



2015

**Individual
Income Tax**

***For a fast refund,
file electronically!***

See back cover for details.

webtax.org

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What's New

DUE DATE FOR FILING. April 18, 2016 is the due date for filing 2015 income tax returns. See page 4.

LAWFULLY MARRIED COUPLES. For tax year 2015 and all tax years thereafter, a lawfully married same-sex couple must file their Kansas individual income tax return with the same filing status used to file their federal income tax return.

MODIFICATION FOR PARTNERSHIP GUARANTEED PAYMENTS. Guaranteed payments reported on federal Schedule K-1 are now included in Kansas adjusted gross income. See **NOTICE 15-11** and instructions for line A12 of Schedule S.

MODIFICATION FOR NET GAIN FROM SALE OF CHRISTMAS TREES. Effective for tax years beginning after December 31, 2013, net gains from the sales of Christmas trees grown in Kansas and held by the taxpayer for six years or more may be subtracted from federal adjusted gross income. See **NOTICE 15-08** and instructions for line A27 of Schedule S.

ITEMIZED DEDUCTIONS. Kansas itemized deductions are now calculated using 100 percent charitable contributions, 50 percent qualified residential interest, and 50 percent real and personal property taxes as claimed on your federal itemized deductions. See Part C of Schedule S.

SOCIAL SECURITY NUMBER (SSN) REQUIREMENT. Individuals claiming income tax credits must have a **valid SSN for the entire year** in which tax credits are claimed. A valid SSN is also required for a spouse, if married filing joint, and each individual being claimed as a dependent. This requirement does not apply to credits for taxes paid to other states.

INDIVIDUAL DEVELOPMENT ACCOUNT CREDIT. This tax credit has been restored for tax year 2015 and all tax years thereafter for individual filers. See Schedule K-68.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT. The ROZ program, which provides an income tax exemption for certain nonresident individuals who establish residency in the ROZ counties, is now extended through tax year 2021. 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 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 2015, 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 Betsy Befros

The **MONARCH BUTTERFLY** (*Danus plexippus*) is one of the most recognizable species of butterfly. The monarch undertakes one of the most remarkable migrations, traveling thousands of miles from their summer breeding grounds to overwintering locations. Found here on Sullivan's milkweed, milkweed plants provide both food and shelter critical for the Monarch caterpillar. Thousands of people participate in banding these beautiful insects through the Monarch Watch program.

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
65 or older and blind (both spouses) \$14,800	
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 A20.

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 A20.

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 A28.

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 2015 return is based on a calendar year, it must be filed and the tax paid no later than **April 18, 2016**. Taxpayers will have extra time to file and pay income tax because April 15 is Emancipation Day – a holiday observed in the District of Columbia – so by law this holiday impacts tax deadlines in the same way as any federal holiday. 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, which for 2015 returns is April 18. 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 booklet 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 the Kansas Department of Revenue’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 the 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 website 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 the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040EZ, 1040A or 1040 and applicable Schedules A through F) with your Kansas return.

Confidential Information

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Kansas Department of Revenue, 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, 2016.

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 percent of the tax on your current year’s return, or 100 percent 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 percent 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 2015 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 the Kansas Department of Revenue's [website 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 the Kansas Department of Revenue with a copy of the adjustment or denial letter.

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

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

Deceased Taxpayers

If you are the *survivor* or *representative* of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a *surviving spouse filing a joint federal income tax return*, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure 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 2015, **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, 1998) 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 website 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 2015 household income was \$34,000 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 \$19,100 or less, is also available on Form K-40PT. The refund is 75 percent 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 2015, 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.

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 2015**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2015, 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, 1998).

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	\$ 9,600
	3	\$10,300
	4	\$10,300
Married Filing Separate	1	\$ 4,450
	2	\$ 5,150
	3	\$ 5,850
	4	\$ 6,550
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).

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

LINE 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 percent, 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 percent** 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 (KPEERS), 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.

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	
2015 tax paid to the foreign country	\$ <input type="text"/>
LESS: Federal foreign tax credit allowed	\$ <input type="text"/>
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status	\$ <input type="text"/>

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.

The amount of income tax paid to another state includes tax paid to that state and to any political subdivision.

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 your Form K-40.

Worksheet for Residents	
1) 2015 income tax that was actually paid to the other state (including political subdivisions thereof)	\$ <input type="text"/>
2) Total Kansas income tax (line 12, Form K-40)	\$ <input type="text"/>
3) Total income derived from other state and included in KAGI	\$ <input type="text"/>
4) KAGI (line 3, Form K-40)	\$ <input type="text"/>
5) Percentage limitation (divide line 3 by line 4) ..	<input type="text"/> %
6) Maximum credit allowable (multiply line 2 by line 5)	\$ <input 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 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) 2015 tax that was paid to the other state	\$ <input type="text"/>
2) Total income tax (line 12, Form K-40)	\$ <input 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 type="text"/>
4) Modified Kansas source income (line B21, Part B of Schedule S)	\$ <input 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 type="text"/>
6) Percentage limitation (divide line 5 by line 3)	<input type="text"/> %
7) Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)	\$ <input type="text"/>
8) Percentage limitation (divide line 5 by line 4)	<input type="text"/> %
9) Maximum credit allowable (multiply line 2 by line 8)	\$ <input type="text"/>
10) Credit for taxes paid to the other state (enter the <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40)	\$ <input type="text"/>

NEW! Individuals claiming any of the following income tax credits must have a **valid Social Security Number (SSN) for the entire year** in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint.

LINE 14 – Other credits: 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
Individual Development Account	K-68
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 Internal Revenue Service compute your federal EITC and do not receive the information from the Internal Revenue Service 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 Internal Revenue Service 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 type="text"/>
2) Kansas EITC (multiply line 1 by 17 percent) ...	\$ <input type="text"/>
3) Enter amount from line 15 of Form K-40	\$ <input type="text"/>
4) Total (subtract line 3 from line 2)	\$ <input 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 2015. **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 .084%

LINE 20 – Total tax balance: Add amounts on 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 on line 21. The Kansas Department of Revenue 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 2015 estimated tax payments plus any 2014 overpayment you had credited forward to 2015.

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 all other tax credits. 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 2015 tax year. Enter the amount of money you remitted to the Kansas Department of Revenue with your original 2015 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 2015 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be 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 percent** 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 percent per month** (or fraction thereof) from the original due date of the return. The maximum penalty is 24 percent.

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 percent 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 percent 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).

The Kansas Department of Revenue 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 website 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. Electronic payments can also be made if you file a paper return by calling toll-free 1-866-450-6490 or visiting <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 the Kansas Department of Revenue 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 the Kansas Department of Revenue at 785-296-6993 by 4 p.m., two business days before the scheduled payment date.

CHECK OR MONEY ORDER

If you choose to pay by check or money order, **you must complete and submit Form K-40V with your payment.** Write the last 4 digits of your Social Security number on your check or money order (example: XXX-XX-1234), ensure it contains a valid telephone number, and make it payable to *Kansas Income Tax*. If making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number, and last 4 digits of their Social Security number (as shown in the example above) 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, plus costs for a registered letter (currently \$10.49), 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 2016 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2016 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 2016 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 2016 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 Internal Revenue Service; 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, the Kansas Department of Revenue 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 the Kansas Department of Revenue 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 the Kansas Department of Revenue 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).



Your First Name	Initial	Last Name		Enter the first four letters of your last name. Use ALL CAPITAL letters.	<input type="text"/>
Spouse's First Name	Initial	Last Name		Your Social Security Number	<input type="text"/>
Mailing Address (Number and Street, including Rural Route)			School District No.	Enter the first four letters of your last name. Use ALL CAPITAL letters.	<input type="text"/>
City, Town, or Post Office	State	Zip Code	County Abbreviation	Spouse's Social Security Number	<input type="text"/>
<input type="checkbox"/>	If your name or address has changed since last year, mark an "X" in this box			Daytime Telephone Number	<input type="text"/>
<input type="checkbox"/>	If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box				

Amended Return

(Mark ONE)

If this is an AMENDED 2015 Kansas return mark one of the following boxes:

- Amended affects Kansas only Amended Federal tax return Adjustment by the IRS

Filing Status

(Mark ONE)

- Single Married filing joint (Even if only one had income) Married filing separate Head of household (Do not mark if filing a joint return)

Residency Status

(Mark ONE)

- Resident Part-year resident from _____ to _____ (Complete Sch. S, Part B) Nonresident (Complete Sch. S, Part B)

Exemptions and Dependents

Enter the number of exemptions you claimed on your 2015 federal return. If no federal return is required, enter total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If filing status above is *Head of household*, add one exemption.

Total Kansas exemptions.

Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessary.

Name (please print)	Date of Birth (MMDDYY)	Relationship	Social Security Number

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2015. Complete this section to determine your qualifications and credit.

- Mark ONE box {
- A. Had a dependent child who lived with you all year and was under the age of 18 all of 2015? YES NO
 - B. Were you (or spouse) 55 years of age or older all of 2015 (born before January 1, 1960)? YES NO
 - C. Were you (or spouse) totally and permanently disabled or blind all of 2015, regardless of age? YES NO

If you answered NO to A, B, and C, STOP HERE; you do not qualify for this credit.

D. If you answered YES to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If it is more than \$30,615, STOP HERE; you do not qualify for this credit. 00

E. Number of exemptions claimed on your federal income tax return

F. Number of dependents that are 18 years of age or older (born before January 1, 1998)

G. Total qualifying exemptions (subtract line F from line E)

H. Food Sales Tax Credit (multiply line G by \$125). Enter the result here and on line 17 of this form. 00

Mail to: Kansas Income Tax, Kansas Dept. of Revenue
915 SW Harrison St., Topeka, KS 66612-1588

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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SCHEDULE S

(Rev. 7/15)

2015

114315



DO NOT STAPLE

KANSAS SUPPLEMENTAL SCHEDULE

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.

Spouse's Social Security number

IMPORTANT: Refer to the **Schedule S instructions** before completing Parts A, B, or C of this form. You must enclose all supportive documentation where indicated in the instructions.

PART A - Modifications to Federal Adjusted Gross Income

Additions

CAUTION: Line numbers that reference federal Form 1040 are from the 2014 forms and subject to change for tax year 2015.

- A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses).....
- A2. Contributions to all KPERs (Kansas Public Employee's Retirement Systems).....
- A3. Federal net operating loss carry forward
- A4. Business loss as reported on Schedule C and line 12 of your federal Form 1040
- A5. Kansas expensing recapture (enclose applicable schedules)
- A6. Loss from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040
- A7. Farm loss as reported on Schedule F and line 18 of your federal Form 1040.....
- A8. Deduction for self-employment taxes as reported on line 27 of your federal Form 1040
- A9. Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040
- A10. Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040 ...
- A11. Domestic production activities deduction as reported on line 35 of your federal Form 1040
- A12. Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4
- A13. Other additions to federal adjusted gross income (see instructions and enclose list)
- A14. Total additions to federal adjusted gross income (add lines A1 through A13)

A1		00
A2		00
A3		00
A4		00
A5		00
A6		00
A7		00
A8		00
A9		00
A10		00
A11		00
A12		00
A13		00
A14		00

Subtractions

CAUTION: Line numbers that reference federal Form 1040 are from the 2014 forms and subject to change for tax year 2015.

