



2017

**Individual
Income Tax**

*For a fast refund,
file electronically!*

See back cover for details.

ksrevenue.org

In This Booklet

General Information.....	3
K-40 Instructions.....	6
Form K-40.....	11
Schedule S.....	13
Schedule K-210.....	15
Schedule S Instructions.....	17
Tax Table.....	20
Tax Computation Worksheet.....	27
Electronic Options.....	28
Tax Assistance.....	28

Important Information

DUE DATE FOR FILING. April 17, 2018 is the due date for filing 2017 income tax returns. See page 4.

NEW INCOME TAX RATES. The 2017 Kansas legislature changed the personal income tax rates for tax years 2017 and 2018 by replacing the two-bracket structure with a three-bracket structure. The new tax rate for a married individual filing a joint return with taxable income of \$30,000 or less is 2.9%; taxable income of \$30,001 to \$60,000 is 4.9% ; and taxable income over \$60,000 is 5.2%. The new tax rate for all other filers with taxable income of \$15,000 or less is 2.9%; taxable income of \$15,001 to \$30,000 is 4.9%; and taxable income over \$30,000 is 5.2%. Next year's tax rates will increase to 3.1%, 5.25%, and 5.7% respectively.

NON-WAGE BUSINESS INCOME. Effective for tax year 2017, and all years thereafter, the exemption for certain non-wage business income reported by pass-through entities and sole proprietorships on federal schedules C, E, and F and lines 12, 17, and 18 of federal form 1040 has been repealed. With this change the requirement to add-back certain business losses and subtract certain business profits is no longer required.

NET OPERATING LOSS (NOL) ADD-BACK. For tax years beginning after December 31, 2016, individual income tax filers are no longer required to "add back" the federal NOL deduction included in their federal adjusted gross income. There is no carry-forward or carry-back provision of the NOL.

TAX CREDIT FOR LOW INCOME STUDENT SCHOLARSHIPS (TCLISS). Effective July 1, 2017 individual income tax filers are able to participate in the TCLISS. A nonrefundable tax credit is available for contributions to a qualified Scholarship Granting Organization (SGO). See Schedule K-70.

*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 \times 0.0895 = \179.90)

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2017, 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 **Prairie Crayfish** is a burrowing species that occurs in grasslands, temporary wetlands, and ditches. They can dig burrows up to six feet or more in depth. These burrows also serve as shelters for many other species of invertebrates and vertebrates including the Crawfish Frog, a Species in Need of Conservation in Kansas. The Prairie Crayfish and all the species that its burrows host benefit from contributions to the Chickadee Checkoff on your Kansas Income Tax Return.

GENERAL INFORMATION

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

Who Must File a Return

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

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

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

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

A Kansas resident must file if he or she is:	And gross income is at least:
SINGLE	
Under 65.....	\$ 5,250
65 or older or blind	\$ 6,100
65 or older and blind.....	\$ 6,950
MARRIED FILING JOINT	
Under 65 (both spouses).....	\$12,000
65 or older or blind (one spouse)	\$12,700
65 or older or blind (both spouses).....	\$13,400
65 or older and blind (one spouse).....	\$13,400
65 or older or blind (one spouse) and 65 or older and blind (other spouse)	\$14,100
65 or older and blind (both spouses).....	\$14,800
HEAD OF HOUSEHOLD	
Under 65.....	\$10,000
65 or older or blind	\$10,850
65 or older and blind.....	\$11,700
MARRIED FILING SEPARATE	
Under 65.....	\$ 6,000
65 or older or blind	\$ 6,700
65 or older and blind	\$ 7,400

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

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A12.

Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A12.

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 A15.

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 2017 return is based on a calendar year, it must be filed and the tax paid no later than April 17, 2018. Taxpayers will have extra time to file and pay income tax because April 15 falls on a Sunday and Emancipation Day (a state holiday in the District of Columbia) is observed on Monday, April 16 – 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 2017 returns is April 17. 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

If You Need Forms

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

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

Extension of Time to File

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

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

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

Your Federal Return

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

Confidential Information

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

Innocent Spouse Relief

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

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2018.

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 *KDOR Customer Service Center*.

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 2017 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.

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 2017; 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, 2000) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2017 household income was \$34,450 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 \$19,500 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

If you are filing an amended return for 2017, 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 2017**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2017, 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, 2000).

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

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

INCOME

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

DEDUCTIONS

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

KANSAS STANDARD DEDUCTION

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

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

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

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

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

Check if: You were 65 or older Blind
Spouse was 65 or older Blind

Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 3,850
	2	\$ 4,700
	3	\$ 5,550
	4	\$10,300
Married Filing Joint	1	\$ 8,200
	2	\$ 8,900
	3	\$ 9,600
	4	\$10,300
Married Filing Separate	1	\$ 4,450
	2	\$ 5,150
	3	\$ 5,850
	4	\$ 6,550
Head of Household	1	\$ 6,350
	2	\$ 7,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent	
1. Enter the amount of your earned income	\$ <input type="text"/>
2. Minimum standard deduction.....	\$ 500.00
3. Enter the larger of lines 1 or 2	\$ <input type="text"/>
4. Enter the amount for your filing status.....	\$ <input type="text"/>
<small>Single: \$3,000 Married filing joint: \$7,500 Head of household: \$5,500 Married filing separate: \$3,750</small>	
5. Enter lesser of lines 3 or 4. Stop here if under 65 and not blind. Enter result on line 4, K-40.....	\$ <input type="text"/>
6. a. Check all that apply: You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/>	
Spouse was 65 or older <input type="checkbox"/> Blind <input type="checkbox"/>	
b. Number of boxes checked	<input type="text"/>
c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate).....	\$ <input type="text"/>
7. Add lines 5 and 6c. Enter result here and on line 4, K-40	\$ <input type="text"/>

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 *resident*, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a *nonresident*, leave line 11 blank.

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

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

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	
2017 tax paid to the foreign country	\$ <input type="text"/>
LESS: Federal foreign tax credit allowed	\$ <input type="text"/>
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status	\$ <input type="text"/>

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

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

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

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

Worksheet for Residents	
1. 2017 income tax that was actually paid to the other state (including political subdivisions thereof)	\$ <input type="text"/>
2. Total Kansas income tax (line 12, Form K-40) ...	\$ <input type="text"/>
3. Total income derived from other state and included in KAGI	\$ <input type="text"/>
4. KAGI (line 3, Form K-40)	\$ <input type="text"/>
5. Percentage limitation (divide line 3 by line 4)	<input type="text"/> %
6. Maximum credit allowable (multiply line 2 by line 5)	\$ <input type="text"/>
7. Credit for taxes paid to the other state. Enter the lesser of line 1 or line 6 here and on line 13, Form K-40.....	\$ <input type="text"/>

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents	
1. 2017 tax that was paid to the other state.....	\$ <input type="text"/>
2. Total income tax (line 12, Form K-40)	\$ <input type="text"/>
3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here).....	\$ <input type="text"/>
4. Modified Kansas source income (line B21, Part B of Schedule S)	\$ <input type="text"/>
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)	\$ <input type="text"/>
6. Percentage limitation (divide line 5 by line 3)	<input type="text"/> %
7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6).....	\$ <input type="text"/>
8. Percentage limitation (divide line 5 by line 4)	<input type="text"/> %
9. Maximum credit allowable (multiply line 2 by line 8).....	\$ <input type="text"/>
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40).....	\$ <input type="text"/>

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. An **Individual Taxpayer Identification Number (ITIN)** is a tax processing number issued by the Internal Revenue Service (IRS) and **NOT** a valid identification number for the Kansas income tax return and credits.

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
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

Low Income Student Scholarship.....	K-70
Owners Promoting Employment Across Kansas (PEAK).....	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)....	K-39
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	K-55

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

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

Earned Income Tax Credit (EITC) Worksheet	
1. Federal EITC (from your federal tax return).....	\$ <input type="text"/>
2. Kansas EITC (multiply line 1 by 17%).....	\$ <input type="text"/>
3. Enter amount from line 15 of Form K-40.....	\$ <input type="text"/>
4. Total (subtract line 3 from line 2).....	\$ <input type="text"/>
If line 4 is a positive figure, enter the amount from line 3 above on line 16 of Form K-40. Then enter amount from line 4 on line 24 of Form K-40.	
If line 4 is a negative figure, enter the amount from line 2 above on line 16 of Form K-40. Then enter zero (0) on line 24 of Form K-40.	

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

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

USE TAX

LINE 19 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 19. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2017. **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	\$ 6	\$45,001 - \$60,000	\$44
\$15,001 - \$30,000	\$19	\$60,001 - \$75,000	\$57
\$30,001 - \$45,000	\$32	\$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 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 2017 estimated tax payments plus any 2016 overpayment you had credited forward to 2017.

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 2017 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2017 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 2017 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 42, 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 *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 due date (see *When to File* on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) 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 will be charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your tax balance, line 20, is less than your total credits, line 28, enter the difference on line 34. **Note:** An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 42.

LINE 35 – Credit forward: Enter the portion of line 34 you wish to have applied to your 2018 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2018 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 42 – 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 – School district contribution fund: Contributions to this fund help finance education for students in school districts across Kansas. Your donation of \$1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 42. Visit our website at ksrevenue.org for a list of school districts within Kansas.

