



2014

**Individual
Income Tax**

*For a fast refund,
file electronically!*

See back cover for details.

webtax.org

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What's New

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

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

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

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

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

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

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

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. Four additional counties have been added into the ROZ program (see NOTICE 14-07 for a complete list of eligible counties). This program offers individuals who relocate from outside Kansas to a ROZ county a tax credit. To claim this tax credit you must file your return electronically—see page 28.

If you purchased goods online or through catalogs, newspapers, TV ads, etc. and did not pay sales tax, then you likely owe Kansas Compensating Use Tax



What is Compensating Use Tax? Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax.

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

Do I owe this tax? Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. **EXAMPLE:** An Anytown, KS resident orders a computer from a company in New York over its web site. Total cost for the computer is \$2,000 plus \$10 shipping. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of \$2,010. ($\$2,010 \times 0.0895 = \179.90)

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2014, refer to the instructions for line 19 of Form K-40 on page 8. You may either use the chart, or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. *Don't know your sales tax rate?* Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our Taxpayer Assistance Center (see page 28).

PHOTO BY Kansas Department of Wildlife, Parks and Tourism



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

GENERAL INFORMATION

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

Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income.

KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

If you were a Kansas resident for the entire year, you must file a Kansas individual income tax return if: 1) you are required to file a federal income tax return; **or**, 2) your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

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

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

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

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

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

MILITARY PERSONNEL. The active and reserve duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, and you have not established residency in another state, you are still a Kansas resident and all of your income, including your military compensation, is subject to Kansas income tax.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A19.

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

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

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

When to File

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

If your 2014 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2015**. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this publication apply to a calendar year filer.

AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Mail your Kansas individual income tax return to the following address:

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66612-1588

If You Need Forms

Due to the sensitivity of KDOR's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, and K-40V should be filed. Do not send KDOR (Kansas Department of Revenue) a "copy" of your form.

Kansas income tax forms are available by calling or visiting our office (see page 28). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: **ksrevenue.org**

Extension of Time to File

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

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

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

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by KDOR at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A through F) with your Kansas return.

Confidential Information

Income tax information disclosed to KDOR, either on returns or through department investigation, is held in strict confidence by law. KDOR, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.

Innocent Spouse Relief

In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.

Estimated Tax

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

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

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

Underpayment Penalty: If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule.

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2014 Kansas return.**

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

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide KDOR with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

FEDERAL AUDIT: If a previously filed federal return was not correct, or if your original return was adjusted by the IRS, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (KDOR could make assessments for as many years back as necessary).

Deceased Taxpayers

If you are the *survivor* or *representative* of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a *surviving spouse filing a joint federal income tax return*, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure to mark the appropriate box below the heading.

Decedent Refund Documentation. If you are a surviving spouse requesting a refund of \$100 or less, you must enclose **ONE** of the following with your Form K-40:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Letters Testamentary
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of **OVER \$100**, or if a refund of **ANY** amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- Proof of death (death certificate, obituary statement or funeral home notice), **AND**
- Kansas Form RF-9, Decedent Refund Claim

Food Sales Tax Credit

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

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

To qualify, you must be 55 years of age or older all of 2014, **or** be blind or disabled, **or** have a dependent child under the age of 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption you claim on your federal income tax return. **NOTE:** Dependents that are 18 years of age or older (born before January 1, 1997) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our web site for details.

The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2014 household income was \$33,400 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$18,900 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 28).

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

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

FILING STATUS

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

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

RESIDENCY STATUS

Check the appropriate box for your residency status (see page 3 for definitions). If you mark the **PART-YEAR RESIDENT** box, enter the dates that you lived in Kansas and complete Schedule S, Part B. Nonresidents must also complete Part B of Schedule S.

EXEMPTIONS AND DEPENDENTS

Enter the number of exemptions claimed on your federal return. If no federal return was filed, enter total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If your filing status is **HEAD OF HOUSEHOLD**, you are allowed an additional Kansas exemption; enter a “1” in the box provided. Enter the total number of exemptions in the **TOTAL KANSAS EXEMPTIONS** box. **Important**—If you are claimed as a dependent by another taxpayer, enter “0” in the **TOTAL KANSAS EXEMPTIONS** box.

In the spaces provided, enter the name, date of birth, relationship, and Social Security number of each person you claimed as a dependent (**do not** include you or your spouse). If additional space is needed, enclose a separate schedule.

FOOD SALES TAX CREDIT

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

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

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

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

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

LINE E: Enter the number of exemptions you claimed on your **federal** income tax return. **Do not** use the total Kansas exemptions.

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 1997).

LINE G: To determine your qualifying exemptions, subtract line F from line E.

LINE H: Compute the amount of your food sales tax credit by multiplying line G by \$125. Enter the result on line H and on line 17 of Form K-40.

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [-] sign in the box to the left of the negative number. **Note:** Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

LINE 4 – Standard deduction or itemized deductions: If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized on your federal return, you may either itemize or take the standard deduction on your Kansas return, whichever is to your advantage. If you are married and file separate returns, you and your spouse must use the same method of claiming deductions – if one of you itemize, the other must also itemize.

