

1Sas 2016 Individual Income Tax

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See back cover for details.

ksrevenue.gov

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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 <u>valid</u> 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 <u>minimum</u> 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 reside	nt must file if he or she is:	And gross income is at least:
Single	Under 65 65 or older or blind 65 or older and blind	\$ 6,100
Married Filing Joint	Under 65 (both spouses) 65 or older or blind (one spouse) 65 or older or blind (both spouses) 65 or older and blind (one spouse) 65 or older or blind (one spouse) and 65 or older 65 or older and blind (both spouses)	\$12,700 \$13,400 \$13,400 \$13,400 er and blind (other spouse)\$14,100
Head of Household	Under 65 65 or older or blind 65 or older and blind	\$10,850
Married Filing Separate	Under 65 65 or older or blind 65 or older and blind	\$ 6,700

<u>MINOR DEPENDENTS</u>. 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.

<u>PART-YEAR RESIDENTS</u>. 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.

<u>MILITARY PERSONNEL</u>. 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 <u>spouse</u> 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 2016 return is based on a calendar year, it must be filed and the tax paid no later than April 18, 2017. Taxpayers will have extra time to file and pay income tax because April 15 falls on a Saturday and Emancipation Day (a state holiday in the District of Columbia) is observed on Monday, April 17 – 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 2016 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 PO BOX 750260 TOPEKA, KS 66675-0260
lf 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 file Time to File	If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed 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, 2017.	If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: 1) your Kansas income tax balance due, after withholding and prepaid credits, is \$500 or more; and 2) your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return. For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. To choose an electronic payment option visit ksrevenue.org and sign in to the <i>Kansas Customer Service Center</i> . Underpayment Penalty : If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule. You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2016 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 IRS, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (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.

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. 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 for all of 2016; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. 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, 1999) do not qualify as exemptions for this tax credit <u>and</u> no additional exemption is allowed for head of household filing status.

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 2016 household income was \$34,100 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 \$19,200 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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

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 2016, 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 2016**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2016, 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, 1999).

 $\underline{\text{LINE } G}$: 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	
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.

WORKSHEE	T I - Standard	Deduction for People	65 or Older and/or Blind
Check if:	You were 6 Spouse was	5 or older 📃 s 65 or older 📃	Blind Blind
Filing status	:	Boxes checked:	Enter on line 4:
Single		1 2	\$3,850 \$4,700
Married Filing	g Joint	1 2 3 4	\$8,200 \$8,900 \$9,600 \$10,300
Married Filing	g Separate	1 2 3 4	\$4,450 \$5,150 \$5,850 \$6,550
Head of Hous	sehold	1 2	\$6,350 \$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	
 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 Spouse was 65 or older	Blind D
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 6 – Total deductions: Add lines 4 and 5 and enter result.

LINE 7 – Taxable income: Subtract line 6 from line 3; if less than zero, enter 0.

TAX COMPUTATION

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

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

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

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

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

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

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

CREDITS

LINE 13 – Credit for taxes paid to other states: If you paid income tax to another state, you may be eligible for a credit against

your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13.

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

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

Worksheet for Foreign Tax Credit
2016 tax paid to the foreign country \$
LESS: Federal foreign tax credit allowed \$
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status\$

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

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

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	
 2016 income tax that was actually <u>paid</u> to the other state (including political subdivisions thereof) 	
2. Total Kansas income tax (line 12, Form K-40))\$
3. Total income derived from other state <u>and</u> included in KAGI	\$
4. KAGI (line 3, Form K-40)	\$
5. Percentage limitation (divide line 3 by line 4).	%
6. Maximum credit allowable (multiply line 2 by line 5)	\$
 Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40 	\$

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 <u>while you were a Kansas resident</u>; 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 Non	residents
1. 2016 tax that was paid to the other state 2. Total income tax (line 12, Form K-40)	
 Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here) 	\$
4. Modified Kansas source income (line B21, Part B of Schedule S)	\$
 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) 	\$
6. Percentage limitation (divide line 5 by line 3).	%
 Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) 	\$
8. Percentage limitation (divide line 5 by line 4).	%
9. Maximum credit allowable (multiply line 2 by line 8)	\$
 Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40) 	

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
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
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)	<-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)k	<-39
Research and Development (for carry forward use only)h	<-53
Rural Opportunity Zone	<-89
Storage and Blending Equipment (for carry forward use only)h	<-82
Venture and Local Seed Capital (for carry forward use only)	<-55

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

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

Earned Income Tax Credit (EITC) Worksheet
1. Federal EITC (from your federal tax return)\$
2. Kansas EITC (multiply line 1 by 17%)\$
3. Enter amount from line 15 of Form K-40\$
4. Total (subtract line 3 from line 2)\$
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 2016. 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 2016 estimated tax payments plus any 2015 overpayment you had credited forward to 2016.

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 2016 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2016 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 2016 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% 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 .417% for each month (or fraction thereof) from the original due date of the return.

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

LINE 32 – Estimated tax penalty: An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 21 and 22) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 32. There are two exceptions: **1**) if withholdings and/or estimated payments (lines 21 and 22) equal or exceed 100% of the prior year's tax liability (line 18 from last year's return) or, **2**) if your withholdings and/or estimated payments (lines 21 and 22) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

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

The 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 **ksrevenue.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 log into our Kansas **Customer Service Center** at **ksrevenue.org** for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the 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 Department of Revenue at 785-296-6993 by 4:00 PM, 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 \$30.00, plus costs for a registered letter (currently \$10.49), is charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your <u>tax balance</u>, 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 2017 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2017 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 2017 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 2017 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 36 through 41.

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

REFUND SET-OFF PROGRAM

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

Unless the debt is a Kansas tax debt, 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 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.

<u>Mailing your return</u>: 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 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).



2016 KANSAS INDIVIDUAL INCOME TAX

114516

					Enter the first four letters of your last name. Use ALL CAPITAL letters.
Spouse's First Na			Last Name		Your Social Security Number
Mailing Address (I	Number and Street, incl		ural Route)	School District No.	Enter the first four letters of your last name.
City, Town, or Pos	t Office		State Zip Code	County Abbreviation	Use ALL CAPITAL letters.
					Spouse's Social Security Number
	or address has chan	-	-		Daytime Telephone
If taxpayer (o	r spouse if filing joint)	died du	iring this tax year, n	nark an "X" in this bo	X Number
Amended Return (Mark ONE)			2016 Kansas return n Kansas only	nark one of the follow Amended Federal	
Filing Status (Mark ONE)	Single		Married filing j (Even if only o	oint ne had income)	Married filing separate Head of household (Do no mark if filing a joint return)
Residency Status (Mark ONE)	Resident		Part-year resid (Complete Sch		to to Nonresident (Complete Sch. S, Part B)
Exemptions and Dependents	ente	er total e	exemptions for you, y		2016 federal return. If no federal return is required, able), and each person you claim as a dependent. exemption.
	Name (please print)		Date of B	Sirth (MMDDYY) -	Relationship Social Security Number
Food Sales	You must have	been a	Kansas resident for	• ALL of 2016. Comp	lete this section to determine your qualifications and credit.
Tax Credit	Mark				as under the age of 18 all of 2016? YES NO
	box C . Were	you (or	spouse) totally and p	ermanently disabled o	6 (born before January 1, 1961)? YES NO or blind all of 2016, regardless of age? YES NO
	D. If you	answer	ed YES to A, B, or C,	enter your federal adj	usted gross income from line 1 of do not qualify for this credit.
	E. Numb	per of ex	emptions claimed on	your federal income t	tax return
	F. Numb	oer of de	ependents that are 18	years of age or older	(born before January 1, 1999)
	G. Total	qualifyir	ng exemptions (subtra	ct line F from line E) .	
	H. Food	Sales T	ax Credit (multiply line	G by \$125). Enter th	e result here and on line 17 of this form.
٦			ome Tax, Kansas 0260, Topeka, KS	Dept. of Revenue 66675-0260	

ENTER AMOUNTS IN WHOLE DOLLARS ONLY

Income Shade the box for	1. Federal adjusted gross income (as reported on your federal income tax return)		00
negative amounts.	2. Modifications (from Schedule S, line A30; enclose Schedule S)		
Example:	3. Kansas adjusted gross income (line 2 added to or subtracted from line 1) 3		
Deductions	4. Standard deduction OR itemized deductions (if itemizing, complete Part C of Schedule S)	4	
	5. Exemption allowance (\$2,250 x number of exemptions claimed)		
	6. Total deductions (add lines 4 and 5)		00
	7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0)	7	00
Tax	8. Tax (from Tax Tables or Tax Computation Schedule)		00
Computation	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000)		
	10. Nonresident tax (multiply line 8 by line 9)		00
	11. Kansas tax on lump sum distributions (residents only - see instructions)	11	00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10)	12	00
Credits	13. Credit for taxes paid to other states (see instructions; enclose return(s) from other states)	13	00
	14. Other credits (enclose all appropriate credit schedules)	14	00
	15. Subtotal (subtract lines 13 and 14 from line 12)		00
	16. Earned income tax credit (from worksheet on page 8 of instructions)		00
	17. Food sales tax credit (from line H, front of this form)	17	00
	18. Tax balance after credits (subtract lines 16 and 17 from line 15; cannot be less than zero)		00
Use Tax	19. Use tax due (out of state and internet purchases; see instructions)	19	00
	20. Total tax balance (add lines 18 and 19)		00
Withholding	21. Kansas income tax withheld from W-2s and/or 1099s	21	00
and	22. Estimated tax paid		00
Payments	23. Amount paid with Kansas extension		00
	24. Refundable portion of earned income tax credit (from worksheet, page 8 of instructions)		00
If this is an AMENDED return,	25. Refundable portion of tax credits		
complete lines 26 and 27.	26. Payments remitted with original return		00
	27. Overpayment from original return (this figure is a subtraction; see instructions)		00
	28. Total refundable credits (add lines 21 through 26; then subtract line 27)	27	00
Dalaasa			00
Balance Due	29. Underpayment (if line 20 is greater than line 28, enter the difference here)	29	00
Due	30. Interest (see instructions)	30	00
	31. Penalty (see instructions)	31	00
	32. Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 2016	32	00
	33. AMOUNT YOU OWE (add lines 29 through 32 and any entries on lines 36 through 41)	33	00
Overpayment	34. Overpayment (if line 20 is less than line 28, enter the difference here)	34	00
You may donate	35. CREDIT FORWARD (enter amount you wish to be applied to your 2017 estimated tax)	35	00
to any of the	36. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	36	00
programs on lines 36 through 41.	37. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	37	00
The amount you enter will reduce	38. BREAST CANCER RESEARCH FUND	38	00
your refund or increase the	39. MILITARY EMERGENCY RELIEF FUND	39	00
amount you owe.	40. KANSAS HOMETOWN HEROES FUND	40	00
	41. KANSAS CREATIVE ARTS INDUSTRY FUND	41	00
	42. REFUND (subtract lines 35 through 41 from line 34)	42	00
Signature(s)	I authorize the Director of Taxation or the Director's designee to discuss my return and end I declare under the penalties of perjury that to the best of my knowledge this is a true, corr		
	Signature of taxpayer Date Signature of preparer other that	n taxpayer Phone number of prepa	irer

Signature of spouse if Married Filing Joint

k preparer's EIN or SSN:

ENCLOSE any necessary documents with this form. DO NOT STAPLE.