- A15. Social Security benefits
- A16. KPERs lump sum distributions exempt from Kansas income tax
- A17. Interest on U.S. Government obligations (reduced by related expenses).....
- A18. State or local income tax refund (if included in line 1 of Form K-40)
- A19. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERs lump sum distributions)
- A20. Military compensation of a nonresident servicemember (nonresidents only)
- A21. Contributions to Learning Quest or other states' qualified tuition program
- A22. Armed forces recruitment, sign-up, or retention bonus
- A23. Net gain from qualified sale of cattle, horses and other livestock as reported on your federal return ..
- A24. Business income as reported on Schedule C and line 12 of your federal Form 1040
- A25. Income from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040
- A26. Farm income as reported on Schedule F and line 18 of your federal Form 1040
- A27. Net gain from qualified sale of Christmas trees grown in Kansas and held at least 6 years as reported on your federal return
- A28. Other subtractions from federal adjusted gross income (see instructions and enclose list)
- A29. Total subtractions from federal adjusted gross income (add lines A15 through A28)

A15		00
A16		00
A17		00
A18		00
A19		00
A20		00
A21		00
A22		00
A23		00
A24		00
A25		00
A26		00
A27		00
A28		00
A29		00

Net Modification

- A30. Net modification to federal adjusted gross income (subtract line A29 from line A14). Enter total here and on line 2, Form K-40. If negative, shade minus box.

A30	<input type="checkbox"/>	00
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PART B - Income Allocation for Nonresidents and Part-Year Residents

Income	Total from federal return:			Amount from Kansas sources:		
B1. Wages, salaries, tips, etc.	B1	00		B1	00	
B2. Interest and dividend income	B2	00		B2	00	
B3. Refund of state & local income taxes	B3	00		B3	00	
B4. Alimony received	B4	00		B4	00	
B5. Business income or loss	B5	00	-	B5	00	-
B6. Farm income or loss	B6	00	-	B6	00	-
B7. Capital gain or loss	B7	00	-	B7	00	-
B8. Other gains or losses	B8	00	-	B8	00	-
B9. Pensions, IRA distributions & annuities	B9	00		B9	00	
B10. Rental real estate, estates, trusts, royalties, partnerships, S corps, etc.	B10	00	-	B10	00	-
B11. Unemployment compensation, taxable social security benefits & other income ...	B11	00	-	B11	00	-
B12. Total income from Kansas sources (add lines B1 through B11)				B12	00	-

Shade box for negative amounts.
Example: -

Adjustments to Income	Total from federal return:			Amount from Kansas sources:		
B13. IRA retirement deductions	B13	00		B13	00	
B14. Penalty on early withdrawal of savings	B14	00		B14	00	
B15. Alimony paid	B15	00		B15	00	
B16. Moving expenses	B16	00		B16	00	
B17. Other federal adjustments	B17	00		B17	00	
B18. Total federal adjustments to Kansas source income (add lines B13 through B17)				B18	00	
B19. Kansas source income after federal adjustments (subtract line B18 from line B12)	B19	00	-	B19	00	-
B20. Net modifications from Part A that are applicable to Kansas source income	B20	00	-	B20	00	-
B21. Modified Kansas source income (line B19 plus or minus line B20)	B21	00	-	B21	00	-
B22. Kansas adjusted gross income (from line 3, Form K-40)	B22	00	-	B22	00	-

Shade box for negative amounts.
Example: -

B23. Nonresident allocation percentage (divide line B21 by line B22 and round to the fourth decimal place, not to exceed 100.0000). Enter result here and on line 9 of Form K-40	B23	
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----	--

PART C - Kansas Itemized Deductions

C1. Real estate taxes from line 6 of federal Schedule A \$_____. Enter 50% of this amount....	C1	00
C2. Personal property taxes from line 7 of federal Schedule A \$_____. Enter 50% of this amount	C2	00
C3. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$_____. Enter 50% of this amount	C3	00
C4. Gifts to charity from line 19 of federal Schedule A	C4	00
C5. Kansas itemized deductions (add lines C1 through C4). Enter result here and line 4 of Form K-40.	C5	00

Itemized Deduction Computation
CAUTION: Federal Schedule A line numbers are from the 2014 form and are subject to change for tax year 2015.

KANSAS

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, 2015 Form K-40	1	
2. Multiply line 1 by 90 percent (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 18, 2014 Form K-40)	3	
4. Enter the total amount of your 2015 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 2015 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 2015 income; enclose computation. (Farmers/fishers use line 9b.)

	1-1-15-4-15-15	1-1-15-6-15-15	1-1-15-9-15-15	1-1-15-1-15-16
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 12/31/15, whichever is earlier. If paid late, see instructions
- 13. Number of days from 1/15/16 to date paid, or 4/15/16, whichever is earlier. If paid late, see instructions
- 14. $\frac{\text{Line 12}}{365} \times 4 \text{ percent} \times \text{amount on line 10}$
- 15. $\frac{\text{Line 13}}{365} \times 4 \text{ percent} \times \text{amount on line 10}$
- 16. Penalty (Add lines 14 and 15)

	4-15-15	6-15-15	9-15-15	1-15-16
10				
11	4-15-15	6-15-15	9-15-15	1-15-16
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 2015 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, 2016.

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, 2016, 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, 2016, 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 2015 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, 2015.

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 2015 tax payments equal or exceeds 90 percent (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2015 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, 2015 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 6-15-15 installment on 6-28-15 the number of days to enter on line 12, column 2 will be computed from 6-15-15 to 6-28-15, which equals 13 days. If you then paid the next quarter timely at 9/17/15, the number of days will be from 9-17-15 to 1-15-16, which equals the 120 days (105 already entered + 15).

LINE 13: The 4 percent 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 1-1-16 to 1-15-16. 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 1-15-16, enter in the third column the number of days from 1-1-15 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 1-15-16 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 4 percent for both the 2015 and 2016 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 2014 tax forms and subject to change for 2015.

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 A19. Make no entry on this line unless you also made contributions to KPERS during 2015 (for example, you retired during 2015). **Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2015, include on line A2 your 2015 KPERS contributions and follow the instructions for line A28.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2015 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 partnership guaranteed payments as reported on federal Schedule K-1 (1065B) in box 9 or (1065) in box 4. Enclose a copy of federal Schedule K-1 with your return.

LINE A13: Enter amounts for the following additions.

- **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 2015 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 A14: Add lines A1 through A13 and enter result on line A14.

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 A15 through A29.

LINE A15: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2015 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 A16: 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 A17: 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 the Kansas Department of Revenue 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 A18: Enter any state or local income tax refund included as income on your federal return.

LINE A19: If you are **receiving** retirement benefits/pay, report on this line **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 the Kansas Department of Revenue 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 A20: Enter amount of military compensation earned in tax year 2015 **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 A21: 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 A22: 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 A23: 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 A24: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

LINE A25: 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 Form 1040.

LINE A26: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A27: Enter the net gain from the qualified sale of Christmas trees grown in Kansas and held at least 6 years, as reported on your federal return.

LINE A28: 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 A25 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 percent of the amortization costs may be subtracted in the first year and 5 percent 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 A29: Add lines A15 through A28 and enter result.

LINE A30: Subtract line A29 from line A14 and enter the result here and on line 2 of Form K-40. **If line A29 is larger than line A14 (or if line A14 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 2015 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 as 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 2015 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 2015 (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.

LINE C1: Enter in the first space real estate taxes from line 6 of your federal Schedule A. Multiply this amount by 50 percent and enter the result in box C1.

LINE C2: Enter in the first space personal property taxes from line 7 of federal Schedule A. Multiply this amount by 50 percent and enter the result in box C2.

LINE C3: Enter in the first space the total qualified interest on mortgage from lines 10 through 13 of federal Schedule A. Multiply this total by 50 percent and enter the result in box C3.

LINE C4: Enter in box C4, the amount of gifts to charity from line 19 of federal Schedule A.

LINE C5: Add lines C1 through C4 and enter the result in box C5. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

2015 KANSAS TAX TABLE (continued)

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
		your tax is	
13,201	13,250	357	357
13,251	13,300	358	358
13,301	13,350	360	360
13,351	13,400	361	361
13,401	13,450	362	362
13,451	13,500	364	364
13,501	13,550	365	365
13,551	13,600	367	367
13,601	13,650	368	368
13,651	13,700	369	369
13,701	13,750	371	371
13,751	13,800	372	372
13,801	13,850	373	373
13,851	13,900	375	375
13,901	13,950	376	376
13,951	14,000	377	377
14,001	14,050	379	379
14,051	14,100	380	380
14,101	14,150	381	381
14,151	14,200	383	383
14,201	14,250	384	384
14,251	14,300	385	385
14,301	14,350	387	387
14,351	14,400	388	388
14,401	14,450	389	389
14,451	14,500	391	391
14,501	14,550	392	392
14,551	14,600	394	394
14,601	14,650	395	395
14,651	14,700	396	396
14,701	14,750	398	398
14,751	14,800	399	399
14,801	14,850	400	400
14,851	14,900	402	402
14,901	14,950	403	403
14,951	15,000	404	404
15,001	15,050	406	406
15,051	15,100	408	407
15,101	15,150	411	408
15,151	15,200	413	410
15,201	15,250	415	411
15,251	15,300	418	412
15,301	15,350	420	414
15,351	15,400	422	415
15,401	15,450	425	416
15,451	15,500	427	418
15,501	15,550	429	419
15,551	15,600	431	421
15,601	15,650	434	422
15,651	15,700	436	423
15,701	15,750	438	425
15,751	15,800	441	426
15,801	15,850	443	427
15,851	15,900	445	429
15,901	15,950	448	430
15,951	16,000	450	431
16,001	16,050	452	433
16,051	16,100	454	434
16,101	16,150	457	435
16,151	16,200	459	437
16,201	16,250	461	438
16,251	16,300	464	439
16,301	16,350	466	441
16,351	16,400	468	442
16,401	16,450	471	443
16,451	16,500	473	445