KANSAS STANDARD DEDUCTION

The following amounts will be the **standard deduction for most people** to enter on line 4:

Single	\$3,000
Married Filing Joint	\$7,500
Head of Household	\$5,500
Married Filing Separate	\$3,750

If you or your spouse is **over 65** and/or **blind**, complete WORKSHEET I, Standard Deduction for People 65 or Older and/or Blind, to determine your standard deduction.

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

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

Check if:	You were 65 or older <input type="checkbox"/>	Blind <input type="checkbox"/>
	Spouse was 65 or older <input type="checkbox"/>	Blind <input type="checkbox"/>
Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 3,850
	2	\$ 4,700
	3	\$ 8,200
	4	\$ 8,900
Married Filing Joint	1	\$ 9,600
	2	\$ 10,300
	3	\$ 4,450
	4	\$ 5,150
Married Filing Separate	1	\$ 5,850
	2	\$ 6,550
	3	\$ 6,350
	4	\$ 7,200
Head of Household	1	\$ 6,350
	2	\$ 7,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent

1) Enter the amount of your earned income \$

2) Minimum standard deduction \$ 500.00

3) Enter the larger of lines 1 or 2 \$

4) Enter the amount for your filing status \$

Single: \$3,000 Married filing joint: \$7,500
 Head of household: \$5,500 Married filing separate: \$3,750

5) Enter lesser of lines 3 or 4. **Stop here** if under 65 and not blind. Enter result on line 4, K-40 ... \$

6) a. Check all that apply: You were 65 or older Blind
 Spouse was 65 or older Blind

b. Number of boxes checked

c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate) \$

7) Add lines 5 and 6c. Enter result here and on line 4, K-40 \$

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19). **Important**—If your itemized deductions on federal Schedule A were limited based on your federal adjusted gross income, then you will need to complete the following *Kansas Itemized Deductions Worksheet* to assist you in itemizing your Kansas deductions in Part C of Schedule S.

Worksheet for Kansas Itemized Deductions
(for taxpayers with a limitation on their federal itemized deductions)

1) Divide line 9 of the *Federal Itemized Deductions Worksheet* by line 3 of that worksheet (cannot exceed 100%) %

2) Multiply **state and local taxes** from line 5 of federal Schedule A by line 1 above \$

3) Subtract line 2 above from the state and local taxes reported on line 5 of federal Schedule A. Enter result here and line C2 of Schedule S \$

4) Multiply **gifts to charity** from line 19 of federal Schedule A by line 1 above \$

5) Subtract line 4 above from the gifts to charity reported on line 19 of federal Schedule A. Enter result here and line C3 of Schedule S \$

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

TAX COMPUTATION

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

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

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

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

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

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

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

CREDITS

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

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

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section. **Important**—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Worksheet for Foreign Tax Credit

2014 tax paid to the foreign country \$

LESS: Federal foreign tax credit allowed \$

EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status \$

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is **NOT** the amount of tax withheld in the other state(s); it is determined from the “Worksheet for Residents” that follows. Complete the tax return(s) for the other state(s) before using the worksheet.

If you paid taxes to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13 of Form K-40.

Worksheet for Residents

1) 2014 income tax that was actually paid to the other state	\$ <input style="width: 80%;" type="text"/>
2) Total Kansas income tax (line 12, Form K-40)	\$ <input style="width: 80%;" type="text"/>
3) Total income derived from other state and included in KAGI	\$ <input style="width: 80%;" type="text"/>
4) KAGI (line 3, Form K-40)	\$ <input style="width: 80%;" type="text"/>
5) Percentage limitation (divide line 3 by line 4)	<input style="width: 80%;" type="text"/> %
6) Maximum credit allowable (multiply line 2 by line 5)	\$ <input style="width: 80%;" type="text"/>
7) Credit for taxes paid to the other state. Enter the lesser of line 1 or line 6 here and on line 13, Form K-40.	\$ <input style="width: 80%;" type="text"/>

TAXES PAID TO OTHER STATES BY PART-YEAR RESIDENTS THAT FILE AS NONRESIDENTS

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

1) 2014 tax that was paid to the other state	\$ <input style="width: 80%;" type="text"/>
2) Total income tax (line 12, Form K-40)	\$ <input style="width: 80%;" type="text"/>
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)	\$ <input style="width: 80%;" type="text"/>
4) Modified Kansas source income (line B21, Part B of Schedule S)	\$ <input style="width: 80%;" type="text"/>
5) Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)	\$ <input style="width: 80%;" type="text"/>
6) Percentage limitation (divide line 5 by line 3)	<input style="width: 80%;" type="text"/> %
7) Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)	\$ <input style="width: 80%;" type="text"/>
8) Percentage limitation (divide line 5 by line 4)	<input style="width: 80%;" type="text"/> %
9) Maximum credit allowable (multiply line 2 by line 8)	\$ <input style="width: 80%;" type="text"/>
10) Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)	\$ <input style="width: 80%;" type="text"/>

LINE 14 – Other credits: Some tax credits have expired or have been repealed for use by individual income tax filers. Following is a list of credits that are still available. Enter the total of all tax credits

for which you are eligible. In claiming credits, you must complete and enclose the applicable schedule(s) with your Form K-40.