LINE 43 – Refund: Add lines 35 through 42 and subtract line 34. This is your refund amount. If line 43 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2018 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 2018 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 36 through 42.

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.

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

- ✓ completed all required information on the return;
- ✓ written your numbers legibly in the spaces provided;
- ✓ **enclosed 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).

2017 KANSAS INDIVIDUAL INCOME TAX



Form with fields for Your First Name, Spouse's First Name, Mailing Address, City, Town, or Post Office, State, Zip Code, County Abbreviation, School District No., Initial, and Last Name.

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

Your Social Security Number

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

Spouse's Social Security Number

Daytime Telephone Number

- Checkboxes for name/address changes and taxpayer/spouse death during the year.

Amended Return

(Mark ONE)

If this is an AMENDED 2017 Kansas return mark one of the following boxes:

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

Filing Status

(Mark ONE)

- Single, Married filing joint, Married filing separate, Head of household

Residency Status

(Mark ONE)

- Resident, Part-year resident from to, Nonresident

Exemptions and Dependents

Enter the number of exemptions you claimed on your 2017 federal return...

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

Total Kansas exemptions.

Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse.

Table with columns: Name (please print), Date of Birth (MMDDYY), Relationship, Social Security Number

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2017. Complete this section to determine your qualifications and credit.

- A. Had a dependent child who lived with you all year... YES NO
B. Were you (or spouse) 55 years of age or older all of 2017... YES NO
C. Were you (or spouse) totally and permanently disabled or blind all of 2017... YES NO

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

D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return.

If line "D" is more than \$30,615, STOP HERE; you do not qualify for this credit.

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

F. Number of dependents that are 18 years of age or older (born before January 1, 2000)

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

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

Barcode area with empty boxes for tracking information.



Table with 4 columns: Description, Line Number, Amount, and Balance. Rows include Income (Federal adjusted gross income), Deductions (Standard deduction, Exemption allowance), Tax Computation (Tax, Nonresident percentage), Credits (Credit for taxes paid), Use Tax, Withholding and Payments (Kansas income tax withheld), Balance Due (Underpayment, Interest, Penalty), and Overpayment (Overpayment, CREDIT FORWARD, CHICKADEE CHECKOFF, etc.).

Signature(s) [] I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer. I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

Signature of taxpayer, Date, Signature of preparer other than taxpayer, Phone number of preparer, Signature of spouse if Married Filing Joint, Tax preparer's EIN or SSN

SCHEDULE S

(Rev. 7-17)

DO NOT STAPLE

2017

KANSAS SUPPLEMENTAL SCHEDULE

114317



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

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

Your Social Security number

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

Spouse's Social Security number

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

PART A - Modifications to Federal Adjusted Gross Income

Additions

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. Kansas expensing recapture (enclose applicable schedules).....	A3	00
A4. Low income student scholarship contributions (enclose Schedule K-70).....	A4	00
A5. Other additions to federal adjusted gross income (see instructions and enclose list).....	A5	00
A6. Total additions to federal adjusted gross income (add lines A1 through A5).....	A6	00

Subtractions

A7. Social Security benefits.....	A7	00
A8. KPERS lump sum distributions exempt from Kansas income tax.....	A8	00
A9. Interest on U.S. Government obligations (reduced by related expenses).....	A9	00
A10. State or local income tax refund (if included in line 1 of Form K-40).....	A10	00
A11. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions).....	A11	00
A12. Military compensation of a nonresident servicemember (nonresidents only).....	A12	00
A13. Contributions to Learning Quest or other states' qualified tuition program.....	A13	00
A14. Armed forces recruitment, sign-up, or retention bonus.....	A14	00
A15. Other subtractions from federal adjusted gross income (see instructions and enclose list).....	A15	00
A16. Total subtractions from federal adjusted gross income (add lines A7 through A15).....	A16	00

Net Modification

A17. Net modification to federal adjusted gross income (subtract line A16 from line A6). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box.....	A17	<input type="checkbox"/>	00
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DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



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

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

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

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	
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PART C - Kansas Itemized Deductions

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

CAUTION: Federal Schedule A line numbers are from the 2016 form and are subject to change for tax year 2017.

KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)

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

1. Amount from line 18, 2017 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, 2016 Form K-40)	3	
4. Enter the total amount of your 2017 Kansas income tax withheld	4	

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

PART I – EXCEPTIONS TO THE PENALTY

	1/1/17 - 4/15/17	1/1/17 - 6/15/17	1/1/17 - 9/15/17	1/1/17 - 1/15/18
5. Cumulative total of your 2017 withholding	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date.....				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6).....				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2017 income; enclose computation. (Farmers/fishers use line 9b)	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9a				
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	4/15/17	6/15/17	9/15/17	1/15/18
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/17, whichever is earlier. If paid late, see instructions	12	61	92	107	
13. Number of days from 1/15/18 to date paid or 4/15/18, whichever is earlier. If paid late, see instructions	13			15	
14. $\frac{\text{Line 12}}{365} \times 5\% \times$ amount on line 10.....	14				
15. $\frac{\text{Line 13}}{365} \times 5\% \times$ amount on line 10.....	15				
16. Penalty (add lines 14 and 15)	16				
17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40	17				

INSTRUCTIONS FOR SCHEDULE K-210

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

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2017 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, 2018.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2018, 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, 2018, 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 2017 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 estimated tax payments made from January 1 through September 15, 2017.

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

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

LINE 9: Exception 2 applies if your 2017 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2017 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, 2017 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 6/15/17 installment on 6/28/17 the number of days to enter on line 12, column 2 will be computed from 6/15/17 to 6/28/17, which equals 13 days. If you then paid the next quarter timely at 9/15/17, the number of days will be from 9/15/17 to 1/15/18, 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 1/1/18 to 1/15/18. 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 1/15/18, enter in the third column the number of days from 1/1/17 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 1/15/18 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 5% for both the 2017 and 2018 periods.

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.

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2016 tax forms and subject to change for 2017.

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 A6.

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

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

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERs); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees:** Enter amount you contributed from your salary to KPERs as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving KPERs retirement checks, the amount of your retirement income is subtracted on line A11. Make no entry on this line unless you also made contributions to KPERs during 2017 (for example, you retired during 2017). Lump Sum Distributions: If you received a lump sum KPERs distribution during 2017, include on line A2 your 2017 KPERs contributions and follow the instructions for line A15.

LINE A3: If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line A3 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A4: Enter the amount of any charitable contribution claimed on your federal return used to compute Low Income Student Scholarship credit on Schedule K-70.

LINE A5: 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 2017 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 A6: Add lines A1 through A5 and enter result on line A6.

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 A7 through A16.

LINE A7: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2017 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 A8: 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 A9: 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 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 A10: Enter any state or local income tax refund included as income on your federal return.

LINE A11: If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERs retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose

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 2017 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 2017 (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.

2017 KANSAS TAX TABLE

(for taxable income to \$100,000)