2016 **KANSAS SUPPLEMENTAL SCHEDULE**

114316	1	1	4	3	1	6
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(Rev. 7/16) **DO NOT STAPLE**

SCHEDULE S

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

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

Your Social Security number

Spouse's Social

Security number

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

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.

PARTA-	• Modifications	to Federal A	diusted	Gross	Income
	moundations		lajustea	01000	

Additions	A1.	State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses	A1	00
	A2.	Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2	00
	A3.	Federal net operating loss carry forward	A3	00
CAUTION: Line	A4.	Business loss as reported on Schedule C and line 12 of your federal Form 1040	A4	00
numbers that reference federal	A5.	Kansas expensing recapture (enclose applicable schedules)	A5	00
Form 1040 are from the 2015 forms and subject	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	A6	00
to change for tax	A7.	Farm loss as reported on Schedule F and line 18 of your federal Form 1040	A7	00
year 2016.	A8. A9.	Deduction for self-employment taxes as reported on line 27 of your federal Form 1040 Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040	A8 A9	00
	A10.	Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040	A10	00
	A11.	Domestic production activities deduction as reported on line 35 of your federal Form 1040.	A11	00
	A12.	Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4	A12	00
	A13.	Other additions to federal adjusted gross income (see instructions and enclose list)	A13	00
	A14.	Total additions to federal adjusted gross income (add lines A1 through A13)	A14	00
Subtractions	A15.	Social Security benefits	A15	00
	A16.	KPERS lump sum distributions exempt from Kansas income tax	A16	00
	A17.	Interest on U.S. Government obligations (reduced by related expenses)	A17	00
	A18.	State or local income tax refund (if included in line 1 of Form K-40)	A18	00
	A19.	Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A19	00
CAUTION: Line	A20.	Military compensation of a nonresident servicemember (nonresidents only)	A20	00
numbers that reference federal	A21.	Contributions to Learning Quest or other states' qualified tuition program	A21	00
Form 1040 are from the 2015	A22.	Armed forces recruitment, sign-up, or retention bonus	A22	00
forms and subject to change for tax	A23.	Net gain from qualified sale of cattle, horses and other livestock as reported on your federal return	A23	00
year 2016.	A24.	Business income as reported on Schedule C and line 12 of your federal Form 1040	A24	00
	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	A25	00
		Farm income as reported on Schedule F and line 18 of your federal Form 1040	A26	00
	A27.	Net gain from qualified sale of Christmas trees grown in Kansas and held at least 6 years as reported on your federal return	A27	00
	A28.	Other subtractions from federal adjusted gross income (see instructions and enclose list)	A28	00
	A29.	Total subtractions from federal adjusted gross income (add lines A15 through A28)	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 —

PART B - Income Allocation for Nonresidents and Part-Year Residents

Income

Shade box	(
for negativ	e
amounts.	
Example:	-

				Total from federal return:			Amount from Kansas so	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	
	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 lin	es B1	thro	ugh B11)		B12		00	

Total from federal return:

Adjustments to Income

	B13. IRA retirement deductions		00
Shade box	B14. Penalty on early withdrawal of savings	B14	00
for negative amounts	B15. Alimony paid	B15	00
Example: 💻	B16. Moving expenses	B16	00
	B17. Other federal adjustments	B17	00
	B18. Total federal adjustments to Kansas source incor	ne (add lines B13 through B17)	
	B19. Kansas source income after federal adjustments	(subtract line B18 from line B12).	
	B20. Net modifications from Part A that are applicable t	to Kansas source income	

B21. Modified Kansas source income (line B19 plus or minus line B20)

B22. Kansas adjusted gross income (from line 3, Form K-40).....

Schedule A (see instructions) \$

Nonresident Allocation Percentage

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

D.40

Itemized Deduction Computation

CAUTION: Federal
Schedule A line
numbers are from
the 2015 form and
are subject to
change for tax year
2016.

C1.	Real estate taxes from line 6 of federal Schedule A \$ Enter 50% of this amount	
C2.	Personal property taxes from line 7 of federal Schedule A \$ Enter 50% of this amount	
C3.	Qualified residence interest and mortgage insurance premiums you paid and reported on federal	

C4. Gifts to charity from line 19 of federal Schedule A.....C5. Kansas itemized deductions (add lines C1 through C4). Enter result here and line 4 of Form K-40.

. Enter 50% of this amount.....

C1	00
C2	00
C3	00
C4	00
C5	00

	B13	00
	B14	00
	B15	00
	B16	00
	B17	00
	B18	00
319	-	00
320	-	00
321	-	00
322		00

Amount from Kansas sources:



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

- 5. Cumulative total of your 2016 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).....
- Exception 1 Cumulative amount from either line 2 or line 3, whichever is less
- 9. Exception 2 Tax on annualized 2016 income; enclose computation. (Farmers/fishers use line 9b)

	1/1/16 - 4/15/16	1/1/16 - 6/15/16	1/1/16 - 9/15/16	1/1/16 - 1/15/17
	25% of line 4	50% of line 4	75% of line 4	100% of line 4
5				
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	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. <u>Line 12</u> X 4% X amount on line 10	14				
15. <u>Line 13</u> 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 t on the back of Form K-40				ax Penalty, 17	

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 2016 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, 2017.

Farmers and Fishers: If <u>at least two-thirds</u> 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, 2017, 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, 2017, 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 last 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 2016 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, 2016.

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: <u>Exception 2</u> applies if your 2016 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2016 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, 2016 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 6/15/16 installment on 6/28/16 the number of days to enter on line 12, column 2 will be computed from 6/15/16 to 6/28/16, which equals 13 days. If you then paid the next quarter timely at 9/17/16, the number of days will be from 9/15/16 to 1/15/17, which equals the 122 days (107 already entered + 15).

LINE 13: The 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 1/1/17 to 1/15/17. 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 1/15/17, enter in the third column the number of days from 1/1/16 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 1/15/17 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed to 12/31/16 at 4% and at 5% from 1/1/17 to the date the tax was paid, or 4/15/17, whichever is earlier.

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

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 31, Estimated Tax Penalty.

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2015 tax forms and subject to change for 2016.

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.

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 <u>contributed</u> 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 2016 (for example, you retired during 2016). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2016, include on line A2 your 2016 KPERS contributions and follow the instructions for line A28.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2016 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 selfemployed 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 2016 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 2016 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 <u>make a specific entry on Schedule S</u> 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 **<u>not</u>** 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

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 <u>larger</u> 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.

<u>Income</u>

LINES B1 through B11: In the left-hand column, enter the amounts from your 2016 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. To support entries on lines B13 through B17, enclose a separate sheet with your calculations for amounts entered as Kansas source income. 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 2016 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 2016 (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% 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% and enter the result in box C2.

LINE C3: Enter in the first space the total qualified interest on mortgage from lines 10 through 12 of federal Schedule A; and any mortgage insurance premiums you paid and reported on federal Schedule A. Multiply this total by 50% 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.

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.

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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 12,451 12,500 337 0 2,651 2,700 0 0 5,951 6,000 161 0 9,251 9,300 250 0 12,651 12,600 340 340 2,701 2,750 0 0 6,051 6,100 164 0 9,351 9,400 253 0 12,651 12,650 341 341 2,751 2,800 0 0 6,151 6,200 167 0 9,451 9,500 254 0 12,751 12,800 345 345 2,851 2,900 0 0 6,251 6,300 167 9,451 9,550 257 </td <td></td> <td></td> <td></td> <td></td> <th></th> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>51 12,400</td> <td></td> <td></td>						•	•								51 12,400		
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2,651 2,700 0 0 5,951 6,000 161 0 9,251 9,300 250 0 12,551 12,600 341 342 342 342 <						•								12,5	01 12,550		338
2,751 2,800 0 0 6,051 6,100 164 0 9,351 9,400 253 0 12,651 12,700 342 342 342 2,801 2,850 0 0 6,101 6,150 165 0 9,401 9,450 254 0 12,651 12,701 342 342 344 2,851 2,900 0 0 6,151 6,200 167 0 9,451 9,500 256 0 12,751 12,801 345 345 2,901 2,950 0 0 6,201 6,250 168 0 9,501 9,550 257 0 12,851 12,801 346 346 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 6,351 6,400 172 0 9,651 9,700 261 0 12,951 13,000 350 350 <td></td> <td></td> <td></td> <td></td> <th></th> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>340</td>						•	•										340
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 6,251 6,300 169 0 9,551 9,600 259 0 12,851 12,800 346 346 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 6,351 6,400 172 0 9,651 9,700 261 0 12,901 12,950 349 350 3,051 3,100 0 0 6,351 6,400 172 0 9,651 9,700																	
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 6,351 6,400 172 0 9,651 9,700 261 0 12,951 13,000 350 350 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															01 12,750		344
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	2,851	2,900	0				6,200			9,451			0	12,7	51 12,800		345
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 13,000 350 350 350 3,52 3,52 3,52 3,52 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53 3,53																	
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3,151 3,200 0 0 6,451 6,500 175 0 9,751 9,800 264 0 13,051 13,100 353 353	3,051	3,100	0		6	6,351	6,400			9,651	9,700			12,9	51 13,000		350
						•											
3,201 3,250 0 0 6,501 6,550 176 0 9,801 9,850 265 0 13,101 13,150 354 354	3,131		0				6,550			9,801	9,800 9,850		0			354	354
																356	356