Adoption	K-47
Agritourism Liability Insurance (for carry forward use only)	K-33
Alternative Fuel (for carry forward use only)	K-62
Angel Investor	K-30
Business and Job Development (for carry forward use only)	K-34
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carry forward use only)	K-87
Disabled Access	K-37
Electric Cogeneration Facility (for carry forward use only)	K-83
Film Production (for carry forward use only)	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Kansas Center for Entrepreneurship	K-31
Owners Promoting Employment Across Kansas (PEAK)	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only) ...	K-39
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	K-55

LINE 15 – Subtotal: Subtract lines 13 and 14 from line 12 and enter the result.

LINE 16 – Earned income tax credit (EITC): This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 5.

Earned Income Tax Credit (EITC) Worksheet

1) Federal EITC (from your federal tax return) ..	\$ <input style="width: 80%;" type="text"/>
2) Kansas EITC (multiply line 1 by 17%)	\$ <input style="width: 80%;" type="text"/>
3) Enter amount from line 15 of Form K-40	\$ <input style="width: 80%;" type="text"/>
4) Total (subtract line 3 from line 2)	\$ <input style="width: 80%;" type="text"/>

If line 4 is a **positive** figure, enter the amount from line 3 above on line 16 of Form K-40. Then enter amount from line 4 on line 24 of Form K-40.

If line 4 is a **negative** figure, enter the amount from line 2 above on line 16 of Form K-40. Then enter zero (0) on line 24 of Form K-40.

LINE 17 – Food sales tax credit: Enter your food sales tax credit as computed on Line H, front of Form K-40.

LINE 18 – Tax balance after credits: Subtract lines 16 and 17 from line 15 and enter result (cannot be less than zero).

USE TAX

LINE 19 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 19. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2014. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
\$0- \$15,000	\$ 5	\$45,001- \$60,000	\$35
\$15,001- \$30,000	\$15	\$60,001- \$75,000	\$45
\$30,001 - \$45,000	\$25	\$75,001 and over	line 3 X .080%

LINE 20 – Total tax balance: Add lines 18 and 19 and enter the result on line 20.

WITHHOLDING and PAYMENTS

LINE 21 – Kansas income tax withheld: Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms and enter the total. KDOR does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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

LINE 22 – Estimated tax paid: Enter the total of your 2014 estimated tax payments plus any 2013 overpayment you had credited forward to 2014.

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

LINE 24 – Refundable portion of earned income tax credit (EITC): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 24.

LINE 25 – Refundable portion of tax credits: Enter the refundable portion of your community service contribution credit (K-60) and/or disabled access credit (K-37). Enclose a copy of the schedule(s) with your return.

LINE 26 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2014 tax year. Enter the amount of money you remitted to KDOR with your original 2014 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 27 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2014 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

LINE 28 – Total refundable credits: Add lines 21 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

LINE 29 – Underpayment: If your tax balance on line 20 is greater than your total credits on line 28, enter the difference on line 29.

If the amount on line 29 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 30 and 31).

Extension of Time to File Your Return. Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If **90%** of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 30 – Interest: Using the amount on line 29, compute interest at **.333% for each month** (or fraction thereof) from the original due date of the return.

LINE 31 – Penalty: Using the amount on line 29, compute penalty at **1% per month** (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 32 – Estimated tax penalty: An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 21 and 22) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 32. There are two exceptions: 1) if withholdings and/or estimated payments (lines 21 and 22) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 21 and 22) equal

or exceed 90% of this year's total income tax (line 18). **Important—** If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

LINE 33 – Amount you owe: Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 41, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

KDOR offers three options to pay your Kansas income tax— credit card, direct payment, or check/money order.

CREDIT CARD

Payment by credit card is available online through third-party vendors. Visit our Electronic Services web site at webtax.org for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

DIRECT PAYMENT

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. If you file a paper return you also have the option to make an *electronic* payment by calling toll-free at 1-866-450-6490 or visit <https://www.kdor.org/personaltax/Login.aspx> for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing KDOR to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – so if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the April 15 due date.

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of April 15 are considered to be timely paid. **Important—** You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

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

CHECK OR MONEY ORDER

If you choose pay by check or money order, **you must complete and submit Form K-40V with your payment.** Write your Social Security number on your check or money order and make it payable to "Kansas Income Tax." If you are making a payment for someone else (i.e., daughter, son, parent), write that person's name and Social Security number on the check. DO NOT send cash. DO NOT staple or tape your payment to the K-40V or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$11.54), is charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your tax balance, line 20, is less than your total credits, line 28, enter the difference on line 34. NOTE: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 41.

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

to 2015 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 41 – see the following instructions. Your contribution(s) **will reduce** your **refund** or **increase** the **amount you owe**.

