Kansas

2016 Individual Income Tax

For a fast refund, file electronically!

See back cover for details.

ksrevenue.org

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Important Information

DUE DATE FOR FILING. April 18, 2017 is the due date for filing 2016 income tax returns. See page 4.

TAXPAYER ASSISTANCE CENTER. The Taxpayer Assistance Center in Topeka has moved. The new address can be found on the back cover of this booklet.

LOW INCOME EXCLUSION. Effective for tax year 2016, married individuals filing joint returns with taxable income of $12,500 or less, and all other individuals with taxable income of $5,000 or less, shall have a tax liability of zero. A return must be filed to calculate taxable income.

ITEMIZED DEDUCTIONS. Kansas itemized deductions are calculated using 100% charitable contributions, 50% qualified residential interest, and 50% 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.

ANGEL INVESTOR TAX CREDIT EXTENDED. This tax credit has been extended to tax year 2021. The Angel Investor tax credit is available to qualified individuals who provide seed-capital financing for emerging Kansas businesses engaged in development, implementation and commercialization of innovative technologies, products and services. It is administered by the Kansas Department of Commerce.

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 available through tax year 2021. To claim this tax credit you must file your income tax 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 use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It 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 website. 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 X 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 2016, refer to the instructions for line 19 of Form K-40. You may 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.

Contact our Taxpayer Assistance Center (page 28) if you have questions about the Kansas use tax.

The brightly colored Cave Salamander, Eurycea lucifuga, is known only from the Ozark Plateau in southeastern Cherokee County. True to its name, the Cave Salamander is typically found in the twilight zone of caves with permanent spring flows. This species is listed as Endangered by the state of Kansas and benefits from contributions to the Chickadee Checkoff on your Kansas Income Tax Return.

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.

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.

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.

K-210
(Rev. 8-16)

2016
KANSAS UNDERPAYMENT OF ESTIMATED TAX
(INDIVIDUAL INCOME TAX)

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 18, 2016 Form K-40	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 18, 2015 Form K-40)	3	
4. Enter the total amount of your 2016 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

		1/1/16 - 4/15/16	1/1/16 - 6/15/16	1/1/16 - 9/15/16	1/1/16 - 1/15/17
5. Cumulative total of your 2016 withholding	5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date	6				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)	7				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	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
9. Exception 2 – Tax on annualized 2016 income; enclose computation. (Farmers/fishers use line 9b)	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	10				
11. Due date of each installment	11	4/15/16	6/15/16	9/15/16	1/15/17
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/16, whichever is earlier. If paid late, see instructions	12	61	92	107	
13. Number of days from 1/15/17 to date paid or 4/15/17, whichever is earlier. If paid late, see instructions	13			15	
14. $\frac{\text{Line 12}}{366}$ X 4% X amount on line 10	14				
15. $\frac{\text{Line 13}}{365}$ X 5% X amount on line 10	15				
16. Penalty (add lines 14 and 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	

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 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 2016 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. 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. Visit ***learningquest.com*** for details about saving money for higher education.

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 modification from federal Schedule E and included on line A25 of Schedule S.
- **Sale of Kansas Turnpike Bonds**. Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- **Electrical Generation Revenue Bonds**. Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
- **Native American Indian Reservation Income**. Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits**. Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note**: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- **Organ Donor Expenses**. Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for

2016 KANSAS TAX TABLE
(for taxable income to $100,000)

FIND YOUR TAX: Read down the columns to find the line that includes your taxable income from line 7 of Form K-40. Then locate your filing status in the heading. Enter on line 8 of Form K-40 the tax amount where the taxable income line and filing status column meet.