		and yo	u are			and yo	ou are	Γ			and yo	u are	Γ			and yo	u are
	ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married			e 7,	Single, Head of	Married			e 7,	Single, Head of	Married
	n K-40	Household	Filing		m K-40	Household	Filing			K-40	Household	Filing			K-40	Household	Filing
15	_	or Married Filing	Joint		s —	or Married Filing	Joint		15	_	or Married Filing	Joint		is		or Married Filing	Joint
at	but not	Separate		at	but not	Separate			at	but not	Separate			at	but not	Separate	
least	more than	your ta	ax is	least	more than	your t	ax is	_	least	more than	your t	ax is		least	more than	your t	ax is
13,201	13,250	357	357	16,501		475	446		19,801	19,850	627	535		23,101	23,150	779	624
13,251 13,301	13,300 13,350	358 360	358 360	16,55 ⁴ 16,60 ⁴	•	477 480	448 449		19,851 19,901	19,900 19,950	629 632	537 538		23,151 23,201	23,200 23,250	781 783	626 627
13,351	13,400	361	361	16,651	•	482	450		19,951	20,000	634	539		23,251	23,300	786	628
13,401	13,450	362	362	16,701	•	484	452		20,001	20,050	636	541		23,301	23,350	788	630
13,451	13,500	364	364	16,751	•	487	453		20,051	20,100	638	542		23,351	23,400	790	631
13,501 13,551	13,550 13,600	365 367	365 367	16,801 16,851	•	489 491	454 456		20,101 20,151	20,150 20,200	641 643	543 545		23,401 23,451	23,450 23,500	793 795	632 634
13,601	13,650	368	368	16,901	•	494	457		20,201	20,250	645	546		23,501	23,550	797	635
13,651	13,700	369	369	16,951	•	496	458		20,251	20,300	648	547		23,551	23,600	799	637
13,701 13,751	13,750 13,800	371 372	371 372	17,001 17,051	•	498 500	460 461		20,301 20,351	20,350 20,400	650 652	549 550		23,601 23,651	23,650 23,700	802 804	638 639
13,801	13,850	372	372	17,05		503	461		20,351	20,400	655	551		23,701	23,750	806	641
13,851	13,900	375	375	17,15		505	464		20,451	20,500	657	553		23,751	23,800	809	642
13,901	13,950	376	376	17,201	•	507	465		20,501	20,550	659	554		23,801	23,850	811	643
13,951	14,000	377 379	377 379	17,251	•	510 512	466		20,551	20,600	661 664	556 557		23,851	23,900 23,950	813 816	645 646
14,001 14,051	14,050 14,100	379 380	379	17,301 17,351	•	512 514	468 469		20,601 20,651	20,650 20,700	666	557 558		23,901 23,951	23,950 24,000	816 818	646 647
14,101	14,150	381	381	17,401	•	517	470		20,701	20,750	668	560		24,001	24,050	820	649
14,151	14,200	383	383	17,451		519	472		20,751	20,800	671	561		24,051	24,100	822	650
14,201 14,251	14,250 14,300	384 385	384 385	17,501 17,551	•	521 523	473 475		20,801 20,851	20,850 20,900	673 675	562 564		24,101 24,151	24,150 24,200	825 827	651 653
14,201	14,350	385	385	17,55	•	526	475		20,851	20,900	678	565		24,151	24,200 24,250	829	654
14,351	14,400	388	388	17,651	•	528	477		20,951	21,000	680	566		24,251	24,300	832	655
14,401	14,450	389	389	17,701	•	530	479		21,001	21,050	682	568		24,301	24,350	834	657
14,451 14,501	14,500 14,550	391 392	391 392	17,75 ⁴ 17,80 ⁴	•	533 535	480 481		21,051 21,101	21,100 21,150	684 687	569 570		24,351 24,401	24,400 24,450	836 839	658 659
14,551	14,600	394	392 394	17,85	•	537	483		21,151	21,130	689	572		24,451	24,500	841	661
14,601	14,650	395	395	17,901	•	540	484		21,201	21,250	691	573		24,501	24,550	843	662
14,651	14,700	396	396	17,951	•	542	485		21,251	21,300	694	574		24,551	24,600	845	664
14,701 14,751	14,750 14,800	398 399	398 399	18,001 18,051		544 546	487 488		21,301 21,351	21,350 21,400	696 698	576 577		24,601 24,651	24,650 24,700	848 850	665 666
14,731	14,850	400	400	18,101	•	549	489		21,331	21,400	701	578		24,701	24,750	852	668
14,851	14,900	402	402	18,151	•	551	491		21,451	21,500	703	580		24,751	24,800	855	669
14,901	14,950	403	403	18,201	•	553	492		21,501	21,550	705	581		24,801	24,850	857	670
14,951 15,001	15,000 15,050	404 406	404 406	18,25 ⁴ 18,30 ⁴		556 558	493 495		21,551 21,601	21,600 21,650	707 710	583 584		24,851 24,901	24,900 24,950	859 862	672 673
15,051	15,100	408	407	18,35	•	560	496		21,651	21,700	712	585		24,951	25,000	864	674
15,101	15,150	411	408	18,401		563	497		21,701	21,750	714	587		25,001	25,050	866	676
15,151	15,200	413 415	410 411	18,45 ⁴ 18,50 ⁴		565 567	499 500		21,751 21,801	21,800	717 719	588 589		25,051	25,100	868 871	677 678
15,201 15,251	15,250 15,300	415	411	18,55		569	500 502		21,801	21,850 21,900	719	589 591		25,101 25,151	25,150 25,200	873	680
15,301	15,350	420	414	18,601	•	572	503		21,901	21,950	724	592		25,201	25,250	875	681
15,351	15,400	422	415	18,651	•	574	504		21,951	22,000	726	593		25,251	25,300	878	682
15,401 15,451	15,450 15,500	425 427	416 418	18,701 18,751		576 579	506 507		22,001 22,051	22,050 22,100	728 730	595 596		25,301 25,351	25,350 25,400	880 882	684 685
15,451	15,500	427 429	418	18,75		579 581	507 508		22,051	22,100	730	596 597		25,351	25,400 25,450	882 885	686
15,551	15,600	431	421	18,851	18,900	583	510		22,151	22,200	735	599		25,451	25,500	887	688
15,601	15,650	434	422	18,901	•	586	511		22,201	22,250	737	600		25,501	25,550	889	689
15,651 15,701	15,700 15,750	436 438	423 425	18,95 ⁴ 19,00 ⁴		588 590	512 514		22,251 22,301	22,300 22,350	740 742	601 603		25,551 25,601	25,600 25,650	891 894	691 692
15,751	15,750	430 441	425	19,00		590 592	514		22,301	22,350	742	603 604		25,601	25,850	896	692 693
15,801	15,850	443	427	19,101	19,150	595	516		22,401	22,450	747	605		25,701	25,750	898	695
15,851	15,900	445	429	19,151		597	518		22,451	22,500	749	607		25,751	25,800	901	696
15,901 15,951	15,950 16,000	448 450	430 431	19,201 19,251		599 602	519 520		22,501 22,551	22,550 22,600	751 753	608 610		25,801 25,851	25,850 25,900	903 905	697 699
16,001	16,000	450 452	431	19,25		602 604	520 522		22,551	22,600	755	611		25,001	25,900 25,950	905 908	700
16,051	16,100	454	434	19,351	19,400	606	523		22,651	22,700	758	612		25,951	26,000	910	701
16,101	16,150	457	435	19,401		609	524		22,701	22,750	760	614		26,001	26,050	912	703
16,151	16,200	459 461	437 438	19,45 ⁴ 19,501		611 613	526 527		22,751 22,801	22,800	763 765	615 616		26,051 26,101	26,100 26,150	914 917	704 705
16,201 16,251	16,250 16,300	461	430 439	19,50		615	527 529		22,801	22,850 22,900	765	616 618		26,101	26,150	917 919	705
16,301	16,350	466	441	19,601	•	618	530		22,901	22,950	770	619		26,201	26,250	921	708
16,351	16,400	468	442	19,651	•	620	531		22,951	23,000	772	620		26,251	26,300	924	709
16,401	16,450	471	443	19,701		622	533		23,001	23,050	774 776	622		26,301	26,350	926	711 712
16,451	16,500	473	445	19,75	19,800	625	534		23,051	23,100	776	623		26,351	26,400	928	712