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

LINE 36 – Chickadee checkoff: Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Contributions are used to:

- Assess and maintain information for sensitive species.
- Monitor populations of endangered species.
- Assess impacts of development actions on endangered species.
- Continue research on declining aquatic animals in southeast Kansas and restore declining freshwater clams.
- Continue long-term nongame projects such as the Kansas Winter Birdfeeder Survey, Bluebird Nest Box Program, and Backyard Nongame Wildlife Habitat Improvement Program.
- Support Outdoor Wildlife Learning Sites (OWLS) for schools.

To contribute, enter \$1 or more on line 36.

LINE 37 – Meals on Wheels contribution program for senior citizens: Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 37.

LINE 38 – Kansas breast cancer research fund: This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter \$1 or more on line 38.

LINE 39 – Military emergency relief fund: Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter \$1 or more on line 39.

LINE 40 – Kansas hometown heroes fund: All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter \$1 or more on line 40.

LINE 41 – Kansas creative arts industry fund: The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts

organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 41.

LINE 42 – Refund: Add lines 35 through 41 and subtract line 34. This is your refund amount. If line 42 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2015 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimate payment on your 2015 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 36 through 41.

If you file a **paper K-40**, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 28.

REFUND SET-OFF PROGRAM

Kansas law provides that if you owe any delinquent debt (state or federal tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court; to the IRS; or, to the Missouri Department of Revenue, your income tax refund will be applied (set-off) to that delinquent debt. **The set-off process will cause a 10 to 12 week delay to any remaining refund.**

Unless the debt is a Kansas tax debt, KDOR will not have access to who the debt is owed to or how much is owed. You must contact the debtor setoff department at **785-296-4628** for that information.

SIGNATURE(S)

Signature: Your income tax return **must be signed**. You will not receive your refund if your return is not signed. **Both taxpayers must sign a joint return even if only one had income.** If the return is prepared by someone other than you, the preparer should also sign in the space provided.

Returns filed on behalf of a decedent must be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. **If a refund is due, enclose the required documents** (see instructions for *Deceased Taxpayers* on page 5).

Preparer authorization box: It may be necessary for KDOR to contact you with questions. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your return and enclosures with your tax preparer.

Mailing your return: Before mailing your income tax return, be sure you have:

- ✓ completed all required information on the return;
- ✓ written your numbers legibly in the spaces provided;
- ✓ enclosed, but not attached, all K-19 forms;
- ✓ **enclosed Schedule S** if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- ✓ enclosed Form K-40V if you are making a tax payment; and,
- ✓ signed your return.

NOTE: If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case KDOR requests it at a later date. **If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return** (1040EZ, 1040A or 1040 and applicable Schedules A-F).

Individual Underpayment of Estimated Tax

Name as shown on Form K-40	Social Security Number
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CURRENT AND PRIOR YEAR INFORMATION

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

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

PART I – EXCEPTIONS TO THE PENALTY

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

	1/1/14 - 4/15/14	1/1/14 - 6/15/14	1/1/14 - 9/15/14	1/1/14 - 1/15/15
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

PART II – FIGURING THE PENALTY

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

10				
11	4/15/14	6/15/14	9/15/14	1/15/15
12	61	92	107	
13			15	
14				
15				
16				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40	17	
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INSTRUCTIONS FOR SCHEDULE K-210

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

WHO MAY USE THIS SCHEDULE

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

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

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

COMPLETING THIS SCHEDULE

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

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



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

PART I – EXCEPTIONS TO THE PENALTY

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

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

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

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

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

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

January 1 – March 31	Multiply income by 4
January 1 – May 31	Multiply income by 2.4

January 1 – August 31	Multiply income by 1.5
January 1 – December 31	Multiply income by 1

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

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

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

PART II – FIGURING THE PENALTY

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

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

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

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

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

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

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

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

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

Schedule S Instructions

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

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A13.

LINE A1: Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. **Do not include** interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges and universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

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

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

LINE A3: Enter any federal net operating loss carry forward claimed on your 2014 federal return.

LINE A4: Enter any business loss as determined by the federal Internal Revenue Code (IRC) and reported on both federal Schedule C and line 12 of your Form 1040.

LINE A5: If you have a Kansas expensing **recapture** amount from Schedule K-120EX, enter the amount on line A5 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A6: Enter any loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A7: Enter any farm loss as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A8: Enter the amount of self-employment deduction from line 27 of your federal Form 1040 to the extent this deduction is attributable to income you reported on Schedule C, E or F and on line 12, 17 or 18 of your federal Form 1040. See NOTICE 14-02.

LINE A9: Enter deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040.

LINE A10: Enter deduction for health insurance paid by self-employed individuals included on line 29 of your federal Form 1040.

LINE A11: Enter domestic production activities as reported on line 35 of your federal Form 1040.

LINE A12: Enter amounts for the following additions on line A12.

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2014 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- **Abortion Expenses.** Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A14 through A27.

LINE A14: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2014 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

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

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

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

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

LINE A17: Enter any state or local income tax refund included as income on your federal return.

LINE A18: If you are **receiving** retirement benefits/pay, report on line A18 **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must **make a specific entry on Schedule S** to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by KDOR at a later date.