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		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	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				your tax is	
26	50	0	0	3,301	3,350	0	0	6,601	6,650	179	0	9,901	9,950	268	0
51	100	0	0	3,351	3,400	0	0	6,651	6,700	180	0	9,951	10,000	269	0
101	150	0	0	3,401	3,450	0	0	6,701	6,750	182	0	10,001	10,050	271	0
151	200	0	0	3,451	3,500	0	0	6,751	6,800	183	0	10,051	10,100	272	0
201	250	0	0	3,501	3,550	0	0	6,801	6,850	184	0	10,101	10,150	273	0
251	300	0	0	3,551	3,600	0	0	6,851	6,900	186	0	10,151	10,200	275	0
301	350	0	0	3,601	3,650	0	0	6,901	6,950	187	0	10,201	10,250	276	0
351	400	0	0	3,651	3,700	0	0	6,951	7,000	188	0	10,251	10,300	277	0
401	450	0	0	3,701	3,750	0	0	7,001	7,050	190	0	10,301	10,350	279	0
451	500	0	0	3,751	3,800	0	0	7,051	7,100	191	0	10,351	10,400	280	0
501	550	0	0	3,801	3,850	0	0	7,101	7,150	192	0	10,401	10,450	281	0
551	600	0	0	3,851	3,900	0	0	7,151	7,200	194	0	10,451	10,500	283	0
601	650	0	0	3,901	3,950	0	0	7,201	7,250	195	0	10,501	10,550	284	0
651	700	0	0	3,951	4,000	0	0	7,251	7,300	196	0	10,551	10,600	286	0
701	750	0	0	4,001	4,050	0	0	7,301	7,350	198	0	10,601	10,650	287	0
751	800	0	0	4,051	4,100	0	0	7,351	7,400	199	0	10,651	10,700	288	0
801	850	0	0	4,101	4,150	0	0	7,401	7,450	200	0	10,701	10,750	290	0
851	900	0	0	4,151	4,200	0	0	7,451	7,500	202	0	10,751	10,800	291	0
901	950	0	0	4,201	4,250	0	0	7,501	7,550	203	0	10,801	10,850	292	0
951	1,000	0	0	4,251	4,300	0	0	7,551	7,600	205	0	10,851	10,900	294	0
1,001	1,050	0	0	4,301	4,350	0	0	7,601	7,650	206	0	10,901	10,950	295	0
1,051	1,100	0	0	4,351	4,400	0	0	7,651	7,700	207	0	10,951	11,000	296	0
1,101	1,150	0	0	4,401	4,450	0	0	7,701	7,750	209	0	11,001	11,050	298	0
1,151	1,200	0	0	4,451	4,500	0	0	7,751	7,800	210	0	11,051	11,100	299	0
1,201	1,250	0	0	4,501	4,550	0	0	7,801	7,850	211	0	11,101	11,150	300	0
1,251	1,300	0	0	4,551	4,600	0	0	7,851	7,900	213	0	11,151	11,200	302	0
1,301	1,350	0	0	4,601	4,650	0	0	7,901	7,950	214	0	11,201	11,250	303	0
1,351	1,400	0	0	4,651	4,700	0	0	7,951	8,000	215	0	11,251	11,300	304	0
1,401	1,450	0	0	4,701	4,750	0	0	8,001	8,050	217	0	11,301	11,350	306	0
1,451	1,500	0	0	4,751	4,800	0	0	8,051	8,100	218	0	11,351	11,400	307	0
1,501	1,550	0	0	4,801	4,850	0	0	8,101	8,150	219	0	11,401	11,450	308	0
1,551	1,600	0	0	4,851	4,900	0	0	8,151	8,200	221	0	11,451	11,500	310	0
1,601	1,650	0	0	4,901	4,950	0	0	8,201	8,250	222	0	11,501	11,550	311	0
