifying income is \$28,600 or less (see page 14). The refund is claimed on line 25 of Form K-40. The Food Sales Tax refund will either increase the amount of your Income Tax refund or decrease the amount you owe. If you filed a Kansas Income Tax return last year, you may use WebFile to claim your Food Sales Tax refund and get your refund quicker. See page 3 for details on this quick and easy paperless filing options.

All returns requesting a Food Sales Tax refund MUST BE RECEIVED by the department NOT LATER THAN April 15th or, within the federal extension period. Failure to file for a food sales tax refund before October 15th will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

Homestead Refund Program

This program offers a property tax rebate of up to \$600 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2006 household income was less than \$28,000, 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 rebate is claimed on Kansas Form K-40H, Kansas Homestead Refund Claim. This form and instructions are available from our Taxpayer Assistance Center, your county clerk's office, and other places of convenience throughout the state, or by calling our voice mail forms request line: (785) 296-4937.

FORM K-40 LINE-BY-LINE INSTRUCTIONS

TAXPAYER INFORMATION

Label: If you have a pre-addressed label (located on the back cover of this booklet) and the name and address information is correct, place it on your Form K-40 in the space provided after you have completed your return.

Name and Address: If you do not have a pre-addressed label, or if the information on the label is incorrect, PRINT or TYPE your name and address in the spaces provided. Be sure to include your apartment or lot number, if applicable, to assure delivery of your refund or correspondence.

School District and County: Residents—Using the list on pages 30 and 31, enter your school district and county abbreviation for where you resided on December 31, 2006. Nonresidents—Leave these boxes blank.

Name or Address Change Box: If your name or address has changed since your last Kansas return was filed, mark an "X" in the box below the name and address area.

Deceased Taxpayer Box: If the taxpayer (or spouse, if filing a joint return), died during 2006, mark an "X" in the appropriate box below the name and address area.

First Four Letters of Last Name: Using ALL CAPITAL letters, enter the first four letters of your last name and that of your spouse in the boxes provided. If your last name has less than four letters, leave the remaining box(es) empty.

Social Security Number (SSN): You must enter the SSN(s) in the boxes on your return. To maintain the confidentiality of your tax information, SSNs are not printed on your label.

Telephone Number: Should a problem arise in processing your return, it is helpful if we have a telephone number where you can be reached during our office hours. It will be kept confidential.

FILING INFORMATION

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 and your spouse file separate Federal Income Tax returns, you must file separate Kansas returns.

Amended Return. If you are filing an amended return for tax year 2006, place an "X" in the AMENDED box and in the appropriate sub-box indicating the reason you are filing an amended return.



If you are filing an amended return, you cannot change the filing status from "joint" to "separate" after the due date has passed for filing a separate return (April 15th for calendar year taxpayers).

Residency Status: Check the appropriate box for your residency status (see the definitions that begin on page 11).

If you and your spouse file a joint Federal Income Tax return and one of you is a nonresident of Kansas, you must file a joint nonresident Kansas return.

Exemptions: Enter the number of exemptions claimed on your federal return. If your filing status is "Head of Household," you are allowed an additional exemption on your Kansas return; 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.

FOOD SALES TAX REFUND

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

Residency: You must have been domiciled in Kansas for the entire 12 months of 2006. To be "domiciled in Kansas" means you have established a permanent residence in Kansas and intend to remain in Kansas. If you resided in Kansas less than 12 months of 2006, you do not qualify for the Food Sales Tax refund, even if your filing status shown on Form K-40 is "Resident."

Taxpayer Status: If you meet the Residency qualification above, answer these questions:

1)	Were you 55 years of age or older during 2006 (born prior to January 1, 1952)?	□Yes	□No
2)	Were you totally and permanently disabled or blind during 2006 (regardless of age)?	□Yes	□No
3)	Did you have a dependent child who lived with you the entire year who was born before January 1, 2006 and was under the age of 18 all of 2006?	□Yes	□No

If you answered "Yes" to one or more of these questions, you meet the taxpayer status qualification.

Qualifying Income: The income limit for a Food Sales Tax refund is \$28,600. If you met the first two qualifications, complete the worksheet on page 4.

If you meet ALL of the qualifications for residency, taxpayer status, and qualifying income, complete Form K-40 or WebFile, whichever method of filing you prefer.

INCOME



If the amounts on lines 1, 2, or 3 are negative numbers, be sure to shade the minus (–) in the box to the left of the negative number.

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your Federal <u>adjusted</u> gross income as reported on your 2006 Federal Income Tax return.

LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Many taxpayers will not have any modifications. If you do not have any modifications, skip line 2 and enter the amount from line 1 on line 3.

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S. Review the instructions on page 21 to determine if you have any modifications to your Federal adjusted gross income.

LINE 3 — KANSAS ADJUSTED GROSS INCOME

If line 2 is a positive amount, add lines 1 and 2 and enter the total on line 3. If line 2 is a negative amount (be sure to shade the minus (–) in the box to the left of the amount), subtract line 2 from line 1 and enter the result on line 3.

NOTE: If the amount on line 3 is \$28,600 or less, you <u>may</u> qualify for the Food Sales Tax refund. Review the qualifications on page 14 and the qualifying income worksheet on page 4.

DEDUCTIONS

LINE 4 — STANDARD 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 your deductions on your federal return, you may either itemize on your Kansas return (by completing Itemized Deduction Worksheets I or II) or take the Kansas standard deduction, 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 your deductions, then the other must also itemize.

KANSAS STANDARD DEDUCTION

Enter your Kansas standard deduction from the applicable chart or worksheet that follows.

If you can be claimed as a dependent by another taxpayer and line 1 of Form K-40 includes income other than earned income, you must use the "Standard Deduction for Dependents" worksheet.

CHART I – Standard Deduction Chart for Most People			
Do not use this chart if you are 65 or older or blind, OR if someone can claim you as a dependent.			
Filing status:		Enter on line 4 of Form K-40:	
Married Filing Joint		. \$6,000	
Married Filing Separate			
Head of Household		. \$4,500	
CHART II - Standard De Older and/or		People 65 or	
If someone can claim you as for dependents in the next o	•	he worksheet	
Check if: You were 65 o Your spouse w	r older vas 65 or older	Blind Blind Blind	
TOTAL Number of boxes of	hecked		
Filing status:	Number of boxes checked:	Enter on line 4 of Form K-40:	
Single	1	\$3,850	
	2	\$4,700	
Married Filing Joint	1	\$6,700	
	2	\$7,400	
	3	\$8,100	
	4	\$8,800	
Married Filing Separate	1	\$3,700	
	2	\$4,400	
	3	\$5,100	
	4	\$5,800	
Head of Household	1	\$5,350	

FOR DEPENDENTS
Use this worksheet only if someone can claim you a
— ивренивни.
A) = (() () () ()

	Use this worksheet only if someone can claim you as a dependent.			
1)	Enter the amount of your earned income.	1.		
2)	Minimum standard deduction.	2.	\$500	
3)	Enter the larger of lines 1 or 2.	3.		
4)	Enter the amount for your filing status: Single — \$3,000 Married filing joint — \$6,000 Married filing separate — \$3,000 Head of household — \$4,500	4		
5)	Enter the lesser of lines 3 or 4 STOP HERE if you are under 65 and not blind. Enter this amount on line 4 of Form K-	5. <u> </u>		
6)	a. Check if: You were 65 or older Your spouse was 65 or older	Blind Blind		
	b. TOTAL number of boxes checked			
	c. Multiply 6b by \$850 (\$700 if married filing joint or separate)	6c.		
7)	Add lines 5 and 6c. Enter here and on line 4 of Form K-40.	7.		

\$6,200

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your Federal return. Your Kansas itemized deductions are the same as your Federal itemized deductions EXCEPT Kansas does not allow a deduction for state and local income taxes.

To compute your Kansas itemized deductions, complete the worksheet applicable for your federal adjusted gross income.

ITEMIZED DEDUCTION WORKSHEET I Federal Adjusted Gross Income of \$150,500 or Less (\$75,250 or less if married filing separately) 1) Total itemized deductions on line 28* of federal Schedule A. \$ 2) State and local income taxes on line 5* of federal Schedule A. \$ 3) Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of Form K-40. \$ *Federal line number references are subject to change

ITEMIZED DEDUCTION WORKSHEET II Federal Adjusted Gross Income Over \$150,500 (Over \$75,250 if married filing separately)				
Refer to your federal itemized deductions worksheet, in your federal 1040 instruction book, not the Federal Schedule A.				
1)	Divide line 11* of the "Federal Itemized Deductions Worksheet" by line 3* of that worksheet (cannot exceed 100%).			%
2)	Enter the amount from line 5 of federal Schedule A (state and local income taxes paid).	\$		
3)	Multiply line 1 by line 2.	\$		
4)	Subtract line 3 from line 2.	\$		
5)	Enter the amount from line 28* of federal Schedule A.	\$		
6)	Subtract line 4 from line 5. Enter this amount on line 4 of Form K-40.	\$		
*Federal line number references are subject to change				

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.

LINE 6 — TOTAL DEDUCTIONS

Add lines 4 and 5. Enter the total on line 6.

LINE 7 — TAXABLE INCOME

Subtract line 6 from line 3. Enter the result on line 7. If line 7 is less than zero, enter "0".

TAX COMPUTATION

LINE 8 — TAX

If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 25 to find the amount of your tax.

If line 7 is more than \$50,000, you must use the Tax Computation Schedules on page 29 to compute your tax. If you are married filing jointly, use Schedule I. All others will use Schedule II.

Re lin

Residents – If you are filing as a resident, skip lines 9 and 10 and go to line 11.

Nonresidents – If you are filing as a nonresident, you must complete Part B of Schedule S. Follow the instructions beginning on page 23.

LINE 9 — NONRESIDENT ALLOCATION PERCENTAGE

Enter the percentage from Schedule S, Part B, line B23.

LINE 10 — NONRESIDENT TAX

Multiply line 8 by the percentage on line 9 and enter the result on line 10

LINE 11 — KANSAS TAX ON LUMP SUM DISTRIBUTIONS

If you received income from a lump sum distribution and there was a Federal tax imposed on this income in accordance with federal Internal Revenue Code Section 402(e), then you are subject to Kansas tax on your lump sum distribution.

If you are a <u>resident</u>, enter **13**% of the Federal **tax** on your lump sum distribution (determined on Federal Form 4972) on line 11. If you are a <u>nonresident</u>, leave line 11 blank.

Note: If you are paying a 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 any 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 KANSAS TAX

If you are filing this return as a **resident**, add lines **8** and **11** and enter the 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 and go to line 14.

To receive this credit, 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. If claiming a foreign tax credit, and you were required to complete federal Form 1116, enclose a copy with your Kansas return.

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.

	Foreign Tax Credit Worksheet			
A.	2006 tax paid to the foreign country	\$		
B.	LESS: Federal foreign tax credit allowed	\$		
C.	EQUALS: Kansas foreign tax limitation amount. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status	\$		

Taxes Paid to Other States by Kansas Residents: If you are a Kansas resident you may claim this credit if:

- Your total income on line 1 includes income earned in the other state(s); AND
- 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); your credit is determined from the "Worksheet for Residents", below. You must complete the tax return(s) for the other state(s) before using this 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, Form K-40.

	Worksheet for Residents	
1)	Amount of 2006 tax actually paid to the other state	\$
2)	Total Kansas 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)	Kansas adjusted gross income (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;	
	enter also on line 13, Form K-40)	\$

Taxes Paid to Other States by Nonresidents: If you are filing as a nonresident of Kansas you may claim this credit if:

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

Complete the "Worksheet for Nonresidents" to determine your credit. If the 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 Nonresidents		
1)	Amount of 2006 tax actually paid to the other state	\$	
2)	Total Kansas 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)	Kansas modified source income (Line B21, Part B, Schedule S)	\$	
5)	Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income)	\$	
6)	Percentage limitation (Divide line 5 by line 3)		%
7)	Amount of 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 — CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit <u>allowed</u> against your Federal Income Tax liability on your federal return (from Federal Form 2441) by **25**%. Enter the result on line 14.

LINE 15 — OTHER CREDITS

Enter on line 15 the total of all other tax credits for which you are eligible. You must complete and enclose with your Form K-40 the appropriate schedule to claim any of the following credits:

Schedule

Credit	Required
Adoption Credit	K-47
Agricultural Loan Interest Reduction Credit	<-51/K-52
Agritourism Liability Insurance Credit	K-33
Alternative Fuel Credit	K-62
Angel Investor Credit	K-30
Assistive Technology Contribution Credit	K-42
Business and Job Development Credit	K-34
Business Machinery and Equipment Credit	K-64
Cellulosic Plant Credit	K-79
Child Day Care Assistance Credit	
(employers only)	K-56
Coal/Coke Gasification Nitrogen Fertilizer	
Plant Credit	K-78
Community Service Contribution Credit	K-60
Disabled Access Credit	K-37
High Performance Incentive Program Credit	K-59
Historic Preservation Credit	K-35
Integrated Coal Gasification Power Plant Credit	K-80
Kansas Center for Entrepreneurship Credit	K-31
Kansas Law Enforcement Training Center Credi	K-72
Kansas National Guard/Reserve Employer Credit	K-74
Mathematics & Science Teacher Credit	K-71
Petroleum Refinery Credit	K-73
Plugging an Abandoned Gas or Oil Well Credit	K-39
Qualifying Pipeline Credit	K-77
Regional Foundation Contribution Credit	K-32
Research & Development Credit	K-53
Single City Port Authority	K-76
Small Employer Healthcare Credit	K-57
Swine Facility Improvement Credit	K-38
Telecommunications Property/Income Tax Credit	K-36
Temporary Assistance to Families	
Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

LINE 16 — TOTAL TAX CREDITS

Add lines 13, 14, and 15 and enter the result on line 16.