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

LINE A19: Enter amount of military compensation earned in tax year 2014 **only** if you are a **nonresident** of Kansas. See *MILITARY PERSONNEL* on page 3. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A20: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. Visit learningquest.com for details.

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

LINE A22: Enter the net gain from the sale of 1) cattle and horses held for draft, breeding, dairy or sporting purposes, for at least 24 months; and 2) other livestock (not poultry) held for draft, breeding, dairy or sporting purposes for at least 12 months. This amount cannot exceed amounts reported on lines A4, A6, and A7 that are attributable to the business in which such livestock sold has been used (see NOTICE 14-04). To support this modification, you must submit copies of federal Form 4797 and all Schedules C, E, and/or F with your return.

LINE A23: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

LINE A24: Enter rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A25: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A26: Enter a total of the following subtractions from your federal AGI. You may **not** subtract the amount of your income reported to another state.

- **Jobs Tax Credit.** Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions.** Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- **Partnership, S Corporation, or Fiduciary Adjustments.** The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.
- **S Corporation Privilege Adjustment.** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution. Do not include any amount of modification from federal Schedule E and included on line A24 of the Schedule S.
- **Sale of Kansas Turnpike Bonds.** The gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- **Electrical Generation Revenue Bonds.** The gain from the sale of electrical generation revenue bonds that was included in your federal AGI.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- **Organ Donor Expenses.** Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed \$5,000. See NOTICE 14-03 for more information.

LINE A27: Add lines A14 through A26 and enter result.

LINE A28: Subtract line A27 from line A13 and enter the result here and on line 2 of Form K-40. **If line A27 is larger than line A13 (or if line A13 is zero),** enter the result on line 2 of Form K-40 and **mark the box** to the left to indicate it is a negative amount.

PART B – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

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

INCOME

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

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

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

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

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

ADJUSTMENTS TO INCOME

In the *Federal* column enter adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. Enclose a separate sheet with calculations of amounts entered as Kansas source income on lines B13 through B17. **Note:** The instructions for the following lines apply to the *Amount from Kansas Sources* column only.

LINE B13: Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14: Enter only those penalties for early withdrawal assessed during Kansas residency.

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

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

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

- One-half of Self-Employment Tax Deduction – the portion of the

federal deduction applicable to self-employment income earned in Kansas.

- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Domestic Production Activities Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.

* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2014 (not already entered on lines B13 through B16).*

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

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

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

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

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

NONRESIDENT ALLOCATION PERCENTAGE

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

PART C – KANSAS ITEMIZED DEDUCTIONS

ITEMIZED DEDUCTION COMPUTATION

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

LINE C1: Enter total federal itemized deductions from line 29 of your federal Schedule A.

LINE C2: Enter state and local income taxes (from line 5 of federal Schedule A or from line 3 of the *Worksheet for Kansas Itemized Deductions* on page 7). If you claimed state and local sales tax instead, do not report anything on this line.

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

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

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

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

LINE C7: Enter the amount reported on line C3.