		and yo	u are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married
	n K-40 —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint		n K-40	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint
15		Filing	50111		,	Filing	3000			Filing	30111		0	Filing	30111
at least	but not more than	Separate your ta	av is	at least	but not more than	Separate your t	av is	at least	but not more than	Separate your t	av is	at least	but not more than	Separate your f	av is
26,401	26,450	931	713	29,701	29,750	1,082	803	33,001	33,050	1,234	949	36,301		1,386	1,101
26,451	26,500	933	715	29,751	29,800	1,085	804	33,051	33,100	1,236	951	36,351	36,400	1,388	1,103
26,501 26,551	26,550 26,600	935 937	716 718	29,801 29,851	29,850 29,900	1,087 1,089	805 807	33,101 33,151	33,150 33,200	1,239 1,241	954 956	36,401 36,451	•	1,391 1,393	1,106 1,108
26,601	26,650	940	719	29,901	29,950	1,092	808	33,201	33,250	1,243	958	36,501		1,395	1,110
26,651 26,701	26,700 26,750	942 944	720 722	29,951 30,001	30,000 30,050	1,094 1,096	809 811	33,251 33,301	33,300 33,350	1,246 1,248	961 963	36,551 36,601	•	1,397 1,400	1,112 1,115
26,751	26,800	944 947	723	30,051	30,100	1,098	813	33,351	33,400	1,240	965	36,651	•	1,400	1,113
26,801	26,850	949 951	724 726	30,101	30,150	1,101	816	33,401	33,450 33,500	1,253 1,255	968 970	36,701 36,751		1,404	1,119
26,851 26,901	26,900 26,950	951 954	720	30,151 30,201	30,200 30,250	1,103 1,105	818 820	33,451 33,501	33,500	1,255	970 972	36,801		1,407 1,409	1,122 1,124
26,951	27,000	956	728	30,251	30,300	1,108	823	33,551	33,600	1,259	974	36,851	36,900	1,411	1,126
27,001 27,051	27,050 27,100	958 960	730 731	30,301 30,351	30,350 30,400	1,110 1,112	825 827	33,601 33,651	33,650 33,700	1,262 1,264	977 979	36,901 36,951		1,414 1,416	1,129 1,131
27,101	27,150	963	732	30,401	30,450	1,115	830	33,701	33,750	1,266	981	37,001	37,050	1,418	1,133
27,151 27,201	27,200 27,250	965 967	734 735	30,451 30,501	30,500 30,550	1,117 1,119	832 834	33,751 33,801	33,800 33,850	1,269 1,271	984 986	37,051 37,101		1,420 1,423	1,135 1,138
27,251	27,300	970	736	30,551	30,600	1,121	836	33,851	33,900	1,273	988	37,151	37,200	1,425	1,140
27,301 27,351	27,350 27,400	972 974	738 739	30,601 30,651	30,650 30,700	1,124 1,126	839 841	33,901 33,951	33,950 34,000	1,276 1,278	991 993	37,201 37,251		1,427 1,430	1,142 1,145
27,401	27,450	977	740	30,701	30,750	1,128	843	34,001	34,050	1,280	995	37,301		1,432	1,147
27,451	27,500 27,550	979 981	742 743	30,751 30,801	30,800 30,850	1,131 1,133	846 848	34,051 34,101	34,100 34,150	1,282 1,285	997 1,000	37,351 37,401		1,434 1,437	1,149 1,152
27,501 27,551	27,600	983	745	30,851	30,850	1,135	850	34,101	34,150	1,285	1,000	37,40		1,437	1,152
27,601	27,650	986	746	30,901	30,950	1,138	853 855	34,201	34,250	1,289	1,004	37,501		1,441	1,156
27,651 27,701	27,700 27,750	988 990	747 749	30,951 31,001	31,000 31,050	1,140 1,142	855 857	34,251 34,301	34,300 34,350	1,292 1,294	1,007 1,009	37,551 37,601	•	1,443 1,446	1,158 1,161
27,751	27,800	993	750	31,051	31,100	1,144	859	34,351	34,400	1,296	1,011	37,651	37,700	1,448	1,163
27,801 27,851	27,850 27,900	995 997	751 753	31,101 31,151	31,150 31,200	1,147 1,149	862 864	34,401 34,451	34,450 34,500	1,299 1,301	1,014 1,016	37,701 37,751	•	1,450 1,453	1,165 1,168
27,901	27,950	1,000	754	31,201	31,250	1,151	866	34,501	34,550	1,303	1,018	37,801	37,850	1,455	1,170
27,951 28,001	28,000 28,050	1,002 1,004	755 757	31,251 31,301	31,300 31,350	1,154 1,156	869 871	34,551 34,601	34,600 34,650	1,305 1,308	1,020 1,023	37,851 37,901		1,457 1,460	1,172 1,175
28,051	28,100	1,006	758	31,351	31,400	1,158	873	34,651	34,700	1,310	1,025	37,951	38,000	1,462	1,177
28,101 28,151	28,150 28,200	1,009 1,011	759 761	31,401 31,451	31,450 31,500	1,161 1,163	876 878	34,701 34,751	34,750 34,800	1,312 1,315	1,027 1,030	38,001 38,051	•	1,464 1,466	1,179 1,181
28,201	28,250	1,013	762	31,501	31,550	1,165	880	34,801	34,850	1,317	1,032	38,101	38,150	1,469	1,184
28,251 28,301	28,300 28,350	1,016 1,018	763 765	31,551 31,601	31,600 31,650	1,167 1,170	882 885	34,851 34,901	34,900 34,950	1,319 1,322	1,034 1,037	38,151 38,201		1,471 1,473	1,186 1,188
28,351	28,400	1,020	766	31,651	31,700	1,172	887	34,951	35,000	1,324	1,039	38,251	38,300	1,476	1,191
28,401 28,451	28,450 28,500	1,023 1,025	767 769	31,701 31,751	31,750 31,800	1,174 1,177	889 892	35,001 35,051	35,050 35,100	1,326 1,328	1,041 1,043	38,301 38,351		1,478 1,480	1,193 1,195
28,501	28,550	1,023	770	31,801	31,850	1,179	894	35,101	35,150	1,331	1,045	38,401		1,483	1,198
28,551 28,601	28,600 28,650	1,029 1,032	772 773	31,851 31,901	31,900 31,950	1,181 1,184	896 899	35,151 35,201	35,200 35,250	1,333 1,335	1,048 1,050	38,451 38,501		1,485 1,487	1,200 1,202
28,651	28,700	1,032	774	31,901	32,000	1,184	901	35,201	35,250	1,335	1,050	38,551		1,487	1,202
28,701 28,751	28,750 28,800	1,036 1,039	776 777	32,001 32,051	32,050 32,100	1,188 1,190	903 905	35,301 35,351	35,350 35,400	1,340 1,342	1,055 1,057	38,601 38,651		1,492 1,494	1,207 1,209
28,801	28,850	1,039	778	32,051	32,100	1,190	905	35,351	35,400	1,342	1,057	38,701		1,494	1,209
28,851	28,900	1,043	780	32,151	32,200	1,195	910 012	35,451	35,500	1,347	1,062	38,751		1,499	1,214
28,901 28,951	28,950 29,000	1,046 1,048	781 782	32,201 32,251	32,250 32,300	1,197 1,200	912 915	35,501 35,551	35,550 35,600	1,349 1,351	1,064 1,066	38,801 38,851		1,501 1,503	1,216 1,218
29,001	29,050	1,050	784	32,301	32,350	1,202	917	35,601	35,650	1,354	1,069	38,901		1,506	1,221
29,051 29,101	29,100 29,150	1,052 1,055	785 786	32,351 32,401	32,400 32,450	1,204 1,207	919 922	35,651 35,701	35,700 35,750	1,356 1,358	1,071 1,073	38,951 39,001		1,508 1,510	1,223 1,225
29,151	29,200	1,057	788	32,451	32,500	1,209	924	35,751	35,800	1,361	1,076	39,051	39,100	1,512	1,227
29,201 29,251	29,250 29,300	1,059 1,062	789 790	32,501 32,551	32,550 32,600	1,211 1,213	926 928	35,801 35,851	35,850 35,900	1,363 1,365	1,078 1,080	39,101 39,151		1,515 1,517	1,230 1,232
29,301	29,350	1,064	792	32,601	32,650	1,216	931	35,901	35,950	1,368	1,083	39,201	39,250	1,519	1,234
29,351 29,401	29,400 29,450	1,066 1,069	793 794	32,651 32,701	32,700 32,750	1,218 1,220	933 935	35,951 36,001	36,000 36,050	1,370 1,372	1,085 1,087	39,251 39,301		1,522 1,524	1,237 1,239
29,451	29,500	1,071	796	32,751	32,800	1,223	938	36,051	36,100	1,374	1,089	39,351	39,400	1,526	1,241
29,501 29,551	29,550 29,600	1,073 1,075	797 799	32,801 32,851	32,850 32,900	1,225 1,227	940 942	36,101 36,151	36,150 36,200	1,377 1,379	1,092 1,094	39,401 39,451		1,529 1,531	1,244 1,246
29,601	29,650	1,078	800	32,901	32,950	1,230	942 945	36,201	36,250	1,381	1,096	39,501	39,550	1,533	1,248
29,651	29,700	1,080	801	32,951	33,000	1,232	947	36,251	36,300	1,384	1,099	39,551	39,600	1,535	1,250

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	n K-40	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint
		Filing	30111	15		Filing	30111	10		Filing	30111		5	Filing	30111
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39,601	39,650	1,538	1,253	42,901	42,950	1,690	1,405	46,201	46,250	1,841	1,556	49,501	49,550	1,993	1,708
39,651	39,700	1,540	1,255	42,951	43,000	1,692	1,403	46,251	46,300	1,844	1,559	49,551	49,600	1,995	1,710
39,701	39,750	1,542	1,257 1,260	43,001	43,050	1,694	1,409	46,301	46,350	1,846	1,561	49,601	49,650	1,998	1,713 1,715
39,751 39,801	39,800 39,850	1,545 1,547	1,260	43,051 43,101	43,100 43,150	1,696 1,699	1,411 1,414	46,351 46,401	46,400 46,450	1,848 1,851	1,563 1,566	49,651 49,701	49,700 49,750	2,000 2,002	1,715
39,851	39,900	1,549	1,264	43,151	43,200	1,701	1,416	46,451	46,500	1,853	1,568	49,751	49,800	2,005	1,720
39,901 39,951	39,950 40,000	1,552 1,554	1,267 1,269	43,201 43,251	43,250 43,300	1,703 1,706	1,418 1,421	46,501 46,551	46,550 46,600	1,855 1,857	1,570 1,572	49,801 49,851	49,850 49,900	2,007 2,009	1,722 1,724
40,001	40,050	1,556	1,271	43,301	43,350	1,708	1,423	46,601	46,650	1,860	1,575	49,901	49,950	2,012	1,727
40,051 40,101	40,100 40,150	1,558 1,561	1,273 1,276	43,351 43,401	43,400 43,450	1,710 1,713	1,425 1,428	46,651 46,701	46,700 46,750	1,862 1,864	1,577 1,579	49,951 50,001	50,000 50,050	2,014 2,016	1,729 1,731
40,151	40,200	1,563	1,278	43,451	43,500	1,715	1,430	46,751	46,800	1,867	1,582	50,051	50,100	2,018	1,733
40,201 40,251	40,250 40,300	1,565 1,568	1,280 1,283	43,501 43,551	43,550 43,600	1,717 1,719	1,432 1,434	46,801 46,851	46,850 46,900	1,869 1,871	1,584 1,586	50,101 50,151	50,150 50,200	2,021 2,023	1,736 1,738
40,301	40,350	1,570	1,285	43,601	43,650	1,722	1,437	46,901	46,950	1,874	1,589	50,201	50,250	2,025	1,740
40,351	40,400	1,572	1,287	43,651	43,700	1,724	1,439	46,951	47,000	1,876	1,591	50,251	50,300	2,028	1,743
40,401 40,451	40,450 40,500	1,575 1,577	1,290 1,292	43,701 43,751	43,750 43,800	1,726 1,729	1,441 1,444	47,001 47,051	47,050 47,100	1,878 1,880	1,593 1,595	50,301 50,351	50,350 50,400	2,030 2,032	1,745 1,747
40,501	40,550	1,579	1,294	43,801	43,850	1,731	1,446	47,101	47,150	1,883	1,598	50,401	50,450	2,035	1,750
40,551 40,601	40,600 40,650	1,581 1,584	1,296 1,299	43,851 43,901	43,900 43,950	1,733 1,736	1,448 1,451	47,151 47,201	47,200 47,250	1,885 1,887	1,600 1,602	50,451 50,501	50,500 50,550	2,037 2,039	1,752 1,754
40,651	40,700	1,586	1,301	43,951	44,000	1,738	1,453	47,251	47,300	1,890	1,605	50,551	50,600	2,041	1,756
40,701 40,751	40,750 40,800	1,588 1,591	1,303 1,306	44,001 44,051	44,050 44,100	1,740 1,742	1,455 1,457	47,301 47,351	47,350 47,400	1,892 1,894	1,607 1,609	50,601 50,651	50,650 50,700	2,044 2,046	1,759 1,761
40,801	40,850	1,593	1,308	44,101	44,150	1,745	1,460	47,401	47,450	1,897	1,612	50,701	50,750	2,048	1,763
40,851 40,901	40,900 40,950	1,595 1,598	1,310 1,313	44,151 44,201	44,200 44,250	1,747 1,749	1,462 1,464	47,451 47,501	47,500 47,550	1,899 1,901	1,614 1,616	50,751 50,801	50,800 50,850	2,051 2,053	1,766 1,768
40,901	40,950	1,600	1,315	44,201	44,250	1,749	1,467	47,551	47,600	1,901	1,618	50,801	50,850 50,900	2,055	1,700
41,001	41,050	1,602	1,317	44,301	44,350	1,754	1,469	47,601	47,650	1,906	1,621	50,901	50,950	2,058	1,773
41,051 41,101	41,100 41,150	1,604 1,607	1,319 1,322	44,351 44,401	44,400 44,450	1,756 1,759	1,471 1,474	47,651 47,701	47,700 47,750	1,908 1,910	1,623 1,625	50,951 51,001	51,000 51,050	2,060 2,062	1,775 1,777
41,151	41,200	1,609	1,324	44,451	44,500	1,761	1,476	47,751	47,800	1,913	1,628	51,051	51,100	2,064	1,779
41,201 41,251	41,250 41,300	1,611 1,614	1,326 1,329	44,501 44,551	44,550 44,600	1,763 1,765	1,478 1,480	47,801 47,851	47,850 47,900	1,915 1,917	1,630 1,632	51,101 51,151	51,150 51,200	2,067 2,069	1,782 1,784
41,301	41,350	1,616	1,331	44,601	44,650	1,768	1,483	47,901	47,950	1,920	1,635	51,201	51,250	2,071	1,786
41,351 41,401	41,400 41,450	1,618 1,621	1,333 1,336	44,651 44,701	44,700 44,750	1,770 1,772	1,485 1,487	47,951 48,001	48,000 48,050	1,922 1,924	1,637 1,639	51,251 51,301	51,300 51,350	2,074 2,076	1,789 1,791
41,451	41,500	1,623	1,338	44,751	44,800	1,775	1,490	48,051	48,100	1,926	1,641	51,351	51,400	2,078	1,793
41,501	41,550 41,600	1,625 1,627	1,340 1,342	44,801 44,851	44,850 44,900	1,777 1,779	1,492 1,494	48,101 48,151	48,150 48,200	1,929 1,931	1,644 1,646	51,401 51,451	51,450 51 500	2,081 2,083	1,796 1,798
41,551 41,601	41,650	1,630	1,345	44,901	44,950	1,782	1,497	48,201	48,250	1,933	1,648	51,501	51,500 51,550	2,085	1,800
41,651 41,701	41,700 41,750	1,632 1,634	1,347 1,349	44,951 45,001	45,000 45,050	1,784 1,786	1,499 1,501	48,251 48,301	48,300 48,350	1,936 1,938	1,651 1,653	51,551 51,601	51,600 51,650	2,087 2,090	1,802 1,805
41,751	41,800	1,637	1,343	45,051	45,100	1,788	1,503	48,351	48,400	1,930	1,655	51,651	51,700	2,090	1,803
41,801	41,850	1,639	1,354	45,101	45,150	1,791	1,506	48,401	48,450	1,943	1,658	51,701	51,750	2,094	1,809
41,851 41,901	41,900 41,950	1,641 1,644	1,356 1,359	45,151 45,201	45,200 45,250	1,793 1,795	1,508 1,510	48,451 48,501	48,500 48,550	1,945 1,947	1,660 1,662	51,751 51,801	51,800 51,850	2,097 2,099	1,812 1,814
41,951	42,000	1,646	1,361	45,251	45,300	1,798	1,513	48,551	48,600	1,949	1,664	51,851	51,900	2,101	1,816
42,001 42,051	42,050 42,100	1,648 1,650	1,363 1,365	45,301 45,351	45,350 45,400	1,800 1,802	1,515 1,517	48,601 48,651	48,650 48,700	1,952 1,954	1,667 1,669	51,901 51,951	51,950 52,000	2,104 2,106	1,819 1,821
42,101	42,150	1,653	1,368	45,401	45,450	1,805	1,520	48,701	48,750	1,956	1,671	52,001	52,050	2,108	1,823
42,151 42,201	42,200 42,250	1,655 1,657	1,370 1,372	45,451 45,501	45,500 45,550	1,807 1,809	1,522 1,524	48,751 48,801	48,800 48,850	1,959 1,961	1,674 1,676	52,051 52,101	52,100 52,150	2,110 2,113	1,825 1,828
42,251	42,300	1,660	1,375	45,551	45,600	1,811	1,526	48,851	48,900	1,963	1,678	52,151	52,200	2,115	1,830
42,301 42,351	42,350 42,400	1,662 1,664	1,377 1,379	45,601 45,651	45,650 45,700	1,814 1,816	1,529 1,531	48,901 48,951	48,950 49,000	1,966 1,968	1,681 1,683	52,201 52,251	52,250 52,300	2,117 2,120	1,832 1,835
42,351	42,400 42,450	1,667	1,379	45,051	45,700 45,750	1,818	1,531	48,951 49,001	49,000 49,050	1,908	1,685	52,251	52,300 52,350	2,120	1,837
42,451	42,500	1,669	1,384	45,751	45,800	1,821	1,536	49,051	49,100	1,972	1,687	52,351	52,400	2,124	1,839
42,501 42,551	42,550 42,600	1,671 1,673	1,386 1,388	45,801 45,851	45,850 45,900	1,823 1,825	1,538 1,540	49,101 49,151	49,150 49,200	1,975 1,977	1,690 1,692	52,401 52,451	52,450 52,500	2,127 2,129	1,842 1,844
42,601	42,650	1,676	1,391	45,901	45,950	1,828	1,543	49,201	49,250	1,979	1,694	52,501	52,550	2,131	1,846
42,651 42,701	42,700 42,750	1,678 1,680	1,393 1,395	45,951 46,001	46,000 46,050	1,830 1,832	1,545 1,547	49,251 49,301	49,300 49,350	1,982 1,984	1,697 1,699	52,551 52,601	52,600 52,650	2,133 2,136	1,848 1,851
42,751	42,800	1,683	1,398	46,051	46,100	1,834	1,549	49,351	49,400	1,986	1,701	52,651	52,700	2,138	1,853
42,801 42,851	42,850 42,900	1,685 1,687	1,400 1,402	46,101 46,151	46,150 46,200	1,837 1,839	1,552 1,554	49,401 49,451	49,450 49,500	1,989 1,991	1,704 1,706	52,701 52,751	52,750 52,800	2,140 2,143	1,855 1,858
42,001	42,900	1,007	1,402	40,151	40,200	1,039	1,004	43,431	49,000	1,991	1,700	52,751	32,000	2,143	1,000