LINE 17 — BALANCE

Subtract line 16 from line 12. If the result is zero or a negative amount, enter "0" on line 17.

LINE 18 — CONSUMERS' COMPENSATING USE TAX Please refer to the explanation of this tax on page 43.

Enter on line 18 the Compensating Use Tax due on purchases of items from retailers located outside of Kansas on which no sales tax was paid (including any freight, shipping or handling fees).

If you made untaxed out-of-state purchases, but do not know the amount, use the following chart to estimate the compensating use tax for calendar year 2006.

Adjusted Gross Income Chart for Use Tax Computation

Find your Kansas adjusted gross income in the chart and enter the use tax indicated on line 18 of Form K-40. For example, if the Kansas adjusted gross income on line 3 is \$32,000, you would enter \$25 on line 18 of Form K-40.

If Line 3, Form K-40 is at least	but less than	Enter the following Use Tax amount on Line 18, Form K-40
\$0	\$15,000	\$ 5
\$15,000	\$30,000	\$15
\$30,000	\$45,000	\$25
\$45,000	\$60,000	\$35
\$60,000	\$75,000	\$45

\$75,000 and over — multiply the amount on line 3 of Form K-40 by .068% (.00068) and round to the nearest whole dollar.

An entry is required on line 18. If no untaxed outof-state purchases were made or you did not live in
Kansas during 2006, enter a zero on line 18. If you
are currently registered to report and remit Kansas
Compensating Use Tax, continue to do so on your
Compensating Use Tax return, Form CT-10U, and enter a
zero on line 18.

LINE 19 — TOTAL TAX BALANCE

Add lines 17 and 18 and enter the result on line 19.

WITHHOLDING AND PAYMENTS

LINE 20 — KANSAS INCOME TAX WITHHELD

Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable). Enter the total on line 20. The Department of Revenue no longer requires that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date. You must, however, enclose any K-19 forms with your Form K-40.

If you have not received a W-2 form from your employer by January 31, or if the form you received is incorrect or not legible, contact your employer.

LINE 21 — ESTIMATED TAX PAID

Enter the total of your 2006 estimated tax payments plus any 2005 overpayment you had credited forward to 2006.

LINE 22 — AMOUNT PAID WITH KANSAS EXTENSION

Enter the amount paid with your request for an extension of time to file.

LINE 23 — EARNED INCOME CREDIT

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit allowed on your Federal return by 15%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 12 of this booklet.

LINE 24 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

Business Machinery and Equipment	. K-64
Child Day Care Assistance Credit (employers only)	. K-56
Community Service Contribution Credit	. K-60
Disabled Access Credit	. K-37
Individual Development Account Credit	. K-68
Regional Foundation Contribution Credit	. K-32
Single City Port Authority	. K-76
Small Employer Healthcare Credit	. K-57
Telecommunications Property/Income Credit	. K-36

LINE 25 — FOOD SALES TAX REFUND

Refer to the qualifications for this credit on page 14. If you meet all the qualifications enter the amount of the refund on line 25.

To compute your Food Sales Tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your Qualifying Income amount from line 30 of the Qualifying Income Worksheet on page 4.

If your qualifying income on line 30 of the worksheet is:

\$0 to \$14,300 — multiply the number of exemptions by \$75. Enter the refund amount on line 25.

14,301 to 28,600 - multiply the number of exemptions by <math>37.

Enter the refund amount on line 25.

\$28,601 or greater - you are not eligible for the refund.

LINE 26 — CASH REMITTED ON ORIGINAL RETURN

Use this line ONLY if you are filing an amended K-40 for the 2006 tax year. Enter the amount of money you remitted to the Kansas Department of Revenue with your original 2006 return.

LINE 27 — OVERPAYMENT FROM ORIGINAL RETURN

Use this line ONLY if you are filing an amended K-40 for the 2006 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 20 through 26 and subtract line 27; enter the result on line 28.

BALANCE DUE

LINE 29 — UNDERPAYMENT

If your tax balance on line 19 is greater than your total credits on line 28, enter the difference on line 29.

LATE CHARGES

If the amount on line 29 is not paid by the due date, penalty and interest are added according to the rules outlined in 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

Compute interest at **0.75% for each month** (or fraction thereof) from the *original* due date of the return on the amount on line 29.

LINE 31 — PENALTY

Compute penalty at **1% per month** (or fraction thereof) from the *original* due date of the return on the amount on line 29. The maximum penalty is 24%.

LINE 32 — ESTIMATED TAX PENALTY

If the amount on line 29 minus the amount on line 18 is \$500 or more, you may be subject to an estimated tax penalty. To determine if you have a penalty, complete Schedule K-210, found in the back of this booklet. If you have a penalty on Schedule K-210, enter the amount on line 32. If the amount on line 29 minus the amount on line 17 is \$500 or more, you may not be subject to an estimated tax penalty if you meet one of the two exceptions: 1) if your withholdings and/or estimated payments (lines 20 & 21) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 20 & 21) equal or exceed 90% of this year's income tax liability (line 17).



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 less than \$5 does not need to be paid. You may make a donation to any or all of the contribution programs on lines 36 through 39, even if you have a balance due. Just add these amounts to your tax and write one check for total of the tax due and your contribution(s).

The Department of Revenue offers the following three options to pay your Kansas tax:

<u>Credit Card</u>. To pay by credit card, you must visit one of the service provider's web sites listed below. A convenience fee will be charged by the service provider based on the amount of tax you are paying. You can find out what the fee is by visiting their web site:

Official Payments Corporation - www.officialpayments.com Link2Gov - www.kstaxpayment.com

<u>Direct Payment</u>. This payment option is available if you WebFile or IRS e-File your Kansas return – it is NOT available if you file a paper Form K-40 return. When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing the department to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to "file now, pay later." For example, if you file your return on February 20th and elect Direct Payment, you may choose to have your bank account debited on the April 15th 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 15th are considered to be timely paid.

Direct Payment saves time – no check to write and no K-40V voucher to complete and mail. If you need to revoke your election of this payment authorization, you must notify the department at 1-800-525-3901 by 4:00 PM; two business days before the scheduled payment date.



You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Check or Money Order. If you choose this payment option, 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 Form K-40V or Form K-40. Instead, enclose it loosely with your return.

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$8.34), is charged on all returned checks.

REFUND

LINE 34 — OVERPAYMENT

If your <u>tax balance</u>, line 19, 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 contribution programs on lines 36 through 39.

LINE 35 — CREDIT FORWARD

Enter the portion of line 34 you wish to have applied to your 2007 Kansas estimated income tax (must be \$1 or more).

If the amount on line 34 is less than \$5, you may carry it forward to 2007 as an additional credit even if you do not make estimated tax payments.

You may make voluntary contributions to any of the tax deductible programs/funds listed on LINES 36 through 39 of Form K-40 – see the following instructions. Your contribution(s) <u>will reduce</u> your <u>refund</u> or <u>increase</u> the <u>amount you owe</u>.



Examination Adjustment: If your overpayment is decreased due to an adjustment to your return, any contributions you have made will be reduced by that

amount. If your overpayment is increased, your contribution amount(s) will remain the same.

LINE 36 — CHICKADEE CHECKOFF PROGRAM

Contributions to the Kansas Nongame Wildlife Improvement program will help improve the quality of wildlife in Kansas. Last year's contributions were used to:

- Finish a statewide assessment of reptiles and amphibians to further efforts to keep species from being put on endangered lists.
- Support the Kansas Nature-based Tourism Alliance and NaturalKansas web site.
- Monitor bald eagle populations and nesting success.
- Perform recovery plan strategies for state endangered species.

- Continue research on declining aquatic animals in southeast Kansas and restore some species.
- Sponsor the Kansas winter birdfeeder survey.
- Coordinate the Kansas Bluebird Program.
- Help support the (OWLS) Outdoor Wildlife Learning Sites for schools.

Enter on line 38 the amount you wish to contribute to this program (must be \$1 or more).

LINE 37 — SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM

All contributions are used solely for the purpose of providing funds for the Senior Citizens Meals On Wheels Contribution Program. The meals are prepared by a dietary staff and are delivered by volunteers. The underlying 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 the daily visit is important in case of an emergency situation.

Enter on line 39 the amount you wish to contribute to this program (must be \$1 or more).

LINE 38 — BREAST CANCER RESEARCH FUND

The mission of the University of Kansas Cancer Center is to bring the best cancer prevention, diagnosis, and treatment to the people of Kansas. The Breast Cancer Research Fund was created to support research related to the prevention, diagnosis and treatment of breast cancer with hope of ending suffering and death caused by this disease.

Enter on line 36 the amount you wish to contribute to this fund (must be \$1 or more).

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.

Enter on line 37 the amount you wish to contribute to this fund (must be \$1 or more).

LINE 40 — REFUND

Add lines 35 through 39 and subtract the result from line 34. This is your refund amount. If line 40 is less than \$5, it will not be refunded, however, you may carry it forward to be applied to your 2007 Kansas income tax liability (enter the amount on line 35). If you do carry it forward, please remember to claim it as an estimate payment on line 21 of the 2007 return. You also have an option to apply it to one of the contribution programs/ funds (lines 36 through 39 of Form K-40).

Please allow 4 to 8 weeks from the date you mail your return to receive your refund. Errors, improperly completed forms, photocopied forms, or incomplete information will delay processing. For a faster refund (7 days or less) consider filing your return electronically. See page 3 for details.

Refund Set-off Program: Kansas law provides that if you owe any delinquent debt (Kansas tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court, your income tax refund will be applied (set-off) to that delinquent debt. The set-off process will cause a 10 to 12 week delay to any remaining refund.

SIGNATURE

Your Income Tax return **must be signed**. You will not receive your refund if you 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.

If you are filing a return on behalf of a decedent, the return should 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 13).

PREPARER AUTHORIZATION BOX

In some cases it may be necessary for the Department of Revenue to contact you about your tax return. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your tax return and any enclosures with your tax preparer.

MAILING YOUR RETURN

Before mailing your return, please be sure:

- ✓ you have completed all required information on the return.
- ✓ your numbers are legible in each box.
- ✓ you have enclosed, but not attached all K-19 forms.
- √ you have enclosed Schedule S if you have a modification on line 2 of Form K-40 or if you filed as a nonresident or part-year resident.
- ✓ you have completed and enclosed Form K-40V if you are making a tax payment.
- ✓ you signed your return.



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

department 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-F) with your Kansas return.

SCHEDULE S LINE-BY-LINE INSTRUCTIONS

PART A MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

These are items of income that are not taxed or included on your Federal return but are taxable to Kansas.

LINE A1 — State and Municipal Bond Interest

Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (i.e., management or trustee fees) directly incurred in purchasing these 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 exempted 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
- · 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 — Contributions to Public Employees' Retirement Systems

Individuals affected are state employees, teachers, school district employees and other regular and special members of

KPERS, regular and special members of the Kansas Police and Firemen's Retirement System and members of the Justice and Judges Retirement System.

Current employees: Enter the amount you **contributed** from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14.

Retired employees: If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is <u>subtracted</u> on line A10—Retirement benefits specifically exempt from Kansas Income Tax. Make no entry on this line unless you also made contributions to KPERS during 2006 (for example, you retired during 2006).

Lump Sum Distributions: If you received a lump sum KPERS distribution during 2006, include on line A2 your 2006 KPERS contributions and follow the instructions for line A15—Other subtractions from federal adjusted gross income.

LINE A3 — Federal Net Operating Loss Carry Forward

Enter any Federal net operating loss carry forward claimed on your 2006 Federal Income Tax return.

LINE A4 — Contributions to a Regional Foundation

Enter the amount of any charitable contribution claimed on your federal return used to compute the Regional Foundation Community Contribution Credit on Schedule K-32.

LINE A5 — Other Additions to Federal Adjusted Gross Income

Enter on line A5 the following additions to your federal adjusted gross income:

■ Individual Development Account (IDA). CONTRIBUTORS: Enter amount of the contribution claimed to the extent the same is the basis for claiming the IDA Credit on Schedule K-68. Account Holders: Enter amounts received as

withdrawals that are not used to pay for education expenses; job training costs; purchase of primary residence; or major repairs or improvement to a primary residence.

- Federal Income Tax Refund. Generally, there will be no entry here unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a Federal Income Tax refund in 2006 for that prior year.
- **Disabled Access Credit Modification.** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
- 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. The amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- Swine Facility Improvement Credit. The amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- Learning Quest Education Savings Program. The amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- Small Employer Healthcare Credit. Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.
- Expenditures Energy Credits. Enter the amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Credit Schedule K-73, K-77, K-78, K-79 or K-80.
- Amoritization Energy Credits. Enter the amount of any amortization deduction claimed on the federal income tax return to the extent the same is claimed for deduction with regard to Credit Schedule K-73, K-77, K-78 or K-79.

LINE A6 — Total Additions to Federal Adjusted Gross Income

Add lines A1 through A5 and enter the result on line A6.