1,651	1,700	0	0	4,951	5,000	0	0	8,251	8,300	223	0	11,551	11,600	313	0
1,701	1,750	0	0	5,001	5,050	136	0	8,301	8,350	225	0	11,601	11,650	314	0
1,751	1,800	0	0	5,051	5,100	137	0	8,351	8,400	226	0	11,651	11,700	315	0
1,801	1,850	0	0	5,101	5,150	138	0	8,401	8,450	227	0	11,701	11,750	317	0
1,851	1,900	0	0	5,151	5,200	140	0	8,451	8,500	229	0	11,751	11,800	318	0
1,901	1,950	0	0	5,201	5,250	141	0	8,501	8,550	230	0	11,801	11,850	319	0
1,951	2,000	0	0	5,251	5,300	142	0	8,551	8,600	232	0	11,851	11,900	321	0
2,001	2,050	0	0	5,301	5,350	144	0	8,601	8,650	233	0	11,901	11,950	322	0
2,051	2,100	0	0	5,351	5,400	145	0	8,651	8,700	234	0	11,951	12,000	323	0
2,101	2,150	0	0	5,401	5,450	146	0	8,701	8,750	236	0	12,001	12,050	325	0
2,151	2,200	0	0	5,451	5,500	148	0	8,751	8,800	237	0	12,051	12,100	326	0
2,201	2,250	0	0	5,501	5,550	149	0	8,801	8,850	238	0	12,101	12,150	327	0
2,251	2,300	0	0	5,551	5,600	151	0	8,851	8,900	240	0	12,151	12,200	329	0
2,301	2,350	0	0	5,601	5,650	152	0	8,901	8,950	241	0	12,201	12,250	330	0
2,351	2,400	0	0	5,651	5,700	153	0	8,951	9,000	242	0	12,251	12,300	331	0
2,401	2,450	0	0	5,701	5,750	155	0	9,001	9,050	244	0	12,301	12,350	333	0
2,451	2,500	0	0	5,751	5,800	156	0	9,051	9,100	245	0	12,351	12,400	334	0
2,501	2,550	0	0	5,801	5,850	157	0	9,101	9,150	246	0	12,401	12,450	335	0
2,551	2,600	0	0	5,851	5,900	159	0	9,151	9,200	248	0	12,451	12,500	337	0
2,601	2,650	0	0	5,901	5,950	160	0	9,201	9,250	249	0	12,501	12,550	338	338
2,651	2,700	0	0	5,951	6,000	161	0	9,251	9,300	250	0	12,551	12,600	340	340
2,701	2,750	0	0	6,001	6,050	163	0	9,301	9,350	252	0	12,601	12,650	341	341
2,751	2,800	0	0	6,051	6,100	164	0	9,351	9,400	253	0	12,651	12,700	342	342
2,801	2,850	0	0	6,101	6,150	165	0	9,401	9,450	254	0	12,701	12,750	344	344
2,851	2,900	0	0	6,151	6,200	167	0	9,451	9,500	256	0	12,751	12,800	345	345
2,901	2,950	0	0	6,201	6,250	168	0	9,501	9,550	257	0	12,801	12,850	346	346
2,951	3,000	0	0	6,251	6,300	169	0	9,551	9,600	259	0	12,851	12,900	348	348
3,001	3,050	0	0	6,301	6,350	171	0	9,601	9,650	260	0	12,901	12,950	349	349
3,051	3,100	0	0	6,351	6,400	172	0	9,651	9,700	261	0	12,951	13,000	350	350
3,101	3,150	0	0	6,401	6,450	173	0	9,701	9,750	263	0	13,001	13,050	352	352
3,151	3,200	0	0	6,451	6,500	175	0	9,751	9,800	264	0	13,051	13,100	353	353
3,201	3,250	0	0	6,501	6,550	176	0	9,801	9,850	265	0	13,101	13,150	354	354
3,251	3,300	0	0	6,551	6,600	178	0	9,851	9,900	267	0	13,151	13,200	356	356