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

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is				your tax is				your tax is	
13,201	13,250	357	357	16,501	16,550	478	446	19,801	19,850	637	535
13,251	13,300	358	358	16,551	16,600	481	448	19,851	19,900	639	537
13,301	13,350	360	360	16,601	16,650	483	449	19,901	19,950	641	538
13,351	13,400	361	361	16,651	16,700	485	450	19,951	20,000	644	539
13,401	13,450	362	362	16,701	16,750	488	452	20,001	20,050	646	541
13,451	13,500	364	364	16,751	16,800	490	453	20,051	20,100	649	542
13,501	13,550	365	365	16,801	16,850	493	454	20,101	20,150	651	543
13,551	13,600	367	367	16,851	16,900	495	456	20,151	20,200	653	545
13,601	13,650	368	368	16,901	16,950	497	457	20,201	20,250	656	546
13,651	13,700	369	369	16,951	17,000	500	458	20,251	20,300	658	547
13,701	13,750	371	371	17,001	17,050	502	460	20,301	20,350	661	549
13,751	13,800	372	372	17,051	17,100	505	461	20,351	20,400	663	550
13,801	13,850	373	373	17,101	17,150	507	462	20,401	20,450	665	551
13,851	13,900	375	375	17,151	17,200	509	464	20,451	20,500	668	553
13,901	13,950	376	376	17,201	17,250	512	465	20,501	20,550	670	554
13,951	14,000	377	377	17,251	17,300	514	466	20,551	20,600	673	556
14,001	14,050	379	379	17,301	17,350	517	468	20,601	20,650	675	557
14,051	14,100	380	380	17,351	17,400	519	469	20,651	20,700	677	558
14,101	14,150	381	381	17,401	17,450	521	470	20,701	20,750	680	560
14,151	14,200	383	383	17,451	17,500	524	472	20,751	20,800	682	561
14,201	14,250	384	384	17,501	17,550	526	473	20,801	20,850	685	562
14,251	14,300	385	385	17,551	17,600	529	475	20,851	20,900	687	564
14,301	14,350	387	387	17,601	17,650	531	476	20,901	20,950	689	565
14,351	14,400	388	388	17,651	17,700	533	477	20,951	21,000	692	566
14,401	14,450	389	389	17,701	17,750	536	479	21,001	21,050	694	568
14,451	14,500	391	391	17,751	17,800	538	480	21,051	21,100	697	569
14,501	14,550	392	392	17,801	17,850	541	481	21,101	21,150	699	570
14,551	14,600	394	394	17,851	17,900	543	483	21,151	21,200	701	572
14,601	14,650	395	395	17,901	17,950	545	484	21,201	21,250	704	573
14,651	14,700	396	396	17,951	18,000	548	485	21,251	21,300	706	574
14,701	14,750	398	398	18,001	18,050	550	487	21,301	21,350	709	576
14,751	14,800	399	399	18,051	18,100	553	488	21,351	21,400	711	577
14,801	14,850	400	400	18,101	18,150	555	489	21,401	21,450	713	578
14,851	14,900	402	402	18,151	18,200	557	491	21,451	21,500	716	580
14,901	14,950	403	403	18,201	18,250	560	492	21,501	21,550	718	581
14,951	15,000	404	404	18,251	18,300	562	493	21,551	21,600	721	583
15,001	15,050	406	406	18,301	18,350	565	495	21,601	21,650	723	584
15,051	15,100	409	407	18,351	18,400	567	496	21,651	21,700	725	585
15,101	15,150	411	408	18,401	18,450	569	497	21,701	21,750	728	587
15,151	15,200	413	410	18,451	18,500	572	499	21,751	21,800	730	588
15,201	15,250	416	411	18,501	18,550	574	500	21,801	21,850	733	589
15,251	15,300	418	412	18,551	18,600	577	502	21,851	21,900	735	591
15,301	15,350	421	414	18,601	18,650	579	503	21,901	21,950	737	592
15,351	15,400	423	415	18,651	18,700	581	504	21,951	22,000	740	593
15,401	15,450	425	416	18,701	18,750	584	506	22,001	22,050	742	595
15,451	15,500	428	418	18,751	18,800	586	507	22,051	22,100	745	596
15,501	15,550	430	419	18,801	18,850	589	508	22,101	22,150	747	597
15,551	15,600	433	421	18,851	18,900	591	510	22,151	22,200	749	599
15,601	15,650	435	422	18,901	18,950	593	511	22,201	22,250	752	600
15,651	15,700	437	423	18,951	19,000	596	512	22,251	22,300	754	601
15,701	15,750	440	425	19,001	19,050	598	514	22,301	22,350	757	603
15,751	15,800	442	426	19,051	19,100	601	515	22,351	22,400	759	604
15,801	15,850	445	427	19,101	19,150	603	516	22,401	22,450	761	605
15,851	15,900	447	429	19,151	19,200	605	518	22,451	22,500	764	607
15,901	15,950	449	430	19,201	19,250	608	519	22,501	22,550	766	608
15,951	16,000	452	431	19,251	19,300	610	520	22,551	22,600	769	610
16,001	16,050	454	433	19,301	19,350	613	522	22,601	22,650	771	611
16,051	16,100	457	434	19,351	19,400	615	523	22,651	22,700	773	612
16,101	16,150	459	435	19,401	19,450	617	524	22,701	22,750	776	614
16,151	16,200	461	437	19,451	19,500	620	526	22,751	22,800	778	615
16,201	16,250	464	438	19,501	19,550	622	527	22,801	22,850	781	616
16,251	16,300	466	439	19,551	19,600	625	529	22,851	22,900	783	618
16,301	16,350	469	441	19,601	19,650	627	530	22,901	22,950	785	619
16,351	16,400	471	442	19,651	19,700	629	531	22,951	23,000	788	620
16,401	16,450	473	443	19,701	19,750	632	533	23,001	23,050	790	622
16,451	16,500	476	445	19,751	19,800	634	534	23,051	23,100	793	623