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

These are items of income that are taxable on your Federal return but are not taxable to Kansas.

LINE A7 — Interest on U.S. Government Obligations

Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here.

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

Interest from the following are taxable to Kansas and may NOT be entered on this line:

- Federal National Mortgage Association (FNMA)
- Government National Mortgage Association (GNMA)
- Federal Home Loan Mortgage Corporation (FHLMC)

LINE A8 — State or Local Income Tax Refund

Enter any state or local income tax refund included as income on your federal return.

LINE A9 — Kansas Net Operating Loss Carry Forward

Enter the amount from line 15 of Schedule CRF if it is the first year of carry forward OR line 17 a-j of Schedule CRF if it is any of the years following. Enclose a Schedule CRF for each loss year.

LINE A10 — Exempt Retirement Benefits

If you are **receiving** retirement benefits/pay, use this line to report **retirement benefits** exempt from Kansas Income Tax. For example, KPERS retirement benefits are subject to Federal Income Tax, but exempt from Kansas Income Tax. You must make a specific entry on Schedule S to report these exempt benefits. On line A10 enter the total amount of benefits received from these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms with your return but keep copies for your records in case the Department of Revenue requires verification at a later date.

■ Federal Retirement Benefits: Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the Federal government or for service in the United States Armed Forces.

■ Kansas Pension Plans:

- Kansas Public Employees' Retirement Annuities
- Kansas Police and Firemen's Retirement System Pensions
- · Kansas Teachers' Retirement Annuities
- Kansas Highway Patrol Pensions
- Justices and Judges Retirement System
- Board of Public Utilities
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans.
- Certain pensions received from Kansas first class cities that are not covered by the Kansas Public Employee's Retirement System
- Railroad Retirement Benefits: Any retirement plan administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

LINE A11 — Military Compensation of a Nonresident Servicemember

Enter on line A11, the amount of the military compensation earned in tax year 2006 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 11.

LINE A12 — Qualified Long-Term Care (LTC) Insurance Contracts

Single, Head of Household, and Married Filing Separate filers purchasing a LTC contract for the named taxpayer will be limited to one (1) \$600 subtraction modification per return.

Married Filing Joint filers purchasing LTC contracts for both named taxpayers will be limited to two (2) \$600 subtraction modifications per return (for a total subtraction of \$1,200).

LINE A13 — Learning Quest Education Savings Program

Enter on line A13 the amount of contributions deposited in the Learning Quest Education Savings Program, up to a maximum of \$3,000 per student (beneficiary) or, \$6,000 per student (beneficiary) if your filing status is <u>married filing joint</u>.

LINE A14 — Armed Forces Recruitment, Sign-Up or Retention Bonus

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

LINE A15 — Other Subtractions from Federal Adjusted Gross Income

Enter on line A15, a total of the following subtractions from your Federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

- Individual Development Account (IDA): Enter amount of income earned on contributions deposited to an IDA established to pay for education expenses; job training costs; purchase of primary residence; or, major repairs or improvement to a primary residence.
- Kansas National Guard Death Benefit: Enter the amount received as a death benefit, not to exceed \$250,000, paid to you as the beneficiary or beneficiaries of any member of the Kansas National Guard who, after November 1, 2004 and prior to July 1, 2007, dies as a result of federal active duty in a combat area in the line of duty.
- **Jobs Tax Credit:** Enter the amount of the Federal targeted jobs tax credit disallowance claimed on your Federal Income Tax return.
- Kansas Venture Capital, Inc. Dividends: Enter the amount of dividend income received from Kansas Venture Capital, Inc.
- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their Federal return.

Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 05-04 for additional information.

- Partnership, S Corporation or Fiduciary Adjustments: If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- S Corporation Privilege Adjustment: If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.
- Sale of Kansas Turnpike Bonds: Enter the gain from the sale of Kansas Turnpike Bonds that was included in your Federal adjusted gross income.
- Electrical Generation Revenue Bonds: Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your Federal adjusted gross income.
- Native American Indian Reservation Income: Enter the amount of income earned on a reservation, by a native American Indian residing on his or her tribal reservation, to the extent included in federal adjusted gross income.
- Amoritization Energy Credits: Enter the amount of amortization deduction allowed relating to Credit Schedules K-73, K-77, K-78 or K-79. Note: 55% of the amortization costs may be subtracted in the first year and 5% may be subtracted for each of the succeeding 9 years.

LINE A16 — Total Subtractions from Federal Adjusted Gross Income

Add lines A7 through A15 and enter the result on line A16.

LINE A17 — Net Modifications

Subtract line A16 from line A6. If line A6 is larger than line A16, enter the result on line 2 of Form K-40. If line A16 is larger than line A6 (or if line A6 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 NONRESIDENT ALLOCATION

If you are filing as a nonresident, you must complete Part B. The purpose of Part B is to determine what percent of your total income from all sources and states is from Kansas sources.

INCOME:

LINES B1 through B11—This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2006 Federal return. Enter in the right-hand column the amounts from Kansas sources.

A part-year resident who elects 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 these items were from Kansas sources) as well as 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 income from a nonresident estate or trust that received income from Kansas sources
- 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
- Compensation paid by the United States for service in the armed forces of the United States, performed during an induction period
- Qualified disaster relief payments under IRC Section 139

LINE B12 — Total Income from Kansas Sources

Add lines B1 through B11 and enter the result on line B12.

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

Enter in the "Federal" column the 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. The following instructions apply to the "Kansas Sources" column only.



Enclose with your K-40 a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.

LINE B13 — IRA/Retirement Deductions

Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14 — Penalty on Early Withdrawal of Savings

Enter only those penalties for early withdrawal assessed during Kansas residency.

LINE B15 — Alimony Paid

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 — Moving Expenses

Enter only those moving expenses incurred in 2006 to move into Kansas.

LINE B17 — Other Federal Adjustments

Enter the total of all other allowed Federal Adjustments* including, but not limited to:

- 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 the portion of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists & 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.
- Archer MSA and Health Savings Account Deduction the portion of the federal deduction applicable to income earned in Kansas.
- Jury Duty pay you gave to your employer.

LINE B18 — Total Federal Adjustments to Kansas Source Income

Add lines B13 through B17 and enter the total on line B18.

LINE B19 — Kansas Source Income after Federal Adjustments

Subtract line B18 from line B12. Enter the result on line B19.

LINE B20 — Net Modifications Applicable to Kansas Source Income

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 — Modified Kansas Source Income

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 — Kansas Adjusted Gross Income

Enter the amount from line 3, Form K-40.

LINE B23 — Nonresident Allocation Percentage

Divide line B21 by line B22. Round the result to the nearest whole percent. It cannot exceed 100%. Enter the percentage here and on line 9, Form K-40.

*This is the list of allowed Federal Adjustments as of publication of this Booklet (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 2006 (not already entered on lines B13 - B16).

2006 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.

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your	tax is
0	25	0	0
25	50	1	1
50	100	3	3
100	150	4	4
150	200	6	6
200	250	8	8
250	300	10	10
300	350	11	11
350	400	13	13
400	450	15	15
450	500	17	17
500	550	18	18
550	600	20	20
600	650	22	22
650	700	24	24
700	750	25	25
750	800	27	27
800	850	29	29
850	900	31	31
900	950	32	32
950	1,000	34	34
1,000	1,050	36	36
1,050	1,100	38	38
1,100	1,150	39	39
1,150	1,200	41	41
1,200	1,250	43	43
1,250	1,300	45	45
1,300	1,350	46	46
1,350	1,400	48	48
1,400	1,450	50	50
1,450	1,500	52	52
1,500	1,550	53	53
1,550	1,600	55	55
1,600	1,650	57	57
1,650	1,700	59	59
1,700	1,750	60	60
1,750	1,800	62	62
1,800	1,850	64	64
1,850	1,900	66	66
1,900	1,950	67	67
1,950	2,000	69	69
2,000	2,050	71	71
2,050	2,100	73	73
2,100	2,150	74	74
2,150	2,200	76	76
2,200	2,250	78	78
2,250	2,300	80	80
2,300	2,350	81	81
2,350	2,400	83	83
2,400	2,450	85	85
2,450	2,500	87	87
2,500	2,550	88	88
2,550	2,600	90	90
2,600	2,650	92	92
2,650	2,700	94	94
2,700	2,750	95	95

		And yo	ou are
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your t	ax is
2,750	2,800	97	97
2,800	2,850	99	99
2,850	2,900	101	101
2,900	2,950	102	102
2,950	3,000	104	104
3,000	3,050	106	106
3,050	3,100	108	108
3,100	3,150	109	109
3,150	3,200	111	111
3,200	3,250	113	113
3,250	3,300	115	115
3,300	3,350	116	116
3,350	3,400	118	118
3,400	3,450	120	120
3,450	3,500	122	122
3,500	3,550	123	123
3,550	3,600	125	125
3,600	3,650	127	127
3,650	3,700	129	129
3,700	3,750	130	130
3,750	3,800	132	132
3,800	3,850	134	134
3,850	3,900	136	136
3,900	3,950	137	137
3,950	4,000	139	139
4,000	4,050	141	141
4,050	4,100	143	143
4,100	4,150	144	144
4,150	4,200	146	146
4,200	4,250	148	148
4,250	4,300	150	150
4,300	4,350	151	151
4,350	4,400	153	153
4,400	4,450	155	155
4,450	4,500	157	157
4,500	4,550	158	158
4,550	4,600	160	160
4,600	4,650	162	162
4,650	4,700	164	164
4,700	4,750	165	165
4,750	4,800	167	167
4,800	4,850	169	169
4,850	4,900	171	171
4,900	4,950	172	172
4,950	5,000	174	174
5,000	5,050	176	176
5,050	5,100	178	178
5,100	5,150	179	179
5,150	5,200	181	181
5,200	5,250	183	183
5,250	5,300	185	185
5,300	5,350	186	186
5,350	5,400	188	188
5,400	5,450	190	190
5,450	5,500	192	192

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
5,500	5,550	193	193
5,550	5,600	195	195
5,600	5,650	197	197
5,650	5,700	199	199
5,700	5,750	200	200
5,750	5,800	202	202
5,800	5,850	204	204
5,850	5,900	206	206
5,900	5,950	207	207
5,950	6,000	209	209
6,000	6,050	211	211
6,050	6,100	213	213
6,100	6,150	214	214
6,150	6,200	216	216
6,200	6,250	218	218
6,250	6,300	220	220
6,300	6,350	221	221
6,350	6,400	223	223
6,400	6,450	225	225
6,450	6,500	227	227
6,500	6,550	228	228
6,550	6,600	230	230
6,600	6,650	232	232
6,650	6,700	234	234
6,700	6,750	235	235
6,750	6,800	237	237
6,800	6,850	239	239
6,850	6,900	241	241
6,900	6,950	242	242
6,950	7,000	244	244
7,000	7,050	246	246
7,050	7,100	248	248
7,100	7,150	249	249
7,150	7,200	251	251
7,200	7,250	253	253
7,250	7,300	255	255
7,300	7,350	256	256
7,350	7,400	258	258
7,400	7,450	260	260
7,450	7,500	262	262
7,500	7,550	263	263
7,550	7,600	265	265
7,600	7,650	267	267
7,650	7,700	269	269
7,700	7,750	270	270
7,750	7,800	272	272
7,800	7,850	274	274
7,850	7,900	276	276
7,900	7,950	277	277
7,950	8,000	279	279
8,000	8,050	281	281
8,050	8,100	283	283
8,100	8,150	284	284
8,150	8,200	286	286
8,200	8,250	288	288

If line 7,		And y	ou are
Form		Single, Head-of- Household	Married Filing
is	-	or Married Filing	Joint
	But	Separate	
At Least	Less Than	Your	tax is
8,250	8,300	290	290
8,300 8,350	8,350 8,400	291 293	291 293
8,400 8,450	8,450 8,500	295 297	295 297
8,500	8,550	298	298
8,550	8,600	300	300
8,600 8,650	8,650 8,700	302 304	302 304
8,700	8,750	305	305
8,750 8,800	8,800 8,850	307 309	307 309
8,850 8,900	8,900 8,950	311 312	311 312
8,950	9,000	314	314
9,000	9,050	316	316
9,050 9,100	9,100 9,150	318 319	318 319
9,150 9,200	9,200 9,250	321 323	321 323
9,250	9,300	325	325
9,300 9,350	9,350 9,400	326 328	326 328
9,400 9,450	9,450 9,500	330 332	330 332
9,500	9,550	333	333
9,550	9,600	335	335
9,600 9,650	9,650 9,700	337 339	337 339
9,700	9,750	340	340
9,750 9,800	9,800 9,850	342 344	342 344
9,850 9,900	9,900 9,950	346 347	346 347
9,950	10,000	349	349
10,000 10,050	10,050 10,100	351 353	351 353
10,100	10.150	354	354
10,150 10,200	10,200 10,250	356 358	356 358
10,250	10,300	360	360
10,300 10,350	10,350 10,400	361 363	361 363
10,400 10,450	10,450 10,500	365 367	365 367
10,500	10,550	368	368
10,550 10,600	10,600 10,650	370 372	370 372
10,650	10,700	374	374
10,700	10,750	375	375
10,750	10,800 10,850	377 379	377 379
10,850 10,900	10,900 10,950	381 382	381 382
10,950	11,000	384	384