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

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
		Single, Head of Household or Married Filing Separate	Married Filing Joint			Single, Head of Household or Married Filing Separate	Married Filing Joint			Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is		at least	but not more than	your tax is		at least	but not more than	your tax is	
26	50	0	0	3,301	3,350	0	0	6,601	6,650	192	0
51	100	0	0	3,351	3,400	0	0	6,651	6,700	194	0
101	150	0	0	3,401	3,450	0	0	6,701	6,750	195	0
151	200	0	0	3,451	3,500	0	0	6,751	6,800	196	0
201	250	0	0	3,501	3,550	0	0	6,801	6,850	198	0
251	300	0	0	3,551	3,600	0	0	6,851	6,900	199	0
301	350	0	0	3,601	3,650	0	0	6,901	6,950	201	0
351	400	0	0	3,651	3,700	0	0	6,951	7,000	202	0
401	450	0	0	3,701	3,750	0	0	7,001	7,050	204	0
451	500	0	0	3,751	3,800	0	0	7,051	7,100	205	0
501	550	0	0	3,801	3,850	0	0	7,101	7,150	207	0
551	600	0	0	3,851	3,900	0	0	7,151	7,200	208	0
601	650	0	0	3,901	3,950	0	0	7,201	7,250	210	0
651	700	0	0	3,951	4,000	0	0	7,251	7,300	211	0
701	750	0	0	4,001	4,050	0	0	7,301	7,350	212	0
751	800	0	0	4,051	4,100	0	0	7,351	7,400	214	0
801	850	0	0	4,101	4,150	0	0	7,401	7,450	215	0
851	900	0	0	4,151	4,200	0	0	7,451	7,500	217	0
901	950	0	0	4,201	4,250	0	0	7,501	7,550	218	0
951	1,000	0	0	4,251	4,300	0	0	7,551	7,600	220	0
1,001	1,050	0	0	4,301	4,350	0	0	7,601	7,650	221	0
1,051	1,100	0	0	4,351	4,400	0	0	7,651	7,700	223	0
1,101	1,150	0	0	4,401	4,450	0	0	7,701	7,750	224	0
1,151	1,200	0	0	4,451	4,500	0	0	7,751	7,800	225	0
1,201	1,250	0	0	4,501	4,550	0	0	7,801	7,850	227	0
1,251	1,300	0	0	4,551	4,600	0	0	7,851	7,900	228	0
1,301	1,350	0	0	4,601	4,650	0	0	7,901	7,950	230	0
1,351	1,400	0	0	4,651	4,700	0	0	7,951	8,000	231	0
1,401	1,450	0	0	4,701	4,750	0	0	8,001	8,050	233	0
1,451	1,500	0	0	4,751	4,800	0	0	8,051	8,100	234	0
1,501	1,550	0	0	4,801	4,850	0	0	8,101	8,150	236	0
1,551	1,600	0	0	4,851	4,900	0	0	8,151	8,200	237	0
1,601	1,650	0	0	4,901	4,950	0	0	8,201	8,250	239	0
1,651	1,700	0	0	4,951	5,000	0	0	8,251	8,300	240	0
1,701	1,750	0	0	5,001	5,050	146	0	8,301	8,350	241	0
1,751	1,800	0	0	5,051	5,100	147	0	8,351	8,400	243	0
1,801	1,850	0	0	5,101	5,150	149	0	8,401	8,450	244	0
1,851	1,900	0	0	5,151	5,200	150	0	8,451	8,500	246	0
1,901	1,950	0	0	5,201	5,250	152	0	8,501	8,550	247	0
1,951	2,000	0	0	5,251	5,300	153	0	8,551	8,600	249	0
2,001	2,050	0	0	5,301	5,350	154	0	8,601	8,650	250	0
2,051	2,100	0	0	5,351	5,400	156	0	8,651	8,700	252	0
2,101	2,150	0	0	5,401	5,450	157	0	8,701	8,750	253	0
2,151	2,200	0	0	5,451	5,500	159	0	8,751	8,800	254	0
2,201	2,250	0	0	5,501	5,550	160	0	8,801	8,850	256	0
2,251	2,300	0	0	5,551	5,600	162	0	8,851	8,900	257	0
2,301	2,350	0	0	5,601	5,650	163	0	8,901	8,950	259	0
2,351	2,400	0	0	5,651	5,700	165	0	8,951	9,000	260	0
2,401	2,450	0	0	5,701	5,750	166	0	9,001	9,050	262	0
2,451	2,500	0	0	5,751	5,800	167	0	9,051	9,100	263	0
2,501	2,550	0	0	5,801	5,850	169	0	9,101	9,150	265	0
2,551	2,600	0	0	5,851	5,900	170	0	9,151	9,200	266	0
2,601	2,650	0	0	5,901	5,950	172	0	9,201	9,250	268	0
2,651	2,700	0	0	5,951	6,000	173	0	9,251	9,300	269	0
2,701	2,750	0	0	6,001	6,050	175	0	9,301	9,350	270	0
2,751	2,800	0	0	6,051	6,100	176	0	9,351	9,400	272	0
2,801	2,850	0	0	6,101	6,150	178	0	9,401	9,450	273	0
2,851	2,900	0	0	6,151	6,200	179	0	9,451	9,500	275	0
2,901	2,950	0	0	6,201	6,250	181	0	9,501	9,550	276	0
2,951	3,000	0	0	6,251	6,300	182	0	9,551	9,600	278	0
3,001	3,050	0	0	6,301	6,350	183	0	9,601	9,650	279	0
3,051	3,100	0	0	6,351	6,400	185	0	9,651	9,700	281	0
3,101	3,150	0	0	6,401	6,450	186	0	9,701	9,750	282	0
3,151	3,200	0	0	6,451	6,500	188	0	9,751	9,800	283	0
3,201	3,250	0	0	6,501	6,550	189	0	9,801	9,850	285	0
3,251	3,300	0	0	6,551	6,600	191	0	9,851	9,900	286	0
9,901	9,950	288	0	9,951	10,000	289	0	10,001	10,050	291	0
10,001	10,050	291	0	10,051	10,100	292	0	10,101	10,150	294	0
10,051	10,100	292	0	10,101	10,150	294	0	10,151	10,200	295	0
10,101	10,150	294	0	10,151	10,200	295	0	10,201	10,250	297	0
10,151	10,200	295	0	10,201	10,250	297	0	10,251	10,300	298	0
10,201	10,250	297	0	10,251	10,300	298	0	10,301	10,350	299	0
10,251	10,300	298	0	10,301	10,350	299	0	10,351	10,400	301	0
10,301	10,350	299	0	10,351	10,400	301	0	10,401	10,450	302	0
10,351	10,400	301	0	10,401	10,450	302	0	10,451	10,500	304	0
10,401	10,450	302	0	10,451	10,500	304	0	10,501	10,550	305	0
10,451	10,500	304	0	10,501	10,550	305	0	10,551	10,600	307	0
10,501	10,550	305	0	10,551	10,600	307	0	10,601	10,650	308	0
10,551	10,600	307	0	10,601	10,650	308	0	10,651	10,700	310	0
10,601	10,650	308	0	10,651	10,700	310	0	10,701	10,750	311	0
10,651	10,700	310	0	10,701	10,750	311	0	10,751	10,800	312	0
10,701	10,750	311	0	10,751	10,800	312	0	10,801	10,850	314	0
10,751	10,800	312	0	10,801	10,850	314	0	10,851	10,900	315	0
10,801	10,850	314	0	10,851	10,900	315	0	10,901	10,950	317	0
10,851	10,900	315	0	10,901	10,950	317	0	10,951	11,000	318	0
10,901	10,950	317	0	10,951	11,000	318	0	11,001	11,050	320	0
10,951	11,000	318	0	11,001	11,050	320	0	11,051	11,100	321	0
11,001	11,050	320	0	11,051	11,100	321	0	11,101	11,150	323	0
11,051	11,100	321	0	11,101	11,150	323	0	11,151	11,200	324	0
11,101	11,150	323	0	11,151	11,200	324	0	11,201	11,250	326	0
11,151	11,200	324	0	11,201	11,250	326	0	11,251	11,300	327	0
11,201	11,250	326	0	11,251	11,300	327	0	11,301	11,350	328	0
11,251	11,300	327	0	11,301	11,350	328	0	11,351	11,400	330	0
11,301	11,350	328	0	11,351	11,400	330	0	11,401	11,450	331	0
11,351	11,400	330	0	11,401	11,450	331	0	11,451	11,500	333	0
11,401	11,450	331	0	11,451	11,500	333	0	11,501	11,550	334	0
11,451	11,500	333	0	11,501	11,550	334	0	11,551	11,600	336	0
11,501	11,550	334	0	11,551	11,600	336	0	11,601	11,650	337	0
11,551	11,600	336	0	11,601	11,650	337	0	11,651	11,700	339	0
11,601	11,650	337	0	11,651	11,700	339	0	11,701	11,750	340	0
11,651	11,700	339	0	11,701	11,750	340	0	11,751	11,800	341	0
11,701	11,750	340	0	11,751	11,800	341	0	11,801	11,850	343	0
11,751	11,800	341	0	11,801	11,850	343	0	11,851	11,900	344	0
11,801	11,850	343	0	11,851	11,900	344	0	11,901	11,950	346	0
11,851	11,900	344	0	11,901	11,950	346	0	11,951	12,000	347	0
11,901	11,950	346	0	11,951	12,000	347	0	12,001	12,050	349	0
11,951	12,000	347	0	12,001	12,050	349	0	12,051	12,100	350	0
12,001	12,050	349	0	12,051	12,100	350	0	12,101	12,150	352	0
12,051	12,100	350	0	12,101	12,150	352	0	12,151	12,200	353	0
12,101	12,150	352	0	12,151	12,200	353	0	12,201	12,250	355	0
12,151	12,20										

2017 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
13,201	13,250	384	384
13,251	13,300	385	385
13,301	13,350	386	386
13,351	13,400	388	388
13,401	13,450	389	389
13,451	13,500	391	391
13,501	13,550	392	392
13,551	13,600	394	394
13,601	13,650	395	395
13,651	13,700	397	397
13,701	13,750	398	398
13,751	13,800	399	399
13,801	13,850	401	401
13,851	13,900	402	402
13,901	13,950	404	404
13,951	14,000	405	405
14,001	14,050	407	407
14,051	14,100	408	408
14,101	14,150	410	410
14,151	14,200	411	411
14,201	14,250	413	413
14,251	14,300	414	414
14,301	14,350	415	415
14,351	14,400	417	417
14,401	14,450	418	418
14,451	14,500	420	420
14,501	14,550	421	421
14,551	14,600	423	423
14,601	14,650	424	424
14,651	14,700	426	426
14,701	14,750	427	427
14,751	14,800	428	428
14,801	14,850	430	430
14,851	14,900	431	431
14,901	14,950	433	433
14,951	15,000	434	434
15,001	15,050	436	436
15,051	15,100	439	437
15,101	15,150	441	439
15,151	15,200	444	440
15,201	15,250	446	442
15,251	15,300	448	443
15,301	15,350	451	444
15,351	15,400	453	446
15,401	15,450	456	447
15,451	15,500	458	449
15,501	15,550	461	450
15,551	15,600	463	452
15,601	15,650	466	453
15,651	15,700	468	455
15,701	15,750	471	456
15,751	15,800	473	457
15,801	15,850	475	459
15,851	15,900	478	460
15,901	15,950	480	462
15,951	16,000	483	463
16,001	16,050	485	465
16,051	16,100	488	466
16,101	16,150	490	468
16,151	16,200	493	469
16,201	16,250	495	471
16,251	16,300	497	472
16,301	16,350	500	473
16,351	16,400	502	475
16,401	16,450	505	476
16,451	16,500	507	478