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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

2016 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	
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

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	
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

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	
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

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	
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
39,101	**39,150**	1,515	1,230
39,151	**39,200**	1,517	1,232
39,201	**39,250**	1,519	1,234
39,251	**39,300**	1,522	1,237
39,301	**39,350**	1,524	1,239
39,351	**39,400**	1,526	1,241
39,401	**39,450**	1,529	1,244
39,451	**39,500**	1,531	1,246
39,501	**39,550**	1,533	1,248
39,551	**39,600**	1,535	1,250

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		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

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		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

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		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

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		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**	2,104	1,819
51,951	**52,000**	2,106	1,821
52,001	**52,050**	2,108	1,823
52,051	**52,100**	2,110	1,825
52,101	**52,150**	2,113	1,828
52,151	**52,200**	2,115	1,830
52,201	**52,250**	2,117	1,832
52,251	**52,300**	2,120	1,835
52,301	**52,350**	2,122	1,837
52,351	**52,400**	2,124	1,839
52,401	**52,450**	2,127	1,842
52,451	**52,500**	2,129	1,844
52,501	**52,550**	2,131	1,846
52,551	**52,600**	2,133	1,848
52,601	**52,650**	2,136	1,851
52,651	**52,700**	2,138	1,853
52,701	**52,750**	2,140	1,855
52,751	**52,800**	2,143	1,858

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are 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

If line 7, Form K-40 is — at least	but not more than	and you are 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

If line 7, Form K-40 is — at least	but not more than	and you are 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

If line 7, Form K-40 is — at least	but not more than	and you are 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	**65,150**	2,711	2,426
65,151	**65,200**	2,713	2,428
65,201	**65,250**	2,715	2,430
65,251	**65,300**	2,718	2,433
65,301	**65,350**	2,720	2,435
65,351	**65,400**	2,722	2,437
65,401	**65,450**	2,725	2,440
65,451	**65,500**	2,727	2,442
65,501	**65,550**	2,729	2,444
65,551	**65,600**	2,731	2,446
65,601	**65,650**	2,734	2,449
65,651	**65,700**	2,736	2,451
65,701	**65,750**	2,738	2,453
65,751	**65,800**	2,741	2,456
65,801	**65,850**	2,743	2,458
65,851	**65,900**	2,745	2,460
65,901	**65,950**	2,748	2,463
65,951	**66,000**	2,750	2,465

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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
78,301	**78,350**	3,318	3,033
78,351	**78,400**	3,320	3,035
78,401	**78,450**	3,323	3,038
78,451	**78,500**	3,325	3,040
78,501	**78,550**	3,327	3,042
78,551	**78,600**	3,329	3,044
78,601	**78,650**	3,332	3,047
78,651	**78,700**	3,334	3,049
78,701	**78,750**	3,336	3,051
78,751	**78,800**	3,339	3,054
78,801	**78,850**	3,341	3,056
78,851	**78,900**	3,343	3,058
78,901	**78,950**	3,346	3,061
78,951	**79,000**	3,348	3,063
79,001	**79,050**	3,350	3,065
79,051	**79,100**	3,352	3,067
79,101	**79,150**	3,355	3,070
79,151	**79,200**	3,357	3,072

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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 — at least	but not more than	and you are 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	3,638
91,501	**91,550**	3,925	3,640
91,551	**91,600**	3,927	3,642
91,601	**91,650**	3,930	3,645
91,651	**91,700**	3,932	3,647
91,701	**91,750**	3,934	3,649
91,751	**91,800**	3,937	3,652
91,801	**91,850**	3,939	3,654
91,851	**91,900**	3,941	3,656
91,901	**91,950**	3,944	3,659
91,951	**92,000**	3,946	3,661
92,001	**92,050**	3,948	3,663
92,051	**92,100**	3,950	3,665
92,101	**92,150**	3,953	3,668
92,151	**92,200**	3,955	3,670
92,201	**92,250**	3,957	3,672
92,251	**92,300**	3,960	3,675
92,301	**92,350**	3,962	3,677
92,351	**92,400**	3,964	3,679