2006 KANSAS TAX TABLE (Continued)

		And y	ou are
If lir Form i s	K-40	Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your	tax is
11,000	11,050	386	386
11,050	11,100	388	388
11,100	11,150	389	389
11,150	11,200	391	391
11,200	11,250	393	393
11,250	11,300	395	395
11,300	11,350	396	396
11,350	11,400	398	398
11,400	11,450	400	400
11,450	11,500	402	402
11,500	11,550	403	403
11,550	11,600	405	405
11,600	11,650	407	407
11,650	11,700	409	409
11,700	11,750	410	410
11,750	11,800	412	412
11,800	11,850	414	414
11,850	11,900	416	416
11,900	11,950	417	417
11,950	12,000	419	419
12,000	12,050	421	421
12,050	12,100	423	423
12,100	12,150	424	424
12,150	12,200	426	426
12,200	12,250	428	428
12,250	12,300	430	430
12,300	12,350	431	431
12,350	12,400	433	433
12,400	12,450	435	435
12,450	12,500	437	437
12,500	12,550	438	438
12,550	12,600	440	440
12,600	12,650	442	442
12,650	12,700	444	444
12,700	12,750	445	445
12,750	12,800	447	447
12,800	12,850	449	449
12,850	12,900	451	451
12,900	12,950	452	452
12,950	13,000	454	454
13,000	13,050	456	456
13,050	13,100	458	458
13,100	13,150	459	459
13,150	13,200	461	461
13,200	13,250	463	463
13,250	13,300	465	465
13,300	13,350	466	466
13,350	13,400	468	468
13,400	13,450	470	470
13,450	13,500	472	472
13,500	13,550	473	473
13,550	13,600	475	475
13,600	13,650	477	477
13,650	13,700	479	479
13,700	13,750	480	480
13,750	13,800	482	482
13,800	13,850	484	484
13,850	13,900	486	486
13,900	13,950	487	487
13,950	14,000	489	489
14,000	14,050	491	491
14,050	14,100	493	493
14,100	14,150	494	494
14,150	14,200	496	496
14,200	14,250	498	498

If line 7		And yo	ou are
If line 7, Form K-40		Single, Head-of- Household or	Married Filing Joint
is	-	Married Filing Separate	00
At Least	But Less Than	Your	l tax is
14,250	14,300	500	500
14,300	14,350	501	501
14,350	14,400	503	503
14,400	14,450	505	505
14,450	14,500	507	507
14,500	14,550	508	508
14,550	14,600	510	510
14,600	14,650	512	512
14,650	14,700	514	514
14,700	14,750	515	515
14,750	14,800	517	517
14,800	14,850	519	519
14,850	14,900	521	521
14,900	14,950	522	522
14,950	15,000	524	524
15,000	15,050	527	526
15,050	15,100	530	528
15,100	15,150	533	529
15,150	15,200	536	531
15,200	15,250	539	533
15,250	15,300	542	535
15,300	15,350	545	536
15,350	15,400	548	538
15,400	15,450	552	540
15,450	15,500	555	542
15,500 15,550	15,550	558 561	543
15,600 15,650	15,600 15,650 15,700	561 564 567	545 547 549
15,700	15,750	570	550
15,750 15,800 15,850	15,800 15,850	573 577 580	552 554
15,900 15,950	15,900 15,950 16,000	583 586	556 557 559
16,000	16,050	589	561
16,050 16,100	16,100 16,150 16,200	592 595 598	563 564 566
16,150 16,200	16,250	602	568
16,250	16,300	605	570
16,300	16,350	608	571
16,350	16,400	611	573
16,400	16,450	614	575
16,450	16,500	617	577
16,500	16,550	620	578
16,550	16,600	623	580
16,600	16,650	627	582
16,650	16,700	630	584
16,700	16,750	633	585
16,750	16,800	636	587
16,800	16,850	639	589
16,850	16,900	642	591
16,900	16,950	645	592
16,950	17,000	648	594
17,000	17,050	652	596
17,050	17,100	655	598
17,100	17,150	658	599
17,150	17,200	661	601
17,200	17,250	664	603
17,250	17,300	667	605
17,300	17,350	670	606
17,350	17,400	673	608
	17,450	677	610
17,450	17,500	680	612

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
17,500	17,550	683	613
17,550	17,600	686	615
17,600	17,650	689	617
17,650	17,700	692	619
17,700	17,750	695	620
17,750	17,800	698	622
17,800	17,850	702	624
17,850	17,900	705	626
17,900	17,950	708	627
17,950	18,000	711	629
18,000	18,050	714	631
18,050	18,100	717	633
18,100	18,150	720	634
18,150	18,200	723	636
18,200	18,250	727	638
18,250	18,300	730	640
18,300	18,350	733	641
18,350	18,400	736	643
18,400	18,450	739	645
18,450	18,500	742	647
18,500	18,550	745	648
18,550	18,600	748	650
18,600	18,650	752	652
18,650	18,700	755	654
18,700	18,750	758	655
18,750	18,800	761	657
18,800	18,850	764	659
18,850	18,900	767	661
18,900	18,950	770	662
18,950	19,000	773	664
19,000	19,050	777	666
19,050	19,100	780	668
19,100	19,150	783	669
19,150	19,200	786	671
19,200	19,250	789	673
19,250	19,300	792	675
19,300	19,350	795	676
19,350	19,400	798	678
19,400	19,450	802	680
19,450	19,500	805	682
19,500	19,550	808	683
19,550	19,600	811	685
19,600	19,650	814	687
19,650	19,700	817	689
19,700	19,750	820	690
19,750	19,800	823	692
19,800	19,850	827	694
19,850	19,900	830	696
19,900	19,950	833	697
19,950	20,000	836	699
20,000	20,050	839	701
20,050	20,100	842	703
20,100	20,150	845	704
20,150	20,200	848	706
20,200	20,250	852	708
20,250	20,300	855	710
20,300	20,350	858	711
20,350	20,400	861	713
20,400	20,450	864	715
20,450	20,500	867	717
20,500	20,550	870	718
20,550	20,600	873	720
20,600	20,650	877	722
20,650	20,700	880	724
20,700	20,750	883	725

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your	tax is
20,750	20,800	886	727
20,800	20,850	889	729
20,850	20,900	892	731
20,900	20,950	895	732
20,950	21,000	898	734
21,000	21,050	902	736
21,050	21,100	905	738
21,100	21,150	908	739
21,150	21,200	911	741
21,200	21,250	914	743
21,250	21,300	917	745
21,300	21,350	920	746
21,350	21,400	923	748
21,400	21,450	927	750
21,450	21,500	930	752
21,500	21,550	933	753
21,550	21,600	936	755
21,600	21,650	939	757
21,650	21,700	942	759
21,700	21,750	945	760
21,750	21,800	948	762
21,800	21,850	952	764
21,850	21,900	955	766
21,900	21,950	958	767
21,950	22,000	961	769
22,000	22,050	964	771
22,050	22,100	967	773
22,100	22,150	970	774
22,150	22,200	973	776
22,200	22,250	977	778
22,250	22,300	980	780
22,300	22,350	983	781
22,350	22,400	986	783
22,400	22,450	989	785
22,450	22,500	992	787
22,500	22,550	995	788
22,550	22,600	998	790
22,600	22,650	1,002	792
22,650	22,700	1,005	794
22,700	22,750	1,008	795
22,750	22,800	1,011	797
22,800	22,850	1,014	799
22,850	22,900	1,017	801
22,900	22,950	1,020	802
22,950	23,000	1,023	804
23,000	23,050	1,027	806
23,050	23,100	1,030	808
23,100	23,150	1,033	809
23,150	23,200	1,036	811
23,200	23,250	1,039	813
23,250	23,300	1,042	815
23,300	23,350	1,045	816
23,350	23,400	1,048	818
23,400	23,450	1,052	820
23,450	23,500	1,055	822
23,500	23,550	1,058	823
23,550	23,600	1,061	825
23,600	23,650	1,064	827
23,650	23,700	1,067	829
23,700	23,750	1,070	830
23,750	23,800	1,073	832
23,800	23,850	1,077	834
23,850	23,900	1,080	836
23,900	23,950	1,083	837
23,950	24,000	1,086	839

2006 KANSAS TAX TABLE (Continued)

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your 1	tax is
24,000	24,050	1,089	841
24,050	24,100	1,092	843
24,100	24,150	1,095	844
24,150	24,200	1,098	846
24,200	24,250	1,102	848
24,250	24,300	1,105	850
24,300	24,350	1,108	851
24,350	24,400	1,111	853
24,400	24,450	1,114	855
24,450	24,500	1,117	857
24,500	24,550	1,120	858
24,550	24,600	1,123	860
24,600	24,650	1,127	862
24,650	24,700	1,130	864
24,700	24,750	1,133	865
24,750	24,800	1,136	867
24,800	24,850	1,139	869
24,850	24,900	1,142	871
24,900	24,950	1,145	872
24,950	25,000	1,148	874
25,000	25,050	1,152	876
25,050	25,100	1,155	878
25,100	25,150	1,158	879
25,150	25,200	1,161	881
25,200	25,250	1,164	883
25,250	25,300	1,167	885
25,300	25,350	1,170	886
25,350	25,400	1,173	888
25,400	25,450	1,177	890
25,450	25,500	1,180	892
25,500	25,550	1,183	893
25,550	25,600	1,186	895
25,600	25,650	1,189	897
25,650	25,700	1,192	899
25,700	25,750	1,195	900
25,750	25,800	1,198	902
25,800	25,850	1,202	904
25,850	25,900	1,205	906
25,900	25,950	1,208	907
25,950	26,000	1,211	909
26,000	26,050	1,214	911
26,050	26,100	1,217	913
26,100	26,150	1,220	914
26,150	26,200	1,223	916
26,200	26,250	1,227	918
26,250	26,300	1,230	920
26,300	26,350	1,233	921
26,350	26,400	1,236	923
26,400	26,450	1,239	925
26,450	26,500	1,242	927
26,500	26,550	1,245	928
26,550	26,600	1,248	930
26,600	26,650	1,252	932
26,650	26,700	1,255	934
26,700	26,750	1,258	935
26,750	26,800	1,261	937
26,800	26,850	1,264	939
26,850	26,900	1,267	941
26,900	26,950	1,270	942
26,950	27,000	1,273	944
27,000	27,050	1,277	946
27,050	27,100	1,280	948
27,100	27,150	1,283	949
27,150	27,200	1,286	951
27,200	27,250	1,289	953

		And you are	
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Separate Your 1	ax is
27,250	27,300	1,292	955
27,300	27,350	1,295	956
27,350	27,400	1,298	958
27,400	27,450	1,302	960
27,450	27,500	1,305	962
27,500	27,550	1,308	963
27,550	27,600	1,311	965
27,600	27,650	1,314	967
27,650	27,700	1,317	969
27,700	27,750	1,320	970
27,750	27,800	1,323	972
27,800	27,850	1,327	974
27,850	27,900	1,330	976
27,900	27,950	1,333	977
27,950	28,000	1,336	979
28,000	28,050	1,339	981
28,050	28,100	1,342	983
28,100	28,150	1,345	984
28,150	28,200	1,348	986
28,200	28,250	1,352	988
28,250	28,300	1,355	990
28,300	28,350	1,358	991
28,350	28,400	1,361	993
28,400	28,450	1,364	995
28,450	28,500	1,367	997
28,500	28,550	1,370	998
28,550	28,600	1,373	1,000
28,600	28,650	1,377	1,002
28,650	28,700	1,380	1,004
28,700	28,750	1,383	1,005
28,750	28,800	1,386	1,007
28,800	28,850	1,389	1,009
28,850	28,900	1,392	1,011
28,900	28,950	1,395	1,012
28,950	29,000	1,398	1,014
29,000	29,050	1,402	1,016
29,050	29,100	1,405	1,018
29,100	29,150	1,408	1,019
29,150	29,200	1,411	1,021
29,200	29,250	1,414	1,023
29,250	29,300	1,417	1,025
29,300	29,350	1,420	1,026
29,350	29,400	1,423	1,028
29,400	29,450	1,427	1,030
29,450	29,500	1,430	1,032
29,500	29,550	1,433	1,033
29,550	29,600	1,436	1,035
29,600	29,650	1,439	1,037
29,650	29,700	1,442	1,039
29,700	29,750	1,445	1,040
29,750	29,800	1,448	1,042
29,800	29,850	1,452	1,044
29,850	29,900	1,455	1,046
29,900	29,950	1,458	1,047
29,950	30,000	1,461	1,049
30,000	30,050	1,464	1,052
30,050	30,100	1,467	1,055
30,100	30,150	1,471	1,058
30,150	30,200	1,474	1,061
30,200	30,250	1,477	1,064
30,250	30,300	1,480	1,067
30,300	30,350	1,483	1,070
30,350	30,400	1,487	1,073
30,400	30,450	1,490	1,077
30,450	30,500	1,493	1,080