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
16,501	16,550	510	479
16,551	16,600	512	481
16,601	16,650	515	482
16,651	16,700	517	484
16,701	16,750	520	485
16,751	16,800	522	486
16,801	16,850	524	488
16,851	16,900	527	489
16,901	16,950	529	491
16,951	17,000	532	492
17,001	17,050	534	494
17,051	17,100	537	495
17,101	17,150	539	497
17,151	17,200	542	498
17,201	17,250	544	500
17,251	17,300	546	501
17,301	17,350	549	502
17,351	17,400	551	504
17,401	17,450	554	505
17,451	17,500	556	507
17,501	17,550	559	508
17,551	17,600	561	510
17,601	17,650	564	511
17,651	17,700	566	513
17,701	17,750	569	514
17,751	17,800	571	515
17,801	17,850	573	517
17,851	17,900	576	518
17,901	17,950	578	520
17,951	18,000	581	521
18,001	18,050	583	523
18,051	18,100	586	524
18,101	18,150	588	526
18,151	18,200	591	527
18,201	18,250	593	529
18,251	18,300	595	530
18,301	18,350	598	531
18,351	18,400	600	533
18,401	18,450	603	534
18,451	18,500	605	536
18,501	18,550	608	537
18,551	18,600	610	539
18,601	18,650	613	540
18,651	18,700	615	542
18,701	18,750	618	543
18,751	18,800	620	544
18,801	18,850	622	546
18,851	18,900	625	547
18,901	18,950	627	549
18,951	19,000	630	550
19,001	19,050	632	552
19,051	19,100	635	553
19,101	19,150	637	555
19,151	19,200	640	556
19,201	19,250	642	558
19,251	19,300	644	559
19,301	19,350	647	560
19,351	19,400	649	562
19,401	19,450	652	563
19,451	19,500	654	565
19,501	19,550	657	566
19,551	19,600	659	568
19,601	19,650	662	569
19,651	19,700	664	571
19,701	19,750	667	572
19,751	19,800	669	573

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
19,801	19,850	671	575
19,851	19,900	674	576
19,901	19,950	676	578
19,951	20,000	679	579
20,001	20,050	681	581
20,051	20,100	684	582
20,101	20,150	686	584
20,151	20,200	689	585
20,201	20,250	691	587
20,251	20,300	693	588
20,301	20,350	696	589
20,351	20,400	698	591
20,401	20,450	701	592
20,451	20,500	703	594
20,501	20,550	706	595
20,551	20,600	708	597
20,601	20,650	711	598
20,651	20,700	713	600
20,701	20,750	716	601
20,751	20,800	718	602
20,801	20,850	720	604
20,851	20,900	723	605
20,901	20,950	725	607
20,951	21,000	728	608
21,001	21,050	730	610
21,051	21,100	733	611
21,101	21,150	735	613
21,151	21,200	738	614
21,201	21,250	740	616
21,251	21,300	742	617
21,301	21,350	745	618
21,351	21,400	747	620
21,401	21,450	750	621
21,451	21,500	752	623
21,501	21,550	755	624
21,551	21,600	757	626
21,601	21,650	760	627
21,651	21,700	762	629
21,701	21,750	765	630
21,751	21,800	767	631
21,801	21,850	769	633
21,851	21,900	772	634
21,901	21,950	774	636
21,951	22,000	777	637
22,001	22,050	779	639
22,051	22,100	782	640
22,101	22,150	784	642
22,151	22,200	787	643
22,201	22,250	789	645
22,251	22,300	791	646
22,301	22,350	794	647
22,351	22,400	796	649
22,401	22,450	799	650
22,451	22,500	801	652
22,501	22,550	804	653
22,551	22,600	806	655
22,601	22,650	809	656
22,651	22,700	811	658
22,701	22,750	814	659
22,751	22,800	816	660
22,801	22,850	818	662
22,851	22,900	821	663
22,901	22,950	823	665
22,951	23,000	826	666
23,001	23,050	828	668
23,051	23,100	831	669

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
23,101	23,150	833	671
23,151	23,200	836	672
23,201	23,250	838	674
23,251	23,300	840	675
23,301	23,350	843	676
23,351	23,400	845	678
23,401	23,450	848	679
23,451	23,500	850	681
23,501	23,550	853	682
23,551	23,600	855	684
23,601	23,650	858	685
23,651	23,700	860	687
23,701	23,750	863	688
23,751	23,800	865	689
23,801	23,850	867	691
23,851	23,900	870	692
23,901	23,950	872	694
23,951	24,000	875	695
24,001	24,050	877	697
24,051	24,100	880	698
24,101	24,150	882	700
24,151	24,200	885	701
24,201	24,250	887	703
24,251	24,300	889	704
24,301	24,350	892	705
24,351	24,400	894	707
24,401	24,450	897	708
24,451	24,500	899	710
24,501	24,550	902	711
24,551	24,600	904	713
24,601	24,650	907	714
24,651	24,700	909	716
24,701	24,750	912	717
24,751	24,800	914	718
24,801	24,850	916	720
24,851	24,900	919	721
24,901	24,950	921	723
24,951	25,000	924	724
25,001	25,050	926	726
25,051	25,100	929	727
25,101	25,150	931	729
25,151	25,200	934	730
25,201	25,250	936	732
25,251	25,300	938	733
25,301	25,350	941	734
25,351	25,400	943	736
25,401	25,450	946	737
25,451	25,500	948	739
25,501	25,550	951	740
25,551	25,600	953	742
25,601	25,650	956	743
25,651	25,700	958	745
25,701	25,750	961	746
25,751	25,800	963	747
25,801	25,850	965	749
25,851	25,900	968	750
25,901	25,950	970	752
25,951	26,000	973	753
26,001	26,050	975	755
26,051	26,100	978	756
26,101	26,150	980	758
26,151	26,200	983	759
26,201	26,250	985	761
26,251	26,300	987	762
26,301	26,350	990	763
26,351	26,400	992	765

2017 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		Married Filing Joint	
at least	but not more than	your tax is			
26,401	26,450	995	766		
26,451	26,500	997	768		
26,501	26,550	1,000	769		
26,551	26,600	1,002	771		
26,601	26,650	1,005	772		
26,651	26,700	1,007	774		
26,701	26,750	1,010	775		
26,751	26,800	1,012	776		
26,801	26,850	1,014	778		
26,851	26,900	1,017	779		
26,901	26,950	1,019	781		
26,951	27,000	1,022	782		
27,001	27,050	1,024	784		
27,051	27,100	1,027	785		
27,101	27,150	1,029	787		
27,151	27,200	1,032	788		
27,201	27,250	1,034	790		
27,251	27,300	1,036	791		
27,301	27,350	1,039	792		
27,351	27,400	1,041	794		
27,401	27,450	1,044	795		
27,451	27,500	1,046	797		
27,501	27,550	1,049	798		
27,551	27,600	1,051	800		
27,601	27,650	1,054	801		
27,651	27,700	1,056	803		
27,701	27,750	1,059	804		
27,751	27,800	1,061	805		
27,801	27,850	1,063	807		
27,851	27,900	1,066	808		
27,901	27,950	1,068	810		
27,951	28,000	1,071	811		
28,001	28,050	1,073	813		
28,051	28,100	1,076	814		
28,101	28,150	1,078	816		
28,151	28,200	1,081	817		
28,201	28,250	1,083	819		
28,251	28,300	1,085	820		
28,301	28,350	1,088	821		
28,351	28,400	1,090	823		
28,401	28,450	1,093	824		
28,451	28,500	1,095	826		
28,501	28,550	1,098	827		
28,551	28,600	1,100	829		
28,601	28,650	1,103	830		
28,651	28,700	1,105	832		
28,701	28,750	1,108	833		
28,751	28,800	1,110	834		
28,801	28,850	1,112	836		
28,851	28,900	1,115	837		
28,901	28,950	1,117	839		
28,951	29,000	1,120	840		
29,001	29,050	1,122	842		
29,051	29,100	1,125	843		
29,101	29,150	1,127	845		
29,151	29,200	1,130	846		
29,201	29,250	1,132	848		
29,251	29,300	1,134	849		
29,301	29,350	1,137	850		
29,351	29,400	1,139	852		
29,401	29,450	1,142	853		
29,451	29,500	1,144	855		
29,501	29,550	1,147	856		
29,551	29,600	1,149	858		
29,601	29,650	1,152	859		
29,651	29,700	1,154	861		