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
		your tax is	
16,501	16,550	475	446
16,551	16,600	477	448
16,601	16,650	480	449
16,651	16,700	482	450
16,701	16,750	484	452
16,751	16,800	487	453
16,801	16,850	489	454
16,851	16,900	491	456
16,901	16,950	494	457
16,951	17,000	496	458
17,001	17,050	498	460
17,051	17,100	500	461
17,101	17,150	503	462
17,151	17,200	505	464
17,201	17,250	507	465
17,251	17,300	510	466
17,301	17,350	512	468
17,351	17,400	514	469
17,401	17,450	517	470
17,451	17,500	519	472
17,501	17,550	521	473
17,551	17,600	523	475
17,601	17,650	526	476
17,651	17,700	528	477
17,701	17,750	530	479
17,751	17,800	533	480
17,801	17,850	535	481
17,851	17,900	537	483
17,901	17,950	540	484
17,951	18,000	542	485
18,001	18,050	544	487
18,051	18,100	546	488
18,101	18,150	549	489
18,151	18,200	551	491
18,201	18,250	553	492
18,251	18,300	556	493
18,301	18,350	558	495
18,351	18,400	560	496
18,401	18,450	563	497
18,451	18,500	565	499
18,501	18,550	567	500
18,551	18,600	569	502
18,601	18,650	572	503
18,651	18,700	574	504
18,701	18,750	576	506
18,751	18,800	579	507
18,801	18,850	581	508
18,851	18,900	583	510
18,901	18,950	586	511
18,951	19,000	588	512
19,001	19,050	590	514
19,051	19,100	592	515
19,101	19,150	595	516
19,151	19,200	597	518
19,201	19,250	599	519
19,251	19,300	602	520
19,301	19,350	604	522
19,351	19,400	606	523
19,401	19,450	609	524
19,451	19,500	611	526
19,501	19,550	613	527
19,551	19,600	615	529
19,601	19,650	618	530
19,651	19,700	620	531
19,701	19,750	622	533
19,751	19,800	625	534

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
		your tax is	
19,801	19,850	627	535
19,851	19,900	629	537
19,901	19,950	632	538
19,951	20,000	634	539
20,001	20,050	636	541
20,051	20,100	638	542
20,101	20,150	641	543
20,151	20,200	643	545
20,201	20,250	645	546
20,251	20,300	648	547
20,301	20,350	650	549
20,351	20,400	652	550
20,401	20,450	655	551
20,451	20,500	657	553
20,501	20,550	659	554
20,551	20,600	661	556
20,601	20,650	664	557
20,651	20,700	666	558
20,701	20,750	668	560
20,751	20,800	671	561
20,801	20,850	673	562
20,851	20,900	675	564
20,901	20,950	678	565
20,951	21,000	680	566
21,001	21,050	682	568
21,051	21,100	684	569
21,101	21,150	687	570
21,151	21,200	689	572
21,201	21,250	691	573
21,251	21,300	694	574
21,301	21,350	696	576
21,351	21,400	698	577
21,401	21,450	701	578
21,451	21,500	703	580
21,501	21,550	705	581
21,551	21,600	707	583
21,601	21,650	710	584
21,651	21,700	712	585
21,701	21,750	714	587
21,751	21,800	717	588
21,801	21,850	719	589
21,851	21,900	721	591
21,901	21,950	724	592
21,951	22,000	726	593
22,001	22,050	728	595
22,051	22,100	730	596
22,101	22,150	733	597
22,151	22,200	735	599
22,201	22,250	737	600
22,251	22,300	740	601
22,301	22,350	742	603
22,351	22,400	744	604
22,401	22,450	747	605
22,451	22,500	749	607
22,501	22,550	751	608
22,551	22,600	753	610
22,601	22,650	756	611
22,651	22,700	758	612
22,701	22,750	760	614
22,751	22,800	763	615
22,801	22,850	765	616
22,851	22,900	767	618
22,901	22,950	770	619
22,951	23,000	772	620
23,001	23,050	774	622
23,051	23,100	776	623

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
		your tax is	
23,101	23,150	779	624
23,151	23,200	781	626
23,201	23,250	783	627
23,251	23,300	786	628
23,301	23,350	788	630
23,351	23,400	790	631
23,401	23,450	793	632
23,451	23,500	795	634
23,501	23,550	797	635
23,551	23,600	799	637
23,601	23,650	802	638
23,651	23,700	804	639
23,701	23,750	806	641
23,751	23,800	809	642
23,801	23,850	811	643
23,851	23,900	813	645
23,901	23,950	816	646
23,951	24,000	818	647
24,001	24,050	820	649
24,051	24,100	822	650
24,101	24,150	825	651
24,151	24,200	827	653
24,201	24,250	829	654
24,251	24,300	832	655
24,301	24,350	834	657
24,351	24,400	836	658
24,401	24,450	839	659
24,451	24,500	841	661
24,501	24,550	843	662
24,551	24,600	845	664
24,601	24,650	848	665
24,651	24,700	850	666
24,701	24,750	852	668
24,751	24,800	855	669
24,801	24,850	857	670
24,851	24,900	859	672
24,901	24,950	862	673
24,951	25,000	864	674
25,001	25,050	866	676
25,051	25,100	868	677
25,101	25,150	871	678
25,151	25,200	873	680
25,201	25,250	875	681
25,251	25,300	878	682
25,301	25,350	880	684
25,351	25,400	882	685
25,401	25,450	885	686
25,451	25,500	887	688
25,501	25,550	889	689
25,551	25,600	891	691
25,601	25,650	894	692
25,651	25,700	896	693
25,701	25,750	898	695
25,751	25,800	901	696
25,801	25,850	903	697
25,851	25,900	905	699
25,901	25,950	908	700
25,951	26,000	910	701
26,001	26,050	912	703
26,051	26,100	914	704
26,101	26,150	917	705
26,151	26,200	919	707
26,201	26,250	921	708
26,251	26,300	924	709
26,301	26,350	926	711
26,351	26,400	928	712

2015 KANSAS TAX TABLE (continued)

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
26,401	26,450	931	713
26,451	26,500	933	715
26,501	26,550	935	716
26,551	26,600	937	718
26,601	26,650	940	719
26,651	26,700	942	720
26,701	26,750	944	722
26,751	26,800	947	723
26,801	26,850	949	724
26,851	26,900	951	726
26,901	26,950	954	727
26,951	27,000	956	728
27,001	27,050	958	730
27,051	27,100	960	731
27,101	27,150	963	732
27,151	27,200	965	734
27,201	27,250	967	735
27,251	27,300	970	736
27,301	27,350	972	738
27,351	27,400	974	739
27,401	27,450	977	740
27,451	27,500	979	742
27,501	27,550	981	743
27,551	27,600	983	745
27,601	27,650	986	746
27,651	27,700	988	747
27,701	27,750	990	749
27,751	27,800	993	750
27,801	27,850	995	751
27,851	27,900	997	753
27,901	27,950	1,000	754
27,951	28,000	1,002	755
28,001	28,050	1,004	757
28,051	28,100	1,006	758
28,101	28,150	1,009	759
28,151	28,200	1,011	761
28,201	28,250	1,013	762
28,251	28,300	1,016	763
28,301	28,350	1,018	765
28,351	28,400	1,020	766
28,401	28,450	1,023	767
28,451	28,500	1,025	769
28,501	28,550	1,027	770
28,551	28,600	1,029	772
28,601	28,650	1,032	773
28,651	28,700	1,034	774
28,701	28,750	1,036	776
28,751	28,800	1,039	777
28,801	28,850	1,041	778
28,851	28,900	1,043	780
28,901	28,950	1,046	781
28,951	29,000	1,048	782
29,001	29,050	1,050	784
29,051	29,100	1,052	785
29,101	29,150	1,055	786
29,151	29,200	1,057	788
29,201	29,250	1,059	789
29,251	29,300	1,062	790
29,301	29,350	1,064	792
29,351	29,400	1,066	793
29,401	29,450	1,069	794
29,451	29,500	1,071	796
29,501	29,550	1,073	797
29,551	29,600	1,075	799
29,601	29,650	1,078	800
29,651	29,700	1,080	801

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
29,701	29,750	1,082	803
29,751	29,800	1,085	804
29,801	29,850	1,087	805
29,851	29,900	1,089	807
29,901	29,950	1,092	808
29,951	30,000	1,094	809
30,001	30,050	1,096	811
30,051	30,100	1,098	813
30,101	30,150	1,101	816
30,151	30,200	1,103	818
30,201	30,250	1,105	820
30,251	30,300	1,108	823
30,301	30,350	1,110	825
30,351	30,400	1,112	827
30,401	30,450	1,115	830
30,451	30,500	1,117	832
30,501	30,550	1,119	834
30,551	30,600	1,121	836
30,601	30,650	1,124	839
30,651	30,700	1,126	841
30,701	30,750	1,128	843
30,751	30,800	1,131	846
30,801	30,850	1,133	848
30,851	30,900	1,135	850
30,901	30,950	1,138	853
30,951	31,000	1,140	855
31,001	31,050	1,142	857
31,051	31,100	1,144	859
31,101	31,150	1,147	862
31,151	31,200	1,149	864
31,201	31,250	1,151	866
31,251	31,300	1,154	869
31,301	31,350	1,156	871
31,351	31,400	1,158	873
31,401	31,450	1,161	876
31,451	31,500	1,163	878
31,501	31,550	1,165	880
31,551	31,600	1,167	882
31,601	31,650	1,170	885
31,651	31,700	1,172	887
31,701	31,750	1,174	889
31,751	31,800	1,177	892
31,801	31,850	1,179	894
31,851	31,900	1,181	896
31,901	31,950	1,184	899
31,951	32,000	1,186	901
32,001	32,050	1,188	903
32,051	32,100	1,190	905
32,101	32,150	1,193	908
32,151	32,200	1,195	910
32,201	32,250	1,197	912
32,251	32,300	1,200	915
32,301	32,350	1,202	917
32,351	32,400	1,204	919
32,401	32,450	1,207	922
32,451	32,500	1,209	924
32,501	32,550	1,211	926
32,551	32,600	1,213	928
32,601	32,650	1,216	931
32,651	32,700	1,218	933
32,701	32,750	1,220	935
32,751	32,800	1,223	938
32,801	32,850	1,225	940
32,851	32,900	1,227	942
32,901	32,950	1,230	945
32,951	33,000	1,232	947