		And you are		
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing	Married Filing Joint	
At Least	But Less Than	Separate	tax is	
30,500	30,550	1,496	1,083	
30,550	30,600	1,500	1,086	
30,600	30,650	1,503	1,089	
30,650	30,700	1,506	1,092	
30,700	30,750	1,509	1,095	
30,750	30,800	1,512	1,098	
30,800	30,850	1,516	1,102	
30,850	30,900	1,519	1,105	
30,900	30,950	1,522	1,108	
30,950	31,000	1,525	1,111	
31,000	31,050	1,529	1,114	
31,050	31,100	1,532	1,117	
31,100	31,150	1,535	1,120	
31,150	31,200	1,538	1,123	
31,200	31,250	1,542	1,127	
31,250	31,300	1,545	1,130	
31,300	31,350	1,548	1,133	
31,350	31,400	1,551	1,136	
31,400	31,450	1,554	1,139	
31,450	31,500	1,558	1,142	
31,500	31,550	1,561	1,145	
31,550	31,600	1,564	1,148	
31,600	31,650	1,567	1,152	
31,650	31,700	1,571	1,155	
31,700	31,750	1,574	1,158	
31,750	31,800	1,577	1,161	
31,800	31,850	1,580	1,164	
31,850	31,900	1,583	1,167	
31,900	31,950	1,587	1,170	
31,950	32,000	1,590	1,173	
32,000	32,050	1,593	1,177	
32,050	32,100	1,596	1,180	
32,100	32,150	1,600	1,183	
32,150	32,200	1,603	1,186	
32,200	32,250	1,606	1,189	
32,250	32,300	1,609	1,192	
32,300	32,350	1,612	1,195	
32,350	32,400	1,616	1,198	
32,400	32,450	1,619	1,202	
32,450	32,500	1,622	1,205	
32,500	32,550	1,625	1,208	
32,550	32,600	1,629	1,211	
32,600	32,650	1,632	1,214	
32,650	32,700	1,635	1,217	
32,700	32,750	1,638	1,220	
32,750	32,800	1,641	1,223	
32,800	32,850	1,645	1,227	
32,850	32,900	1,648	1,230	
32,900	32,950	1,651	1,233	
32,950	33,000	1,654	1,236	
33,000	33,050	1,658	1,239	
33,050	33,100	1,661	1,242	
33,100	33,150	1,664	1,245	
33,150	33,200	1,667	1,248	
33,200	33,250	1,671	1,252	
33,250	33,300	1,674	1,255	
33,300	33,350	1,677	1,258	
33,350	33,400	1,680	1,261	
33,400	33,450	1,683	1,264	
33,450	33,500	1,687	1,267	
33,500	33,550	1,690	1,270	
33,550	33,600	1,693	1,273	
33,600	33,650	1,696	1,277	
33,650	33,700	1,700	1,280	
33,700	33,750	1,703	1,283	

		And y	ou are
Form	If line 7, Form K-40 is-		Married Filing Joint
At Least	But Less Than	Filing Separate	tax is
33,750	33,800	1,706	1,286
33,800	33,850	1,709	1,289
33,850	33,900	1,712	1,292
33,900	33,950	1,716	1,295
33,950	34,000	1,719	1,298
34,000	34,050	1,722	1,302
34,050	34,100	1,725	1,305
34,100	34,150	1,729	1,308
34,150	34,200	1,732	1,311
34,200	34,250	1,735	1,314
34,250	34,300	1,738	1,317
34,300	34,350	1,741	1,320
34,350	34,400	1,745	1,323
34,400	34,450	1,748	1,327
34,450	34,500	1,751	1,330
34,500	34,550	1,754	1,333
34,550	34,600	1,758	1,336
34,600	34,650	1,761	1,339
34,650	34,700	1,764	1,342
34,700	34,750	1,767	1,345
34,750	34,800	1,770	1,348
34,800	34,850	1,774	1,352
34,850	34,900	1,777	1,355
34,900	34,950	1,780	1,358
34,950	35,000	1,783	1,361
35,000	35,050	1,787	1,364
35,050	35,100	1,790	1,367
35,100	35,150	1,793	1,370
35,150	35,200	1,796	1,373
35,200	35,250	1,800	1,377
35,250	35,300	1,803	1,380
35,300	35,350	1,806	1,383
35,350	35,400	1,809	1,386
35,400	35,450	1,812	1,389
35,450	35,500	1,816	1,392
35,500	35,550	1,819	1,395
35,550	35,600	1,822	1,398
35,600	35,650	1,825	1,402
35,650	35,700	1,829	1,405
35,700	35,750	1,832	1,408
35,750	35,800	1,835	1,411
35,800	35,850	1,838	1,414
35,850	35,900	1,841	1,417
35,900	35,950	1,845	1,420
35,950	36,000	1,848	1,423
36,000	36,050	1,851	1,427
36,050	36,100	1,854	1,430
36,100	36,150	1,858	1,433
36,150	36,200	1,861	1,436
36,200	36,250	1,864	1,439
36,250	36,300	1,867	1,442
36,300	36,350	1,870	1,445
36,350	36,400	1,874	1,448
36,400	36,450	1,877	1,452
36,450	36,500	1,880	1,455
36,500	36,550	1,883	1,458
36,550	36,600	1,887	1,461
36,600	36,650	1,890	1,464
36,650	36,700	1,893	1,467
36,700	36,750	1,896	1,470
36,750	36,800	1,899	1,473
36,800	36,850	1,903	1,477
36,850	36,900	1,906	1,480
36,900	36,950	1,909	1,483
36,950	37,000	1,912	1,486

2006 KANSAS TAX TABLE (Continued)

		And yo	ou are
Form	If line 7, Form K-40 is-		Married Filing Joint
At Least	But Less Than	Your tax is	
37,000	37,050	1,916	1,489
37,050	37,100	1,919	1,492
37,100	37,150	1,922	1,495
37,150	37,200	1,925	1,498
37,200	37,250	1,929	1,502
37,250	37,300	1,932	1,505
37,300	37,350	1,935	1,508
37,350	37,400	1,938	1,511
37,400	37,450	1,941	1,514
37,450	37,500	1,945	1,517
37,500	37,550	1,948	1,520
37,550	37,600	1,951	1,523
37,600	37,650	1,954	1,527
37,650	37,700	1,958	1,530
37,700	37,750	1,961	1,533
37,750	37,800	1,964	1,536
37,800	37,850	1,967	1,539
37,850	37,900	1,970	1,542
37,900	37,950	1,974	1,545
37,950	38,000	1,977	1,548
38,000	38,050	1,980	1,552
38,050	38,100	1,983	1,555
38,100	38,150	1,987	1,558
38,150	38,200	1,990	1,561
38,200	38,250	1,993	1,564
38,250	38,300	1,996	1,567
38,300	38,350	1,999	1,570
38,350	38,400	2,003	1,573
38,400	38,450	2,006	1,577
38,450	38,500	2,009	1,580
38,500	38,550	2,012	1,583
38,550	38,600	2,016	1,586
38,600	38,650	2,019	1,589
38,650	38,700	2,022	1,592
38,700	38,750	2,025	1,595
38,750	38,800	2,028	1,598
38,800	38,850	2,032	1,602
38,850	38,900	2,035	1,605
38,900	38,950	2,038	1,608
38,950	39,000	2,041	1,611
39,000	39,050	2,045	1,614
39,050	39,100	2,048	1,617
39,100	39,150	2,051	1,620
39,150	39,200	2,054	1,623
39,200	39,250	2,058	1,627
39,250	39,300	2,061	1,630
39,300	39,350	2,064	1,633
39,350	39,400	2,067	1,636
39,400	39,450	2,070	1,639
39,450	39,500	2,074	1,642
39,500	39,550	2,077	1,645
39,550	39,600	2,080	1,648
39,600	39,650	2,083	1,652
39,650	39,700	2,087	1,655
39,700	39,750	2,090	1,658
39,750	39,800	2,093	1,661
39,800	39,850	2,096	1,664
39,850	39,900	2,099	1,667
39,900	39,950	2,103	1,670
39,950	40,000	2,106	1,673
40,000	40,050	2,109	1,677
40,050	40,100	2,112	1,680
40,100	40,150	2,116	1,683
40,150	40,200	2,119	1,686
40,200	40,250	2,122	1,689

		And you are Single, Head-of- Married			
Form	If line 7, Form K-40 is-		Married Filing Joint		
	But	Married Filing Separate			
At Least	Less Than	Your t	ax is		
40,250	40,300	2,125	1,692		
40,300	40,350	2,128	1,695		
40,350	40,400	2,132	1,698		
40,400	40,450	2,135	1,702		
40,450	40,500	2,138	1,705		
40,500	40,550	2,141	1,708		
40,550	40,600	2,145	1,711		
40,600	40,650	2,148	1,714		
40,650	40,700	2,151	1,717		
40,700	40,750	2,154	1,720		
40,750	40,800	2,157	1,723		
40,800	40,850	2,161	1,727		
40,850	40,900	2,164	1,730		
40,900	40,950	2,167	1,733		
40,950	41,000	2,170	1,736		
41,000	41,050	2,174	1,739		
41,050	41,100	2,177	1,742		
41,100	41,150	2,180	1,745		
41,150	41,200	2,183	1,748		
41,200	41,250	2,187	1,752		
41,250	41,300	2,190	1,755		
41,300	41,350	2,193	1,758		
41,350	41,400	2,196	1,761		
41,400	41,450	2,199	1,764		
41,450	41,500	2,203	1,767		
41,500	41,550	2,206	1,770		
41,550	41,600	2,209	1,773		
41,600	41,650	2,212	1,777		
41,650	41,700	2,216	1,780		
41,700	41,750	2,219	1,783		
41,750	41,800	2,222	1,786		
41,800	41,850	2,225	1,789		
41,850	41,900	2,228	1,792		
41,900	41,950	2,232	1,795		
41,950	42,000	2,235	1,798		
42,000	42,050	2,238	1,802		
42,050	42,100	2,241	1,805		
42,100	42,150	2,245	1,808		
42,150	42,200	2,248	1,811		
42,200	42,250	2,251	1,814		
42,250	42,300	2,254	1,817		
42,300	42,350	2,257	1,820		
42,350	42,400	2,261	1,823		
42,400	42,450	2,264	1,827		
42,450	42,500	2,267	1,830		
42,500	42,550	2,270	1,833		
42,550	42,600	2,274	1,836		
42,600	42,650	2,277	1,839		
42,650	42,700	2,280	1,842		
42,700	42,750	2,283	1,845		
42,750	42,800	2,286	1,848		
42,800	42,850	2,290	1,852		
42,850	42,900	2,293	1,855		
42,900	42,950	2,296	1,858		
42,950	43,000	2,299	1,861		
43,000	43,050	2,303	1,864		
43,050	43,100	2,306	1,867		
43,100	43,150	2,309	1,870		
43,150	43,200	2,312	1,873		
43,200	43,250	2,316	1,877		
43,250	43,300	2,319	1,880		
43,300	43,350	2,322	1,883		
43,350	43,400	2,325	1,886		
43,400	43,450	2,328	1,889		
43,450	43,500	2,332	1,892		

			ou are
If line 7, Form K-40 is-		Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Your	tax is
43,500	43,550	2,335	1,895
43,550	43,600	2,338	1,898
43,600	43,650	2,341	1,902
43,650	43,700	2,345	1,905
43,700	43,750	2,348	1,908
43,750	43,800	2,351	1,911
43,800	43,850	2,354	1,914
43,850	43,900	2,357	1,917
43,900	43,950	2,361	1,920
43,950	44,000	2,364	1,923
44,000	44,050	2,367	1,927
44,050	44,100	2,370	1,930
44,100	44,150	2,374	1,933
44,150	44,200	2,377	1,936
44,200	44,250	2,380	1,939
44,250	44,300	2,383	1,942
44,300	44,350	2,386	1,945
44,350	44,400	2,390	1,948
44,400	44,450	2,393	1,952
44,450	44,500	2,396	1,955
44,500	44,550	2,399	1,958
44,550	44,600	2,403	1,961
44,600	44,650	2,406	1,964
44,650	44,700	2,409	1,967
44,700	44,750	2,412	1,970
44,750	44,800	2,415	1,973
44,800	44,850	2,419	1,977
44,850	44,900	2,422	1,980
44,900	44,950	2,425	1,983
44,950	45,000	2,428	1,986
45,000	45,050	2,432	1,989
45,050	45,100	2,435	1,992
45,100	45,150	2,438	1,995
45,150	45,200	2,441	1,998
45,200	45,250	2,445	2,002
45,250	45,300	2,448	2,005
45,300	45,350	2,451	2,008
45,350	45,400	2,454	2,011
45,400	45,450	2,457	2,014
45,450	45,500	2,461	2,017
45,500	45,550	2,464	2,020
45,550	45,600	2,467	2,023
45,600	45,650	2,470	2,027
45,650	45,700	2,474	2,030
45,700	45,750	2,477	2,033
45,750	45,800	2,480	2,036
45,800	45,850	2,483	2,039
45,850	45,900	2,486	2,042
45,900	45,950	2,490	2,045
45,950	46,000	2,493	2,048
46,000	46,050	2,496	2,052
46,050	46,100	2,499	2,055
46,100	46,150	2,503	2,058
46,150	46,200	2,506	2,061
46,200	46,250	2,509	2,064
46,250	46,300	2,512	2,067
46,300	46,350	2,515	2,070
46,350	46,400	2,519	2,073
46,400	46,450	2,522	2,077
46,450	46,500	2,525	2,080
46,500	46,550	2,528	2,083
46,550	46,600	2,532	2,086
46,600	46,650	2,535	2,089
46,650	46,700	2,538	2,092
46,700	46,750	2,541	2,095