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		Married Filing Joint	
at least	but not more than	your tax is			
29,701	29,750	1,157	862		
29,751	29,800	1,159	863		
29,801	29,850	1,161	865		
29,851	29,900	1,164	866		
29,901	29,950	1,166	868		
29,951	30,000	1,169	869		
30,001	30,050	1,171	871		
30,051	30,100	1,174	874		
30,101	30,150	1,177	876		
30,151	30,200	1,179	879		
30,201	30,250	1,182	881		
30,251	30,300	1,184	883		
30,301	30,350	1,187	886		
30,351	30,400	1,190	888		
30,401	30,450	1,192	891		
30,451	30,500	1,195	893		
30,501	30,550	1,197	896		
30,551	30,600	1,200	898		
30,601	30,650	1,203	901		
30,651	30,700	1,205	903		
30,701	30,750	1,208	906		
30,751	30,800	1,210	908		
30,801	30,850	1,213	910		
30,851	30,900	1,216	913		
30,901	30,950	1,218	915		
30,951	31,000	1,221	918		
31,001	31,050	1,223	920		
31,051	31,100	1,226	923		
31,101	31,150	1,229	925		
31,151	31,200	1,231	928		
31,201	31,250	1,234	930		
31,251	31,300	1,236	932		
31,301	31,350	1,239	935		
31,351	31,400	1,242	937		
31,401	31,450	1,244	940		
31,451	31,500	1,247	942		
31,501	31,550	1,249	945		
31,551	31,600	1,252	947		
31,601	31,650	1,255	950		
31,651	31,700	1,257	952		
31,701	31,750	1,260	955		
31,751	31,800	1,262	957		
31,801	31,850	1,265	959		
31,851	31,900	1,268	962		
31,901	31,950	1,270	964		
31,951	32,000	1,273	967		
32,001	32,050	1,275	969		
32,051	32,100	1,278	972		
32,101	32,150	1,281	974		
32,151	32,200	1,283	977		
32,201	32,250	1,286	979		
32,251	32,300	1,288	981		
32,301	32,350	1,291	984		
32,351	32,400	1,294	986		
32,401	32,450	1,296	989		
32,451	32,500	1,299	991		
32,501	32,550	1,301	994		
32,551	32,600	1,304	996		
32,601	32,650	1,307	999		
32,651	32,700	1,309	1,001		
32,701	32,750	1,312	1,004		
32,751	32,800	1,314	1,006		
32,801	32,850	1,317	1,008		
32,851	32,900	1,320	1,011		
32,901	32,950	1,322	1,013		
32,951	33,000	1,325	1,016		

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		Married Filing Joint	
at least	but not more than	your tax is			
33,001	33,050	1,327	1,018		
33,051	33,100	1,330	1,021		
33,101	33,150	1,333	1,023		
33,151	33,200	1,335	1,026		
33,201	33,250	1,338	1,028		
33,251	33,300	1,340	1,030		
33,301	33,350	1,343	1,033		
33,351	33,400	1,346	1,035		
33,401	33,450	1,348	1,038		
33,451	33,500	1,351	1,040		
33,501	33,550	1,353	1,043		
33,551	33,600	1,356	1,045		
33,601	33,650	1,359	1,048		
33,651	33,700	1,361	1,050		
33,701	33,750	1,364	1,053		
33,751	33,800	1,366	1,055		
33,801	33,850	1,369	1,057		
33,851	33,900	1,372	1,060		
33,901	33,950	1,374	1,062		
33,951	34,000	1,377	1,065		
34,001	34,050	1,379	1,067		
34,051	34,100	1,382	1,070		
34,101	34,150	1,385	1,072		
34,151	34,200	1,387	1,075		
34,201	34,250	1,390	1,077		
34,251	34,300	1,392	1,079		
34,301	34,350	1,395	1,082		
34,351	34,400	1,398	1,084		
34,401	34,450	1,400	1,087		
34,451	34,500	1,403	1,089		
34,501	34,550	1,405	1,092		
34,551	34,600	1,408	1,094		
34,601	34,650	1,411	1,097		
34,651	34,700	1,413	1,099		
34,701	34,750	1,416	1,102		
34,751	34,800	1,418	1,104		
34,801	34,850	1,421	1,106		
34,851	34,900	1,424	1,109		
34,901	34,950	1,426	1,111		
34,951	35,000	1,429	1,114		
35,001	35,050	1,431	1,116		
35,051	35,100	1,434	1,119		
35,101	35,150	1,437	1,121		
35,151	35,200	1,439	1,124		
35,201	35,250	1,442	1,126		
35,251	35,300	1,444	1,128		
35,301	35,350	1,447	1,131		
35,351	35,400	1,450	1,133		
35,401	35,450	1,452	1,136		
35,451	35,500	1,455	1,138		
35,501	35,550	1,457	1,141		
35,551	35,600	1,460	1,143		
35,601	35,650	1,463	1,146		
35,651	35,700	1,465	1,148		
35,701	35,750	1,468	1,151		
35,751	35,800	1,470	1,153		
35,801	35,850	1,473	1,155		
35,851	35,900	1,476	1,158		
35,901	35,950	1,478	1,160		
35,951	36,000	1,481	1,163		
36,001	36,050	1,483	1,165		
36,051	36,100	1,486	1,168		
36,101	36,150	1,489	1,170		
36,151	36,200	1,491	1,173		
36,201	36,250	1,494	1,175		
36,251	36,300	1,496	1,177		

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		Married Filing Joint	
at least	but not more than	your tax is			
36,301	36,350	1,499	1,180		
36,351	36,400	1,502	1,182		
36,401	36,450	1,504	1,185		
36,451	36,500	1,507	1,187		
36,501	36,550	1,509	1,190		
36,551	36,600	1,512	1,192		
36,601	36,650	1,515	1,195		
36,651	36,700	1,517	1,197		
36,701	36,750	1,520	1,200		
36,751	36,800	1,522	1,202		
36,801	36,850	1,525	1,204		
36,851	36,900	1,528	1,207		
36,901	36,950	1,530	1,209		
36,951	37,000	1,533	1,212		
37,001	37,050	1,535	1,214		
37,051	37,100	1,538	1,217		
37,101	37,150	1,541	1,219		
37,15					

2017 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
39,601	39,650	1,671	1,342
39,651	39,700	1,673	1,344
39,701	39,750	1,676	1,347
39,751	39,800	1,678	1,349
39,801	39,850	1,681	1,351
39,851	39,900	1,684	1,354
39,901	39,950	1,686	1,356
39,951	40,000	1,689	1,359
40,001	40,050	1,691	1,361
40,051	40,100	1,694	1,364
40,101	40,150	1,697	1,366
40,151	40,200	1,699	1,369
40,201	40,250	1,702	1,371
40,251	40,300	1,704	1,373
40,301	40,350	1,707	1,376
40,351	40,400	1,710	1,378
40,401	40,450	1,712	1,381
40,451	40,500	1,715	1,383
40,501	40,550	1,717	1,386
40,551	40,600	1,720	1,388
40,601	40,650	1,723	1,391
40,651	40,700	1,725	1,393
40,701	40,750	1,728	1,396
40,751	40,800	1,730	1,398
40,801	40,850	1,733	1,400
40,851	40,900	1,736	1,403
40,901	40,950	1,738	1,405
40,951	41,000	1,741	1,408
41,001	41,050	1,743	1,410
41,051	41,100	1,746	1,413
41,101	41,150	1,749	1,415
41,151	41,200	1,751	1,418
41,201	41,250	1,754	1,420
41,251	41,300	1,756	1,422
41,301	41,350	1,759	1,425
41,351	41,400	1,762	1,427
41,401	41,450	1,764	1,430
41,451	41,500	1,767	1,432
41,501	41,550	1,769	1,435
41,551	41,600	1,772	1,437
41,601	41,650	1,775	1,440
41,651	41,700	1,777	1,442
41,701	41,750	1,780	1,445
41,751	41,800	1,782	1,447
41,801	41,850	1,785	1,449
41,851	41,900	1,788	1,452
41,901	41,950	1,790	1,454
41,951	42,000	1,793	1,457
42,001	42,050	1,795	1,459
42,051	42,100	1,798	1,462
42,101	42,150	1,801	1,464
42,151	42,200	1,803	1,467
42,201	42,250	1,806	1,469
42,251	42,300	1,808	1,471
42,301	42,350	1,811	1,474
42,351	42,400	1,814	1,476
42,401	42,450	1,816	1,479
42,451	42,500	1,819	1,481
42,501	42,550	1,821	1,484
42,551	42,600	1,824	1,486
42,601	42,650	1,827	1,489
42,651	42,700	1,829	1,491
42,701	42,750	1,832	1,494
42,751	42,800	1,834	1,496
42,801	42,850	1,837	1,498
42,851	42,900	1,840	1,501