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are					
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint				
		your tax is				your tax is				your tax is					
92,401	92,450	4,121	3,806	94,301	94,350	4,213	3,898	96,201	96,250	4,304	3,989	98,101	98,150	4,395	4,080
92,451	92,500	4,124	3,809	94,351	94,400	4,215	3,900	96,251	96,300	4,306	3,991	98,151	98,200	4,397	4,082
92,501	92,550	4,126	3,811	94,401	94,450	4,217	3,902	96,301	96,350	4,309	3,994	98,201	98,250	4,400	4,085
92,551	92,600	4,129	3,814	94,451	94,500	4,220	3,905	96,351	96,400	4,311	3,996	98,251	98,300	4,402	4,087
92,601	92,650	4,131	3,816	94,501	94,550	4,222	3,907	96,401	96,450	4,313	3,998	98,301	98,350	4,405	4,090
92,651	92,700	4,133	3,818	94,551	94,600	4,225	3,910	96,451	96,500	4,316	4,001	98,351	98,400	4,407	4,092
92,701	92,750	4,136	3,821	94,601	94,650	4,227	3,912	96,501	96,550	4,318	4,003	98,401	98,450	4,409	4,094
92,751	92,800	4,138	3,823	94,651	94,700	4,229	3,914	96,551	96,600	4,321	4,006	98,451	98,500	4,412	4,097
92,801	92,850	4,141	3,826	94,701	94,750	4,232	3,917	96,601	96,650	4,323	4,008	98,501	98,550	4,414	4,099
92,851	92,900	4,143	3,828	94,751	94,800	4,234	3,919	96,651	96,700	4,325	4,010	98,551	98,600	4,417	4,102
92,901	92,950	4,145	3,830	94,801	94,850	4,237	3,922	96,701	96,750	4,328	4,013	98,601	98,650	4,419	4,104
92,951	93,000	4,148	3,833	94,851	94,900	4,239	3,924	96,751	96,800	4,330	4,015	98,651	98,700	4,421	4,106
93,001	93,050	4,150	3,835	94,901	94,950	4,241	3,926	96,801	96,850	4,333	4,018	98,701	98,750	4,424	4,109
93,051	93,100	4,153	3,838	94,951	95,000	4,244	3,929	96,851	96,900	4,335	4,020	98,751	98,800	4,426	4,111
93,101	93,150	4,155	3,840	95,001	95,050	4,246	3,931	96,901	96,950	4,337	4,022	98,801	98,850	4,429	4,114
93,151	93,200	4,157	3,842	95,051	95,100	4,249	3,934	96,951	97,000	4,340	4,025	98,851	98,900	4,431	4,116
93,201	93,250	4,160	3,845	95,101	95,150	4,251	3,936	97,001	97,050	4,342	4,027	98,901	98,950	4,433	4,118
93,251	93,300	4,162	3,847	95,151	95,200	4,253	3,938	97,051	97,100	4,345	4,030	98,951	99,000	4,436	4,121
93,301	93,350	4,165	3,850	95,201	95,250	4,256	3,941	97,101	97,150	4,347	4,032	99,001	99,050	4,438	4,123
93,351	93,400	4,167	3,852	95,251	95,300	4,258	3,943	97,151	97,200	4,349	4,034	99,051	99,100	4,441	4,126
93,401	93,450	4,169	3,854	95,301	95,350	4,261	3,946	97,201	97,250	4,352	4,037	99,101	99,150	4,443	4,128
93,451	93,500	4,172	3,857	95,351	95,400	4,263	3,948	97,251	97,300	4,354	4,039	99,151	99,200	4,445	4,130
93,501	93,550	4,174	3,859	95,401	95,450	4,265	3,950	97,301	97,350	4,357	4,042	99,201	99,250	4,448	4,133
93,551	93,600	4,177	3,862	95,451	95,500	4,268	3,953	97,351	97,400	4,359	4,044	99,251	99,300	4,450	4,135
93,601	93,650	4,179	3,864	95,501	95,550	4,270	3,955	97,401	97,450	4,361	4,046	99,301	99,350	4,453	4,138
93,651	93,700	4,181	3,866	95,551	95,600	4,273	3,958	97,451	97,500	4,364	4,049	99,351	99,400	4,455	4,140
93,701	93,750	4,184	3,869	95,601	95,650	4,275	3,960	97,501	97,550	4,366	4,051	99,401	99,450	4,457	4,142
93,751	93,800	4,186	3,871	95,651	95,700	4,277	3,962	97,551	97,600	4,369	4,054	99,451	99,500	4,460	4,145
93,801	93,850	4,189	3,874	95,701	95,750	4,280	3,965	97,601	97,650	4,371	4,056	99,501	99,550	4,462	4,147
93,851	93,900	4,191	3,876	95,751	95,800	4,282	3,967	97,651	97,700	4,373	4,058	99,551	99,600	4,465	4,150
93,901	93,950	4,193	3,878	95,801	95,850	4,285	3,970	97,701	97,750	4,376	4,061	99,601	99,650	4,467	4,152
93,951	94,000	4,196	3,881	95,851	95,900	4,287	3,972	97,751	97,800	4,378	4,063	99,651	99,700	4,469	4,154
94,001	94,050	4,198	3,883	95,901	95,950	4,289	3,974	97,801	97,850	4,381	4,066	99,701	99,750	4,472	4,157
94,051	94,100	4,201	3,886	95,951	96,000	4,292	3,977	97,851	97,900	4,383	4,068	99,751	99,800	4,474	4,159
94,101	94,150	4,203	3,888	96,001	96,050	4,294	3,979	97,901	97,950	4,385	4,070	99,801	99,850	4,477	4,162
94,151	94,200	4,205	3,890	96,051	96,100	4,297	3,982	97,951	98,000	4,388	4,073	99,851	99,900	4,479	4,164
94,201	94,250	4,208	3,893	96,101	96,150	4,299	3,984	98,001	98,050	4,390	4,075	99,901	99,950	4,481	4,166
94,251	94,300	4,210	3,895	96,151	96,200	4,301	3,986	98,051	98,100	4,393	4,078	99,951	100,000	4,484	4,169