		And yo	ou are
Form	If line 7, Form K-40 is-		Married Filing Joint
At Least	But Less Than	Filing Separate Your 1	ax is
46,750	46,800	2,544	2,098
46,800	46,850	2,548	2,102
46,850	46,900	2,551	2,105
46,900	46,950	2,554	2,108
46,950	47,000	2,557	2,111
47,000	47,050	2,561	2,114
47,050	47,100	2,564	2,117
47,100	47,150	2,567	2,120
47,150	47,200	2,570	2,123
47,200	47,250	2,574	2,127
47,250	47,300	2,577	2,130
47,300	47,350	2,580	2,133
47,350	47,400	2,583	2,136
47,400	47,450	2,586	2,139
47,450	47,500	2,590	2,142
47,500	47,550	2,593	2,145
47,550	47,600	2,596	2,148
47,600	47,650	2,599	2,152
47,650	47,700	2,603	2,155
47,700	47,750	2,606	2,158
47,750	47,800	2,609	2,161
47,800	47,850	2,612	2,164
47,850	47,900	2,615	2,167
47,900	47,950	2,619	2,170
47,950	48,000	2,622	2,173
48,000	48,050	2,625	2,177
48,050	48,100	2,628	2,180
48,100	48,150	2,632	2,183
48,150	48,200	2,635	2,186
48,200	48,250	2,638	2,189
48,250	48,300	2,641	2,192
48,300	48,350	2,644	2,195
48,350	48,400	2,648	2,198
48,400	48,450	2,651	2,202
48,450	48,500	2,654	2,205
48,500	48,550	2,657	2,208
48,550	48,600	2,661	2,211
48,600	48,650	2,664	2,214
48,650	48,700	2,667	2,217
48,700	48,750	2,670	2,220
48,750	48,800	2,673	2,223
48,800	48,850	2,677	2,227
48,850	48,900	2,680	2,230
48,900	48,950	2,683	2,233
48,950	49,000	2,686	2,236
49,000	49,050	2,690	2,239
49,050	49,100	2,693	2,242
49,100	49,150	2,696	2,245
49,150	49,200	2,699	2,248
49,200	49,250	2,703	2,252
49,250	49,300	2,706	2,255
49,300	49,350	2,709	2,258
49,350	49,400	2,712	2,261
49,400	49,450	2,715	2,264
49,450	49,500	2,719	2,267
49,500	49,550	2,722	2,270
49,550	49,600	2,725	2,273
49,600	49,650	2,728	2,277
49,650	49,700	2,732	2,280
49,700	49,750	2,735	2,283
49,750	49,800	2,738	2,286
49,800	49,850	2,741	2,289
49,850	49,900	2,744	2,292
49,900	49,950	2,748	2,295
49,950	50,000	2,751	2,298

2006 TAX COMPUTATION SCHEDULES

YOU MUST USE THE TAX COMPUTATION SCHEDULES IF YOUR TAXABLE INCOME IS \$50,000 OR MORE



Be sure to use the proper schedule when computing tax.

SCHEDULE I—MARRIED FILING JOINT

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

Over		But Not Over	
\$	0	\$30,000	3.50% of line 7, Form K-40
\$30,00	00	\$60,000	\$1,050 plus 6.25% of excess over \$30,000
\$60.00	10		\$2 925 plus 6 45% of excess over \$60 000

SCHEDULE II—SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

This list was furnished by the Kansas State Department of Education.

The correct school district number to be entered should be the one where you resided on December 31, 2006, even though you may have moved since then and your new address, county, and new school district number may be different.

The following list is provided to assist you in locating your Unified School District Number. The districts are listed under the county in which the headquarters of the districts

are located. Many districts overlap into one or more counties, therefore, if you are unable to locate your school district in your home county, check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

Enter the appropriate county abbreviation and school district number in the spaces provided on your Form K-40.

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

ALLEN (AL)

Humboldt 258 Iola 257

Marmaton Valley 256

ANDERSON (AN)

Crest 479 Garnett 365

ATCHISON (AT)

Atchison County Community 377 Atchison Public Schools 409

BARBER (BA)

Barber County North 254 South Barber 255

BARTON (BT)

Claflin 354 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
Circle 375
Douglass Public Schools 396
El Dorado 490
Flinthills 492
Bluestem 205
Remington-Whitewater 206
Rose Hill Public Schools 394

CHASE (CS)

Chase County 284

CHAUTAUQUA (CQ)

Cedar Vale 285 Chautauqua Co. Community 286

CHEROKEE (CK)

Baxter Springs 508 Columbus 493 Galena 499 Riverton 404

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

CHEYENNE (CN)

Cheylin 103 St. Francis Schools 297

CLARK (CA)

Ashland 220 Minneola 219

CLAY (CY)

Clay Center 379

CLOUD (CD)

Concordia 333 Southern Cloud 334

COFFEY (CF)

Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245

COMANCHE (CM)

Comanche County 300

COWLEY (CL)

Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465

CRAWFORD (CR)

Cherokee 247
Frontenac Public Schools 249
Girard 248
Northeast 246
Pittsburg 250

DECATUR (DC)

Oberlin 294

DICKINSON (DK)

Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP)

Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

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)

Ellsworth 327 Lorraine 328

FINNEY (FI)

Garden City 457 Holcomb 363

FORD (FO)

Bucklin 459 Dodge City 443 Spearville 381

FRANKLIN (FR)

Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287

GEARY (GE)

Geary County Schools 475

GOVE (GO)

Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293

GRAHAM (GH)

Hill City 281

GRANT (GT)

Ulysses 214

GRAY (GY)

Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

GREELEY (GL)

Greeley County Schools 200

GREENWOOD (GW)

Eureka 389 Hamilton 390 Madison-Virgil 386

HAMILTON (HM)

Syracuse 494

HARPER (HP)

Anthony-Harper 361 Attica 511

HARVEY (HV)

Burrton 369 Halstead 440 Hesston 460 Newton 373

Sedgwick Public Schools 439

HASKELL (HS)

Satanta 507 Sublette 374

HODGEMAN (HG)

Hanston 228 Jetmore 227

JACKSON (JA)

Holton 336 Royal Valley 337 North Jackson 335

JEFFERSON (JF)

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

JEWELL (JW)

Jewell 279 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)

Greensburg 422 Haviland 474 Mullinville 424

LABETTE (LB)

Chetopa 505 Labette County 506 Oswego 504 Parsons 503

LANE (LE)

Dighton 482 Healy Public Schools 468

LEAVENWORTH (LV)

Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453
Tonganoxie 464

LINCOLN (LC)

Lincoln 298 Sylvan Grove 299

LINN (LN)

Jayhawk 346 Pleasanton 344 Prairie View 362

LOGAN (LG)

Oakley 274 Triplains 275

LYON (LY)

Emporia 253 North Lyon County 251 Southern Lyon County 252

MARION (MN)

Centre 397
Goessel 411
Durham-Hillsboro-Lehigh 410
Marion 408
Peabody-Burns 398

MARSHALL (MS)

Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP)

Canton-Galva 419 Inman 448 Smokey Valley 400 McPherson 418 Moundridge 423

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)

B & B 451 Nemaha Valley 442 Sabetha 441

NEOSHO (NO)

Chanute Public Schools 413 Erie-St. Paul 101

NESS (NS)

Ness City 303

NORTON (NT)

Northern Valley Schools 212 Norton Comunity Schools 211 West Solomon Valley Schools 213

OSAGE (OS)

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

OSBORNE (OB)

Osborne County 392

OTTAWA (OT)

North Ottawa County 239 Twin Valley 240

PAWNEE (PN)

Ft. Larned 495 Pawnee Heights 496

PHILLIPS (PL)

Eastern Heights 324 Logan 326 Phillipsburg 325

POTTAWATOMIE (PT)

Kaw Valley 321 Onaga-Havensville-Wheaton 322 Wamego 320 Rock Creek 323

PRATT (PR)

Pratt 382 Skyline Schools 438 Western Plains 106

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)

Republic County 109 Pike Valley 426

RICE (RC)

Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376

RILEY (RL)

Blue Valley 384 Manhattan-Ogden 383 Riley County 378

ROOKS (RO)

Palco 269 Plainville 270 Stockton 271

RUSH (RH)

LaCrosse 395 Otis-Bison 403

RUSSELL (RS)

Paradise 399 Russell County 407

SALINE (SA)

Ell-Saline 307 Salina 305 Southeast of Saline 306

SCOTT (SC)

Scott County 466

SEDGWICK (SG)

Cheney 268
Clearwater 264
Derby 260
Goddard 265
Haysville 261
Maize 266
Mulvane 263
Renwick 267
Valley Center Public
Schools 262
Wichita 259

SEWARD (SW)

Kismet-Plains 483 Liberal 480

SHAWNEE (SN)

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

SHERIDAN (SD)

Hoxie Community Schools 412

SHERMAN (SH)

Goodland 352

SMITH (SM)

Smith Center 237 West Smith County 238

STAFFORD (SF)

Macksville 351 St. John-Hudson 350 Stafford 349

STANTON (ST)

Stanton County 452

STEVENS (SV)

Hugoton Public Schools 210 Moscow Public Schools 209

SUMNER (SU)

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

THOMAS (TH)

Brewster 314 Colby Public Schools 315 Golden Plains 316

TREGO (TR)

WaKeeney 208

WABAUNSEE (WB)

Mill Creek Valley 329 Mission Valley 330

WALLACE (WA)

Wallace County Schools 241 Weskan 242

WASHINGTON (WS)

Barnes 223 Clifton-Clyde 224 Washington County Schools 108

WICHITA (WH)

Leoti 467

WILSON (WL)

Altoona-Midway 387 Fredonia 484 Neodesha 461

WOODSON (WO)

Woodson 366

WYANDOTTE (WY)

Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

2007 INTANGIBLES TAX RATES

The following list shows the 2007 Intangibles Tax Rates as provided by the county clerks. The list shows the rate of tax imposed by the counties as well as any city/township rate. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. The Intangibles Tax Return (Form 200) must be filed with the Kansas Department of Revenue on or before April 15, 2007. The county clerk will compute your intangibles tax liability and the county treasurer will bill you at a later date.

IMPORTANT NOTE: This list contains only those rates of which the Department of Revenue has been notified as of July 15, 2006. If you believe the tax rate for your area is different, please contact your county clerk.

The following counties	s (and	cities and townships	therein) h	ave imposed no i	ntangibles ta	x:		
ALLEN COUNTY		ELLIS COUNTY		KIOWA COUNTY	7	SEDGWICK COU	NTY	
Anderson County		FINNEY COUNTY		Leavenworth	County	SEWARD COUNT	Y	
BARTON COUNTY		Franklin county		LINN COUNTY		SHAWNEE COUNTY		
BOURBON COUNTY		GEARY COUNTY		Lyon County		SHERIDAN COUR	NTY	
BUTLER COUNTY		GRANT COUNTY		MIAMI COUNTY	7	SHERMAN COUN		
CHAUTAUQUA COUNTY		GREENWOOD COUNT	·v	MONTGOMERY		STANTON COUN		
CHEROKEE COUNTY		HAMILTON COUNTY		Morris Count			STEVENS COUNTY	
COFFEY COUNTY		HASKELL COUNTY				TREGO COUNTY		
				Morton Coun				
COMANCHE COUNTY		HODGEMAN COUNT	Y	OTTAWA COUNT		Wichita Coun		
CRAWFORD COUNTY		Jackson County		POTTAWATOMIE		Wilson Count		
Douglas County		Jefferson County		Rooks County		Woodson Cou		
EDWARDS COUNTY		JOHNSON COUNTY		SALINE COUNTY	Y	WYANDOTTE CO	UNTY	
ELK COUNTY		KINGMAN COUNTY		SCOTT COUNTY	•			
ATCHISON COUNT	Γ V	CLARK COUN	ITV	Vernon Twp	2.25	Townships	Rate	
Atchison County Intangibles		Clark County Intangible		Walnut Twp	2.25	Burr Oak Twp		
Cities	Rate	Cities Cities	.s—.7570 Rate	Windsor Twp	2.25	Iowa Twp		
Huron		Englewood				-		
Muscotah		Minneola		DECATUR (COUNTY	ELLSWORTH		
<u>Townships</u>	<u>Rate</u>	Townships	Rate	Decatur County Int	angibles—0%	Ellsworth County Inta	ngibles—.75%	
Grasshopper Twp		Appleton Twp	2.25	<u>Cities</u>	<u>Rate</u>	<u>Townships</u>	<u>Rate</u>	
Kapioma Twp Lancaster Twp		Englewood Twp	2.25	Clayton		Ash Creek Twp		
Walnut Twp		Lexington Twp	2.25	Norcatur		Black Wolf Twp Columbia Twp		
-		CLAY COUN	ΓV	<u>Townships</u>	<u>Rate</u>	Garfield Twp	2.25	
BARBER COUNT	Y			Allison Twp Cook Twp		Mulberry Twp	2.25	
Barber County Intangibles-	-0%	Clay County Intangible		Finley Twp		Thomas Twp Trivoli Twp	2.25	
<u>Townships</u>	<u>Rate</u>	<u>Cities</u>	<u>Rate</u>	Grant Twp		111von 1wp	2.23	
Lake City Twp	2.25	GreenLongford		Harlan Twp		FORD COL	JNTY	
McAdoo Twp		Longroi d	2.23	Liberty Twp		Ford County Intan	gibles—0%	
Nippawalla Twp		CLOUD COUN	NTY	Lincoln Twp Logan Twp		<u>Townships</u>	<u>Rate</u>	
Sharon Twp	2.25	Cloud County Intangible	es—.75%	Lyon Twp		Bloom Twp		
		<u>Cities</u>	<u>Rate</u>	Olive Twp	2.25	Bucklin Twp		
BROWN COUNTY	Y	Aurora	2.25	Roosevelt Twp		Concord Twp Ford Twp		
Brown County Intangibles—	-0%	Clyde	2.25	Summit Twp	2.25	Richland Twp		
<u>Townships</u>	<u>Rate</u>	Jamestown				Sodville Twp	2.25	
Hamlin Twp	2.25	<u>Townships</u>	<u>Rate</u>	DICKINSON		Spearville Twp		
Hiawatha Twp Irving Twp	2.25	Arion Twp	50	Dickinson County Int	-	Wheatland Twp	2.23	
Morrill Twp		Colfax Twp		<u>Townships</u>	<u>Rate</u>	GOVE CO	INTV	
Robinson Twp	2.25	Elk Twp	50	Banner Twp Center Twp		Gove County Intang		
Walnut Twp Washington Twp		Grant Twp		Fragrant Hill Twp		Cities		
washington Twp	2.23			Hope Twp		Gove	Rate	
CHASE COUNTY		COWLEY COU		Jefferson Twp		Grainfield		
		Cowley County Intangible		Noble Twp		Grinnell	2.25	
Chase County Intangibles—.		Cities	<u>Rate</u>	Sherman Twp		Park		
<u>Townships</u>	<u>Rate</u>	Cambridge		Willowdale Twp	2.25	Quinter	2.25	
Homestead Twp	2.23	<u>Townships</u>	<u>Rate</u>	DOMINITAN	COUNTY	<u>Townships</u>	<u>Rate</u>	
CHEYENNE COUN'	TV	Bolton Twp Creswell Twp		DONIPHAN		Baker Twp		
Cheyenne County Intangibles		Fairview Twp		Doniphan County Int	_	Gove Twp Grainfield Twp		
Cities	_	Liberty Twp		<u>Cities</u>	<u>Rate</u>	Grinnell Twp	2.25	
Bird City	<u>Rate</u> 2.25	Maple Twp	2.25	Denton		•		
		Ninnescah Twp		Elwood Highland		GRAHAM C	OUNTY	
Townships Benkelman Twp	<u>Rate</u>	Omnia Twp Rock Creek Twp		Severance		Graham County Intar	gibles—.75%	
Delivernian LMb		Salem Twp		Troy		Townships	Rate	
Bird City Twp	2.23	Salem IWD	4.43			<u></u>		
Bird City Twp Calhoun Twp Wano Twp	2.25	Sheridan Twp Silverdale Twp	2.25	Wathena White Cloud	2.25	Allodium Twp Bryant Twp	2.25	