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
42,901	42,950	1,842	1,503
42,951	43,000	1,845	1,506
43,001	43,050	1,847	1,508
43,051	43,100	1,850	1,511
43,101	43,150	1,853	1,513
43,151	43,200	1,855	1,516
43,201	43,250	1,858	1,518
43,251	43,300	1,860	1,520
43,301	43,350	1,863	1,523
43,351	43,400	1,866	1,525
43,401	43,450	1,868	1,528
43,451	43,500	1,871	1,530
43,501	43,550	1,873	1,533
43,551	43,600	1,876	1,535
43,601	43,650	1,879	1,538
43,651	43,700	1,881	1,540
43,701	43,750	1,884	1,543
43,751	43,800	1,886	1,545
43,801	43,850	1,889	1,547
43,851	43,900	1,892	1,550
43,901	43,950	1,894	1,552
43,951	44,000	1,897	1,555
44,001	44,050	1,899	1,557
44,051	44,100	1,902	1,560
44,101	44,150	1,905	1,562
44,151	44,200	1,907	1,565
44,201	44,250	1,910	1,567
44,251	44,300	1,912	1,569
44,301	44,350	1,915	1,572
44,351	44,400	1,918	1,574
44,401	44,450	1,920	1,577
44,451	44,500	1,923	1,579
44,501	44,550	1,925	1,582
44,551	44,600	1,928	1,584
44,601	44,650	1,931	1,587
44,651	44,700	1,933	1,589
44,701	44,750	1,936	1,592
44,751	44,800	1,938	1,594
44,801	44,850	1,941	1,596
44,851	44,900	1,944	1,599
44,901	44,950	1,946	1,601
44,951	45,000	1,949	1,604
45,001	45,050	1,951	1,606
45,051	45,100	1,954	1,609
45,101	45,150	1,957	1,611
45,151	45,200	1,959	1,614
45,201	45,250	1,962	1,616
45,251	45,300	1,964	1,618
45,301	45,350	1,967	1,621
45,351	45,400	1,970	1,623
45,401	45,450	1,972	1,626
45,451	45,500	1,975	1,628
45,501	45,550	1,977	1,631
45,551	45,600	1,980	1,633
45,601	45,650	1,983	1,636
45,651	45,700	1,985	1,638
45,701	45,750	1,988	1,641
45,751	45,800	1,990	1,643
45,801	45,850	1,993	1,645
45,851	45,900	1,996	1,648
45,901	45,950	1,998	1,650
45,951	46,000	2,001	1,653
46,001	46,050	2,003	1,655
46,051	46,100	2,006	1,658
46,101	46,150	2,009	1,660
46,151	46,200	2,011	1,663

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
46,201	46,250	2,014	1,665
46,251	46,300	2,016	1,667
46,301	46,350	2,019	1,670
46,351	46,400	2,022	1,672
46,401	46,450	2,024	1,675
46,451	46,500	2,027	1,677
46,501	46,550	2,029	1,680
46,551	46,600	2,032	1,682
46,601	46,650	2,035	1,685
46,651	46,700	2,037	1,687
46,701	46,750	2,040	1,690
46,751	46,800	2,042	1,692
46,801	46,850	2,045	1,694
46,851	46,900	2,048	1,697
46,901	46,950	2,050	1,699
46,951	47,000	2,053	1,702
47,001	47,050	2,055	1,704
47,051	47,100	2,058	1,707
47,101	47,150	2,061	1,709
47,151	47,200	2,063	1,712
47,201	47,250	2,066	1,714
47,251	47,300	2,068	1,716
47,301	47,350	2,071	1,719
47,351	47,400	2,074	1,721
47,401	47,450	2,076	1,724
47,451	47,500	2,079	1,726
47,501	47,550	2,081	1,729
47,551	47,600	2,084	1,731
47,601	47,650	2,087	1,734
47,651	47,700	2,089	1,736
47,701	47,750	2,092	1,739
47,751	47,800	2,094	1,741
47,801	47,850	2,097	1,743
47,851	47,900	2,100	1,746
47,901	47,950	2,102	1,748
47,951	48,000	2,105	1,751
48,001	48,050	2,107	1,753
48,051	48,100	2,110	1,756
48,101	48,150	2,113	1,758
48,151	48,200	2,115	1,761
48,201	48,250	2,118	1,763
48,251	48,300	2,120	1,765
48,301	48,350	2,123	1,768
48,351	48,400	2,126	1,770
48,401	48,450	2,128	1,773
48,451	48,500	2,131	1,775
48,501	48,550	2,133	1,778
48,551	48,600	2,136	1,780
48,601	48,650	2,139	1,783
48,651	48,700	2,141	1,785
48,701	48,750	2,144	1,788
48,751	48,800	2,146	1,790
48,801	48,850	2,149	1,792
48,851	48,900	2,152	1,795
48,901	48,950	2,154	1,797
48,951	49,000	2,157	1,800
49,001	49,050	2,159	1,802
49,051	49,100	2,162	1,805
49,101	49,150	2,165	1,807
49,151	49,200	2,167	1,810
49,201	49,250	2,170	1,812
49,251	49,300	2,172	1,814
49,301	49,350	2,175	1,817
49,351	49,400	2,178	1,819
49,401	49,450	2,180	1,822
49,451	49,500	2,183	1,824

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
49,501	49,550	2,185	1,827
49,551	49,600	2,188	1,829
49,601	49,650	2,191	1,832
49,651	49,700	2,193	1,834
49,701	49,750	2,196	1,837
49,751	49,800	2,198	1,839
49,801	49,850	2,201	1,841
49,851	49,900	2,204	1,844
49,901	49,950	2,206	1,846
49,951	50,000	2,209	1,849
50,001	50,050	2,211	1,851
50,051	50,100	2,214	1,854
50,101	50,150	2,217	1,856
50,151	50,200	2,219	1,859
50,201	50,250	2,222	1,861
50,251	50,300	2,224	1,863
50,301	50,350	2,227	1,866
50,351	50,400	2,230	1,868
50,401	50,450	2,232	1,871
50,451	50,500	2,235	1,873
50,501	50,550	2,237	1,876
50,551	50,600	2,240	1,878
50,601	50,650	2,243	1,881
50,651	50,700	2,245	1,883
50,701	50,750	2,248	1,886
50,751	50,800	2,250	1,888
50,801	50,850	2,253	1,890
50,851	50,900	2,256	1,893
50,901	50,950	2,258	1,895
50,951	51,000	2,261	1,898
51,001	51,050	2,263	1,900
51,051	51,100	2,266	1,903
51,101	51,150	2,269	1,905
51,151	51,200	2,271	1,908
51,201	51,250	2,274	1,910
51,251	51,300	2,276	1,912
51,301	51,350	2,279	1,915
51,351	51,400	2,282	1,917
51,401	51,450	2,284	1,920
51,451	51,500	2,287	1,922
51,501	51,550	2,289	1,925
51,551	51,600	2,292	1,927
51,601	51,650	2,295	1,930
51,651	51,700	2,297	1,932
51,701	51,750	2,300	1,935
51,751	51,800	2,302	1,937
51,801	51,850	2,305	1,939
51,851	51,900	2,308	1,942
51,901	51,950	2,310	1,944
51,951	52,000	2,313	1,947
52,0			

2017 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
52,801	52,850	2,357	1,988
52,851	52,900	2,360	1,991
52,901	52,950	2,362	1,993
52,951	53,000	2,365	1,996
53,001	53,050	2,367	1,998
53,051	53,100	2,370	2,001
53,101	53,150	2,373	2,003
53,151	53,200	2,375	2,006
53,201	53,250	2,378	2,008
53,251	53,300	2,380	2,010
53,301	53,350	2,383	2,013
53,351	53,400	2,386	2,015
53,401	53,450	2,388	2,018
53,451	53,500	2,391	2,020
53,501	53,550	2,393	2,023
53,551	53,600	2,396	2,025
53,601	53,650	2,399	2,028
53,651	53,700	2,401	2,030
53,701	53,750	2,404	2,033
53,751	53,800	2,406	2,035
53,801	53,850	2,409	2,037
53,851	53,900	2,412	2,040
53,901	53,950	2,414	2,042
53,951	54,000	2,417	2,045
54,001	54,050	2,419	2,047
54,051	54,100	2,422	2,050
54,101	54,150	2,425	2,052
54,151	54,200	2,427	2,055
54,201	54,250	2,430	2,057
54,251	54,300	2,432	2,059
54,301	54,350	2,435	2,062
54,351	54,400	2,438	2,064
54,401	54,450	2,440	2,067
54,451	54,500	2,443	2,069
54,501	54,550	2,445	2,072
54,551	54,600	2,448	2,074
54,601	54,650	2,451	2,077
54,651	54,700	2,453	2,079
54,701	54,750	2,456	2,082
54,751	54,800	2,458	2,084
54,801	54,850	2,461	2,086
54,851	54,900	2,464	2,089
54,901	54,950	2,466	2,091
54,951	55,000	2,469	2,094
55,001	55,050	2,471	2,096
55,051	55,100	2,474	2,099
55,101	55,150	2,477	2,101
55,151	55,200	2,479	2,104
55,201	55,250	2,482	2,106
55,251	55,300	2,484	2,108
55,301	55,350	2,487	2,111
55,351	55,400	2,490	2,113
55,401	55,450	2,492	2,116
55,451	55,500	2,495	2,118
55,501	55,550	2,497	2,121
55,551	55,600	2,500	2,123
55,601	55,650	2,503	2,126
55,651	55,700	2,505	2,128
55,701	55,750	2,508	2,131
55,751	55,800	2,510	2,133
55,801	55,850	2,513	2,135
55,851	55,900	2,516	2,138
55,901	55,950	2,518	2,140
55,951	56,000	2,521	2,143
56,001	56,050	2,523	2,145
56,051	56,100	2,526	2,148