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55,201 55,250 2,255 1,970 58,501 58,550 2,407 2,122 61,801 61,850 2,559 2,274 65,101 65,150 2,711 2,426 55,251 55,300 2,258 1,973 58,551 58,600 2,409 2,124 61,851 61,900 2,561 2,276 65,151 65,200 2,713 2,428 55,301 55,350 2,260 1,977 58,651 58,700 2,414 2,129 61,951 62,000 2,566 2,281 65,201 65,250 2,713 2,433 55,451 55,600 2,267 1,982 58,751 58,800 2,419 2,134 62,051 62,100 2,573 2,285 65,351 65,400 2,722 2,437 55,501 55,550 2,269 1,984 58,851 58,900 2,423 2,138 62,101 62,150 2,573 2,285 65,551 65,600 2,727 2,442 55,651 55,700 2,274 1,986 58,851 58,900 2,428 2,141 62,250 2,577<					-									•		
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55,35155,4002,2621,97758,65158,7002,4142,12961,95162,0002,5662,28165,25165,3002,7182,43355,40155,4502,2651,98058,70158,7502,4162,13162,00162,0502,5682,28365,30165,3502,7202,43555,50155,5502,2691,98458,85158,8002,4192,13462,05162,1002,5702,28565,30165,35165,4002,7222,43755,55155,6002,2711,98658,85158,9002,4232,13862,15162,2002,5752,29065,45165,5002,7272,44255,65155,7002,2761,99158,9502,4262,14162,25162,30162,2502,5772,29265,50165,5502,7292,44455,65155,7002,2761,99158,95159,0002,4282,14362,25162,30162,3502,5802,29565,60165,6502,7312,44655,75155,7502,2831,99859,01559,1002,4322,14762,35162,40162,4502,5872,30265,65165,6002,7312,44655,75155,8502,2831,99859,01559,1002,4322,14762,35162,40162,4502,5872,30265,65165,6502,7342,44955,85155,9002,285 <t< th=""><th>55,251</th><th>55,300</th><th>2,258</th><th>1,973</th><th>58,551</th><th>58,600</th><th>2,409</th><th>2,124</th><th>61,851</th><th>61,900</th><th>2,561</th><th>2,276</th><th>65,151</th><th>65,200</th><th>2,713</th><th>2,428</th></t<>	55,251	55,300	2,258	1,973	58,551	58,600	2,409	2,124	61,851	61,900	2,561	2,276	65,151	65,200	2,713	2,428
55,401 55,450 2,265 1,980 58,701 58,750 2,416 2,131 62,001 62,050 2,568 2,283 65,301 65,350 2,720 2,435 55,501 55,500 2,267 1,982 58,751 58,800 2,419 2,134 62,051 62,100 2,570 2,285 65,351 65,400 2,722 2,437 55,501 55,500 2,271 1,986 58,851 58,900 2,423 2,138 62,151 62,200 2,575 2,290 65,451 65,500 2,727 2,442 55,651 55,700 2,276 1,991 58,951 59,000 2,428 2,141 62,251 62,301 62,350 2,580 2,295 65,651 65,650 2,727 2,442 55,651 55,700 2,276 1,991 58,951 59,000 2,432 2,145 62,351 62,300 2,580 2,295 65,651 65,600 2,731 2,446 55,751 55,800 2,281 1,996 59,051 59,100 2,432 2,147 62,351																
55,451 55,500 2,267 1,982 58,751 58,800 2,419 2,134 62,051 62,100 2,570 2,285 65,351 65,400 2,722 2,437 55,501 55,550 2,269 1,984 58,801 58,850 2,421 2,136 62,151 62,100 2,570 2,285 65,401 65,450 2,722 2,437 55,551 55,600 2,274 1,986 58,851 58,900 2,423 2,138 62,151 62,200 2,575 2,290 65,451 65,500 2,727 2,442 55,651 55,700 2,276 1,991 58,951 59,000 2,428 2,143 62,251 62,300 2,580 2,295 65,651 65,650 2,731 2,444 55,651 55,700 2,278 1,993 59,051 59,050 2,432 2,145 62,351 62,300 2,580 2,295 65,651 65,650 2,734 2,449 55,751 55,850 2,288 1,998 59,9151 59,100 2,437 2,152 62,451 62,50		•														
55,551 55,600 2,271 1,986 58,851 58,900 2,423 2,138 62,151 62,200 2,575 2,290 65,451 65,500 2,727 2,442 55,650 55,650 2,274 1,989 58,950 2,426 2,141 62,250 2,577 2,292 65,501 65,550 2,729 2,444 55,651 55,700 2,276 1,991 58,951 59,000 2,428 2,143 62,250 2,577 2,292 65,651 65,600 2,731 2,444 55,750 2,278 1,993 59,001 59,050 2,430 2,145 62,301 62,350 2,582 2,297 65,651 65,600 2,734 2,449 55,751 55,800 2,283 1,998 59,101 59,150 2,435 2,150 62,401 62,450 2,587 2,302 65,751 65,650 2,734 2,449 55,851 55,900 2,285 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,587 2,302 65,751 65,800 </th <th>55,451</th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>2,285</th> <th></th> <th></th> <th>2,722</th> <th>2,437</th>	55,451	•										2,285			2,722	2,437
55,601 55,650 2,274 1,989 58,901 58,950 2,426 2,141 62,201 62,250 2,577 2,292 65,501 65,550 2,729 2,444 55,651 55,700 2,276 1,991 58,951 59,000 2,428 2,143 62,251 62,300 2,580 2,295 65,551 65,600 2,731 2,444 55,751 55,800 2,281 1,996 59,051 59,100 2,432 2,147 62,351 62,400 2,584 2,297 65,651 65,600 2,734 2,449 55,751 55,850 2,283 1,998 59,101 59,150 2,432 2,147 62,351 62,400 2,584 2,299 65,651 65,700 2,738 2,451 55,850 2,283 1,998 59,101 59,150 2,435 2,150 62,401 62,450 2,587 2,302 65,751 65,650 2,734 2,453 55,951 55,950 2,288 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,591<																
55,651 55,700 2,276 1,991 58,951 59,000 2,428 2,143 62,251 62,300 2,580 2,295 65,551 65,600 2,731 2,446 55,701 55,750 2,278 1,993 59,001 59,050 2,430 2,145 62,351 62,300 2,582 2,297 65,651 65,600 2,734 2,449 55,751 55,800 2,281 1,996 59,051 59,100 2,432 2,147 62,351 62,400 2,584 2,297 65,651 65,600 2,734 2,449 55,850 2,283 1,998 59,101 59,150 2,435 2,150 62,401 62,450 2,587 2,302 65,751 65,700 2,738 2,453 55,851 55,900 2,285 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,589 2,304 65,751 65,800 2,741 2,456 55,951 56,000 2,290 2,005 59,251 59,300 2,442 2,157 62,551 62,600 2,593<					-											
55,751 55,800 2,281 1,996 59,051 59,100 2,432 2,147 62,351 62,400 2,584 2,299 65,651 65,700 2,736 2,451 55,801 55,850 2,283 1,998 59,101 59,150 2,435 2,150 62,401 62,450 2,587 2,302 65,701 65,750 2,738 2,453 55,851 55,900 2,285 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,589 2,304 65,751 65,800 2,741 2,456 55,950 2,288 2,003 59,251 59,300 2,442 2,157 62,550 2,591 2,308 65,851 65,800 2,743 2,458 55,951 56,000 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 65,901 65,900 2,748 2,460 56,001 56,050 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 </th <th>55,651</th> <th>55,700</th> <th>2,276</th> <th>1,991</th> <th>58,951</th> <th>59,000</th> <th>2,428</th> <th>2,143</th> <th>62,251</th> <th>62,300</th> <th>2,580</th> <th>2,295</th> <th>65,551</th> <th>65,600</th> <th>2,731</th> <th>2,446</th>	55,651	55,700	2,276	1,991	58,951	59,000	2,428	2,143	62,251	62,300	2,580	2,295	65,551	65,600	2,731	2,446
55,801 55,850 2,283 1,998 59,101 59,150 2,435 2,150 62,401 62,450 2,587 2,302 65,701 65,750 2,738 2,453 55,851 55,900 2,285 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,589 2,304 65,751 65,800 2,741 2,456 55,950 2,288 2,003 59,201 59,250 2,439 2,154 62,501 62,500 2,591 2,306 65,801 65,850 2,743 2,458 55,951 56,000 2,290 2,005 59,301 59,300 2,442 2,157 62,551 62,600 2,593 2,308 65,851 65,900 2,745 2,460 56,001 56,050 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 65,901 65,950 2,748 2,463					-											
55,851 55,900 2,285 2,000 59,151 59,200 2,437 2,152 62,451 62,500 2,589 2,304 65,751 65,800 2,741 2,456 55,901 55,950 2,288 2,003 59,201 59,250 2,439 2,154 62,501 62,550 2,591 2,306 65,801 65,850 2,743 2,458 55,951 56,000 2,290 2,005 59,301 59,350 2,442 2,157 62,551 62,600 2,593 2,308 65,851 65,900 2,745 2,460 56,001 56,050 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 65,901 65,950 2,748 2,463						•										
55,901 55,950 2,288 2,003 59,201 59,250 2,439 2,154 62,501 62,550 2,591 2,306 65,801 65,850 2,743 2,458 55,951 56,000 2,290 2,005 59,251 59,300 2,442 2,157 62,551 62,600 2,593 2,308 65,851 65,900 2,745 2,460 56,001 56,050 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 65,901 65,950 2,743 2,458		•				•										
56,001 56,050 2,292 2,007 59,301 59,350 2,444 2,159 62,601 62,650 2,596 2,311 65,901 65,950 2,748 2,463	55,901	•		2,003								2,306		•		2,458
						•										
	56,001	56,050 56,100	2,292 2,294	2,007	59,351	59,350 59,400	2,444 2,446	2,159	62,651	62,000	2,590	2,311	65,951		2,748	2,403