Gettysburg Twp		LABETTE CO		McPHERSON COU	NTY	Rock Creek Twp	
Graham Twp		Labette County Intar	ngibles—0%	McPherson County Intangibl	es—.75%	Washington Twp	2.23
Happy Twp		<u>Cities</u>	<u>Rate</u>	Townships		NEOSHO COL	IINTV
Indiana Twp		Mound Valley	2.25		<u>Rate</u>		
Millbrook Twp		modila valley		Bonaville Twp		Neosho County Intang	gibles—0%
Nicodemus Twp		LANECOL	NTV	Delmore Twp		Townships	Rate
Pioneer Twp		LANE COU		Empire Twp	1.00	Canville Twp	
Solomon Twp	2.25	Lane County Intangi	bles—.75%	Groveland Twp	2.25		
		Townships	Rate	Gypsum Creek Twp	2.25	Erie Twp	
GRAY COUNT	TY			Harper Twp		Lincoln Twp	
		Dighton Twp	2.25	Jackson Twp		Walnut Grove Twp	2.23
Gray County Intangible	les—0%	White Rock Twp	2.25	King City Twp		NECC COLL	TTPX 7
<u>Cities</u>	<u>Rate</u>			Little Valley Twp	2.25	NESS COUN	NIY
Copeland	2.25	LINCOLN CO	DUNTY	Lone Tree Twp		Ness County Intangib	les—.75%
Ensign		Lincoln County Intang	gibles—.75%	Marquette Twp		Cities	D4
Ingalls			_			<u>Cities</u>	Rate
-		<u>Cities</u>	<u>Rate</u>	McPherson Twp		Bazine	
<u>Townships</u>	<u>Rate</u>	Lincoln	2.25	Meridian Twp	2.23	Brownell	
Copeland Twp	2.25	Townships	Rate	Mound Twp	2.25	Ness City	
East Hess Twp				New Gottland Twp		Ransom	
Foote Twp		Franklin Twp		Smoky Hill Twp		Utica	2.2:
Montezuma Twp		Pleasant Twp		South Sharps Creek Twp	2.25	<u>Townships</u>	Rate
		Salt Creek Twp		Spring Valley Twp	2.25	Bazine Twp	2.2
CDEEL EV COL	INTEX	Scott Twp	1.00	Superior Twp	2.25	Center Twp	
GREELEY COU		-		Turkey Creek Twp	2.25	Eden Twp	
Greeley County Intangib	bles—0%	LOGAN CO	IINTV	Union Twp		Forrester Twp	2.23
				ошон тир	4.43	Franklin Twp	2.23
<u>Cities</u>	<u>Rate</u>	Logan County Intang	gibles—. /5%	ME / DE COTTO	18.7		
Tribune	2.25	<u>Cities</u>	<u>Rate</u>	MEADE COUNT	Y	Highpoint Twp	2.23
		Russell Springs		Meade County Intangibles-	 75%	Johnson Twp	2.23
HARPER COUN	NTV			Townships	_	Nevada Twp	2.23
		Winona			<u>Rate</u>	Ohio Twp	
Harper County Intangib	oles—0%	<u>Townships</u>	<u>Rate</u>	Crooked Creek Twp		Waring Twp	2.25
Cities	Rate	Elkader Twp	2.25	Logan Twp	2.25	NODTON COL	TATES 7
		Lees Twp		Odee Twp	2.25	NORTON CO	
Bluff City		Logansport Twp		Sand Creek Twp		Norton County Intangi	bles—.75%
Waldron	2.23			F		Cities	Rate
<u>Townships</u>	<u>Rate</u>	Oakley Twp		MITCHELL COLD	TOTAL 7		
Township #2	2.25	Russell Springs Twp		MITCHELL COUN	NIY	Lenora	
Township #3		Western Twp		Mitchell County Intangibles		<u>Townships</u>	<u>Rate</u>
Township #4				Cities	Rate	Highland Twp	
10 Wilsing # 1	2.23	MARION CO	UNTY				
HADVEY COLD	ATOMY 7	Marion County Intang		Beloit		OSAGE COU	NTY
HARVEY COUN	NTY	Walton County Intang	gibies—. 75 70	Glen Elder		Osage County Intang	
Harvey County Intangib	oles—0%	<u>Cities</u>	<u>Rate</u>	Hunter			
		Goessel	2.25	Tipton	2.25	<u>Townships</u>	<u>Rate</u>
<u>Cities</u>	<u>Rate</u>	Peabody		Townships	Rate	Agency Twp	2.25
North Newton	2.00	•				Lincoln Twp	2.25
Townships	Rate	<u>Townships</u>	<u>Rate</u>	Asherville Twp		Scranton Twp	2.25
		Fairplay Twp	1.125	Beloit Twp		•	
Alta Twp		Menno Twp	2.25	Bloomfield Twp	2.25	OSBORNE CO	UNTY
Emma Twp		Peabody Twp	2.25	Blue Hill Twp	2.25	Osborne County Intang	ibles 75%
Garden Twp	2.25	West Branch Twp		Carr Creek Twp	2.25	, ,	
Highland Twp	2.25	1		Center Twp		<u>Cities</u>	Rate
Lake Twp	2.25	MARSHALL C	OUNTY	Custer Twp		Alton	2.25
Newton Twp	2.25			Eureka Twp		Downs	2.25
Sedgwick Twp	2.25	Marshall County Intan	igibles—. /5%	Glen Elder Twp		Natoma	2.25
8 1		Cities	Rate			Portis	2.25
JEWELL COUN	NTV			Hayes Twp		<u>Townships</u>	Rate
Jewell County Intangible		Axtell		Logan Twp		Bethany Twp	
lewell ('ounty Intangible	es—.75%	Blue Rapids		Lulu Twp		Bloom Twp	
sewen county mangion		Marysville	2.25	Pittsburg Twp	2 25	Corinth Twp	
<u>Cities</u>	Rate					COLINIAL LM D	
<u>Cities</u>		Oketo		Plum Creek Twp	2.25	Covert Two	
Cities Burr Oak	2.25		2.25		2.25	Covert Twp	
Cities Burr Oak	2.25 2.25	Oketo Summerfield		Plum Creek Twp	2.25 2.25	Delhi Twp	2.25
Cities Burr Oak Esbon Jewell	2.25 2.25 2.25	Oketo		Plum Creek Twp Round Springs Twp Salt Creek Twp	2.25 2.25 2.25	Delhi TwpGrant Twp	2.25 2.25
Cities Burr Oak	2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville	2.25 2.25 2.25 2.25 2.25	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp	2.25 2.25 2.25 2.25	Delhi Twp Grant Twp Hancock Twp	
Cities Burr Oak Esbon Jewell Mankato		Oketo		Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp	2.25 2.25 2.25 2.25 2.25	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp	2.25 2.25 2.25 2.25
Cities Burr Oak	225 225 225 225 225	Oketo Summerfield Vermillion Waterville		Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp	2.25 2.25 2.25 2.25 2.25	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp	2.25 2.25 2.25 2.25
Cities Burr Oak	2.25 2.25 2.25 2.25 2.25 <u>Rate</u> 50	Oketo	225 225 225 225 225 <u>Rate</u> 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp		Delhi Twp Grant Twp Hancock Twp Hancy Twp Habeen Twp Jackson Twp	22 ⁵ 22 ⁵ 22 ⁵ 22 ⁵ 22 ⁵ 22 ⁵
Cities Burr Oak	2.25 2.25 2.25 2.25 2.25 <u>Rate</u> 50	Oketo		Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25
Cities Burr Oak	225 225 225 225 225 <u>Rate</u> 50 225	Oketo	225 225 225 225 225 Rate 225 225 225 125	Plum Creek Twp	2.25 2.25 2.25 2.25 2.25 2.25	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp	22 ²
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp	225 225 225 225 <u>Rate</u> 50 225 225 225	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp	225 225 225 225 <u>Rate</u> 225 225 125 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN Nemaha County Intangible	2.25 2.25 2.25 2.25 2.25 2.25 2.25	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp	222 222 222 222 222 222 222 222 222 22
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp	2.25 2.25 2.25 2.25 <u>Rate</u> 50 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp	225 225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp	22 ²
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp	225 225 225 225 <u>Rate</u> 50 225 225 225 225 100	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp	225 225 225 225 225 <u>Rate</u> 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN Nemaha County Intangible		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Esbon Twp Grant Twp Harrison Twp Highland Twp	225 225 225 225 <u>Rate</u> 50 225 225 225 225 100 100	Oketo	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN Nemaha County Intangible Cities Bern		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp		Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN Nemaha County Intangible Cities Bern Townships		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Ross Twp Ross Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Ionia Twp		Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Franklin Twp	225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN Nemaha County Intangible Cities Bern Townships Adams Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Jackson Twp		Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Guittard Twp	225 225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Limestone Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp	225 225 225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Jackson Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Center Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Limestone Twp Odessa Twp	225 225 225 225 225 225 225 225 225 225	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Victor Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Holmwood Twp Ionia Twp Limestone Twp Odessa Twp Vicksburg Twp	225 225 225 225 225 225 225 225 225 225	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp Granada Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Victor Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Holmwood Twp Ionia Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp	225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp Granada Twp Harrison Twp		Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Valley Twp Victor Twp Winfield Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp Whitemound Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp Granada Twp Harrison Twp Mitchell Twp	225 225 225 225 225 225 225 225 225 225	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Winfield Twp Winfield Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Ionia Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp Richland Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp Granada Twp Harrison Twp Mitchell Twp Nemaha Twp Nemaha Twp	225 225 225 225 225 225 225 225 225 225	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Valley Twp Victor Twp Winfield Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Wicksburg Twp Walnut Twp Whitemound Twp Whitemound Twp	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp Rock Twp Rock Twp Rock Twp Rock Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Capioma Twp Center Twp Gilman Twp Harrison Twp Mitchell Twp Nemaha Twp Neuchatel Twp	225 225 225 225 225 225 225 225 225 225	Delhi Twp Grant Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Winfield Twp Winfield Twp	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Jackson Twp Limestone Twp Odessa Twp Vicksburg Twp Walnut Twp Whitemound Twp Whitemound Twp When Twp Walnut Twp Walnut Twp Whitemound Twp KEARNY COUN	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp Rock Twp St. Bridget Twp	225 225 225 225 225 225 225 225 225 225	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp Walnut Creek Twp Wanut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Center Twp Gilman Twp Granada Twp Harrison Twp Mitchell Twp Nemaha Twp Red Vermillion Twp		Delhi Twp Grant Twp Hancock Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Wictor Twp Winfield Twp Winfield Twp PAWNEE COL Pawnee County Intans	22: 22: 22: 22: 22: 22: 22: 22: 22: 22:
Cities Burr Oak Esbon Jewell Mankato Townships Athens Twp Burr Oak Twp Esbon Twp Grant Twp Harrison Twp Highland Twp Holmwood Twp Jackson Twp Limestone Twp Wicksburg Twp Walnut Twp Whitemound Twp Whitemound Twp	225 225 225 225 225 225 225 225 225 225	Oketo Summerfield Vermillion Waterville Townships Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp Cleveland Twp Cottage Hill Twp Elm Creek Twp Franklin Twp Guittard Twp Herkimer Twp Logan Twp Marysville Twp Murray Twp Noble Twp Oketo Twp Richland Twp Rock Twp Rock Twp Rock Twp Rock Twp	225 225 225 Rate 225 225 225 225 225 225 225 225 225 22	Plum Creek Twp Round Springs Twp Salt Creek Twp Solomon Rapids Twp Turkey Creek Twp Walnut Creek Twp NEMAHA COUN' Nemaha County Intangible Cities Bern Townships Adams Twp Berwick Twp Capioma Twp Capioma Twp Center Twp Gilman Twp Harrison Twp Mitchell Twp Nemaha Twp Neuchatel Twp	225 225 225 225 225 225 225 225 225 225	Delhi Twp Grant Twp Hancock Twp Hancock Twp Hawkeye Twp Independence Twp Jackson Twp Kill Creek Twp Lawrence Twp Liberty Twp Mt. Ayr Twp Natoma Twp Penn Twp Ross Twp Round Mound Twp Sumner Twp Tilden Twp Valley Twp Wictor Twp Winfield Twp Winfield Twp PAWNEE COL	225 225 225 225 225 225 225 225 225 225