2016 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
92,401	**92,450**	3,967	3,682	
92,451	**92,500**	3,969	3,684	
92,501	**92,550**	3,971	3,686	
92,551	**92,600**	3,973	3,688	
92,601	**92,650**	3,976	3,691	
92,651	**92,700**	3,978	3,693	
92,701	**92,750**	3,980	3,695	
92,751	**92,800**	3,983	3,698	
92,801	**92,850**	3,985	3,700	
92,851	**92,900**	3,987	3,702	
92,901	**92,950**	3,990	3,705	
92,951	**93,000**	3,992	3,707	
93,001	**93,050**	3,994	3,709	
93,051	**93,100**	3,996	3,711	
93,101	**93,150**	3,999	3,714	
93,151	**93,200**	4,001	3,716	
93,201	**93,250**	4,003	3,718	
93,251	**93,300**	4,006	3,721	
93,301	**93,350**	4,008	3,723	
93,351	**93,400**	4,010	3,725	
93,401	**93,450**	4,013	3,728	
93,451	**93,500**	4,015	3,730	
93,501	**93,550**	4,017	3,732	
93,551	**93,600**	4,019	3,734	
93,601	**93,650**	4,022	3,737	
93,651	**93,700**	4,024	3,739	
93,701	**93,750**	4,026	3,741	
93,751	**93,800**	4,029	3,744	
93,801	**93,850**	4,031	3,746	
93,851	**93,900**	4,033	3,748	
93,901	**93,950**	4,036	3,751	
93,951	**94,000**	4,038	3,753	
94,001	**94,050**	4,040	3,755	
94,051	**94,100**	4,042	3,757	
94,101	**94,150**	4,045	3,760	
94,151	**94,200**	4,047	3,762	
94,201	**94,250**	4,049	3,764	
94,251	**94,300**	4,052	3,767	
94,301	**94,350**	4,054	3,769	
94,351	**94,400**	4,056	3,771	
94,401	**94,450**	4,059	3,774	
94,451	**94,500**	4,061	3,776	
94,501	**94,550**	4,063	3,778	
94,551	**94,600**	4,065	3,780	
94,601	**94,650**	4,068	3,783	
94,651	**94,700**	4,070	3,785	
94,701	**94,750**	4,072	3,787	
94,751	**94,800**	4,075	3,790	
94,801	**94,850**	4,077	3,792	
94,851	**94,900**	4,079	3,794	
94,901	**94,950**	4,082	3,797	
94,951	**95,000**	4,084	3,799	
95,001	**95,050**	4,086	3,801	
95,051	**95,100**	4,088	3,803	
95,101	**95,150**	4,091	3,806	
95,151	**95,200**	4,093	3,808	
95,201	**95,250**	4,095	3,810	
95,251	**95,300**	4,098	3,813	
95,301	**95,350**	4,100	3,815	
95,351	**95,400**	4,102	3,817	
95,401	**95,450**	4,105	3,820	
95,451	**95,500**	4,107	3,822	
95,501	**95,550**	4,109	3,824	
95,551	**95,600**	4,111	3,826	
95,601	**95,650**	4,114	3,829	
95,651	**95,700**	4,116	3,831	
95,701	**95,750**	4,118	3,833	
95,751	**95,800**	4,121	3,836	
95,801	**95,850**	4,123	3,838	
95,851	**95,900**	4,125	3,840	
95,901	**95,950**	4,128	3,843	
95,951	**96,000**	4,130	3,845	
96,001	**96,050**	4,132	3,847	
96,051	**96,100**	4,134	3,849	
96,101	**96,150**	4,137	3,852	