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
33,001	33,050	1,234	949
33,051	33,100	1,236	951
33,101	33,150	1,239	954
33,151	33,200	1,241	956
33,201	33,250	1,243	958
33,251	33,300	1,246	961
33,301	33,350	1,248	963
33,351	33,400	1,250	965
33,401	33,450	1,253	968
33,451	33,500	1,255	970
33,501	33,550	1,257	972
33,551	33,600	1,259	974
33,601	33,650	1,262	977
33,651	33,700	1,264	979
33,701	33,750	1,266	981
33,751	33,800	1,269	984
33,801	33,850	1,271	986
33,851	33,900	1,273	988
33,901	33,950	1,276	991
33,951	34,000	1,278	993
34,001	34,050	1,280	995
34,051	34,100	1,282	997
34,101	34,150	1,285	1,000
34,151	34,200	1,287	1,002
34,201	34,250	1,289	1,004
34,251	34,300	1,292	1,007
34,301	34,350	1,294	1,009
34,351	34,400	1,296	1,011
34,401	34,450	1,299	1,014
34,451	34,500	1,301	1,016
34,501	34,550	1,303	1,018
34,551	34,600	1,305	1,020
34,601	34,650	1,308	1,023
34,651	34,700	1,310	1,025
34,701	34,750	1,312	1,027
34,751	34,800	1,315	1,030
34,801	34,850	1,317	1,032
34,851	34,900	1,319	1,034
34,901	34,950	1,322	1,037
34,951	35,000	1,324	1,039
35,001	35,050	1,326	1,041
35,051	35,100	1,328	1,043
35,101	35,150	1,331	1,046
35,151	35,200	1,333	1,048
35,201	35,250	1,335	1,050
35,251	35,300	1,338	1,053
35,301	35,350	1,340	1,055
35,351	35,400	1,342	1,057
35,401	35,450	1,345	1,060
35,451	35,500	1,347	1,062
35,501	35,550	1,349	1,064
35,551	35,600	1,351	1,066
35,601	35,650	1,354	1,069
35,651	35,700	1,356	1,071
35,701	35,750	1,358	1,073
35,751	35,800	1,361	1,076
35,801	35,850	1,363	1,078
35,851	35,900	1,365	1,080
35,901	35,950	1,368	1,083
35,951	36,000	1,370	1,085
36,001	36,050	1,372	1,087
36,051	36,100	1,374	1,089
36,101	36,150	1,377	1,092
36,151	36,200	1,379	1,094
36,201	36,250	1,381	1,096
36,251	36,300	1,384	1,099

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
36,301	36,350	1,386	1,101
36,351	36,400	1,388	1,103
36,401	36,450	1,391	1,106
36,451	36,500	1,393	1,108
36,501	36,550	1,395	1,110
36,551	36,600	1,397	1,112
36,601	36,650	1,400	1,115
36,651	36,700	1,402	1,117
36,701	36,750	1,404	1,119
36,751	36,800	1,407	1,122
36,801	36,850	1,409	1,124
36,851	36,900	1,411	1,126
36,901	36,950	1,414	1,129
36,951	37,000	1,416	1,131
37,001	37,050	1,418	1,133
37,051	37,100	1,420	1,135
37,101	37,150	1,423	1,138
37,151	37,200	1,425	1,140
37,201	37,250	1,427	1,142
37,251	37,300	1,430	1,145
37,301	37,350	1,432	1,147
37,351	37,400	1,434	1,149
37,401	37,450	1,437	1,152
37,451	37,500	1,439	1,154
37,501	37,550	1,441	1,156
37,551	37,600	1,443	1,158
37,601	37,650	1,446	1,161
37,651	37,700	1,448	1,163
37,701	37,750	1,450	1,165
37,751	37,800	1,453	1,168
37,801	37,850	1,455	1,170
37,851	37,900	1,457	1,172
37,901	37,950	1,460	1,175
37,951	38,000	1,462	1,177
38,001	38,050	1,464	1,179
38,051	38,100	1,466	1,181
38,101	38,150	1,469	1,184
38,151	38,200	1,471	1,186
38,201	38,250	1,473	1,188
38,251	38,300	1,476	1,191
38,301	38,350	1,478	1,193
38,351	38,400	1,480	1,195
38,401	38,450	1,483	1,198
38,451	38,500	1,485	1,200
38,501	38,550	1,487	1,202
38,551	38,600	1,489	1,204
38,601	38,650	1,492	1,207
38,651	38,700	1,494	1,209
38,701	38,750	1,496	1,211
38,751	38,800	1,499	1,214
38,801	38,850	1,501	1,216
38,851	38,900	1,503	1,218
38,901	38,950	1,506	1,221
38,951	39,000	1,508	1,223
39,001	39,050	1,510	1,225
39,051	39,100	1,512	1,227
39,1			

2015 KANSAS TAX TABLE (continued)

and you are			
If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is	
39,601	39,650	1,538	1,253
39,651	39,700	1,540	1,255
39,701	39,750	1,542	1,257
39,751	39,800	1,545	1,260
39,801	39,850	1,547	1,262
39,851	39,900	1,549	1,264
39,901	39,950	1,552	1,267
39,951	40,000	1,554	1,269
40,001	40,050	1,556	1,271
40,051	40,100	1,558	1,273
40,101	40,150	1,561	1,276
40,151	40,200	1,563	1,278
40,201	40,250	1,565	1,280
40,251	40,300	1,568	1,283
40,301	40,350	1,570	1,285
40,351	40,400	1,572	1,287
40,401	40,450	1,575	1,290
40,451	40,500	1,577	1,292
40,501	40,550	1,579	1,294
40,551	40,600	1,581	1,296
40,601	40,650	1,584	1,299
40,651	40,700	1,586	1,301
40,701	40,750	1,588	1,303
40,751	40,800	1,591	1,306
40,801	40,850	1,593	1,308
40,851	40,900	1,595	1,310
40,901	40,950	1,598	1,313
40,951	41,000	1,600	1,315
41,001	41,050	1,602	1,317
41,051	41,100	1,604	1,319
41,101	41,150	1,607	1,322
41,151	41,200	1,609	1,324
41,201	41,250	1,611	1,326
41,251	41,300	1,614	1,329
41,301	41,350	1,616	1,331
41,351	41,400	1,618	1,333
41,401	41,450	1,621	1,336
41,451	41,500	1,623	1,338
41,501	41,550	1,625	1,340
41,551	41,600	1,627	1,342
41,601	41,650	1,630	1,345
41,651	41,700	1,632	1,347
41,701	41,750	1,634	1,349
41,751	41,800	1,637	1,352
41,801	41,850	1,639	1,354
41,851	41,900	1,641	1,356
41,901	41,950	1,644	1,359
41,951	42,000	1,646	1,361
42,001	42,050	1,648	1,363
42,051	42,100	1,650	1,365
42,101	42,150	1,653	1,368
42,151	42,200	1,655	1,370
42,201	42,250	1,657	1,372
42,251	42,300	1,660	1,375
42,301	42,350	1,662	1,377
42,351	42,400	1,664	1,379
42,401	42,450	1,667	1,382
42,451	42,500	1,669	1,384
42,501	42,550	1,671	1,386
42,551	42,600	1,673	1,388
42,601	42,650	1,676	1,391
42,651	42,700	1,678	1,393
42,701	42,750	1,680	1,395
42,751	42,800	1,683	1,398
42,801	42,850	1,685	1,400
42,851	42,900	1,687	1,402

and you are			
If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is	
42,901	42,950	1,690	1,405
42,951	43,000	1,692	1,407
43,001	43,050	1,694	1,409
43,051	43,100	1,696	1,411
43,101	43,150	1,699	1,414
43,151	43,200	1,701	1,416
43,201	43,250	1,703	1,418
43,251	43,300	1,706	1,421
43,301	43,350	1,708	1,423
43,351	43,400	1,710	1,425
43,401	43,450	1,713	1,428
43,451	43,500	1,715	1,430
43,501	43,550	1,717	1,432
43,551	43,600	1,719	1,434
43,601	43,650	1,722	1,437
43,651	43,700	1,724	1,439
43,701	43,750	1,726	1,441
43,751	43,800	1,729	1,444
43,801	43,850	1,731	1,446
43,851	43,900	1,733	1,448
43,901	43,950	1,736	1,451
43,951	44,000	1,738	1,453
44,001	44,050	1,740	1,455
44,051	44,100	1,742	1,457
44,101	44,150	1,745	1,460
44,151	44,200	1,747	1,462
44,201	44,250	1,749	1,464
44,251	44,300	1,752	1,467
44,301	44,350	1,754	1,469
44,351	44,400	1,756	1,471
44,401	44,450	1,759	1,474
44,451	44,500	1,761	1,476
44,501	44,550	1,763	1,478
44,551	44,600	1,765	1,480
44,601	44,650	1,768	1,483
44,651	44,700	1,770	1,485
44,701	44,750	1,772	1,487
44,751	44,800	1,775	1,490
44,801	44,850	1,777	1,492
44,851	44,900	1,779	1,494
44,901	44,950	1,782	1,497
44,951	45,000	1,784	1,499
45,001	45,050	1,786	1,501
45,051	45,100	1,788	1,503
45,101	45,150	1,791	1,506
45,151	45,200	1,793	1,508
45,201	45,250	1,795	1,510
45,251	45,300	1,798	1,513
45,301	45,350	1,800	1,515
45,351	45,400	1,802	1,517
45,401	45,450	1,805	1,520
45,451	45,500	1,807	1,522
45,501	45,550	1,809	1,524
45,551	45,600	1,811	1,526
45,601	45,650	1,814	1,529
45,651	45,700	1,816	1,531
45,701	45,750	1,818	1,533
45,751	45,800	1,821	1,536
45,801	45,850	1,823	1,538
45,851	45,900	1,825	1,540
45,901	45,950	1,828	1,543
45,951	46,000	1,830	1,545
46,001	46,050	1,832	1,547
46,051	46,100	1,834	1,549
46,101	46,150	1,837	1,552
46,151	46,200	1,839	1,554

and you are			
If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is	
46,201	46,250	1,841	1,556
46,251	46,300	1,844	1,559
46,301	46,350	1,846	1,561
46,351	46,400	1,848	1,563
46,401	46,450	1,851	1,566
46,451	46,500	1,853	1,568
46,501	46,550	1,855	1,570
46,551	46,600	1,857	1,572
46,601	46,650	1,860	1,575
46,651	46,700	1,862	1,577
46,701	46,750	1,864	1,579
46,751	46,800	1,867	1,582
46,801	46,850	1,869	1,584
46,851	46,900	1,871	1,586
46,901	46,950	1,874	1,589
46,951	47,000	1,876	1,591
47,001	47,050	1,878	1,593
47,051	47,100	1,880	1,595
47,101	47,150	1,883	1,598
47,151	47,200	1,885	1,600
47,201	47,250	1,887	1,602
47,251	47,300	1,890	1,605
47,301	47,350	1,892	1,607
47,351	47,400	1,894	1,609
47,401	47,450	1,897	1,612
47,451	47,500	1,899	1,614
47,501	47,550	1,901	1,616
47,551	47,600	1,903	1,618
47,601	47,650	1,906	1,621
47,651	47,700	1,908	1,623
47,701	47,750	1,910	1,625
47,751	47,800	1,913	1,628
47,801	47,850	1,915	1,630
47,851	47,900	1,917	1,632
47,901	47,950	1,920	1,635
47,951	48,000	1,922	1,637
48,001	48,050	1,924	1,639
48,051	48,100	1,926	1,641
48,101	48,150	1,929	1,644
48,151	48,200	1,931	1,646
48,201	48,250	1,933	1,648
48,251	48,300	1,936	1,651
48,301	48,350	1,938	1,653
48,351	48,400	1,940	1,655
48,401	48,450	1,943	1,658
48,451	48,500	1,945	1,660
48,501	48,550	1,947	1,662
48,551	48,600	1,949	1,664
48,601	48,650	1,952	1,667
48,651	48,700	1,954	1,669
48,701	48,750	1,956	1,671
48,751	48,800	1,959	1,674
48,801	48,850	1,961	1,676
48,851	48,900	1,963	1,678
48,901	48,950	1,966	1,681
48,951	49,000	1,968	1,683
49,001	49,050	1,970	1,685
49,051	49,100	1,972	1,687
49,101	49,150	1,975	1,690
49,151	49,200	1,977	1,692
49,201	49,250	1,979	1,694
49,251	49,300	1,982	1,697
49,301	49,350	1,984	1,699
49,351	49,400	1,986	1,701
49,401	49,450	1,989	1,704
49,451	49,500	1,991	1,706