Keysville Twp	2.25	Bell Twp	2.25	Center Twp	2.25	SUMNER CO	OUNTY
Logan Twp	2.25	Castleton Twp	2.25	La Crosse-Brookdale Twp	2.25	Sumner County Inta	
Sawmill Twp	2.25	Enterprise Twp	2.25				_
Walnut Twp	2.25	Hayes Twp	2.25	RUSSELL COUR	NTY	<u>Townships</u>	<u>Rate</u>
		Little River Twp	2.25			Avon Twp	
PHILLIPS COU	NTY	Medford Twp	2.25	Russell County Intangib	les—0%	Belle Plaine Twp	2.25
Phillips County Intangibl	les— 75%	Miami Twp	2.25	Cities	Rate	Bluff Twp	2.25
	_	Ninnescah Twp	2.25	Lucas	2.25	Caldwell Twp	2.25
<u>Cities</u>	<u>Rate</u>	Plevna Twp	2.25	Luray		Chikaskia Twp	2.25
Agra		Reno Twp	2.25	Waldo		Downs Twp	2.25
Glade		Roscoe Twp	2.25	<u>Townships</u>		Falls Twp	2.25
Kirwin		Troy Twp	2.25		<u>Rate</u>	Greene Twp	2.25
Logan		Walnut Twp	2.25	Big Creek Twp		Guelph Twp	2.25
Phillipsburg				Fairfield Twp		Harmon Twp	2.25
Prairie View	2.25	REPUBLIC CO	DUNTY	Fairview Twp		Jackson Twp	2.25
Townships	<i>Rate</i>	Republic County Intang		Lincoln Twp		London Twp	2.25
Arcade Twp		Republic County Intang	g101cs—.7570	Luray Twp		Morris Twp	2.25
Crystal Twp		<u>Cities</u>	<u>Rate</u>	Waldo Twp	2.25	Oxford Twp	
Freedom Twp		Agenda	2.25	Winterset Twp	2.25	Ryan Twp	2.25
Kirwin Twp		Cuba				South Haven Twp	2.25
Mound Twp		Munden		SMITH COUN'	ΤY		
Plainview Twp		Narka	2.25			THOMAS CO	DUNTY
Plum Twp		Scandia	2.25	Smith County Intangible	s—.75%	Thomas County Inta	ngibles0%
Prairie View Twp				Cities	Rate	Thomas County Inta	ingibies 070
Sumner Twp		<u>Townships</u>	<u>Rate</u>	Athol		<u>Cities</u>	<u>Rate</u>
Summer Twp	2.23	Liberty Twp	1.00	Cedar		Gem	2.25
DD ATT COLLN	7EN 7			Gaylord			
PRATT COUN	TY	RICE COUN	NTY	Kensington		WABAUNSEE (COUNTY
Pratt County Intangibl	es—0%	Rice County Intangi		Lebanon			
<u>Townships</u>	<i>Rate</i>	Rice County Intangi	.0103070	Smith Center		Wabaunsee County In	tangibles—0%
		<u>Townships</u>	<u>Rate</u>			Townships	Data
Banner Twp		Bell Twp	2.25	<u>Townships</u>	<u>Rate</u>	*	<u>Rate</u>
Center Twp		Center Twp		Banner Twp		Farmer Twp	
Elm Twp		Eureka Twp		Beaver Twp		Maple Hill Twp	2.25
Gove Twp		Lincoln Twp		Blaine Twp			
McClellan Twp		Mitchell Twp		Cedar Twp		WALLACE C	OUNTY
McPherson Twp Ninnescah Twp		Rockville Twp		Center Twp	2.25	Wallace County Intan	gibles 75%
Paxon Twp		Sterling Twp		Cora Twp		wanace County Intan	gibics—.7570
Richland Twp		Union Twp		Crystal Plains Twp		<u>Townships</u>	<u>Rate</u>
Saratoga Twp		Valley Twp		Dor Twp		Weskan Twp	2.25
South Valley Twp		, and a second		Garfield Twp		1	
Bouth varie, 1 wp	2.00	RILEY COU	NTV	German Twp		WASHINGTON	COUNTY
RAWLINS COU	NTV			Harlan Twp			
		Riley County Intangil	bles—.75%	Houston Twp	2.25	Washington County Int	angibles—.75%
Rawlins County Intangible	les—.75%	Cition	Data	Lane Twp		Cities	Rate
Cities	Rate	<u>Cities</u>	<u>Rate</u>	Lincoln Twp			
		Leonardville		Logan Twp		Haddam	
Atwood		Riley	2.25	Martin Twp	2.25	Hanover	
Herndon		Townships	Rate	Oak Twp		Linn	
McDonald				Pawnee Twp	2.25	Palmer	
<u>Townships</u>	<u>Rate</u>	Ashland Twp		Pleasant Twp	2.25	Washington	2.25
Achilles Twp	2.25	Bala Twp		Swan Twp	2.25	<u>Townships</u>	<u>Rate</u>
Center Twp		Center Twp		Valley Twp		Brantford Twp	2.25
Driftwood Twp		Fancy Creek Twp		Webster Twp	2.25	Charleston Twp	
Herl Twp		Jackson Twp		White Rock Twp		Coleman Twp	
Ludell Twp		Madison Twp		_		Farmington Twp	
Rocewood Twp		May Day Twp		STAFFORD COU	NTV	Grant Twp	
Union Twp		Ogden Twp				Greenleaf Twp	
•		Swede Creek Twp		Stafford County Intangib	oles—0%	Haddam Twp	
RENO COUN'	TY	Wildcat Twp	2.25	Cities	Rate	Hanover Twp	2.25
				Hudson		Highland Twp	
Reno County Intangible	es—. 73%	RUSH COU	NTY	Stafford		Independence Twp	
<u>Cities</u>	<u>Rate</u>	Rush County Intang	ibles—0%			Kimeo Twp	2.25
Partridge	2.25	~		<u>Townships</u>	<u>Rate</u>	Lincoln Twp	
Plevna		<u>Cities</u>	<u>Rate</u>	Albano Twp		Linn Twp	
Pretty Prairie		Alexander	2.25	East Cooper Twp		Little Blue Twp	
Sylvia		La Crosse	2.25	Fairview Twp		Logan Twp	
Willowbrook		Rush Center	2.25	Ohio Twp		Mill Creek Twp	
		W 1 ·	ъ.	Richland Twp		Sheridan Twp	
<u>Townships</u>	<u>Rate</u>	<u>Townships</u>	<u>Rate</u>	Stafford Twp		Sherman Twp	
Albion Twp		Alexander-Belle Prairie Tw		Union Twp		Strawberry Twp	
Arlington Twp	2.25	Big Timber Twp	2.25	West Cooper Twp	2.25	Union Twp	2.25

What is Compensating Use Tax?

Since 1937 Kansas has imposed a compensating use tax on goods and merchandise 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 sales tax rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax on them

Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. The use tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. The use tax rate is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, this is usually our home. For businesses, it will be the office, shop, job site, etc. where the item(s) are used.

Do You Owe Use Tax?

Individual Kansans that buy goods in other states or through catalogs, mail-order companies, over the Internet or from TV, magazine and newspaper ads must pay Kansas use tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' Sales Tax rate in effect where the item(s) will be used, stored or consumed.



A Topeka, 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 Topeka resident will owe 7.45% (current Topeka sales tax rate) Kansas use tax on the total cost of \$2,010. \$2,010 X .0745 = \$149.75.



You call a toll-free number and place an order for gifts and food items. The items are shipped to your Kansas address and no tax is charged on the

order. You will owe Kansas use tax on the total cost of these items since you would have had to pay Kansas sales tax on them had they been purchased from a Kansas retailer.

Kansas businesses also owe use tax on items on which they are the final consumers – equipment, fixtures, office supplies and other non-inventory items purchased for their business. When these items are purchased from a Kansas retailer, Kansas sales tax is paid to the retailer. When they are purchased from an out-of-state retailer without Kansas tax, the Kansas use tax must be paid directly to the Kansas Department of Revenue, at a rate equal to the combined state and local sales tax rate where the business takes delivery in Kansas.



A Garden City, KS clothing store orders garment racks from a vendor in St. Louis for \$500 plus \$25 shipping charge. There is no sales

tax on the invoice. The Garden City store will owe Kansas Consumers' Compensating Use Tax equal to the Garden City sales tax rate (currently 7.45%) on the total cost of these fixtures. \$525 X .0745 = \$39.11.

How to Pay Use Tax

Individuals - Complete line 18, Form K-40

To pay the Kansas use tax on your untaxed outof-state purchases by mail, internet, etc., during calendar year 2006, please consult the **Line-By-Line Instructions** on page 18. You may either use the chart, or compute the tax due by applying the state and local tax rate in effect for your address to the total purchases subject to the tax.

DON'T KNOW YOUR SALES TAX RATE? Go on-line to www.ksrevenue.org and select the "Kansas Sales and Use Tax Locator" under the "Your Business" section.

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 office at (785) 368-8222.

Businesses - Obtain a Use Tax Reporting Number

Kansas businesses buying equipment, fixtures, tools, supplies and other taxable items for their business must register with the department and file separate use tax returns. There is no use tax reporting on Kansas income tax forms K-41 (Fiduciary Income Tax), K-120 (Corporation Income Tax), K-120S (Partnership or S Corporation Income Tax) or K-130 (Privilege Tax).

To obtain a use tax reporting number, simply complete the Business Tax Application, Form CR-16, available from our web site, office, or forms request line. The department will assign a reporting number and will periodically (quarterly returns for most taxpayers) send you the use tax returns (Form CT-10U) on which to report your taxable purchases and pay the use tax due. If your estimated use tax liability for a calendar year is less than \$80, you will only file one use tax return for the entire calendar year. Paperless filing and payment options are also available through our Online Business Center at www.webtax.org.

More information about use tax for businesses including a sample completed use tax return is in our Publication KS-1510, Kansas Sales and Compensating Use Tax, available from our web site or office.

PRSRT STD
U.S. POSTAGE
PAID
KANSAS DEPT.
OF REVENUE

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

Taxpayer Assistance

BY PHONE

If you have a question about completing your Kansas Individual Tax return, call (785) 368-8222 to speak to a customer representative.

If you prefer, you may fax information to 785-291-3614.

TTY Users Telecommunications Device for the Deaf 785-296-6461



IN PERSON

Assistance in completing your return is available from our Topeka office or from free volunteer tax assistance programs (VITA) by the Internal Revenue Service (IRS) and the American Association of Retired Persons (AARP). VITA and TCE sites can be found in community centers, libraries, churches, retirement homes, etc. For a site nearest you, call 1-800-829-1040, or visit your local IRS office. For the AARP-Tax Aide site nearest you, visit their web site at www.aarp.org/taxaide/home.html, and enter your city, state and zip code or call 1-888-227-7669.

Taxpayer Assistance Center
Docking State Office Building - 1st floor
915 SW Harrison Street
Topeka, KS 66625-2007

The Department of Revenue office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

REFUND INFORMATION

You can check the status of your current year refund 24 hours a day/7 days a week from our web site or by phone. You will need to provide the Social Security number(s) shown on your return and the expected amount of your refund. When you have this information, do one of the following:

- Go to www.ksrevenue.org, click on Your Personal, then click on Refund Status Online.
- Call 1-800-894-0318 for automated refund information and follow the recorded instructions.

NOTE: If you filed your return electronically, please allow the Department of Revenue 7 days to process your refund. If you filed a paper return, normal processing time is 4 to 8 weeks.

REQUEST FOR TAX FORMS - 785-296-4937

Tax forms can be found at many city and county clerk offices, banks, libraries, and other places of convenience or on our web site at www.ksrevenue.org. To obtain forms by mail, contact the Department of Revenue voice mail system at 785-296-4937. You will be asked to give your name, address, telephone number, and form(s) you desire. Please allow two weeks for delivery of your form(s).