96,151	**96,200**	4,139	3,854	
96,201	**96,250**	4,141	3,856	
96,251	**96,300**	4,144	3,859	
96,301	**96,350**	4,146	3,861	
96,351	**96,400**	4,148	3,863	
96,401	**96,450**	4,151	3,866	
96,451	**96,500**	4,153	3,868	
96,501	**96,550**	4,155	3,870	
96,551	**96,600**	4,157	3,872	
96,601	**96,650**	4,160	3,875	
96,651	**96,700**	4,162	3,877	
96,701	**96,750**	4,164	3,879	
96,751	**96,800**	4,167	3,882	
96,801	**96,850**	4,169	3,884	
96,851	**96,900**	4,171	3,886	
96,901	**96,950**	4,174	3,889	
96,951	**97,000**	4,176	3,891	
97,001	**97,050**	4,178	3,893	
97,051	**97,100**	4,180	3,895	
97,101	**97,150**	4,183	3,898	
97,151	**97,200**	4,185	3,900	
97,201	**97,250**	4,187	3,902	
97,251	**97,300**	4,190	3,905	
97,301	**97,350**	4,192	3,907	
97,351	**97,400**	4,194	3,909	
97,401	**97,450**	4,197	3,912	
97,451	**97,500**	4,199	3,914	
97,501	**97,550**	4,201	3,916	
97,551	**97,600**	4,203	3,918	
97,601	**97,650**	4,206	3,921	
97,651	**97,700**	4,208	3,923	
97,701	**97,750**	4,210	3,925	
97,751	**97,800**	4,213	3,928	
97,801	**97,850**	4,215	3,930	
97,851	**97,900**	4,217	3,932	
97,901	**97,950**	4,220	3,935	
97,951	**98,000**	4,222	3,937	
98,001	**98,050**	4,224	3,939	
98,051	**98,100**	4,226	3,941	
98,101	**98,150**	4,229	3,944	
98,151	**98,200**	4,231	3,946	
98,201	**98,250**	4,233	3,948	
98,251	**98,300**	4,236	3,951	
98,301	**98,350**	4,238	3,953	
98,351	**98,400**	4,240	3,955	
98,401	**98,450**	4,243	3,958	
98,451	**98,500**	4,245	3,960	
98,501	**98,550**	4,247	3,962	
98,551	**98,600**	4,249	3,964	
98,601	**98,650**	4,252	3,967	
98,651	**98,700**	4,254	3,969	
98,701	**98,750**	4,256	3,971	
98,751	**98,800**	4,259	3,974	
98,801	**98,850**	4,261	3,976	
98,851	**98,900**	4,263	3,978	
98,901	**98,950**	4,266	3,981	
98,951	**99,000**	4,268	3,983	
99,001	**99,050**	4,270	3,985	
99,051	**99,100**	4,272	3,987	
99,101	**99,150**	4,275	3,990	
99,151	**99,200**	4,277	3,992	
99,201	**99,250**	4,279	3,994	
99,251	**99,300**	4,282	3,997	
99,301	**99,350**	4,284	3,999	
99,351	**99,400**	4,286	4,001	
99,401	**99,450**	4,289	4,004	
99,451	**99,500**	4,291	4,006	
99,501	**99,550**	4,293	4,008	
99,551	**99,600**	4,295	4,010	
99,601	**99,650**	4,298	4,013	
99,651	**99,700**	4,300	4,015	
99,701	**99,750**	4,302	4,017	
99,751	**99,800**	4,305	4,020	
99,801	**99,850**	4,307	4,022	
99,851	**99,900**	4,309	4,024	
99,901	**99,950**	4,312	4,027	
99,951	**100,000**	4,314	4,029	