and you are			
If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is	
49,501	49,550	1,993	1,708
49,551	49,600	1,995	1,710
49,601	49,650	1,998	1,713
49,651	49,700	2,000	1,715
49,701	49,750	2,002	1,717
49,751	49,800	2,005	1,720
49,801	49,850	2,007	1,722
49,851	49,900	2,009	1,724
49,901	49,950	2,012	1,727
49,951	50,000	2,014	1,729
50,001	50,050	2,016	1,731
50,051	50,100	2,018	1,733
50,101	50,150	2,021	1,736
50,151	50,200	2,023	1,738
50,201	50,250	2,025	1,740
50,251	50,300	2,028	1,743
50,301	50,350	2,030	1,745
50,351	50,400	2,032	1,747
50,401	50,450	2,035	1,750
50,451	50,500	2,037	1,752
50,501	50,550	2,039	1,754
50,551	50,600	2,041	1,756
50,601	50,650	2,044	1,759
50,651	50,700	2,046	1,761
50,701	50,750	2,048	1,763
50,751	50,800	2,051	1,766
50,801	50,850	2,053	1,768
50,851	50,900	2,055	1,770
50,901	50,950	2,058	1,773
50,951	51,000	2,060	1,775
51,001	51,050	2,062	1,777
51,051	51,100	2,064	1,779
51,101	51,150	2,067	1,782
51,151	51,200	2,069	1,784
51,201	51,250	2,071	1,786
51,251	51,300	2,074	1,789
51,301	51,350	2,076	1,791
51,351	51,400	2,078	1,793
51,401	51,450	2,081	1,796
51,451	51,500	2,083	1,798
51,501	51,550	2,085	1,800
51,551	51,600	2,087	1,802
51,601	51,650	2,090	1,805
51,651	51,700	2,092	1,807
51,701	51,750	2,094	1,809
51,751	51,800	2,097	1,812
51,801	51,850	2,099	1,814
51,851	51,900	2,101	1,816
51,901	51,950		

2015 KANSAS TAX TABLE (continued)

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
52,801	52,850	2,145	1,860
52,851	52,900	2,147	1,862
52,901	52,950	2,150	1,865
52,951	53,000	2,152	1,867
53,001	53,050	2,154	1,869
53,051	53,100	2,156	1,871
53,101	53,150	2,159	1,874
53,151	53,200	2,161	1,876
53,201	53,250	2,163	1,878
53,251	53,300	2,166	1,881
53,301	53,350	2,168	1,883
53,351	53,400	2,170	1,885
53,401	53,450	2,173	1,888
53,451	53,500	2,175	1,890
53,501	53,550	2,177	1,892
53,551	53,600	2,179	1,894
53,601	53,650	2,182	1,897
53,651	53,700	2,184	1,899
53,701	53,750	2,186	1,901
53,751	53,800	2,189	1,904
53,801	53,850	2,191	1,906
53,851	53,900	2,193	1,908
53,901	53,950	2,196	1,911
53,951	54,000	2,198	1,913
54,001	54,050	2,200	1,915
54,051	54,100	2,202	1,917
54,101	54,150	2,205	1,920
54,151	54,200	2,207	1,922
54,201	54,250	2,209	1,924
54,251	54,300	2,212	1,927
54,301	54,350	2,214	1,929
54,351	54,400	2,216	1,931
54,401	54,450	2,219	1,934
54,451	54,500	2,221	1,936
54,501	54,550	2,223	1,938
54,551	54,600	2,225	1,940
54,601	54,650	2,228	1,943
54,651	54,700	2,230	1,945
54,701	54,750	2,232	1,947
54,751	54,800	2,235	1,950
54,801	54,850	2,237	1,952
54,851	54,900	2,239	1,954
54,901	54,950	2,242	1,957
54,951	55,000	2,244	1,959
55,001	55,050	2,246	1,961
55,051	55,100	2,248	1,963
55,101	55,150	2,251	1,966
55,151	55,200	2,253	1,968
55,201	55,250	2,255	1,970
55,251	55,300	2,258	1,973
55,301	55,350	2,260	1,975
55,351	55,400	2,262	1,977
55,401	55,450	2,265	1,980
55,451	55,500	2,267	1,982
55,501	55,550	2,269	1,984
55,551	55,600	2,271	1,986
55,601	55,650	2,274	1,989
55,651	55,700	2,276	1,991
55,701	55,750	2,278	1,993
55,751	55,800	2,281	1,996
55,801	55,850	2,283	1,998
55,851	55,900	2,285	2,000
55,901	55,950	2,288	2,003
55,951	56,000	2,290	2,005
56,001	56,050	2,292	2,007
56,051	56,100	2,294	2,009

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
56,101	56,150	2,297	2,012
56,151	56,200	2,299	2,014
56,201	56,250	2,301	2,016
56,251	56,300	2,304	2,019
56,301	56,350	2,306	2,021
56,351	56,400	2,308	2,023
56,401	56,450	2,311	2,026
56,451	56,500	2,313	2,028
56,501	56,550	2,315	2,030
56,551	56,600	2,317	2,032
56,601	56,650	2,320	2,035
56,651	56,700	2,322	2,037
56,701	56,750	2,324	2,039
56,751	56,800	2,327	2,042
56,801	56,850	2,329	2,044
56,851	56,900	2,331	2,046
56,901	56,950	2,334	2,049
56,951	57,000	2,336	2,051
57,001	57,050	2,338	2,053
57,051	57,100	2,340	2,055
57,101	57,150	2,343	2,058
57,151	57,200	2,345	2,060
57,201	57,250	2,347	2,062
57,251	57,300	2,350	2,065
57,301	57,350	2,352	2,067
57,351	57,400	2,354	2,069
57,401	57,450	2,357	2,072
57,451	57,500	2,359	2,074
57,501	57,550	2,361	2,076
57,551	57,600	2,363	2,078
57,601	57,650	2,366	2,081
57,651	57,700	2,368	2,083
57,701	57,750	2,370	2,085
57,751	57,800	2,373	2,088
57,801	57,850	2,375	2,090
57,851	57,900	2,377	2,092
57,901	57,950	2,380	2,095
57,951	58,000	2,382	2,097
58,001	58,050	2,384	2,099
58,051	58,100	2,386	2,101
58,101	58,150	2,389	2,104
58,151	58,200	2,391	2,106
58,201	58,250	2,393	2,108
58,251	58,300	2,396	2,111
58,301	58,350	2,398	2,113
58,351	58,400	2,400	2,115
58,401	58,450	2,403	2,118
58,451	58,500	2,405	2,120
58,501	58,550	2,407	2,122
58,551	58,600	2,409	2,124
58,601	58,650	2,412	2,127
58,651	58,700	2,414	2,129
58,701	58,750	2,416	2,131
58,751	58,800	2,419	2,134
58,801	58,850	2,421	2,136
58,851	58,900	2,423	2,138
58,901	58,950	2,426	2,141
58,951	59,000	2,428	2,143
59,001	59,050	2,430	2,145
59,051	59,100	2,432	2,147
59,101	59,150	2,435	2,150
59,151	59,200	2,437	2,152
59,201	59,250	2,439	2,154
59,251	59,300	2,442	2,157
59,301	59,350	2,444	2,159
59,351	59,400	2,446	2,161

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
59,401	59,450	2,449	2,164
59,451	59,500	2,451	2,166
59,501	59,550	2,453	2,168
59,551	59,600	2,455	2,170
59,601	59,650	2,458	2,173
59,651	59,700	2,460	2,175
59,701	59,750	2,462	2,177
59,751	59,800	2,465	2,180
59,801	59,850	2,467	2,182
59,851	59,900	2,469	2,184
59,901	59,950	2,472	2,187
59,951	60,000	2,474	2,189
60,001	60,050	2,476	2,191
60,051	60,100	2,478	2,193
60,101	60,150	2,481	2,196
60,151	60,200	2,483	2,198
60,201	60,250	2,485	2,200
60,251	60,300	2,488	2,203
60,301	60,350	2,490	2,205
60,351	60,400	2,492	2,207
60,401	60,450	2,495	2,210
60,451	60,500	2,497	2,212
60,501	60,550	2,499	2,214
60,551	60,600	2,501	2,216
60,601	60,650	2,504	2,219
60,651	60,700	2,506	2,221
60,701	60,750	2,508	2,223
60,751	60,800	2,511	2,226
60,801	60,850	2,513	2,228
60,851	60,900	2,515	2,230
60,901	60,950	2,518	2,233
60,951	61,000	2,520	2,235
61,001	61,050	2,522	2,237
61,051	61,100	2,524	2,239
61,101	61,150	2,527	2,242
61,151	61,200	2,529	2,244
61,201	61,250	2,531	2,246
61,251	61,300	2,534	2,249
61,301	61,350	2,536	2,251
61,351	61,400	2,538	2,253
61,401	61,450	2,541	2,256
61,451	61,500	2,543	2,258
61,501	61,550	2,545	2,260
61,551	61,600	2,547	2,262
61,601	61,650	2,550	2,265
61,651	61,700	2,552	2,267
61,701	61,750	2,554	2,269
61,751	61,800	2,557	2,272
61,801	61,850	2,559	2,274
61,851	61,900	2,561	2,276
61,901	61,950	2,564	2,279
61,951	62,000	2,566	2,281
62,001	62,050	2,568	2,283
62,051	62,100	2,570	2,285
62,101	62,150	2,573	2,288
62,151	62,200	2,575	2,290
62,201	62,250	2,577	2,292
62,251	62,300	2,580	2,295
62,301	62,350	2,582	2,297
62,351	62,400	2,584	2,299
62,401	62,450	2,587	2,302
62,451	62,500	2,589	2,304
62,501	62,550	2,591	2,306
62,551	62,600	2,593	2,308
62,601	62,650	2,596	2,311
62,651	62,700	2,598	2,313