		and yo	ou are			and yo	ou are	Γ			and yo	ou are	Γ			and yo	ou are
	ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married			ie 7,	Single, Head of	Married			ne 7,	Single, Head of	Married
	n K-40 —	Household or Married	Filing Joint		m K-40 is —	Household or Married	Filing Joint			K-40	Household or Married	Filing Joint			K-40	Household or Married	Filing Joint
		Filing	oonit			Filing	Joint		10		Filing	oome		10		Filing	oonit
at least	but not more than	Separate your t	ax is	at least	but not more than	Separate your t	ax is		at least	but not more than	Separate your t	ax is		at least	but not more than	Separate your t	ax is
66,001	66,050	2,752	2,467	69,30		2,904	2,619		72,601	72,650	3,056	2,771	Ē	75,901	75,950	3,208	2,923
66,051	66,100	2,754	2,469	69,35	69,400	2,906	2,621		72,651	72,700	3,058	2,773		75,951	76,000	3,210	2,925
66,101 66,151	66,150 66,200	2,757 2,759	2,472 2,474	69,40 69,45		2,909 2,911	2,624 2,626		72,701 72,751	72,750 72,800	3,060 3,063	2,775 2,778		76,001 76,051	76,050 76,100	3,212 3,214	2,927 2,929
66,201	66,250	2,761	2,476	69,50		2,913	2,628		72,801	72,850	3,065	2,780		76,101	76,150	3,217	2,932
66,251 66,301	66,300 66,350	2,764 2,766	2,479 2,481	69,55 69,60	•	2,915 2,918	2,630 2,633		72,851 72,901	72,900 72,950	3,067 3,070	2,782 2,785		76,151 76,201	76,200 76,250	3,219 3,221	2,934 2,936
66,351	66,400	2,768	2,481	69,65	•	2,910	2,635		72,901	72,950	3,070	2,785		76,201	76,300	3,221	2,930
66,401	66,450	2,771	2,486	69,70		2,922	2,637		73,001	73,050	3,074	2,789		76,301	76,350	3,226	2,941
66,451 66,501	66,500 66,550	2,773 2,775	2,488 2,490	69,75 69,80	•	2,925 2,927	2,640 2,642		73,051 73,101	73,100 73,150	3,076 3,079	2,791 2,794		76,351 76,401	76,400 76,450	3,228 3,231	2,943 2,946
66,551	66,600	2,777	2,492	69,85	,	2,929	2,644		73,151	73,200	3,081	2,796		76,451	76,500	3,233	2,948
66,601 66,651	66,650 66,700	2,780 2,782	2,495 2,497	69,90 69,95		2,932 2,934	2,647 2,649		73,201 73,251	73,250 73,300	3,083 3,086	2,798 2,801		76,501 76,551	76,550 76,600	3,235 3,237	2,950 2,952
66,701	66,750	2,784	2,499	70,00	1 70,050	2,936	2,651		73,301	73,350	3,088	2,803		76,601	76,650	3,240	2,955
66,751 66,801	66,800 66,850	2,787 2,789	2,502 2,504	70,05	•	2,938 2,941	2,653 2,656		73,351 73,401	73,400 73,450	3,090 3,093	2,805 2,808		76,651 76,701	76,700 76,750	3,242 3,244	2,957 2,959
66,851	66,900	2,789	2,504	70,10		2,941	2,658		73,401	73,450 73,500	3,095	2,808		76,751	76,800	3,244 3,247	2,959 2,962
66,901 66,901	66,950 67,000	2,794	2,509	70,20	•	2,945	2,660		73,501	73,550	3,097	2,812		76,801	76,850	3,249	2,964
66,951 67,001	67,000 67,050	2,796 2,798	2,511 2,513	70,25		2,948 2,950	2,663 2,665		73,551 73,601	73,600 73,650	3,099 3,102	2,814 2,817		76,851 76,901	76,900 76,950	3,251 3,254	2,966 2,969
67,051	67,100	2,800	2,515	70,35	•	2,952	2,667		73,651	73,700	3,104	2,819		76,951	77,000	3,256	2,971
67,101 67,151	67,150 67,200	2,803 2,805	2,518 2,520	70,40	•	2,955 2,957	2,670 2,672		73,701 73,751	73,750 73,800	3,106 3,109	2,821 2,824		77,001 77,051	77,050 77,100	3,258 3,260	2,973 2,975
67,201	67,250	2,807	2,522	70,50	70,550	2,959	2,674		73,801	73,850	3,111	2,826		77,101	77,150	3,263	2,978
67,251 67,301	67,300 67,350	2,810 2,812	2,525 2,527	70,55		2,961 2,964	2,676 2,679		73,851 73,901	73,900 73,950	3,113 3,116	2,828 2,831		77,151 77,201	77,200 77,250	3,265 3,267	2,980 2,982
67,351	67,400	2,814	2,529	70,65		2,966	2,681		73,951	74,000	3,118	2,833		77,251	77,300	3,270	2,985
67,401 67,451	67,450 67,500	2,817 2,819	2,532 2,534	70,70		2,968 2,971	2,683 2,686		74,001 74,051	74,050 74,100	3,120 3,122	2,835 2,837		77,301 77,351	77,350 77,400	3,272 3,274	2,987 2,989
67,501	67,550	2,819	2,534	70,75		2,971	2,688		74,031	74,100	3,122	2,837		77,401	77,450	3,274	2,989
67,551	67,600 67.650	2,823	2,538	70,85	•	2,975	2,690		74,151	74,200	3,127	2,842		77,451	77,500	3,279	2,994
67,601 67,651	67,650 67,700	2,826 2,828	2,541 2,543	70,90	•	2,978 2,980	2,693 2,695		74,201 74,251	74,250 74,300	3,129 3,132	2,844 2,847		77,501 77,551	77,550 77,600	3,281 3,283	2,996 2,998
67,701	67,750	2,830	2,545	71,00	•	2,982	2,697		74,301	74,350	3,134	2,849		77,601	77,650	3,286	3,001
67,751 67,801	67,800 67,850	2,833 2,835	2,548 2,550	71,05		2,984 2,987	2,699 2,702		74,351 74,401	74,400 74,450	3,136 3,139	2,851 2,854		77,651 77,701	77,700 77,750	3,288 3,290	3,003 3,005
67,851	67,900	2,837	2,552	71,15	1 71,200	2,989	2,704		74,451	74,500	3,141	2,856		77,751	77,800	3,293	3,008
67,901 67,951	67,950 68,000	2,840 2,842	2,555 2,557	71,20		2,991 2,994	2,706 2,709		74,501 74,551	74,550 74,600	3,143 3,145	2,858 2,860		77,801 77,851	77,850 77,900	3,295 3,297	3,010 3,012
68,001	68,050	2,844	2,559	71,30	l 71,350	2,996	2,711		74,601	74,650	3,148	2,863		77,901	77,950	3,300	3,015
68,051 68,101	68,100 68,150	2,846 2,849	2,561 2,564	71,35		2,998 3,001	2,713 2,716		74,651 74,701	74,700 74,750	3,150 3,152	2,865 2,867		77,951 78,001	78,000 78,050	3,302 3,304	3,017 3,019
68,151	68,200	2,851	2,566	71,40		3,003	2,718		74,751	74,800	3,155	2,870		78,051	78,100	3,304	3,013
68,201	68,250	2,853	2,568	71,50		3,005	2,720		74,801	74,850	3,157	2,872		78,101	78,150	3,309	3,024
68,251 68,301	68,300 68,350	2,856 2,858	2,571 2,573	71,55		3,007 3,010	2,722 2,725		74,851 74,901	74,900 74,950	3,159 3,162	2,874 2,877		78,151 78,201	78,200 78,250	3,311 3,313	3,026 3,028
68,351	68,400	2,860	2,575	71,65		3,012	2,727		74,951	75,000	3,164	2,879		78,251	78,300	3,316	3,031
68,401 68,451	68,450 68,500	2,863 2,865	2,578 2,580	71,70		3,014 3,017	2,729 2,732		75,001 75,051	75,050 75,100	3,166 3,168	2,881 2,883		78,301 78,351	78,350 78,400	3,318 3,320	3,033 3,035
68,501	68,550	2,867	2,582	71,80	71,850	3,019	2,734		75,101	75,150	3,171	2,886		78,401	78,450	3,323	3,038
68,551 68,601	68,600 68,650	2,869 2,872	2,584 2,587	71,85	•	3,021 3,024	2,736 2,739		75,151 75,201	75,200 75,250	3,173 3,175	2,888 2,890		78,451 78,501	78,500 78,550	3,325 3,327	3,040 3,042
68,651	68,700	2,874	2,589	71,95	72,000	3,026	2,741		75,251	75,300	3,178	2,893		78,551	78,600	3,329	3,044
68,701 68,751	68,750 68,800	2,876 2,879	2,591 2,594	72,00		3,028 3,030	2,743 2,745		75,301 75,351	75,350 75,400	3,180 3,182	2,895 2,897		78,601 78,651	78,650 78,700	3,332 3,334	3,047 3,049
68,801	68,850	2,881	2,596	72,10	72,150	3,033	2,748		75,401	75,450	3,185	2,900		78,701	78,750	3,336	3,051
68,851 68,901	68,900 68,950	2,883	2,598	72,15		3,035 3,037	2,750		75,451 75 501	75,500 75,500	3,187 3,180	2,902		78,751 78,801	78,800 78,850	3,339 3,341	3,054
68,901 68,951	68,950 69,000	2,886 2,888	2,601 2,603	72,20		3,037 3,040	2,752 2,755		75,501 75,551	75,550 75,600	3,189 3,191	2,904 2,906		78,801 78,851	78,850 78,900	3,341 3,343	3,056 3,058
69,001	69,050	2,890	2,605	72,30	72,350	3,042	2,757		75,601	75,650	3,194	2,909		78,901	78,950	3,346	3,061
69,051 69,101	69,100 69,150	2,892 2,895	2,607 2,610	72,35		3,044 3,047	2,759 2,762		75,651 75,701	75,700 75,750	3,196 3,198	2,911 2,913		78,951 79,001	79,000 79,050	3,348 3,350	3,063 3,065
69,151	69,200	2,897	2,612	72,45	72,500	3,049	2,764		75,751	75,800	3,201	2,916		79,051	79,100	3,352	3,067
69,201 69,251	69,250 69,300	2,899 2,902	2,614 2,617	72,50		3,051 3,053	2,766 2,768		75,801 75,851	75,850 75,900	3,203 3,205	2,918 2,920		79,101 79,151	79,150 79,200	3,355 3,357	3,070 3,072
05,251	03,300	2,302	2,017	12,00	12,000	3,055	2,700	L	10,001	13,300	0,200	2,320	L	13,131	13,200	3,337	0,072