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
56,101	56,150	2,529	2,150
56,151	56,200	2,531	2,153
56,201	56,250	2,534	2,155
56,251	56,300	2,536	2,157
56,301	56,350	2,539	2,160
56,351	56,400	2,542	2,162
56,401	56,450	2,544	2,165
56,451	56,500	2,547	2,167
56,501	56,550	2,549	2,170
56,551	56,600	2,552	2,172
56,601	56,650	2,555	2,175
56,651	56,700	2,557	2,177
56,701	56,750	2,560	2,180
56,751	56,800	2,562	2,182
56,801	56,850	2,565	2,184
56,851	56,900	2,568	2,187
56,901	56,950	2,570	2,189
56,951	57,000	2,573	2,192
57,001	57,050	2,575	2,194
57,051	57,100	2,578	2,197
57,101	57,150	2,581	2,199
57,151	57,200	2,583	2,202
57,201	57,250	2,586	2,204
57,251	57,300	2,588	2,206
57,301	57,350	2,591	2,209
57,351	57,400	2,594	2,211
57,401	57,450	2,596	2,214
57,451	57,500	2,599	2,216
57,501	57,550	2,601	2,219
57,551	57,600	2,604	2,221
57,601	57,650	2,607	2,224
57,651	57,700	2,609	2,226
57,701	57,750	2,612	2,229
57,751	57,800	2,614	2,231
57,801	57,850	2,617	2,233
57,851	57,900	2,620	2,236
57,901	57,950	2,622	2,238
57,951	58,000	2,625	2,241
58,001	58,050	2,627	2,243
58,051	58,100	2,630	2,246
58,101	58,150	2,633	2,248
58,151	58,200	2,635	2,251
58,201	58,250	2,638	2,253
58,251	58,300	2,640	2,255
58,301	58,350	2,643	2,258
58,351	58,400	2,646	2,260
58,401	58,450	2,648	2,263
58,451	58,500	2,651	2,265
58,501	58,550	2,653	2,268
58,551	58,600	2,656	2,270
58,601	58,650	2,659	2,273
58,651	58,700	2,661	2,275
58,701	58,750	2,664	2,278
58,751	58,800	2,666	2,280
58,801	58,850	2,669	2,282
58,851	58,900	2,672	2,285
58,901	58,950	2,674	2,287
58,951	59,000	2,677	2,290
59,001	59,050	2,679	2,292
59,051	59,100	2,682	2,295
59,101	59,150	2,685	2,297
59,151	59,200	2,687	2,300
59,201	59,250	2,690	2,302
59,251	59,300	2,692	2,304
59,301	59,350	2,695	2,307
59,351	59,400	2,698	2,309

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
59,401	59,450	2,700	2,312
59,451	59,500	2,703	2,314
59,501	59,550	2,705	2,317
59,551	59,600	2,708	2,319
59,601	59,650	2,711	2,322
59,651	59,700	2,713	2,324
59,701	59,750	2,716	2,327
59,751	59,800	2,718	2,329
59,801	59,850	2,721	2,331
59,851	59,900	2,724	2,334
59,901	59,950	2,726	2,336
59,951	60,000	2,729	2,339
60,001	60,050	2,731	2,341
60,051	60,100	2,734	2,344
60,101	60,150	2,737	2,347
60,151	60,200	2,739	2,349
60,201	60,250	2,742	2,352
60,251	60,300	2,744	2,354
60,301	60,350	2,747	2,357
60,351	60,400	2,750	2,360
60,401	60,450	2,752	2,362
60,451	60,500	2,755	2,365
60,501	60,550	2,757	2,367
60,551	60,600	2,760	2,370
60,601	60,650	2,763	2,373
60,651	60,700	2,765	2,375
60,701	60,750	2,768	2,378
60,751	60,800	2,770	2,380
60,801	60,850	2,773	2,383
60,851	60,900	2,776	2,386
60,901	60,950	2,778	2,388
60,951	61,000	2,781	2,391
61,001	61,050	2,783	2,393
61,051	61,100	2,786	2,396
61,101	61,150	2,789	2,399
61,151	61,200	2,791	2,401
61,201	61,250	2,794	2,404
61,251	61,300	2,796	2,406
61,301	61,350	2,799	2,409
61,351	61,400	2,802	2,412
61,401	61,450	2,804	2,414
61,451	61,500	2,807	2,417
61,501	61,550	2,809	2,419
61,551	61,600	2,812	2,422
61,601	61,650	2,815	2,425
61,651	61,700	2,817	2,427
61,701	61,750	2,820	2,430
61,751	61,800	2,822	2,432
61,801	61,850	2,825	2,435
61,851	61,900	2,828	2,438
61,901	61,950	2,830	2,440
61,951	62,000	2,833	2,443
62,001	62,050	2,835	2,445
62,051	62,100	2,838	2,448
62,101	62,150	2,841	2,451
62,151	62,200	2,843	2,453
62,201	62,250	2,846	2,456
62,251	62,300	2,848	2,458
62,301	62,350	2,851	2,461
62,351	62,400	2,854	2,464
62,401	62,450	2,856	2,466
62,451	62,500	2,859	2,469
62,501	62,550	2,861	2,471
62,551	62,600	2,864	2,474
62,601	62,650	2,867	2,477
62,651	62,700	2,869	2,479

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
62,701	62,750	2,872	2,482
62,751	62,800	2,874	2,484
62,801	62,850	2,877	2,487
62,851	62,900	2,880	2,490
62,901	62,950	2,882	2,492
62,951	63,000	2,885	2,495
63,001	63,050	2,887	2,497
63,051	63,100	2,890	2,500
63,101	63,150	2,893	2,503
63,151	63,200	2,895	2,505
63,201	63,250	2,898	2,508
63,251	63,300	2,900	2,510
63,301	63,350	2,903	2,513
63,351	63,400	2,906	2,516
63,401	63,450	2,908	2,518
63,451	63,500	2,911	2,521
63,501	63,550	2,913	2,523
63,551	63,600	2,916	2,526
63,601	63,650	2,919	2,529
63,651	63,700	2,921	2,531
63,701	63,750	2,924	2,534
63,751	63,800	2,926	2,536
63,801	63,850	2,929	2,539
63,851	63,900	2,932	2,542
63,901	63,950	2,934	2,544
63,951	64,000	2,937	2,547
64,001	64,050	2,939	2,549
64,051	64,100	2,942	2,552
64,101	64,150	2,945	2,555
64,151	64,200	2,947	2,557
64,201	64,250	2,950	2,560
64,251	64,300	2,952	2,562
64,301	64,350	2,955	2,565
64,351	64,400	2,958	2,568
64,401	64,450	2,960	2,570
64,451	64,500	2,963	2,573
64,501	64,550	2,965	2,575
64,551	64,600	2,968	2,578
64,601	64,650	2,971	2,581
64,651	64,700	2,973	2,583
64,701	64,750	2,976	2,586
64,751	64,800	2,978	2,588
64,801	64,850	2,981	2,591
64,851	64,900	2,984	2,594
64,901	64,950	2,986	2,596
64,951	65,000	2,989	2,599
65,001	65,050	2,991	2,601
65,051	65,100	2,994	2,604
65,101	65,150		

2017 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
92,401	92,450	4,416	4,026
92,451	92,500	4,419	4,029
92,501	92,550	4,421	4,031
92,551	92,600	4,424	4,034
92,601	92,650	4,427	4,037
92,651	92,700	4,429	4,039
92,701	92,750	4,432	4,042
92,751	92,800	4,434	4,044
92,801	92,850	4,437	4,047
92,851	92,900	4,440	4,050
92,901	92,950	4,442	4,052
92,951	93,000	4,445	4,055
93,001	93,050	4,447	4,057
93,051	93,100	4,450	4,060
93,101	93,150	4,453	4,063
93,151	93,200	4,455	4,065
93,201	93,250	4,458	4,068
93,251	93,300	4,460	4,070
93,301	93,350	4,463	4,073
93,351	93,400	4,466	4,076
93,401	93,450	4,468	4,078
93,451	93,500	4,471	4,081
93,501	93,550	4,473	4,083
93,551	93,600	4,476	4,086
93,601	93,650	4,479	4,089
93,651	93,700	4,481	4,091
93,701	93,750	4,484	4,094
93,751	93,800	4,486	4,096
93,801	93,850	4,489	4,099
93,851	93,900	4,492	4,102
93,901	93,950	4,494	4,104
93,951	94,000	4,497	4,107
94,001	94,050	4,499	4,109
94,051	94,100	4,502	4,112
94,101	94,150	4,505	4,115
94,151	94,200	4,507	4,117
94,201	94,250	4,510	4,120
94,251	94,300	4,512	4,122

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
94,301	94,350	4,515	4,125
94,351	94,400	4,518	4,128
94,401	94,450	4,520	4,130
94,451	94,500	4,523	4,133
94,501	94,550	4,525	4,135
94,551	94,600	4,528	4,138
94,601	94,650	4,531	4,141
94,651	94,700	4,533	4,143
94,701	94,750	4,536	4,146
94,751	94,800	4,538	4,148
94,801	94,850	4,541	4,151
94,851	94,900	4,544	4,154
94,901	94,950	4,546	4,156
94,951	95,000	4,549	4,159
95,001	95,050	4,551	4,161
95,051	95,100	4,554	4,164
95,101	95,150	4,557	4,167
95,151	95,200	4,559	4,169
95,201	95,250	4,562	4,172
95,251	95,300	4,564	4,174
95,301	95,350	4,567	4,177
95,351	95,400	4,570	4,180
95,401	95,450	4,572	4,182
95,451	95,500	4,575	4,185
95,501	95,550	4,577	4,187
95,551	95,600	4,580	4,190
95,601	95,650	4,583	4,193
95,651	95,700	4,585	4,195
95,701	95,750	4,588	4,198
95,751	95,800	4,590	4,200
95,801	95,850	4,593	4,203
95,851	95,900	4,596	4,206
95,901	95,950	4,598	4,208
95,951	96,000	4,601	4,211
96,001	96,050	4,603	4,213
96,051	96,100	4,606	4,216
96,101	96,150	4,609	4,219
96,151	96,200	4,611	4,221