100,001 and over – use the Tax Computation Worksheet

2016 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.
$12,501 – $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.
$5,001 – $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, 2016**, 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

ALLEN (AL)
Humboldt 258
Iola 257
Marmaton Valley 256

ANDERSON (AN)
Crest 479
Garnett 365

ATCHISON (AT)
Atchison Co. Community 377
Atchison Public Schools 409

BARBER (BA)
Barber County North 254
South Barber 255

BARTON (BT)
Ellinwood Public Schools 355
Great Bend 428
Hoisington 431

BOURBON (BB)
Fort Scott 234
Uniontown 235

BROWN (BR)
South Brown County 430
Hiawatha 415

BUTLER (BU)
Andover 385
Augusta 402
Bluestem 205
Circle 375
Douglass Public Schools 396
El Dorado 490
Flinthills 492
Remington-Whitewater 206
Rose Hill Public Schools 394

CHASE (CS)
Chase County 284

CHAUTAUQUA (CQ)
Cedar Vale 285
Chautauqua County Community 286

CHEROKEE (CK)
Baxter Springs 508
Columbus 493
Galena 499
Riverton 404

CHEYENNE (CN)
Cheylin 103
St. Francis Comm School 297

CLARK (CA)
Ashland 220
Minneola 219

CLAY (CY)
Clay Center 379

CLOUD (CD)
Concordia 333
Southern Cloud 334

COFFEY (CF)
Burlington 244
Lebo-Waverly 243
LeRoy-Gridley 245

COMANCHE (CM)
Comanche County 300

COWLEY (CL)
Arkansas City 470
Central 462
Dexter 471
Udall 463
Winfield 465

County & Abbreviation
District Name & Number

CRAWFORD (CR)
Cherokee 247
Frontenac Public Schools 249
Girard 248
Northeast 246
Pittsburg 250

DECATUR (DC)
Oberlin 294

DICKINSON (DK)
Abilene 435
Chapman 473
Herington 487
Rural Vista 481
Solomon 393

DONIPHAN (DP)
Doniphan West Schools 111
Riverside 114
Troy Public Schools 429

DOUGLAS (DG)
Baldwin City 348
Eudora 491
Lawrence 497

EDWARDS (ED)
Kinsley-Offerle 347
Lewis 502

ELK (EK)
Elk Valley 283
West Elk 282

ELLIS (EL)
Ellis 388
Hays 489
Victoria 432

ELLSWORTH (EW)
Central Plains 112
Ellsworth 327

FINNEY (FI)
Garden City 457
Holcomb 363

FORD (FO)
Bucklin 459
Dodge City 443
Spearville 381

FRANKLIN (FR)
Central Heights 288
Ottawa 290
Wellsville 289
West Franklin 287

GEARY (GE)
Geary County Schools 475

GOVE (GO)
Wheatland 292
Grinnell Public Schools 291
Quinter Public Schools 293

GRAHAM (GH)
Graham County 281

GRANT (GT)
Ulysses 214

GRAY (GY)
Cimarron-Ensign 102
Copeland 476
Ingalls 477
Montezuma 371

GREELEY (GL)
Greeley County Schools 200

GREENWOOD (GW)
Eureka 389

County & Abbreviation
District Name & Number

Hamilton 390
Madison-Virgil 386

HAMILTON (HM)
Syracuse 494

HARPER (HP)
Attica 511
Chaparral 361

HARVEY (HV)
Burrton 369
Halstead 440
Hesston 460
Newton 373
Sedgwick Public Schools 439

HASKELL (HS)
Satanta 507
Sublette 374

HODGEMAN (HG)
Hodgeman County Schools 227

JACKSON (JA)
Holton 336
North Jackson 335
Royal Valley 337

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

JEWELL (JW)
Rock Hills 107

JOHNSON (JO)
Blue Valley 229
De Soto 232
Gardner Edgerton 231
Olathe 233
Shawnee Mission Public Schools 512
Spring Hill 230

KEARNY (KE)
Deerfield 216
Lakin 215

KINGMAN (KM)
Cunningham 332
Kingman-Norwich 331

KIOWA (KW)
Haviland 474
Kiowa County 422

LABETTE (LB)
Chetopa-St. Paul 505
Labette County 506
Oswego 504
Parsons 503

LANE (LE)
Dighton 482
Healy Public Schools 468

LEAVENWORTH (LV)
Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453
Tonganoxie 464

LINCOLN (LC)
Lincoln 298
Sylvan Grove 299

County & Abbreviation
District Name & Number

LINN (LN)
Jayhawk 346
Pleasanton 344
Prairie View 362

LOGAN (LG)
Oakley 274
Triplains 275

LYON (LY)
Emporia 253
North Lyon County 251
Southern Lyon County 252

MARION (MN)
Centre 397
Durham-Hillsboro-Lehigh 410
Goessel 411
Marion-Florence 408
Peabody-Burns 398