		and yo	ou are			and yo	ou are	- -			and yo	ou are	Γ			and yo	ou are
	ne 7,	Single, Head of	Married		ine 7, m K 40	Single, Head of	Married		lf lin Form	ie 7, K-40	Single, Head of	Married			e 7, K 40	Single, Head of	Married
	n K-40	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint		is		Household or Married	Filing Joint			K-40 —	Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is		at least	but not more than	your t	ax is		at least	but not more than	your t	ax is
79,201	79,250	3,359	3,074	82,501	82,550	3,511	3,226		85,801	85,850	3,663	3,378		89,101	89,150	3,815	3,530
79,251	79,300	3,362 3,364	3,077	82,551	82,600	3,513	3,228 3,231		85,851	85,900 85,950	3,665 3,668	3,380 3,383		89,151 89,201	89,200	3,817	3,532 3,534
79,301 79,351	79,350 79,400	3,364 3,366	3,079 3,081	82,601 82,651	82,650 82,700	3,516 3,518	3,231		85,901 85,951	85,950 86,000	3,670	3,385 3,385		89,251	89,250 89,300	3,819 3,822	3,534
79,401	79,450	3,369	3,084	82,701	82,750	3,520	3,235		86,001	86,050	3,672	3,387		89,301	89,350	3,824	3,539
79,451 79,501	79,500 79,550	3,371 3,373	3,086 3,088	82,751 82,801	82,800 82,850	3,523 3,525	3,238 3,240		86,051 86,101	86,100 86,150	3,674 3,677	3,389 3,392		89,351 89,401	89,400 89,450	3,826 3,829	3,541 3,544
79,551	79,600	3,375	3,090	82,851	82,900	3,527	3,242		86,151	86,200	3,679	3,394		89,451	89,500	3,831	3,546
79,601 79,651	79,650 79,700	3,378 3,380	3,093 3,095	82,901 82,951	82,950 83,000	3,530 3,532	3,245 3,247		86,201 86,251	86,250 86,300	3,681 3,684	3,396 3,399		89,501 89,551	89,550 89,600	3,833 3,835	3,548 3,550
79,701	79,750	3,382	3,097	83,001	83,050	3,534	3,249		86,301	86,350	3,686	3,401		89,601	89,650	3,838	3,553
79,751 79,801	79,800 79,850	3,385 3,387	3,100 3,102	83,051 83,101	83,100 83,150	3,536 3,539	3,251 3,254		86,351 86,401	86,400 86,450	3,688 3,691	3,403 3,406		89,651 89,701	89,700 89,750	3,840 3,842	3,555 3,557
79,851	79,900	3,389	3,102	83,151	83,200	3,541	3,254		86,451	86,500	3,693	3,400		89,751	89,800	3,845	3,560
79,901	79,950	3,392	3,107	83,201	83,250	3,543	3,258		86,501	86,550	3,695	3,410		89,801	89,850	3,847	3,562
79,951 80,001	80,000 80,050	3,394 3,396	3,109 3,111	83,251 83,301	83,300 83,350	3,546 3,548	3,261 3,263		86,551 86,601	86,600 86,650	3,697 3,700	3,412 3,415		89,851 89,901	89,900 89,950	3,849 3,852	3,564 3,567
80,051	80,100	3,398	3,113	83,351	83,400	3,550	3,265		86,651	86,700	3,702	3,417		89,951	90,000	3,854	3,569
80,101 80,151	80,150 80,200	3,401 3,403	3,116 3,118	83,401 83,451	83,450 83,500	3,553 3,555	3,268 3,270		86,701 86,751	86,750 86,800	3,704 3,707	3,419 3,422		90,001 90,051	90,050 90,100	3,856 3,858	3,571 3,573
80,201	80,250	3,405	3,120	83,501	83,550	3,557	3,272		86,801	86,850	3,709	3,424		90,101	90,150	3,861	3,576
80,251 80,301	80,300 80,350	3,408 3,410	3,123 3,125	83,551 83,601	83,600 83,650	3,559 3,562	3,274 3,277		86,851 86,901	86,900 86,950	3,711 3,714	3,426 3,429		90,151 90,201	90,200 90,250	3,863 3,865	3,578 3,580
80,351	80,400	3,412	3,127	83,651	83,700	3,564	3,279		86,951	87,000	3,716	3,431		90,251	90,300	3,868	3,583
80,401 80,451	80,450 80,500	3,415 3,417	3,130 3,132	83,701 83,751	83,750 83,800	3,566 3,569	3,281 3,284		87,001 87,051	87,050 87,100	3,718 3,720	3,433 3,435		90,301 90,351	90,350 90,400	3,870 3,872	3,585 3,587
80,501	80,550	3,417	3,132	83,801	83,850	3,571	3,286		87,101	87,150	3,723	3,433		90,401	90,450	3,875	3,590
80,551	80,600	3,421	3,136	83,851	83,900	3,573	3,288		87,151	87,200	3,725	3,440		90,451	90,500	3,877	3,592
80,601 80,651	80,650 80,700	3,424 3,426	3,139 3,141	83,901 83,951	83,950 84,000	3,576 3,578	3,291 3,293		87,201 87,251	87,250 87,300	3,727 3,730	3,442 3,445		90,501 90,551	90,550 90,600	3,879 3,881	3,594 3,596
80,701	80,750	3,428	3,143	84,001	84,050	3,580	3,295		87,301	87,350	3,732	3,447		90,601	90,650	3,884	3,599
80,751 80,801	80,800 80,850	3,431 3,433	3,146 3,148	84,051 84,101	84,100 84,150	3,582 3,585	3,297 3,300		87,351 87,401	87,400 87,450	3,734 3,737	3,449 3,452		90,651 90,701	90,700 90,750	3,886 3,888	3,601 3,603
80,851	80,900	3,435	3,150	84,151	84,200	3,587	3,302		87,451	87,500	3,739	3,454		90,751	90,800	3,891	3,606
80,901 80,951	80,950 81,000	3,438 3,440	3,153 3,155	84,201 84,251	84,250 84,300	3,589 3,592	3,304 3,307		87,501 87,551	87,550 87,600	3,741 3,743	3,456 3,458		90,801 90,851	90,850 90,900	3,893 3,895	3,608 3,610
81,001	81,050	3,442	3,157	84,301	84,350	3,594	3,309		87,601	87,650	3,746	3,461		90,901	90,950	3,898	3,613
81,051 81,101	81,100 81,150	3,444 3,447	3,159 3,162	84,351 84,401	84,400 84,450	3,596 3,599	3,311 3,314		87,651 87,701	87,700 87,750	3,748 3,750	3,463 3,465		90,951 91,001	91,000 91,050	3,900 3,902	3,615 3,617
81,151	81,200	3,449	3,164	84,451	84,500	3,601	3,316		87,751	87,800	3,753	3,468		91,051	91,100	3,904	3,619
81,201 81,251	81,250 81,300	3,451 3,454	3,166 3,169	84,501 84,551	84,550 84,600	3,603 3,605	3,318 3,320		87,801 87,851	87,850 87,900	3,755 3,757	3,470 3,472		91,101 91,151	91,150 91,200	3,907	3,622
81,301	81,350	3,454	3,109	84,601	84,650	3,608	3,320		87,901	87,950	3,760	3,472		91,201	91,200 91,250	3,909 3,911	3,624 3,626
81,351	81,400	3,458	3,173	84,651	84,700	3,610	3,325		87,951	88,000	3,762	3,477		91,251	91,300	3,914	3,629
81,401 81,451	81,450 81,500	3,461 3,463	3,176 3,178	84,701 84,751	84,750 84,800	3,612 3,615	3,327 3,330		88,001 88,051	88,050 88,100	3,764 3,766	3,479 3,481		91,301 91,351	91,350 91,400	3,916 3,918	3,631 3,633
81,501	81,550	3,465	3,180	84,801	84,850	3,617	3,332		88,101	88,150	3,769	3,484		91,401	91,450	3,921	3,636
81,551 81,601	81,600 81,650	3,467 3,470	3,182 3,185	84,851 84,901	84,900 84,950	3,619 3,622	3,334 3,337		88,151 88,201	88,200 88,250	3,771 3,773	3,486 3,488		91,451 91,501	91,500 91,550	3,923 3,925	3,638 3,640
81,651	81,700	3,472	3,187	84,951	85,000	3,624	3,339		88,251	88,300	3,776	3,491		91,551	91,600	3,927	3,642
81,701 81,751	81,750 81,800	3,474 3,477	3,189 3,192	85,001 85,051	85,050 85,100	3,626 3,628	3,341 3,343		88,301 88,351	88,350 88,400	3,778 3,780	3,493 3,495		91,601 91,651	91,650 91,700	3,930 3,932	3,645 3,647
81,801	81,850	3,479	3,194	85,101	85,150	3,631	3,346		88,401	88,450	3,783	3,498		91,701	91,750	3,934	3,649
81,851 81,901	81,900 81,950	3,481 3,484	3,196	85,151 85,201	85,200 85,250	3,633 3,635	3,348 3,350		88,451 88,501	88,500 88,550	3,785 3,787	3,500 3,502		91,751 91,801	91,800 91,850	3,937	3,652
81,951	82,000	3,484 3,486	3,199 3,201	85,201	85,300	3,635 3,638	3,350 3,353		88,551	88,600	3,787	3,502 3,504		91,851	91,850 91,900	3,939 3,941	3,654 3,656
82,001	82,050	3,488	3,203	85,301	85,350	3,640	3,355		88,601	88,650	3,792	3,507		91,901	91,950	3,944	3,659
82,051 82,101	82,100 82,150	3,490 3,493	3,205 3,208	85,351 85,401	85,400 85,450	3,642 3,645	3,357 3,360		88,651 88,701	88,700 88,750	3,794 3,796	3,509 3,511		91,951 92,001	92,000 92,050	3,946 3,948	3,661 3,663
82,151	82,200	3,495	3,210	85,451	85,500	3,647	3,362		88,751	88,800	3,799	3,514		92,051	92,100	3,950	3,665
82,201 82,251	82,250 82,300	3,497 3,500	3,212 3,215	85,501 85,551	85,550 85,600	3,649 3,651	3,364 3,366		88,801 88,851	88,850 88,900	3,801 3,803	3,516 3,518		92,101 92,151	92,150 92,200	3,953 3,955	3,668 3,670
82,301	82,350	3,502	3,217	85,601	85,650	3,654	3,369		88,901	88,950	3,806	3,521		92,201	92,250	3,957	3,672
82,351 82,401	82,400 82,450	3,504 3,507	3,219 3,222	85,651 85,701	85,700 85,750	3,656 3,658	3,371 3,373		88,951 89,001	89,000 89,050	3,808 3,810	3,523 3,525		92,251 92,301	92,300 92,350	3,960 3,962	3,675 3,677
82,451	82,500	3,509	3,224	85,751	85,800	3,661	3,376		89,051	89,100	3,812	3,527		92,351	92,400	3,964	3,679