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
96,201	96,250	4,614	4,224
96,251	96,300	4,616	4,226
96,301	96,350	4,619	4,229
96,351	96,400	4,622	4,232
96,401	96,450	4,624	4,234
96,451	96,500	4,627	4,237
96,501	96,550	4,629	4,239
96,551	96,600	4,632	4,242
96,601	96,650	4,635	4,245
96,651	96,700	4,637	4,247
96,701	96,750	4,640	4,250
96,751	96,800	4,642	4,252
96,801	96,850	4,645	4,255
96,851	96,900	4,648	4,258
96,901	96,950	4,650	4,260
96,951	97,000	4,653	4,263
97,001	97,050	4,655	4,265
97,051	97,100	4,658	4,268
97,101	97,150	4,661	4,271
97,151	97,200	4,663	4,273
97,201	97,250	4,666	4,276
97,251	97,300	4,668	4,278
97,301	97,350	4,671	4,281
97,351	97,400	4,674	4,284
97,401	97,450	4,676	4,286
97,451	97,500	4,679	4,289
97,501	97,550	4,681	4,291
97,551	97,600	4,684	4,294
97,601	97,650	4,687	4,297
97,651	97,700	4,689	4,299
97,701	97,750	4,692	4,302
97,751	97,800	4,694	4,304
97,801	97,850	4,697	4,307
97,851	97,900	4,700	4,310
97,901	97,950	4,702	4,312
97,951	98,000	4,705	4,315
98,001	98,050	4,707	4,317
98,051	98,100	4,710	4,320

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
98,101	98,150	4,713	4,323
98,151	98,200	4,715	4,325
98,201	98,250	4,718	4,328
98,251	98,300	4,720	4,330
98,301	98,350	4,723	4,333
98,351	98,400	4,726	4,336
98,401	98,450	4,728	4,338
98,451	98,500	4,731	4,341
98,501	98,550	4,733	4,343
98,551	98,600	4,736	4,346
98,601	98,650	4,739	4,349
98,651	98,700	4,741	4,351
98,701	98,750	4,744	4,354
98,751	98,800	4,746	4,356
98,801	98,850	4,749	4,359
98,851	98,900	4,752	4,362
98,901	98,950	4,754	4,364
98,951	99,000	4,757	4,367
99,001	99,050	4,759	4,369
99,051	99,100	4,762	4,372
99,101	99,150	4,765	4,375
99,151	99,200	4,767	4,377
99,201	99,250	4,770	4,380
99,251	99,300	4,772	4,382
99,301	99,350	4,775	4,385
99,351	99,400	4,778	4,388
99,401	99,450	4,780	4,390
99,451	99,500	4,783	4,393
99,501	99,550	4,785	4,395
99,551	99,600	4,788	4,398
99,601	99,650	4,791	4,401
99,651	99,700	4,793	4,403
99,701	99,750	4,796	4,406
99,751	99,800	4,798	4,408
99,801	99,850	4,801	4,411
99,851	99,900	4,804	4,414
99,901	99,950	4,806	4,416
99,951	100,000	4,809	4,419

100,001 and over – use the Tax Computation Worksheet

2017 TAX COMPUTATION WORKSHEET

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

Married Filing Joint					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$12,501 – \$30,000	\$	2.9% (.029)	\$	\$0	\$
\$30,001 and over	\$	4.9% (.049)	\$	\$600	\$
\$60,001 and over	\$	5.2% (.052)	\$	\$780	\$

Single, Head of Household, or Married Filing Separate					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$ 5,001 – \$15,000	\$	2.9% (.029)	\$	\$0	\$
\$15,001 and over	\$	4.9% (.049)	\$	\$300	\$
\$30,001 and over	\$	5.2% (.052)	\$	\$390	\$

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, 2017**, 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.

<u>County & Abbreviation</u> <u>District Name & Number</u>	<u>County & Abbreviation</u> <u>District Name & Number</u>	<u>County & Abbreviation</u> <u>District Name & Number</u>	<u>County & Abbreviation</u> <u>District Name & Number</u>	<u>County & Abbreviation</u> <u>District Name & Number</u>	<u>County & Abbreviation</u> <u>District Name & Number</u>
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	Udall 463 Winfield 465	GREELEY (GL) Greeley County Schools 200	LINCOLN (LC) Lincoln 298 Sylvan Grove 299	Osage City 420 Santa Fe Trail 434	Mulvane 263 Renwick 267 Valley Center Public Schools 262 Wichita 259
ANDERSON (AN) Crest 479 Garnett 365	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	GREENWOOD (GW) Eureka 389 Hamilton 390 Madison-Virgil 386	LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362	OSBORNE (OB) Osborne County 392	SEWARD (SW) Kismet-Plains 483 Liberal 480
ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409	DECATUR (DC) Oberlin 294	HAMILTON (HM) Syracuse 494	LOGAN (LG) Oakley 274 Triplains 275	OTTAWA (OT) North Ottawa County 239 Twin Valley 240	SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501
BARBER (BA) Barber County North 254 South Barber 255	DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	HARPER (HP) Attica 511 Chaparral 361	LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252	PAWNEE (PN) Fort Larned 495 Pawnee Heights 496	SHERIDAN (SD) Hoxie Community Schools 412
BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429	HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion-Florence 408 Peabody-Burns 398	PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110	SHERMAN (SH) Goodland 352
BOURBON (BB) Fort Scott 234 Uniontown 235	DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497	HASKELL (HS) Satanta 507 Sublette 374	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville-Wheaton 322 Rock Creek 323 Wamego 320	SMITH (SM) Smith Center 237
BROWN (BR) South Brown County 430 Hiawatha 415	EDWARDS (ED) Kinsley-Offerle 347 Lewis 502	HODGEMAN (HG) Hodgeman County Schools 227	McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400	PRATT (PR) Pratt 382 Skyline Schools 438	STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349
BUTLER (BU) Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394	ELK (EK) Elk Valley 283 West Elk 282	JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337	VERMILION (VM) Vermilion 380	RAWLINS (RA) Rawlins County 105	STANTON (ST) Stanton County 452
CHASE (CS) Chase County 284	ELLIS (EL) Ellis 388 Hays 489 Victoria 432	JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338	MARIETTA (MA) Marietta 380	RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311	STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209
CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua County Community 286	ELLSWORTH (EW) Central Plains 112 Ellsworth 327	JEWELL (JW) Rock Hills 107	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	REPUBLIC (RP) Pike Valley 426 Republic County 109	SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353
CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	FINNEY (FI) Garden City 457 Holcomb 363	JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376	THOMAS (TH) Brewster 314 Colby Public Schools 315 Golden Plains 316
CHEYENNE (CN) Cheylin 103 St. Francis Comm School 297	FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	KEARNY (KE) Deerfield 216 Lakin 215	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378	TREGO (TR) WaKeeney 208
CLARK (CA) Ashland 220 Minneola 219	GEARY (GE) Geary County Schools 475	KINGMAN (KM) Cunningham 332 Kingman-Norwich 331	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	ROOKS (RO) Palco 269 Plainville 270 Stockton 271	WABAUNSEE (WB) Mission Valley 330 Wabaunsee 329
CLAY (CY) Clay Center 379	GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	KIOWA (KW) Haviland 474 Kiowa County 422	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	RUSH (RH) LaCrosse 395 Otis-Bison 403	WALLACE (WA) Wallace County Schools 241 Weskan 242
CLOUD (CD) Concordia 333 Southern Cloud 334	GRAHAM (GH) Graham County 281	LABETTE (LB) Chetopa-St. Paul 505 Labette County 506 Oswego 504 Parsons 503	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	RUSSELL (RS) Paradise 399 Russell County 407	WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 Washington County Schools 108
COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	GRANT (GT) Ulysses 214	LANE (LE) Dighton 482 Healy Public Schools 468	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306	WICHITA (WH) Leoti 467
COMANCHE (CM) Comanche County 300	GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371	LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464	MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	SCOTT (SC) Scott County 466	WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461
COWLEY (CL) Arkansas City 470 Central 462 Dexter 471			MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380	SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266	WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

Taxpayer Assistance

ksrevenue.org

Filing. For questions about Kansas taxes, contact our Tax Assistance Center. If you are eligible, free tax preparation is available through programs such as VITA (offered by the 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
Scott Office Building - 1st floor
120 SE 10th Avenue
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, visit our website and click **Refund Status** 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 and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **Personal Tax** and **File Your State Taxes Online** to get started. If you need assistance signing into the system, contact our 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.