MARSHALL (MS)
Marysville 364
Valley Heights 498
Vermillion 380

McPHERSON (MP)
Canton-Galva 419
Inman 448
McPherson 418
Moundridge 423
Smoky Valley 400

MEADE (ME)
Fowler 225
Meade 226

MIAMI (MI)
Louisburg 416
Osawatomie 367
Paola 368

MITCHELL (MC)
Beloit 273
Waconda 272

MONTGOMERY (MG)
Caney Valley 436
Cherryvale 447
Coffeyville 445
Independence 446

MORRIS (MR)
Morris County 417

MORTON (MT)
Elkhart 218
Rolla 217

NEMAHA (NM)
Nemaha Central 115
Prairie Hills 113

NEOSHO (NO)
Chanute Public Schools 413
Erie-Galesburg 101

NESS (NS)
Western Plains 106
Ness City 303

NORTON (NT)
Northern Valley Schools 212
Norton Community Schools 211

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

County & Abbreviation
District Name & Number

OSBORNE (OB)
Osborne County 392

OTTAWA (OT)
North Ottawa County 239
Twin Valley 240

PAWNEE (PN)
Fort Larned 495
Pawnee Heights 496

PHILLIPS (PL)
Logan 326
Phillipsburg 325
Thunder Ridge Schools 110

POTTAWATOMIE (PT)
Kaw Valley 321
Onaga-Havensville-Wheaton 322
Rock Creek 323
Wamego 320

PRATT (PR)
Pratt 382
Skyline Schools 438

RAWLINS (RA)
Rawlins County 105

RENO (RN)
Buhler 313
Fairfield 310
Haven Public Schools 312
Hutchinson Public Schools 308
Nickerson 309
Pretty Prairie 311

REPUBLIC (RP)
Pike Valley 426
Republic County 109

RICE (RC)
Chase-Raymond 401
Little River 444
Lyons 405
Sterling 376

RILEY (RL)
Blue Valley 384
Manhattan-Ogden 383
Riley County 378

ROOKS (RO)
Palco 269
Plainville 270
Stockton 271

RUSH (RH)
LaCrosse 395
Otis-Bison 403

RUSSELL (RS)
Paradise 399
Russell County 407

SALINE (SA)
Ell-Saline 307
Salina 305
Southeast of Saline 306

SCOTT (SC)
Scott County 466

SEDGWICK (SG)
Cheney 268
Clearwater 264
Derby 260
Goddard 265
Haysville 261
Maize 266
Mulvane 263
Renwick 267

County & Abbreviation
District Name & Number

Valley Center Public Schools 262
Wichita 259

SEWARD (SW)
Kismet-Plains 483
Liberal 480

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

SHERIDAN (SD)
Hoxie Community Schools 412

SHERMAN (SH)
Goodland 352

SMITH (SM)
Smith Center 237

STAFFORD (SF)
Macksville 351
St. John-Hudson 350
Stafford 349

STANTON (ST)
Stanton County 452

STEVENS (SV)
Hugoton Public Schools 210
Moscow Public Schools 209

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

THOMAS (TH)
Brewster 314
Colby Public Schools 315
Golden Plains 316

TREGO (TR)
WaKeeney 208

WABAUNSEE (WB)
Mission Valley 330
Wabaunsee 329

WALLACE (WA)
Wallace County Schools 241
Weskan 242

WASHINGTON (WS)
Barnes 223
Clifton-Clyde 224
Washington County Schools 108

WICHITA (WH)
Leoti 467

WILSON (WL)
Altoona-Midway 387
Fredonia 484
Neodesha 461

WOODSON (WO)
Woodson 366

WYANDOTTE (WY)
Bonner Springs 204
Kansas City 500
Piper-Kansas City 203
Turner-Kansas City 202