		and yo	u are			and yo	ou are	[and yo	u are			and yo	ou are
If line 7, Form K-40 is — Separate Single, Head of Married Household Filing or Married Joint Filing Separate		For i	ine 7, n K-40 s —	Single, Head of Household or Married Filing Separate	Married Filing Joint		If line 7, Form K-40 is —		Single, Head of Household or Married Filing Separate	Married Filing Joint	For	If line 7, Form K-40 is —		Married Filing Joint		
at least	but not more than	your ta	ax is	at least	but not more than	your t	ax is		at least	but not more than	your t	ax is	at least	but not more than	your t	ax 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	98,101	•	4,229	3,944
92,451	92,500	3,969	3,684	94,351	94,400	4,056	3,771		96,251	96,300	4,144	3,859	98,151	•	4,231	3,946
92,501	92,550	3,971	3,686	94,401	94,450	4,059	3,774		96,301	96,350	4,146	3,861	98,201	•	4,233	3,948
92,551 92,601	92,600 92,650	3,973 3,976	3,688 3,691	94,451 94,501	94,500 94,550	4,061 4,063	3,776 3,778		96,351 96,401	96,400 96,450	4,148 4,151	3,863 3,866	98,251 98,301		4,236 4,238	3,951 3,953
92,651	92,050 92,700	3,978	3,693	94,501	94,550 94,600	4,003	3,778		96,451	96,500	4,151	3,868	98,351	•	4,230	3,955
92,701	92,750	3,980	3,695	94,601	94,650	4,068	3,783		96,501	96,550	4,155	3,870	98,401		4,243	3,958
92,751	92,800	3,983	3,698	94,651	94,700	4.070	3,785		96,551	96,600	4,157	3,872	98,451	•	4,245	3,960
92,801	92,850	3,985	3,700	94,701	94,750	4,072	3,787		96,601	96,650	4,160	3,875	98,501		4,247	3,962
92,851	92,900	3,987	3,702	94,751	94,800	4,075	3,790		96,651	96,700	4,162	3,877	98,551	98,600	4,249	3,964
92,901	92,950	3,990	3,705	94,801	94,850	4,077	3,792		96,701	96,750	4,164	3,879	98,601	98,650	4,252	3,967
92,951	93,000	3,992	3,707	94,851	94,900	4,079	3,794		96,751	96,800	4,167	3,882	98,651	98,700	4,254	3,969
93,001	93,050	3,994	3,709	94,901	94,950	4,082	3,797		96,801	96,850	4,169	3,884	98,701		4,256	3,971
93,051	93,100	3,996	3,711	94,951	95,000	4,084	3,799		96,851	96,900	4,171	3,886	98,751	•	4,259	3,974
93,101	93,150	3,999	3,714	95,001	95,050	4,086	3,801		96,901	96,950	4,174	3,889	98,801	•	4,261	3,976
93,151	93,200	4,001	3,716	95,051	95,100	4,088	3,803		96,951	97,000	4,176	3,891	98,851		4,263	3,978
93,201	93,250	4,003	3,718	95,101	95,150	4,091	3,806		97,001	97,050	4,178	3,893	98,901	•	4,266	3,981
93,251	93,300	4,006	3,721	95,151	95,200	4,093	3,808		97,051	97,100	4,180	3,895	98,951		4,268	3,983
93,301	93,350 93,400	4,008	3,723 3,725	95,201 95,251	95,250 95,300	4,095 4,098	3,810 3,813		97,101 97 151	97,150 97,200	4,183	3,898 3,900	99,001	,	4,270 4,272	3,985 3,987
93,351 93,401	93,400 93,450	4,010 4,013	3,725	95,251	95,300 95,350	4,098 4,100	3,815		97,151 97,201	97,200 97,250	4,185 4,187	3,900 3,902	99,051 99,101		4,272 4,275	3,987 3,990
93,401	93,450 93,500	4,013	3,720	95,301	95,350 95,400	4,100	3,815		97,201 97,251	97,230 97,300	4,187 4,190	3,902	99,151	•	4,275	3,990
93,501	93,550	4,017	3,732	95,401	95,450	4,102	3,820		97,301	97,350	4,192	3,907	99,201	•	4,279	3,994
93,551	93,600	4,019	3,734	95,451	95,500	4,107	3,822		97,351	97,400	4,194	3,909	99,251		4,282	3,997
93,601	93,650	4,022	3,737	95,501	95,550	4,109	3,824		97,401	97,450	4,197	3,912	99,301		4,284	3,999
93,651	93,700	4,024	3,739	95,551	95,600	4,111	3,826		97,451	97,500	4,199	3,914	99,351		4,286	4,001
93,701	93,750	4,026	3,741	95,601	95,650	4,114	3,829		97,501	97,550	4,201	3,916	99,401	99,450	4,289	4,004
93,751	93,800	4,029	3,744	95,651	95,700	4,116	3,831		97,551	97,600	4,203	3,918	99,451		4,291	4,006
93,801	93,850	4,031	3,746	95,701	95,750	4,118	3,833		97,601	97,650	4,206	3,921	99,501	99,550	4,293	4,008
93,851	93,900	4,033	3,748	95,751	95,800	4,121	3,836		97,651	97,700	4,208	3,923	99,551		4,295	4,010
93,901	93,950	4,036	3,751	95,801	95,850	4,123	3,838		97,701	97,750	4,210	3,925	99,601		4,298	4,013
93,951	94,000	4,038	3,753	95,851	95,900	4,125	3,840		97,751	97,800	4,213	3,928	99,651		4,300	4,015
94,001	94,050	4,040	3,755	95,901	95,950	4,128	3,843		97,801	97,850	4,215	3,930	99,701	•	4,302	4,017
94,051	94,100	4,042	3,757	95,951	96,000	4,130	3,845		97,851	97,900	4,217	3,932	99,751	•	4,305	4,020
94,101	94,150	4,045	3,760	96,001	96,050	4,132	3,847		97,901 97 951	97,950	4,220	3,935	99,801		4,307 4,309	4,022 4,024
94,151 94,201	94,200 94,250	4,047 4,049	3,762 3,764	96,051 96,101	96,100 96,150	4,134 4,137	3,849 3,852		97,951	98,000 98,050	4,222 4,224	3,937 3,939	99,851 99,901		4,309 4,312	4,024
94,201	94,250 94,300	4,049 4,052	3,764	96,101	96,150	4,137	3,852 3,854		98,001 98,051	98,050 98,100	4,224 4,226	3,939	99,901 99,951	,	4,312 4,314	4,027 4,029
34,231	34,300	4,052	3,707	50,151	30,200	4,139	5,004		50,051	30,100	4,220	3,941	33,33	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 Join	t				
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 Ho	usehold, or Married	Filing Separa	ate		
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 Chautaugua 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 CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250

County & Abbreviation

District Name & Number

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

Macksville 351

Stafford 349

STAFFORD (SF)

St. John-Hudson 350

STANTON (ST)

Stanton County 452

STEVENS (SV)

SUMNER (SU)

Belle Plaine 357

Conway Springs 356

South Haven 509

THOMAS (TH)

Golden Plains 316

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Weskan 242

Barnes 223

Leoti 467

Clifton-Clyde 224

WICHITA (WH)

WILSON (WL)

Fredonia 484

Neodesha 461

Woodson 366

Altoona-Midway 387

WOODSON (WO)

WYANDOTTE (WY)

Bonner Springs 204

Piper-Kansas City 203

Turner-Kansas City 202

Kansas City 500

TREGO (TR)

WaKeeney 208

Colby Public Schools 315

WABAUNSEE (WB)

Wellington 353

Brewster 314

Caldwell 360

Oxford 358

Hugoton Public Schools 210

Moscow Public Schools 209

Argonia Public Schools 359

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Taxpayer Assistance

ksrevenue.org

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

NOTE: Our office has moved and is no longer located in the Docking State Office Building.

Tax Assistance Center 120 SW 10th Ave PO Box 750260 Topeka, KS 66675-0260 Phone: 785-368-8222 Fax: 785-291-3614

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

Refunds. You may check the status of your current year tax 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

ksrevenue.org

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident, as long as you have an existing WebFile account and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select File Now to get started. If you need assistance please contact the Department's Electronic Services Help Desk by email at kdor_eservices@ks.gov or call 785-296-6993.

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.