100,001 and over – use the Tax Computation Worksheet

2014 TAX COMPUTATION WORKSHEET

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

Married Filing Joint					
Taxable Income	(a)	(b)	(c)	(d)	Tax
If line 7 of your Form K-40 is:	Enter amount from line 7.	Multiplication amount.	Multiply (a) by (b).	Subtraction amount.	Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$30,000	\$	2.7% (.027)	\$	\$0	\$
\$30,001 and over	\$	4.8% (.048)	\$	\$630	\$
Single, Head of Household, or Married Filing Separate					
Taxable Income	(a)	(b)	(c)	(d)	Tax
If line 7 of your Form K-40 is:	Enter amount from line 7.	Multiplication amount.	Multiply (a) by (b).	Subtraction amount.	Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$15,000	\$	2.7% (.027)	\$	\$0	\$
\$15,001 and over	\$	4.8% (.048)	\$	\$315	\$



Taxpayer Assistance

ksrevenue.org

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

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

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


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


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

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

Electronic File & Pay Options

webtax.org

WebFile is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 2013 Kansas income tax return. Nonresidents must have filed a 2013 Kansas income tax return to use WebFile for 2014. 

IRS e-File is a *fast, accurate, and safe* way to file a federal and Kansas income tax return. Ask your preparer about e-File or visit our web site for a list of authorized e-File providers and software products. **Join the 1.3 million taxpayers that used IRS e-File last year!** 

Direct Payment allows you to “**file now, pay later**” by choosing the date you would like your bank account debited. No check to write or voucher to complete, and nothing to mail to KDOR! See the instructions on our web site for more information.

Credit Card payments for your Kansas tax can be made **online** through third-party vendors. Services and fees vary, but all vendors accept major credit cards. Visit our web site for a list of vendors authorized to accept payments for Kansas.

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	Hamilton 390 Madison-Virgil 386 HAMILTON (HM) Syracuse 494 HARPER (HP) Anthony-Harper 361 Attica 511 HARVEY (HV) Burrtown 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	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	OSBORNE (OB) Osborne County 392 OTTAWA (OT) North Ottawa County 239 Twin Valley 240 PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496 PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110	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
ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409 BARBER (BA) Barber County North 254 South Barber 255 BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431 BOURBON (BB) Fort Scott 234 Uniontown 235 BROWN (BR) South Brown County 430 Hiawatha 415 BUTLER (BU) Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394	DECATUR (DC) Oberlin 294 DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393 DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429 DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497 EDWARDS (ED) Kinsley-Offerte 347 Lewis 502 ELK (EK) Elk Valley 283 West Elk 282 ELLIS (EL) Ellis 388 Hays 489 Victoria 432 ELLSWORTH (EW) Central Plains 112 Ellsworth 327 FINNEY (FI) Garden City 457 Holcomb 363 FORD (FO) Bucklin 459 Dodge City 443 Spearville 381 FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287 GEARY (GE) Geary County Schools 475 GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293 GRAHAM (GH) Hill City 281 GRANT (GT) Ulysses 214 GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 GREELEY (GL) Greeley County Schools 200 GREENWOOD (GW) Eureka 389	HASKELL (HS) Satanta 507 Sublette 374 HODGEMAN (HG) Jemore 227 JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337 JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 308 JEWELL (JW) Rock Hills 107 JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 KEARNY (KE) Deerfield 216 Lakin 215 KINGMAN (KM) Cunningham 332 Kingman-Norwich 331 KIOWA (KW) Haviand 474 Kiowa County 422 LABETTE (LB) Chetopa 505 Labette County 506 Oswego 504 Parsons 503 LANE (LE) Dighton 482 Healy Public Schools 468 LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464 LINCOLN (LC) Lincoln 298 Sylvan Grove 299	MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion 408 Peabody-Burns 398 MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380 McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400 MEADE (ME) Fowler 225 Meade 226 MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368 MITCHELL (MC) Beloit 273 Waconda 272 MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446 MORRIS (MR) Morris County 417 MORTON (MT) Elkhart 218 Rolla 217 NEMAHA (NM) Nemaha Central 115 Prairie Hills 113 NEOSHO (NO) Chanute Public Schools 413 Galesburg 101 NESS (NS) Western Plains 106 Ness City 303 NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211 OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville- Wheaton 322 Rock Creek 323 Wamego 320 PRATT (PR) Pratt 382 Skyline Schools 438 RAWLINS (RA) Rawlins County 105 RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311 REPUBLIC (RP) Pike Valley 426 Republic County 109 RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376 RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378 ROOKS (RO) Palco 269 Plainville 270 Stockton 271 RUSH (RH) LaCrosse 395 Otis-Bison 403 RUSSELL (RS) Paradise 399 Russell County 407 SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306 SCOTT (SC) Scott County 466 SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267	SHERIDAN (SD) Hoxie Community Schools 412 SHERMAN (SH) Goodland 352 SMITH (SM) Smith Center 237 STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349 STANTON (ST) Stanton County 452 STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209 SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353 THOMAS (TH) Brewster 314 Colby Public Schools 315 Golden Plains 116 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