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
62,701	62,750	2,600	2,315
62,751	62,800	2,603	2,318
62,801	62,850	2,605	2,320
62,851	62,900	2,607	2,322
62,901	62,950	2,610	2,325
62,951	63,000	2,612	2,327
63,001	63,050	2,614	2,329
63,051	63,100	2,616	2,331
63,101	63,150	2,619	2,334
63,151	63,200	2,621	2,336
63,201	63,250	2,623	2,338
63,251	63,300	2,626	2,341
63,301	63,350	2,628	2,343
63,351	63,400	2,630	2,345
63,401	63,450	2,633	2,348
63,451	63,500	2,635	2,350
63,501	63,550	2,637	2,352
63,551	63,600	2,639	2,354
63,601	63,650	2,642	2,357
63,651	63,700	2,644	2,359
63,701	63,750	2,646	2,361
63,751	63,800	2,649	2,364
63,801	63,850	2,651	2,366
63,851	63,900	2,653	2,368
63,901	63,950	2,656	2,371
63,951	64,000	2,658	2,373
64,001	64,050	2,660	2,375
64,051	64,100	2,662	2,377
64,101	64,150	2,665	2,380
64,151	64,200	2,667	2,382
64,201	64,250	2,669	2,384
64,251	64,300	2,672	2,387
64,301	64,350	2,674	2,389
64,351	64,400	2,676	2,391
64,401	64,450	2,679	2,394
64,451	64,500	2,681	2,396
64,501	64,550	2,683	2,398
64,551	64,600	2,685	2,400
64,601	64,650	2,688	2,403
64,651	64,700	2,690	2,405
64,701	64,750	2,692	2,407
64,751	64,800	2,695	2,410
64,801	64,850	2,697	2,412
64,851	64,900	2,699	2,414
64,901	64,950	2,702	2,417
64,951	65,000	2,704	2,419
65,001	65,050	2,706	2,421
65,051	65,100	2,708	2,423
65,101	6		

2015 KANSAS TAX TABLE (continued)

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
		your tax is	
66,001	66,050	2,752	2,467
66,051	66,100	2,754	2,469
66,101	66,150	2,757	2,472
66,151	66,200	2,759	2,474
66,201	66,250	2,761	2,476
66,251	66,300	2,764	2,479
66,301	66,350	2,766	2,481
66,351	66,400	2,768	2,483
66,401	66,450	2,771	2,486
66,451	66,500	2,773	2,488
66,501	66,550	2,775	2,490
66,551	66,600	2,777	2,492
66,601	66,650	2,780	2,495
66,651	66,700	2,782	2,497
66,701	66,750	2,784	2,499
66,751	66,800	2,787	2,502
66,801	66,850	2,789	2,504
66,851	66,900	2,791	2,506
66,901	66,950	2,794	2,509
66,951	67,000	2,796	2,511
67,001	67,050	2,798	2,513
67,051	67,100	2,800	2,515
67,101	67,150	2,803	2,518
67,151	67,200	2,805	2,520
67,201	67,250	2,807	2,522
67,251	67,300	2,810	2,525
67,301	67,350	2,812	2,527
67,351	67,400	2,814	2,529
67,401	67,450	2,817	2,532
67,451	67,500	2,819	2,534
67,501	67,550	2,821	2,536
67,551	67,600	2,823	2,538
67,601	67,650	2,826	2,541
67,651	67,700	2,828	2,543
67,701	67,750	2,830	2,545
67,751	67,800	2,833	2,548
67,801	67,850	2,835	2,550
67,851	67,900	2,837	2,552
67,901	67,950	2,840	2,555
67,951	68,000	2,842	2,557
68,001	68,050	2,844	2,559
68,051	68,100	2,846	2,561
68,101	68,150	2,849	2,564
68,151	68,200	2,851	2,566
68,201	68,250	2,853	2,568
68,251	68,300	2,856	2,571
68,301	68,350	2,858	2,573
68,351	68,400	2,860	2,575
68,401	68,450	2,863	2,578
68,451	68,500	2,865	2,580
68,501	68,550	2,867	2,582
68,551	68,600	2,869	2,584
68,601	68,650	2,872	2,587
68,651	68,700	2,874	2,589
68,701	68,750	2,876	2,591
68,751	68,800	2,879	2,594
68,801	68,850	2,881	2,596
68,851	68,900	2,883	2,598
68,901	68,950	2,886	2,601
68,951	69,000	2,888	2,603
69,001	69,050	2,890	2,605
69,051	69,100	2,892	2,607
69,101	69,150	2,895	2,610
69,151	69,200	2,897	2,612
69,201	69,250	2,899	2,614
69,251	69,300	2,902	2,617

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
		your tax is	
69,301	69,350	2,904	2,619
69,351	69,400	2,906	2,621
69,401	69,450	2,909	2,624
69,451	69,500	2,911	2,626
69,501	69,550	2,913	2,628
69,551	69,600	2,915	2,630
69,601	69,650	2,918	2,633
69,651	69,700	2,920	2,635
69,701	69,750	2,922	2,637
69,751	69,800	2,925	2,640
69,801	69,850	2,927	2,642
69,851	69,900	2,929	2,644
69,901	69,950	2,932	2,647
69,951	70,000	2,934	2,649
70,001	70,050	2,936	2,651
70,051	70,100	2,938	2,653
70,101	70,150	2,941	2,656
70,151	70,200	2,943	2,658
70,201	70,250	2,945	2,660
70,251	70,300	2,948	2,663
70,301	70,350	2,950	2,665
70,351	70,400	2,952	2,667
70,401	70,450	2,955	2,670
70,451	70,500	2,957	2,672
70,501	70,550	2,959	2,674
70,551	70,600	2,961	2,676
70,601	70,650	2,964	2,679
70,651	70,700	2,966	2,681
70,701	70,750	2,968	2,683
70,751	70,800	2,971	2,686
70,801	70,850	2,973	2,688
70,851	70,900	2,975	2,690
70,901	70,950	2,978	2,693
70,951	71,000	2,980	2,695
71,001	71,050	2,982	2,697
71,051	71,100	2,984	2,699
71,101	71,150	2,987	2,702
71,151	71,200	2,989	2,704
71,201	71,250	2,991	2,706
71,251	71,300	2,994	2,709
71,301	71,350	2,996	2,711
71,351	71,400	2,998	2,713
71,401	71,450	3,001	2,716
71,451	71,500	3,003	2,718
71,501	71,550	3,005	2,720
71,551	71,600	3,007	2,722
71,601	71,650	3,010	2,725
71,651	71,700	3,012	2,727
71,701	71,750	3,014	2,729
71,751	71,800	3,017	2,732
71,801	71,850	3,019	2,734
71,851	71,900	3,021	2,736
71,901	71,950	3,024	2,739
71,951	72,000	3,026	2,741
72,001	72,050	3,028	2,743
72,051	72,100	3,030	2,745
72,101	72,150	3,033	2,748
72,151	72,200	3,035	2,750
72,201	72,250	3,037	2,752
72,251	72,300	3,040	2,755
72,301	72,350	3,042	2,757
72,351	72,400	3,044	2,759
72,401	72,450	3,047	2,762
72,451	72,500	3,049	2,764
72,501	72,550	3,051	2,766
72,551	72,600	3,053	2,768

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
		your tax is	
72,601	72,650	3,056	2,771
72,651	72,700	3,058	2,773
72,701	72,750	3,060	2,775
72,751	72,800	3,063	2,778
72,801	72,850	3,065	2,780
72,851	72,900	3,067	2,782
72,901	72,950	3,070	2,785
72,951	73,000	3,072	2,787
73,001	73,050	3,074	2,789
73,051	73,100	3,076	2,791
73,101	73,150	3,079	2,794
73,151	73,200	3,081	2,796
73,201	73,250	3,083	2,798
73,251	73,300	3,086	2,801
73,301	73,350	3,088	2,803
73,351	73,400	3,090	2,805
73,401	73,450	3,093	2,808
73,451	73,500	3,095	2,810
73,501	73,550	3,097	2,812
73,551	73,600	3,099	2,814
73,601	73,650	3,102	2,817
73,651	73,700	3,104	2,819
73,701	73,750	3,106	2,821
73,751	73,800	3,109	2,824
73,801	73,850	3,111	2,826
73,851	73,900	3,113	2,828
73,901	73,950	3,116	2,831
73,951	74,000	3,118	2,833
74,001	74,050	3,120	2,835
74,051	74,100	3,122	2,837
74,101	74,150	3,125	2,840
74,151	74,200	3,127	2,842
74,201	74,250	3,129	2,844
74,251	74,300	3,132	2,847
74,301	74,350	3,134	2,849
74,351	74,400	3,136	2,851
74,401	74,450	3,139	2,854
74,451	74,500	3,141	2,856
74,501	74,550	3,143	2,858
74,551	74,600	3,145	2,860
74,601	74,650	3,148	2,863
74,651	74,700	3,150	2,865
74,701	74,750	3,152	2,867
74,751	74,800	3,155	2,870
74,801	74,850	3,157	2,872
74,851	74,900	3,159	2,874
74,901	74,950	3,162	2,877
74,951	75,000	3,164	2,879
75,001	75,050	3,166	2,881
75,051	75,100	3,168	2,883
75,101	75,150	3,171	2,886
75,151	75,200	3,173	2,888
75,201	75,250	3,175	2,890
75,251	75,300	3,178	2,893
75,301	75,350	3,180	2,895
75,351	75,400	3,182	2,897
75,401	75,450	3,185	2,900
75,451	75,500	3,187	2,902
75,501	75,550	3,189	2,904
75,551	75,600	3,191	2,906
75,601	75,650	3,194	2,909
75,651	75,700	3,196	2,911
75,701	75,750	3,198	2,913
75,751	75,800	3,201	2,916
75,801	75,850	3,203	2,918
75,851	75,900	3,205	2,920

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
		your tax is	
75,901	75,950	3,208	2,923
75,951	76,000	3,210	2,925
76,001	76,050	3,212	2,927
76,051	76,100	3,214	2,929
76,101	76,150	3,217	2,932
76,151	76,200	3,219	2,934
76,201	76,250	3,221	2,936
76,251	76,300	3,224	2,939
76,301	76,350	3,226	2,941
76,351	76,400	3,228	2,943
76,401	76,450	3,231	2,946
76,451	76,500	3,233	2,948
76,501	76,550	3,235	2,950
76,551	76,600	3,237	2,952
76,601	76,650	3,240	2,955
76,651	76,700	3,242	2,957
76,701	76,750	3,244	2,959
76,751	76,800	3,247	2,962
76,801	76,850	3,249	2,964
76,851	76,900	3,251	2,966
76,901	76,950	3,254	2,969
76,951	77,000	3,256	2,971
77,001	77,050	3,258	2,973
77,051	77,100	3,260	2,975
77,101	77,150	3,263	2,978
77,151	77,200	3,265	2,980
77,201	77,250	3,267	2,982
77,251	77,300	3,270	2,985
77,301	77,350	3,272	2,987
77,351	77,400	3,274	2,989
77,401	77,450	3,277	2,992
77,451	77,500	3,279	2,994
77,501	77,550	3,281	2,996
77,551	77,600	3,283	2,998
77,601	77,650	3,286	3,001
77,651	77,700	3,288	3,003
77,701	77,750	3,290	3,005
77,751	77,800	3,293	3,008
77,801	77,850	3,295	3,010
77,851	77,900	3,297	3,012
77,901	77,950	3,300	3,015
77,951	78,000	3,302	3,017
78,001	78,050	3,304	3,019
78,051	78,100	3,306	3,021
78,101	78,150	3,309	3,024
78,151	78,200	3,311	3,026
78,201	78,250	3,313	3,028
78,251	78,300	3,316	3,031
78,3			

2015 KANSAS TAX TABLE (continued)

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
		your tax is	
79,201	79,250	3,359	3,074
79,251	79,300	3,362	3,077
79,301	79,350	3,364	3,079
79,351	79,400	3,366	3,081
79,401	79,450	3,369	3,084
79,451	79,500	3,371	3,086
79,501	79,550	3,373	3,088
79,551	79,600	3,375	3,090
79,601	79,650	3,378	3,093
79,651	79,700	3,380	3,095
79,701	79,750	3,382	3,097
79,751	79,800	3,385	3,100
79,801	79,850	3,387	3,102
79,851	79,900	3,389	3,104
79,901	79,950	3,392	3,107
79,951	80,000	3,394	3,109
80,001	80,050	3,396	3,111
80,051	80,100	3,398	3,113
80,101	80,150	3,401	3,116
80,151	80,200	3,403	3,118
80,201	80,250	3,405	3,120
80,251	80,300	3,408	3,123
80,301	80,350	3,410	3,125
80,351	80,400	3,412	3,127
80,401	80,450	3,415	3,130
80,451	80,500	3,417	3,132
80,501	80,550	3,419	3,134
80,551	80,600	3,421	3,136
80,601	80,650	3,424	3,139
80,651	80,700	3,426	3,141
80,701	80,750	3,428	3,143
80,751	80,800	3,431	3,146
80,801	80,850	3,433	3,148
80,851	80,900	3,435	3,150
80,901	80,950	3,438	3,153
80,951	81,000	3,440	3,155
81,001	81,050	3,442	3,157
81,051	81,100	3,444	3,159
81,101	81,150	3,447	3,162
81,151	81,200	3,449	3,164
81,201	81,250	3,451	3,166
81,251	81,300	3,454	3,169
81,301	81,350	3,456	3,171
81,351	81,400	3,458	3,173
81,401	81,450	3,461	3,176
81,451	81,500	3,463	3,178
81,501	81,550	3,465	3,180
81,551	81,600	3,467	3,182
81,601	81,650	3,470	3,185
81,651	81,700	3,472	3,187
81,701	81,750	3,474	3,189
81,751	81,800	3,477	3,192
81,801	81,850	3,479	3,194
81,851	81,900	3,481	3,196
81,901	81,950	3,484	3,199
81,951	82,000	3,486	3,201
82,001	82,050	3,488	3,203
82,051	82,100	3,490	3,205
82,101	82,150	3,493	3,208
82,151	82,200	3,495	3,210
82,201	82,250	3,497	3,212
82,251	82,300	3,500	3,215
82,301	82,350	3,502	3,217
82,351	82,400	3,504	3,219
82,401	82,450	3,507	3,222
82,451	82,500	3,509	3,224

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
		your tax is	
82,501	82,550	3,511	3,226
82,551	82,600	3,513	3,228
82,601	82,650	3,516	3,231
82,651	82,700	3,518	3,233
82,701	82,750	3,520	3,235
82,751	82,800	3,523	3,238
82,801	82,850	3,525	3,240
82,851	82,900	3,527	3,242
82,901	82,950	3,530	3,245
82,951	83,000	3,532	3,247
83,001	83,050	3,534	3,249
83,051	83,100	3,536	3,251
83,101	83,150	3,539	3,254
83,151	83,200	3,541	3,256
83,201	83,250	3,543	3,258
83,251	83,300	3,546	3,261
83,301	83,350	3,548	3,263
83,351	83,400	3,550	3,265
83,401	83,450	3,553	3,268
83,451	83,500	3,555	3,270
83,501	83,550	3,557	3,272
83,551	83,600	3,559	3,274
83,601	83,650	3,562	3,277
83,651	83,700	3,564	3,279
83,701	83,750	3,566	3,281
83,751	83,800	3,569	3,284
83,801	83,850	3,571	3,286
83,851	83,900	3,573	3,288
83,901	83,950	3,576	3,291
83,951	84,000	3,578	3,293
84,001	84,050	3,580	3,295
84,051	84,100	3,582	3,297
84,101	84,150	3,585	3,300
84,151	84,200	3,587	3,302
84,201	84,250	3,589	3,304
84,251	84,300	3,592	3,307
84,301	84,350	3,594	3,309
84,351	84,400	3,596	3,311
84,401	84,450	3,599	3,314
84,451	84,500	3,601	3,316
84,501	84,550	3,603	3,318
84,551	84,600	3,605	3,320
84,601	84,650	3,608	3,323
84,651	84,700	3,610	3,325
84,701	84,750	3,612	3,327
84,751	84,800	3,615	3,330
84,801	84,850	3,617	3,332
84,851	84,900	3,619	3,334
84,901	84,950	3,622	3,337
84,951	85,000	3,624	3,339
85,001	85,050	3,626	3,341
85,051	85,100	3,628	3,343
85,101	85,150	3,631	3,346
85,151	85,200	3,633	3,348
85,201	85,250	3,635	3,350
85,251	85,300	3,638	3,353
85,301	85,350	3,640	3,355
85,351	85,400	3,642	3,357
85,401	85,450	3,645	3,360
85,451	85,500	3,647	3,362
85,501	85,550	3,649	3,364
85,551	85,600	3,651	3,366
85,601	85,650	3,654	3,369
85,651	85,700	3,656	3,371
85,701	85,750	3,658	3,373
85,751	85,800	3,661	3,376

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
		your tax is	
85,801	85,850	3,663	3,378
85,851	85,900	3,665	3,380
85,901	85,950	3,668	3,383
85,951	86,000	3,670	3,385
86,001	86,050	3,672	3,387
86,051	86,100	3,674	3,389
86,101	86,150	3,677	3,392
86,151	86,200	3,679	3,394
86,201	86,250	3,681	3,396
86,251	86,300	3,684	3,399
86,301	86,350	3,686	3,401
86,351	86,400	3,688	3,403
86,401	86,450	3,691	3,406
86,451	86,500	3,693	3,408
86,501	86,550	3,695	3,410
86,551	86,600	3,697	3,412
86,601	86,650	3,700	3,415
86,651	86,700	3,702	3,417
86,701	86,750	3,704	3,419
86,751	86,800	3,707	3,422
86,801	86,850	3,709	3,424
86,851	86,900	3,711	3,426
86,901	86,950	3,714	3,429
86,951	87,000	3,716	3,431
87,001	87,050	3,718	3,433
87,051	87,100	3,720	3,435
87,101	87,150	3,723	3,438
87,151	87,200	3,725	3,440
87,201	87,250	3,727	3,442
87,251	87,300	3,730	3,445
87,301	87,350	3,732	3,447
87,351	87,400	3,734	3,449
87,401	87,450	3,737	3,452
87,451	87,500	3,739	3,454
87,501	87,550	3,741	3,456
87,551	87,600	3,743	3,458
87,601	87,650	3,746	3,461
87,651	87,700	3,748	3,463
87,701	87,750	3,750	3,465
87,751	87,800	3,753	3,468
87,801	87,850	3,755	3,470
87,851	87,900	3,757	3,472
87,901	87,950	3,760	3,475
87,951	88,000	3,762	3,477
88,001	88,050	3,764	3,479
88,051	88,100	3,766	3,481
88,101	88,150	3,769	3,484
88,151	88,200	3,771	3,486
88,201	88,250	3,773	3,488
88,251	88,300	3,776	3,491
88,301	88,350	3,778	3,493
88,351	88,400	3,780	3,495
88,401	88,450	3,783	3,498
88,451	88,500	3,785	3,500
88,501	88,550	3,787	3,502
88,551	88,600	3,789	3,504
88,601	88,650	3,792	3,507
88,651	88,700	3,794	3,509
88,701	88,750	3,796	3,511
88,751	88,800	3,799	3,514
88,801	88,850	3,801	3,516
88,851	88,900	3,803	3,518
88,901	88,950	3,806	3,521
88,951	89,000	3,808	3,523
89,001	89,050	3,810	3,525
89,051	89,100	3,812	3,527

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
		your tax is	
89,101	89,150	3,815	3,530
89,151	89,200	3,817	3,532
89,201	89,250	3,819	3,534
89,251	89,300	3,822	3,537
89,301	89,350	3,824	3,539
89,351	89,400	3,826	3,541
89,401	89,450	3,829	3,544
89,451	89,500	3,831	3,546
89,501	89,550	3,833	3,548
89,551	89,600	3,835	3,550
89,601	89,650	3,838	3,553
89,651	89,700	3,840	3,555
89,701	89,750	3,842	3,557
89,751	89,800	3,845	3,560
89,801	89,850	3,847	3,562
89,851	89,900	3,849	3,564
89,901	89,950	3,852	3,567
89,951	90,000	3,854	3,569
90,001	90,050	3,856	3,571
90,051	90,100	3,858	3,573
90,101	90,150	3,861	3,576
90,151	90,200	3,863	3,578
90,201	90,250	3,865	3,580
90,251	90,300	3,868	3,583
90,301	90,350	3,870	3,585
90,351	90,400	3,872	3,587
90,401	90,450	3,875	3,590
90,451	90,500	3,877	3,592
90,501	90,550	3,879	3,594
90,551	90,600	3,881	3,596
90,601	90,650	3,884	3,599
90,651	90,700	3,886	3,601
90,701	90,750	3,888	3,603
90,751	90,800	3,891	3,606
90,801	90,850	3,893	3,608
90,851	90,900	3,895	3,610
90,901	90,950	3,898	3,613
90,951	91,000	3,900	3,615
91,001	91,050	3,902	3,617
91,051	91,100	3,904	3,619
91,101	91,150	3,907	3,622
91,151	91,200	3,909	3,624
91,201	91,250	3,911	3,626
91,251	91,300	3,914	3,629
91,301	91,350	3,916	3,631
91,351	91,400	3,918	3,633
91,401	91,450	3,921	3,636
91,451	91,500	3,923	3,6

2015 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	3,967	3,682	94,301	94,350	4,054	3,769	96,201	96,250	4,141	3,856
92,451	92,500	3,969	3,684	94,351	94,400	4,056	3,771	96,251	96,300	4,144	3,859
92,501	92,550	3,971	3,686	94,401	94,450	4,059	3,774	96,301	96,350	4,146	3,861
92,551	92,600	3,973	3,688	94,451	94,500	4,061	3,776	96,351	96,400	4,148	3,863
92,601	92,650	3,976	3,691	94,501	94,550	4,063	3,778	96,401	96,450	4,151	3,866
92,651	92,700	3,978	3,693	94,551	94,600	4,065	3,780	96,451	96,500	4,153	3,868
92,701	92,750	3,980	3,695	94,601	94,650	4,068	3,783	96,501	96,550	4,155	3,870
92,751	92,800	3,983	3,698	94,651	94,700	4,070	3,785	96,551	96,600	4,157	3,872
92,801	92,850	3,985	3,700	94,701	94,750	4,072	3,787	96,601	96,650	4,160	3,875
92,851	92,900	3,987	3,702	94,751	94,800	4,075	3,790	96,651	96,700	4,162	3,877
92,901	92,950	3,990	3,705	94,801	94,850	4,077	3,792	96,701	96,750	4,164	3,879
92,951	93,000	3,992	3,707	94,851	94,900	4,079	3,794	96,751	96,800	4,167	3,882
93,001	93,050	3,994	3,709	94,901	94,950	4,082	3,797	96,801	96,850	4,169	3,884
93,051	93,100	3,996	3,711	94,951	95,000	4,084	3,799	96,851	96,900	4,171	3,886
93,101	93,150	3,999	3,714	95,001	95,050	4,086	3,801	96,901	96,950	4,174	3,889
93,151	93,200	4,001	3,716	95,051	95,100	4,088	3,803	96,951	97,000	4,176	3,891
93,201	93,250	4,003	3,718	95,101	95,150	4,091	3,806	97,001	97,050	4,178	3,893
93,251	93,300	4,006	3,721	95,151	95,200	4,093	3,808	97,051	97,100	4,180	3,895
93,301	93,350	4,008	3,723	95,201	95,250	4,095	3,810	97,101	97,150	4,183	3,898
93,351	93,400	4,010	3,725	95,251	95,300	4,098	3,813	97,151	97,200	4,185	3,900
93,401	93,450	4,013	3,728	95,301	95,350	4,100	3,815	97,201	97,250	4,187	3,902
93,451	93,500	4,015	3,730	95,351	95,400	4,102	3,817	97,251	97,300	4,190	3,905
93,501	93,550	4,017	3,732	95,401	95,450	4,105	3,820	97,301	97,350	4,192	3,907
93,551	93,600	4,019	3,734	95,451	95,500	4,107	3,822	97,351	97,400	4,194	3,909
93,601	93,650	4,022	3,737	95,501	95,550	4,109	3,824	97,401	97,450	4,197	3,912
93,651	93,700	4,024	3,739	95,551	95,600	4,111	3,826	97,451	97,500	4,199	3,914
93,701	93,750	4,026	3,741	95,601	95,650	4,114	3,829	97,501	97,550	4,201	3,916
93,751	93,800	4,029	3,744	95,651	95,700	4,116	3,831	97,551	97,600	4,203	3,918
93,801	93,850	4,031	3,746	95,701	95,750	4,118	3,833	97,601	97,650	4,206	3,921
93,851	93,900	4,033	3,748	95,751	95,800	4,121	3,836	97,651	97,700	4,208	3,923
93,901	93,950	4,036	3,751	95,801	95,850	4,123	3,838	97,701	97,750	4,210	3,925
93,951	94,000	4,038	3,753	95,851	95,900	4,125	3,840	97,751	97,800	4,213	3,928
94,001	94,050	4,040	3,755	95,901	95,950	4,128	3,843	97,801	97,850	4,215	3,930
94,051	94,100	4,042	3,757	95,951	96,000	4,130	3,845	97,851	97,900	4,217	3,932
94,101	94,150	4,045	3,760	96,001	96,050	4,132	3,847	97,901	97,950	4,220	3,935
94,151	94,200	4,047	3,762	96,051	96,100	4,134	3,849	97,951	98,000	4,222	3,937
94,201	94,250	4,049	3,764	96,101	96,150	4,137	3,852	98,001	98,050	4,224	3,939
94,251	94,300	4,052	3,767	96,151	96,200	4,139	3,854	98,051	98,100	4,226	3,941

100,001 and over – use the Tax Computation Worksheet

2015 TAX COMPUTATION WORKSHEET

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

Married Filing Joint					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$30,000	\$	2.7% (.027)	\$	\$0	\$
\$30,001 and over	\$	4.6% (.046)	\$	\$570	\$

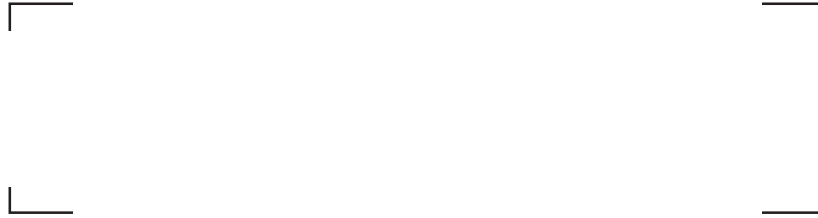
Single, Head of Household, or Married Filing Separate					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$15,000	\$	2.7% (.027)	\$	\$0	\$
\$15,001 and over	\$	4.6% (.046)	\$	\$285	\$

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, 2015**, 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	LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362	OSBORNE (OB) Osborne County 392	Valley Center Public Schools 262 Wichita 259
ANDERSON (AN) Crest 479 Garnett 365	DECATUR (DC) Oberlin 294	HAMILTON (HM) Syracuse 494	LOGAN (LG) Oakley 274 Triplains 275	OTTAWA (OT) North Ottawa County 239 Twin Valley 240	SEWARD (SW) Kismet-Plains 483 Liberal 480
ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409	DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	HARPER (HP) Anthony-Harper 361 Attica 511	LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252	PAWNEE (PN) Fort Larned 495 Pawnee Heights 496	SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501
BARBER (BA) Barber County North 254 South Barber 255	DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429	HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion-Florence 408 Peabody-Burns 398	PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110	SHERIDAN (SD) Hoxie Community Schools 412
BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497	HASKELL (HS) Satanta 507 Sublette 374	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville- Wheaton 322 Rock Creek 323 Wamego 320	SHERMAN (SH) Goodland 352
BOURBON (BB) Fort Scott 234 Uniontown 235	EDWARDS (ED) Kinsley-Offerte 347 Lewis 502	HODGEMAN (HG) Hodgeman County Schools 227	McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400	PRATT (PR) Pratt 382 Skyline Schools 438	SMITH (SM) Smith Center 237
BROWN (BR) South Brown County 430 Hiawatha 415	DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497	JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337	JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338	RAWLINS (RA) Rawlins County 105	STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349
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	EDWARDS (ED) Kinsley-Offerte 347 Lewis 502	JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338	MADEIRA (ME) Fowler 225 Meade 226	RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311	STANTON (ST) Stanton County 452
CHASE (CS) Chase County 284	ELLIS (EL) Ellis 388 Hays 489 Victoria 432	JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230	MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368	REPUBLIC (RP) Pike Valley 426 Republic County 109	STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209
CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua County Community 286	ELLSWORTH (EW) Central Plains 112 Ellsworth 327	JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230	MITCHELL (MC) Beloit 273 Waconda 272	RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376	SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353
CHEYENNE (CN) Cheylin 103 St. Francis Comm Schools 297	FINNEY (FI) Garden City 457 Holcomb 363	KEARNY (KE) Deerfield 216 Lakin 215	MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446	ROOKS (RO) Palco 269 Plainville 270 Stockton 271	THOMAS (TH) Brewster 314 Colby Public Schools 315 Golden Plains 316
CLARK (CA) Ashland 220 Minneola 219	FORD (FO) Bucklin 459 Dodge City 443 Spearville 381	KINGMAN (KM) Cunningham 332 Kingman-Norwich 331	MORRIS (MR) Morris County 417	RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378	TREGO (TR) WaKeeney 208
CLAY (CY) Clay Center 379	FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	KIOWA (KW) Hiawland 474 Kiowa County 422	MORTON (MT) Elkhart 218 Rolla 217	ROOSEVELT (RS) Paradise 399 Russell County 407	WABAUWSEE (WB) Mill Creek Valley 329 Mission Valley 330
CLOUD (CD) Concordia 333 Southern Cloud 334	GEARY (GE) Geary County Schools 475	LABETTE (LB) Chetopa-St. Paul 505 Labette County 506 Oswego 504 Parsons 503	NEMAHA (NM) Nemaha Central 115 Prairie Hills 113	RUSH (RH) LaCrosse 395 Otis-Bison 403	WALLACE (WA) Wallace County Schools 241 Weskan 242
COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	LANE (LE) Dighton 482 Healy Public Schools 468	NEOSHO (NO) Chanute Public Schools 413 Erie-Galesburg 101	SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306	WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 Washington County Schools 108
COMANCHE (CM) Comanche County 300	GRAHAM (GH) Graham County 281	LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464	NESS (NS) Western Plains 106 Ness City 303	SCOTT (SC) Scott County 466	WICHITA (WH) Leoti 467
COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	GRANT (GT) Ulysses 214	LINCOLN (LC) Lincoln 298 Sylvan Grove 299	NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211	SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267	WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461
	GREENWOOD (GW) Eureka 389		OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434		WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202



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 Internal Revenue Service), 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 the Internal Revenue Service office. To find an AARP site, call 1-888-227-7669 or visit their website 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 a.m. to 4:45 p.m. (M-F)


Refunds. You can check the status of your current year refund from our website 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 website for a list of approved software vendors.**

Electronic File & Pay Options

webtax.org

WebFile is a *simple, secure, fast* and **FREE** Kansas filing option. You may use WebFile  if you are a Kansas resident or non-resident, even if you itemize deductions, as long as you have an existing WebFile account and have filed a Kansas Income tax return in the past 3 years. If you do not have an existing KanAccess user account, you will need to create one and then contact the Kansas Department of Revenue Electronic Services Help Desk by email at (eservices@kdor.ks.gov) or 785-296-6993 for your Income tax account Access Code. You will use the Access Code to link your Social Security Number to your KanAccess user account.

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 website 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 the Kansas Department of Revenue! **See the instructions on our website 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 website for a list of vendors authorized to accept payments for Kansas.**

FORM K-40V INSTRUCTIONS

Print your name, address, Social Security number, and the first four letters of your last name in the spaces provided. If you are filing a joint return, print that same information for your spouse in the spaces provided. If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "X".

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Be sure the last 4 digits of your Social Security number (example: XXXXX1234) are printed on your check or money order. If payment is not made on or before April 15, 2016, the tax due is subject to penalty and interest.

If you are filing an extension of time to file your return, mark the appropriate box with "X". Note that an extension of time is an extension to file, NOT an extension to pay.

Do not attach the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

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

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

K-40V
Rev. 7-15

2015 KANSAS
INDIVIDUAL INCOME TAX
PAYMENT VOUCHER

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Please use UPPER CASE letters to print the first four letters of

Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)			
City, Town, or Post Office		State	Zip Code
Daytime Phone Number		Name or Address Change <input type="checkbox"/>	
Amended Payment <input type="checkbox"/>		Extension Payment <input type="checkbox"/>	

Your last name Spouse's last name

Your Social Security number

Spouse's Social Security number

Write last 4 digits of your Social Security number on check or money order and make payable to Kansas Income Tax.

Payment Amount \$

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM