



2014

**Individual
Income Tax**

*For a fast refund,
file electronically!*

See back cover for details.

webtax.org

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What's New

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

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

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

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

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

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

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

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

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



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

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

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

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

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

PHOTO BY Kansas Department of Wildlife, Parks and Tourism



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

GENERAL INFORMATION

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

Who Must File a Return

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

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

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

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

A Kansas resident must file if he or she is:	And gross income is at least:
SINGLE	Under 65 \$ 5,250
	65 or older or blind \$ 6,100
	65 or older and blind \$ 6,950
MARRIED FILING JOINT	Under 65 (both spouses) \$12,000
	65 or older or blind (one spouse) \$12,700
	65 or older or blind (both spouses) \$13,400
	65 or older and blind (one spouse) \$13,400
	65 or older or blind (one spouse) and 65 or older and blind (other spouse) \$14,100
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 A19.

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

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

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

When to File

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

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

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

Where to File

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

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF
REVENUE PO BOX 750260
TOPEKA, KS 66675-0260

If You Need Forms

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

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

Extension of Time to File

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

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

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

Your Federal Return

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

Confidential Information

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

Innocent Spouse Relief

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

Estimated Tax

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

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

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

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

Amending Your Return

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

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

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

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

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

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

Deceased Taxpayers

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

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

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

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

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

Food Sales Tax Credit

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

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

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

Homestead & Property Tax Relief Refunds

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

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

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

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

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

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

FILING STATUS

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

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

RESIDENCY STATUS

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

EXEMPTIONS AND DEPENDENTS

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

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

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

FOOD SALES TAX CREDIT

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

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

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

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

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

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

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

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

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

INCOME

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

DEDUCTIONS

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

KANSAS STANDARD DEDUCTION

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

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

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

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

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

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

WORKSHEET II - Standard Deduction for People Claimed as a Dependent

1) Enter the amount of your earned income \$

2) Minimum standard deduction \$ 500.00

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

4) Enter the amount for your filing status \$

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

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

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

b. Number of boxes checked

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

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

KANSAS ITEMIZED DEDUCTIONS

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

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

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

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

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

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

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

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

TAX COMPUTATION

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

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

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

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

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

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

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

CREDITS

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

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

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

Worksheet for Foreign Tax Credit

2014 tax paid to the foreign country \$

LESS: Federal foreign tax credit allowed \$

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

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

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

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

Worksheet for Residents

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

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

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

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

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

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

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

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

Earned Income Tax Credit (EITC) Worksheet

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

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

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

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

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

USE TAX

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

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

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

WITHHOLDING and PAYMENTS

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

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

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

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

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

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

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

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

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

BALANCE DUE

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

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

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

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

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

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

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

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

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

CREDIT CARD

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

DIRECT PAYMENT

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

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

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

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

CHECK OR MONEY ORDER

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

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

OVERPAYMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REFUND SET-OFF PROGRAM

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

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

SIGNATURE(S)

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

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

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

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

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

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

Individual Underpayment of Estimated Tax

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

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

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

PART I – EXCEPTIONS TO THE PENALTY

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

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

PART II – FIGURING THE PENALTY

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

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

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

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

WHO MAY USE THIS SCHEDULE

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

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

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

COMPLETING THIS SCHEDULE

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

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



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

PART I – EXCEPTIONS TO THE PENALTY

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

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

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

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

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

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

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

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

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

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

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

PART II – FIGURING THE PENALTY

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

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

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

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

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

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

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

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

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

Schedule S Instructions

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

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (AGI)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (AGI)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INCOME

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

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

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

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

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

ADJUSTMENTS TO INCOME

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NONRESIDENT ALLOCATION PERCENTAGE

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

PART C – KANSAS ITEMIZED DEDUCTIONS

ITEMIZED DEDUCTION COMPUTATION

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

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

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

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

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

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

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

LINE C7: Enter the amount reported on line C3.

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

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
13,201	13,250	357	357
13,251	13,300	358	358
13,301	13,350	360	360
13,351	13,400	361	361
13,401	13,450	362	362
13,451	13,500	364	364
13,501	13,550	365	365
13,551	13,600	367	367
13,601	13,650	368	368
13,651	13,700	369	369
13,701	13,750	371	371
13,751	13,800	372	372
13,801	13,850	373	373
13,851	13,900	375	375
13,901	13,950	376	376
13,951	14,000	377	377
14,001	14,050	379	379
14,051	14,100	380	380
14,101	14,150	381	381
14,151	14,200	383	383
14,201	14,250	384	384
14,251	14,300	385	385
14,301	14,350	387	387
14,351	14,400	388	388
14,401	14,450	389	389
14,451	14,500	391	391
14,501	14,550	392	392
14,551	14,600	394	394
14,601	14,650	395	395
14,651	14,700	396	396
14,701	14,750	398	398
14,751	14,800	399	399
14,801	14,850	400	400
14,851	14,900	402	402
14,901	14,950	403	403
14,951	15,000	404	404
15,001	15,050	406	406
15,051	15,100	409	407
15,101	15,150	411	408
15,151	15,200	413	410
15,201	15,250	416	411
15,251	15,300	418	412
15,301	15,350	421	414
15,351	15,400	423	415
15,401	15,450	425	416
15,451	15,500	428	418
15,501	15,550	430	419
15,551	15,600	433	421
15,601	15,650	435	422
15,651	15,700	437	423
15,701	15,750	440	425
15,751	15,800	442	426
15,801	15,850	445	427
15,851	15,900	447	429
15,901	15,950	449	430
15,951	16,000	452	431
16,001	16,050	454	433
16,051	16,100	457	434
16,101	16,150	459	435
16,151	16,200	461	437
16,201	16,250	464	438
16,251	16,300	466	439
16,301	16,350	469	441
16,351	16,400	471	442
16,401	16,450	473	443
16,451	16,500	476	445

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
16,501	16,550	478	446
16,551	16,600	481	448
16,601	16,650	483	449
16,651	16,700	485	450
16,701	16,750	488	452
16,751	16,800	490	453
16,801	16,850	493	454
16,851	16,900	495	456
16,901	16,950	497	457
16,951	17,000	500	458
17,001	17,050	502	460
17,051	17,100	505	461
17,101	17,150	507	462
17,151	17,200	509	464
17,201	17,250	512	465
17,251	17,300	514	466
17,301	17,350	517	468
17,351	17,400	519	469
17,401	17,450	521	470
17,451	17,500	524	472
17,501	17,550	526	473
17,551	17,600	529	475
17,601	17,650	531	476
17,651	17,700	533	477
17,701	17,750	536	479
17,751	17,800	538	480
17,801	17,850	541	481
17,851	17,900	543	483
17,901	17,950	545	484
17,951	18,000	548	485
18,001	18,050	550	487
18,051	18,100	553	488
18,101	18,150	555	489
18,151	18,200	557	491
18,201	18,250	560	492
18,251	18,300	562	493
18,301	18,350	565	495
18,351	18,400	567	496
18,401	18,450	569	497
18,451	18,500	572	499
18,501	18,550	574	500
18,551	18,600	577	502
18,601	18,650	579	503
18,651	18,700	581	504
18,701	18,750	584	506
18,751	18,800	586	507
18,801	18,850	589	508
18,851	18,900	591	510
18,901	18,950	593	511
18,951	19,000	596	512
19,001	19,050	598	514
19,051	19,100	601	515
19,101	19,150	603	516
19,151	19,200	605	518
19,201	19,250	608	519
19,251	19,300	610	520
19,301	19,350	613	522
19,351	19,400	615	523
19,401	19,450	617	524
19,451	19,500	620	526
19,501	19,550	622	527
19,551	19,600	625	529
19,601	19,650	627	530
19,651	19,700	629	531
19,701	19,750	632	533
19,751	19,800	634	534

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
19,801	19,850	637	535
19,851	19,900	639	537
19,901	19,950	641	538
19,951	20,000	644	539
20,001	20,050	646	541
20,051	20,100	649	542
20,101	20,150	651	543
20,151	20,200	653	545
20,201	20,250	656	546
20,251	20,300	658	547
20,301	20,350	661	549
20,351	20,400	663	550
20,401	20,450	665	551
20,451	20,500	668	553
20,501	20,550	670	554
20,551	20,600	673	556
20,601	20,650	675	557
20,651	20,700	677	558
20,701	20,750	680	560
20,751	20,800	682	561
20,801	20,850	685	562
20,851	20,900	687	564
20,901	20,950	689	565
20,951	21,000	692	566
21,001	21,050	694	568
21,051	21,100	697	569
21,101	21,150	699	570
21,151	21,200	701	572
21,201	21,250	704	573
21,251	21,300	706	574
21,301	21,350	709	576
21,351	21,400	711	577
21,401	21,450	713	578
21,451	21,500	716	580
21,501	21,550	718	581
21,551	21,600	721	583
21,601	21,650	723	584
21,651	21,700	725	585
21,701	21,750	728	587
21,751	21,800	730	588
21,801	21,850	733	589
21,851	21,900	735	591
21,901	21,950	737	592
21,951	22,000	740	593
22,001	22,050	742	595
22,051	22,100	745	596
22,101	22,150	747	597
22,151	22,200	749	599
22,201	22,250	752	600
22,251	22,300	754	601
22,301	22,350	757	603
22,351	22,400	759	604
22,401	22,450	761	605
22,451	22,500	764	607
22,501	22,550	766	608
22,551	22,600	769	610
22,601	22,650	771	611
22,651	22,700	773	612
22,701	22,750	776	614
22,751	22,800	778	615
22,801	22,850	781	616
22,851	22,900	783	618
22,901	22,950	785	619
22,951	23,000	788	620
23,001	23,050	790	622
23,051	23,100	793	623

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
23,101	23,150	795	624
23,151	23,200	797	626
23,201	23,250	800	627
23,251	23,300	802	628
23,301	23,350	805	630
23,351	23,400	807	631
23,401	23,450	809	632
23,451	23,500	812	634
23,501	23,550	814	635
23,551	23,600	817	637
23,601	23,650	819	638
23,651	23,700	821	639
23,701	23,750	824	641
23,751	23,800	826	642
23,801	23,850	829	643
23,851	23,900	831	645
23,901	23,950	833	646
23,951	24,000	836	647
24,001	24,050	838	649
24,051	24,100	841	650
24,101	24,150	843	651
24,151	24,200	845	653
24,201	24,250	848	654
24,251	24,300	850	655
24,301	24,350	853	657
24,351	24,400	855	658
24,401	24,450	857	659
24,451	24,500	860	661
24,501	24,550	862	662
24,551	24,600	865	664
24,601	24,650	867	665
24,651	24,700	869	666
24,701	24,750	872	668
24,751	24,800	874	669
24,801	24,850	877	670
24,851	24,900	879	672
24,901	24,950	881	673
24,951	25,000	884	674
25,001	25,050	886	676
25,051	25,100	889	677
25,101	25,150	891	678
25,151	25,200	893	680
25,201	25,250	896	681
25,251	25,300	898	682
25,301	25,350	901	684
25,351	25,400	903	685
25,401	25,450	905	686
25,451	25,500	908	688
25,501	25,550	910	689
25,551	25,600	913	691
25,601	25,650	915	692
25,651	25,700	917	693
25,701	25,750	920	695
25,751	25,800	922	696
25,801	25,850	925	697
25,851	25,900	927	699
25,901	25,950	929	700
25,951	26,000	932	701
26,001	26,050	934	703
26,051	26,100	937	704
26,101	26,150	939	705
26,151	26,200	941	707
26,201	26,250	944	708
26,251	26,300	946	709
26,301	26,350	949	711
26,351	26,400	951	712

2014 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
26,401	26,450	953	713
26,451	26,500	956	715
26,501	26,550	958	716
26,551	26,600	961	718
26,601	26,650	963	719
26,651	26,700	965	720
26,701	26,750	968	722
26,751	26,800	970	723
26,801	26,850	973	724
26,851	26,900	975	726
26,901	26,950	977	727
26,951	27,000	980	728
27,001	27,050	982	730
27,051	27,100	985	731
27,101	27,150	987	732
27,151	27,200	989	734
27,201	27,250	992	735
27,251	27,300	994	736
27,301	27,350	997	738
27,351	27,400	999	739
27,401	27,450	1,001	740
27,451	27,500	1,004	742
27,501	27,550	1,006	743
27,551	27,600	1,009	745
27,601	27,650	1,011	746
27,651	27,700	1,013	747
27,701	27,750	1,016	749
27,751	27,800	1,018	750
27,801	27,850	1,021	751
27,851	27,900	1,023	753
27,901	27,950	1,025	754
27,951	28,000	1,028	755
28,001	28,050	1,030	757
28,051	28,100	1,033	758
28,101	28,150	1,035	759
28,151	28,200	1,037	761
28,201	28,250	1,040	762
28,251	28,300	1,042	763
28,301	28,350	1,045	765
28,351	28,400	1,047	766
28,401	28,450	1,049	767
28,451	28,500	1,052	769
28,501	28,550	1,054	770
28,551	28,600	1,057	772
28,601	28,650	1,059	773
28,651	28,700	1,061	774
28,701	28,750	1,064	776
28,751	28,800	1,066	777
28,801	28,850	1,069	778
28,851	28,900	1,071	780
28,901	28,950	1,073	781
28,951	29,000	1,076	782
29,001	29,050	1,078	784
29,051	29,100	1,081	785
29,101	29,150	1,083	786
29,151	29,200	1,085	788
29,201	29,250	1,088	789
29,251	29,300	1,090	790
29,301	29,350	1,093	792
29,351	29,400	1,095	793
29,401	29,450	1,097	794
29,451	29,500	1,100	796
29,501	29,550	1,102	797
29,551	29,600	1,105	799
29,601	29,650	1,107	800
29,651	29,700	1,109	801

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
29,701	29,750	1,112	803
29,751	29,800	1,114	804
29,801	29,850	1,117	805
29,851	29,900	1,119	807
29,901	29,950	1,121	808
29,951	30,000	1,124	809
30,001	30,050	1,126	811
30,051	30,100	1,129	814
30,101	30,150	1,131	816
30,151	30,200	1,133	818
30,201	30,250	1,136	821
30,251	30,300	1,138	823
30,301	30,350	1,141	826
30,351	30,400	1,143	828
30,401	30,450	1,145	830
30,451	30,500	1,148	833
30,501	30,550	1,150	835
30,551	30,600	1,153	838
30,601	30,650	1,155	840
30,651	30,700	1,157	842
30,701	30,750	1,160	845
30,751	30,800	1,162	847
30,801	30,850	1,165	850
30,851	30,900	1,167	852
30,901	30,950	1,169	854
30,951	31,000	1,172	857
31,001	31,050	1,174	859
31,051	31,100	1,177	862
31,101	31,150	1,179	864
31,151	31,200	1,181	866
31,201	31,250	1,184	869
31,251	31,300	1,186	871
31,301	31,350	1,189	874
31,351	31,400	1,191	876
31,401	31,450	1,193	878
31,451	31,500	1,196	881
31,501	31,550	1,198	883
31,551	31,600	1,201	886
31,601	31,650	1,203	888
31,651	31,700	1,205	890
31,701	31,750	1,208	893
31,751	31,800	1,210	895
31,801	31,850	1,213	898
31,851	31,900	1,215	900
31,901	31,950	1,217	902
31,951	32,000	1,220	905
32,001	32,050	1,222	907
32,051	32,100	1,225	910
32,101	32,150	1,227	912
32,151	32,200	1,229	914
32,201	32,250	1,232	917
32,251	32,300	1,234	919
32,301	32,350	1,237	922
32,351	32,400	1,239	924
32,401	32,450	1,241	926
32,451	32,500	1,244	929
32,501	32,550	1,246	931
32,551	32,600	1,249	934
32,601	32,650	1,251	936
32,651	32,700	1,253	938
32,701	32,750	1,256	941
32,751	32,800	1,258	943
32,801	32,850	1,261	946
32,851	32,900	1,263	948
32,901	32,950	1,265	950
32,951	33,000	1,268	953

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
33,001	33,050	1,270	955
33,051	33,100	1,273	958
33,101	33,150	1,275	960
33,151	33,200	1,277	962
33,201	33,250	1,280	965
33,251	33,300	1,282	967
33,301	33,350	1,285	970
33,351	33,400	1,287	972
33,401	33,450	1,289	974
33,451	33,500	1,292	977
33,501	33,550	1,294	979
33,551	33,600	1,297	982
33,601	33,650	1,299	984
33,651	33,700	1,301	986
33,701	33,750	1,304	989
33,751	33,800	1,306	991
33,801	33,850	1,309	994
33,851	33,900	1,311	996
33,901	33,950	1,313	998
33,951	34,000	1,316	1,001
34,001	34,050	1,318	1,003
34,051	34,100	1,321	1,006
34,101	34,150	1,323	1,008
34,151	34,200	1,325	1,010
34,201	34,250	1,328	1,013
34,251	34,300	1,330	1,015
34,301	34,350	1,333	1,018
34,351	34,400	1,335	1,020
34,401	34,450	1,337	1,022
34,451	34,500	1,340	1,025
34,501	34,550	1,342	1,027
34,551	34,600	1,345	1,030
34,601	34,650	1,347	1,032
34,651	34,700	1,349	1,034
34,701	34,750	1,352	1,037
34,751	34,800	1,354	1,039
34,801	34,850	1,357	1,042
34,851	34,900	1,359	1,044
34,901	34,950	1,361	1,046
34,951	35,000	1,364	1,049
35,001	35,050	1,366	1,051
35,051	35,100	1,369	1,054
35,101	35,150	1,371	1,056
35,151	35,200	1,373	1,058
35,201	35,250	1,376	1,061
35,251	35,300	1,378	1,063
35,301	35,350	1,381	1,066
35,351	35,400	1,383	1,068
35,401	35,450	1,385	1,070
35,451	35,500	1,388	1,073
35,501	35,550	1,390	1,075
35,551	35,600	1,393	1,078
35,601	35,650	1,395	1,080
35,651	35,700	1,397	1,082
35,701	35,750	1,400	1,085
35,751	35,800	1,402	1,087
35,801	35,850	1,405	1,090
35,851	35,900	1,407	1,092
35,901	35,950	1,409	1,094
35,951	36,000	1,412	1,097
36,001	36,050	1,414	1,099
36,051	36,100	1,417	1,102
36,101	36,150	1,419	1,104
36,151	36,200	1,421	1,106
36,201	36,250	1,424	1,109
36,251	36,300	1,426	1,111

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
36,301	36,350	1,429	1,114
36,351	36,400	1,431	1,116
36,401	36,450	1,433	1,118
36,451	36,500	1,436	1,121
36,501	36,550	1,438	1,123
36,551	36,600	1,441	1,126
36,601	36,650	1,443	1,128
36,651	36,700	1,445	1,130
36,701	36,750	1,448	1,133
36,751	36,800	1,450	1,135
36,801	36,850	1,453	1,138
36,851	36,900	1,455	1,140
36,901	36,950	1,457	1,142
36,951	37,000	1,460	1,145
37,001	37,050	1,462	1,147
37,051	37,100	1,465	1,150
37,101	37,150	1,467	1,152
37,151	37,200	1,469	1,154
37,201	37,250	1,472	1,157
37,251	37,300	1,474	1,159
37,301	37,350	1,477	1,162
37,351	37,400	1,479	1,164
37,401	37,450	1,481	1,166
37,451	37,500	1,484	1,169
37,501	37,550	1,486	1,171
37,551	37,600	1,489	1,174
37,601	37,650	1,491	1,176
37,651	37,700	1,493	1,178
37,701	37,750	1,496	1,181
37,751	37,800	1,498	1,183
37,801	37,850	1,501	1,186
37,851	37,900	1,503	1,188
37,901	37,950	1,505	1,190
37,951	38,000	1,508	1,193
38,001	38,050	1,510	1,195
38,051	38,100	1,513	1,198
38,101	38,150	1,515	1,200
38,151	38,200	1,517	1,202
38,201	38,250	1,520	1,205
38,251	38,300	1,522	1,207
38,301	38,350	1,525	1,210
38,351	38,400	1,527	1,212
38,401	38,450	1,529	1,214
38,451	38,500	1,532	1,217
38,501	38,550	1,534	1,219
38,551	38,600	1,537	1,222
38,601	38,650	1,539	1,224
38,651	38,700	1,541	1,226
38,701	38,750	1,544	1,229
38,751	38,800	1,546	1,231
38,801	38,850	1,549	1,234
38,851	38,900	1,551	1,236
38,901	38,950	1,553	1,238
38,951	39,000	1,556	1,241
39,001	39,050	1,558	1,243
39,051	39,100	1,561	1,246
39,101	39,150	1,563	1,248
39,151	39,2		

2014 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	
39,601	39,650	1,587	1,272
39,651	39,700	1,589	1,274
39,701	39,750	1,592	1,277
39,751	39,800	1,594	1,279
39,801	39,850	1,597	1,282
39,851	39,900	1,599	1,284
39,901	39,950	1,601	1,286
39,951	40,000	1,604	1,289
40,001	40,050	1,606	1,291
40,051	40,100	1,609	1,294
40,101	40,150	1,611	1,296
40,151	40,200	1,613	1,298
40,201	40,250	1,616	1,301
40,251	40,300	1,618	1,303
40,301	40,350	1,621	1,306
40,351	40,400	1,623	1,308
40,401	40,450	1,625	1,310
40,451	40,500	1,628	1,313
40,501	40,550	1,630	1,315
40,551	40,600	1,633	1,318
40,601	40,650	1,635	1,320
40,651	40,700	1,637	1,322
40,701	40,750	1,640	1,325
40,751	40,800	1,642	1,327
40,801	40,850	1,645	1,330
40,851	40,900	1,647	1,332
40,901	40,950	1,649	1,334
40,951	41,000	1,652	1,337
41,001	41,050	1,654	1,339
41,051	41,100	1,657	1,342
41,101	41,150	1,659	1,344
41,151	41,200	1,661	1,346
41,201	41,250	1,664	1,349
41,251	41,300	1,666	1,351
41,301	41,350	1,669	1,354
41,351	41,400	1,671	1,356
41,401	41,450	1,673	1,358
41,451	41,500	1,676	1,361
41,501	41,550	1,678	1,363
41,551	41,600	1,681	1,366
41,601	41,650	1,683	1,368
41,651	41,700	1,685	1,370
41,701	41,750	1,688	1,373
41,751	41,800	1,690	1,375
41,801	41,850	1,693	1,378
41,851	41,900	1,695	1,380
41,901	41,950	1,697	1,382
41,951	42,000	1,700	1,385
42,001	42,050	1,702	1,387
42,051	42,100	1,705	1,390
42,101	42,150	1,707	1,392
42,151	42,200	1,709	1,394
42,201	42,250	1,712	1,397
42,251	42,300	1,714	1,399
42,301	42,350	1,717	1,402
42,351	42,400	1,719	1,404
42,401	42,450	1,721	1,406
42,451	42,500	1,724	1,409
42,501	42,550	1,726	1,411
42,551	42,600	1,729	1,414
42,601	42,650	1,731	1,416
42,651	42,700	1,733	1,418
42,701	42,750	1,736	1,421
42,751	42,800	1,738	1,423
42,801	42,850	1,741	1,426
42,851	42,900	1,743	1,428

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	
42,901	42,950	1,745	1,430
42,951	43,000	1,748	1,433
43,001	43,050	1,750	1,435
43,051	43,100	1,753	1,438
43,101	43,150	1,755	1,440
43,151	43,200	1,757	1,442
43,201	43,250	1,760	1,445
43,251	43,300	1,762	1,447
43,301	43,350	1,765	1,450
43,351	43,400	1,767	1,452
43,401	43,450	1,769	1,454
43,451	43,500	1,772	1,457
43,501	43,550	1,774	1,459
43,551	43,600	1,777	1,462
43,601	43,650	1,779	1,464
43,651	43,700	1,781	1,466
43,701	43,750	1,784	1,469
43,751	43,800	1,786	1,471
43,801	43,850	1,789	1,474
43,851	43,900	1,791	1,476
43,901	43,950	1,793	1,478
43,951	44,000	1,796	1,481
44,001	44,050	1,798	1,483
44,051	44,100	1,801	1,486
44,101	44,150	1,803	1,488
44,151	44,200	1,805	1,490
44,201	44,250	1,808	1,493
44,251	44,300	1,810	1,495
44,301	44,350	1,813	1,498
44,351	44,400	1,815	1,500
44,401	44,450	1,817	1,502
44,451	44,500	1,820	1,505
44,501	44,550	1,822	1,507
44,551	44,600	1,825	1,510
44,601	44,650	1,827	1,512
44,651	44,700	1,829	1,514
44,701	44,750	1,832	1,517
44,751	44,800	1,834	1,519
44,801	44,850	1,837	1,522
44,851	44,900	1,839	1,524
44,901	44,950	1,841	1,526
44,951	45,000	1,844	1,529
45,001	45,050	1,846	1,531
45,051	45,100	1,849	1,534
45,101	45,150	1,851	1,536
45,151	45,200	1,853	1,538
45,201	45,250	1,856	1,541
45,251	45,300	1,858	1,543
45,301	45,350	1,861	1,546
45,351	45,400	1,863	1,548
45,401	45,450	1,865	1,550
45,451	45,500	1,868	1,553
45,501	45,550	1,870	1,555
45,551	45,600	1,873	1,558
45,601	45,650	1,875	1,560
45,651	45,700	1,877	1,562
45,701	45,750	1,880	1,565
45,751	45,800	1,882	1,567
45,801	45,850	1,885	1,570
45,851	45,900	1,887	1,572
45,901	45,950	1,889	1,574
45,951	46,000	1,892	1,577
46,001	46,050	1,894	1,579
46,051	46,100	1,897	1,582
46,101	46,150	1,899	1,584
46,151	46,200	1,901	1,586

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	
46,201	46,250	1,904	1,589
46,251	46,300	1,906	1,591
46,301	46,350	1,909	1,594
46,351	46,400	1,911	1,596
46,401	46,450	1,913	1,598
46,451	46,500	1,916	1,601
46,501	46,550	1,918	1,603
46,551	46,600	1,921	1,606
46,601	46,650	1,923	1,608
46,651	46,700	1,925	1,610
46,701	46,750	1,928	1,613
46,751	46,800	1,930	1,615
46,801	46,850	1,933	1,618
46,851	46,900	1,935	1,620
46,901	46,950	1,937	1,622
46,951	47,000	1,940	1,625
47,001	47,050	1,942	1,627
47,051	47,100	1,945	1,630
47,101	47,150	1,947	1,632
47,151	47,200	1,949	1,634
47,201	47,250	1,952	1,637
47,251	47,300	1,954	1,639
47,301	47,350	1,957	1,642
47,351	47,400	1,959	1,644
47,401	47,450	1,961	1,646
47,451	47,500	1,964	1,649
47,501	47,550	1,966	1,651
47,551	47,600	1,969	1,654
47,601	47,650	1,971	1,656
47,651	47,700	1,973	1,658
47,701	47,750	1,976	1,661
47,751	47,800	1,978	1,663
47,801	47,850	1,981	1,666
47,851	47,900	1,983	1,668
47,901	47,950	1,985	1,670
47,951	48,000	1,988	1,673
48,001	48,050	1,990	1,675
48,051	48,100	1,993	1,678
48,101	48,150	1,995	1,680
48,151	48,200	1,997	1,682
48,201	48,250	2,000	1,685
48,251	48,300	2,002	1,687
48,301	48,350	2,005	1,690
48,351	48,400	2,007	1,692
48,401	48,450	2,009	1,694
48,451	48,500	2,012	1,697
48,501	48,550	2,014	1,699
48,551	48,600	2,017	1,702
48,601	48,650	2,019	1,704
48,651	48,700	2,021	1,706
48,701	48,750	2,024	1,709
48,751	48,800	2,026	1,711
48,801	48,850	2,029	1,714
48,851	48,900	2,031	1,716
48,901	48,950	2,033	1,718
48,951	49,000	2,036	1,721
49,001	49,050	2,038	1,723
49,051	49,100	2,041	1,726
49,101	49,150	2,043	1,728
49,151	49,200	2,045	1,730
49,201	49,250	2,048	1,733
49,251	49,300	2,050	1,735
49,301	49,350	2,053	1,738
49,351	49,400	2,055	1,740
49,401	49,450	2,057	1,742
49,451	49,500	2,060	1,745

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	
49,501	49,550	2,062	1,747
49,551	49,600	2,065	1,750
49,601	49,650	2,067	1,752
49,651	49,700	2,069	1,754
49,701	49,750	2,072	1,757
49,751	49,800	2,074	1,759
49,801	49,850	2,077	1,762
49,851	49,900	2,079	1,764
49,901	49,950	2,081	1,766
49,951	50,000	2,084	1,769
50,001	50,050	2,086	1,771
50,051	50,100	2,089	1,774
50,101	50,150	2,091	1,776
50,151	50,200	2,093	1,778
50,201	50,250	2,096	1,781
50,251	50,300	2,098	1,783
50,301	50,350	2,101	1,786
50,351	50,400	2,103	1,788
50,401	50,450	2,105	1,790
50,451	50,500	2,108	1,793
50,501	50,550	2,110	1,795
50,551	50,600	2,113	1,798
50,601	50,650	2,115	1,800
50,651	50,700	2,117	1,802
50,701	50,750	2,120	1,805
50,751	50,800	2,122	1,807
50,801	50,850	2,125	1,810
50,851	50,900	2,127	1,812
50,901	50,950	2,129	1,814
50,951	51,000	2,132	1,817
51,001	51,050	2,134	1,819
51,051	51,100	2,137	1,822
51,101	51,150	2,139	1,824
51,151	51,200	2,141	1,826
51,201	51,250	2,144	1,829
51,251	51,300	2,146	1,831
51,301	51,350	2,149	1,834
51,351	51,400	2,151	1,836
51,401	51,450	2,153	1,838
51,451	51,500	2,156	1,841
51,501	51,550	2,158	1,843
51,551	51,600	2,161	1,846
51,601	51,650	2,163	1,848
51,651	51,700	2,165	1,850
51,701	51,750	2,168	1,853
51,751	51,800	2,170	1,855
51,801	51,850	2,173	1,858
51,851	51,900	2,175	1,8

2014 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	2,221	1,906
52,851	52,900	2,223	1,908
52,901	52,950	2,225	1,910
52,951	53,000	2,228	1,913
53,001	53,050	2,230	1,915
53,051	53,100	2,233	1,918
53,101	53,150	2,235	1,920
53,151	53,200	2,237	1,922
53,201	53,250	2,240	1,925
53,251	53,300	2,242	1,927
53,301	53,350	2,245	1,930
53,351	53,400	2,247	1,932
53,401	53,450	2,249	1,934
53,451	53,500	2,252	1,937
53,501	53,550	2,254	1,939
53,551	53,600	2,257	1,942
53,601	53,650	2,259	1,944
53,651	53,700	2,261	1,946
53,701	53,750	2,264	1,949
53,751	53,800	2,266	1,951
53,801	53,850	2,269	1,954
53,851	53,900	2,271	1,956
53,901	53,950	2,273	1,958
53,951	54,000	2,276	1,961
54,001	54,050	2,278	1,963
54,051	54,100	2,281	1,966
54,101	54,150	2,283	1,968
54,151	54,200	2,285	1,970
54,201	54,250	2,288	1,973
54,251	54,300	2,290	1,975
54,301	54,350	2,293	1,978
54,351	54,400	2,295	1,980
54,401	54,450	2,297	1,982
54,451	54,500	2,300	1,985
54,501	54,550	2,302	1,987
54,551	54,600	2,305	1,990
54,601	54,650	2,307	1,992
54,651	54,700	2,309	1,994
54,701	54,750	2,312	1,997
54,751	54,800	2,314	1,999
54,801	54,850	2,317	2,002
54,851	54,900	2,319	2,004
54,901	54,950	2,321	2,006
54,951	55,000	2,324	2,009
55,001	55,050	2,326	2,011
55,051	55,100	2,329	2,014
55,101	55,150	2,331	2,016
55,151	55,200	2,333	2,018
55,201	55,250	2,336	2,021
55,251	55,300	2,338	2,023
55,301	55,350	2,341	2,026
55,351	55,400	2,343	2,028
55,401	55,450	2,345	2,030
55,451	55,500	2,348	2,033
55,501	55,550	2,350	2,035
55,551	55,600	2,353	2,038
55,601	55,650	2,355	2,040
55,651	55,700	2,357	2,042
55,701	55,750	2,360	2,045
55,751	55,800	2,362	2,047
55,801	55,850	2,365	2,050
55,851	55,900	2,367	2,052
55,901	55,950	2,369	2,054
55,951	56,000	2,372	2,057
56,001	56,050	2,374	2,059
56,051	56,100	2,377	2,062

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	2,379	2,064
56,151	56,200	2,381	2,066
56,201	56,250	2,384	2,069
56,251	56,300	2,386	2,071
56,301	56,350	2,389	2,074
56,351	56,400	2,391	2,076
56,401	56,450	2,393	2,078
56,451	56,500	2,396	2,081
56,501	56,550	2,398	2,083
56,551	56,600	2,401	2,086
56,601	56,650	2,403	2,088
56,651	56,700	2,405	2,090
56,701	56,750	2,408	2,093
56,751	56,800	2,410	2,095
56,801	56,850	2,413	2,098
56,851	56,900	2,415	2,100
56,901	56,950	2,417	2,102
56,951	57,000	2,420	2,105
57,001	57,050	2,422	2,107
57,051	57,100	2,425	2,110
57,101	57,150	2,427	2,112
57,151	57,200	2,429	2,114
57,201	57,250	2,432	2,117
57,251	57,300	2,434	2,119
57,301	57,350	2,437	2,122
57,351	57,400	2,439	2,124
57,401	57,450	2,441	2,126
57,451	57,500	2,444	2,129
57,501	57,550	2,446	2,131
57,551	57,600	2,449	2,134
57,601	57,650	2,451	2,136
57,651	57,700	2,453	2,138
57,701	57,750	2,456	2,141
57,751	57,800	2,458	2,143
57,801	57,850	2,461	2,146
57,851	57,900	2,463	2,148
57,901	57,950	2,465	2,150
57,951	58,000	2,468	2,153
58,001	58,050	2,470	2,155
58,051	58,100	2,473	2,158
58,101	58,150	2,475	2,160
58,151	58,200	2,477	2,162
58,201	58,250	2,480	2,165
58,251	58,300	2,482	2,167
58,301	58,350	2,485	2,170
58,351	58,400	2,487	2,172
58,401	58,450	2,489	2,174
58,451	58,500	2,492	2,177
58,501	58,550	2,494	2,179
58,551	58,600	2,497	2,182
58,601	58,650	2,499	2,184
58,651	58,700	2,501	2,186
58,701	58,750	2,504	2,189
58,751	58,800	2,506	2,191
58,801	58,850	2,509	2,194
58,851	58,900	2,511	2,196
58,901	58,950	2,513	2,198
58,951	59,000	2,516	2,201
59,001	59,050	2,518	2,203
59,051	59,100	2,521	2,206
59,101	59,150	2,523	2,208
59,151	59,200	2,525	2,210
59,201	59,250	2,528	2,213
59,251	59,300	2,530	2,215
59,301	59,350	2,533	2,218
59,351	59,400	2,535	2,220

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	2,537	2,222
59,451	59,500	2,540	2,225
59,501	59,550	2,542	2,227
59,551	59,600	2,545	2,230
59,601	59,650	2,547	2,232
59,651	59,700	2,549	2,234
59,701	59,750	2,552	2,237
59,751	59,800	2,554	2,239
59,801	59,850	2,557	2,242
59,851	59,900	2,559	2,244
59,901	59,950	2,561	2,246
59,951	60,000	2,564	2,249
60,001	60,050	2,566	2,251
60,051	60,100	2,569	2,254
60,101	60,150	2,571	2,256
60,151	60,200	2,573	2,258
60,201	60,250	2,576	2,261
60,251	60,300	2,578	2,263
60,301	60,350	2,581	2,266
60,351	60,400	2,583	2,268
60,401	60,450	2,585	2,270
60,451	60,500	2,588	2,273
60,501	60,550	2,590	2,275
60,551	60,600	2,593	2,278
60,601	60,650	2,595	2,280
60,651	60,700	2,597	2,282
60,701	60,750	2,600	2,285
60,751	60,800	2,602	2,287
60,801	60,850	2,605	2,290
60,851	60,900	2,607	2,292
60,901	60,950	2,609	2,294
60,951	61,000	2,612	2,297
61,001	61,050	2,614	2,299
61,051	61,100	2,617	2,302
61,101	61,150	2,619	2,304
61,151	61,200	2,621	2,306
61,201	61,250	2,624	2,309
61,251	61,300	2,626	2,311
61,301	61,350	2,629	2,314
61,351	61,400	2,631	2,316
61,401	61,450	2,633	2,318
61,451	61,500	2,636	2,321
61,501	61,550	2,638	2,323
61,551	61,600	2,641	2,326
61,601	61,650	2,643	2,328
61,651	61,700	2,645	2,330
61,701	61,750	2,648	2,333
61,751	61,800	2,650	2,335
61,801	61,850	2,653	2,338
61,851	61,900	2,655	2,340
61,901	61,950	2,657	2,342
61,951	62,000	2,660	2,345
62,001	62,050	2,662	2,347
62,051	62,100	2,665	2,350
62,101	62,150	2,667	2,352
62,151	62,200	2,669	2,354
62,201	62,250	2,672	2,357
62,251	62,300	2,674	2,359
62,301	62,350	2,677	2,362
62,351	62,400	2,679	2,364
62,401	62,450	2,681	2,366
62,451	62,500	2,684	2,369
62,501	62,550	2,686	2,371
62,551	62,600	2,689	2,374
62,601	62,650	2,691	2,376
62,651	62,700	2,693	2,378

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	2,696	2,381
62,751	62,800	2,698	2,383
62,801	62,850	2,701	2,386
62,851	62,900	2,703	2,388
62,901	62,950	2,705	2,390
62,951	63,000	2,708	2,393
63,001	63,050	2,710	2,395
63,051	63,100	2,713	2,398
63,101	63,150	2,715	2,400
63,151	63,200	2,717	2,402
63,201	63,250	2,720	2,405
63,251	63,300	2,722	2,407
63,301	63,350	2,725	2,410
63,351	63,400	2,727	2,412
63,401	63,450	2,729	2,414
63,451	63,500	2,732	2,417
63,501	63,550	2,734	2,419
63,551	63,600	2,737	2,422
63,601	63,650	2,739	2,424
63,651	63,700	2,741	2,426
63,701	63,750	2,744	2,429
63,751	63,800	2,746	2,431
63,801	63,850	2,749	2,434
63,851	63,900	2,751	2,436
63,901	63,950	2,753	2,438
63,951	64,000	2,756	2,441
64,001	64,050	2,758	2,443
64,051	64,100	2,761	2,446
64,101	64,150	2,763	2,448
64,151	64,200	2,765	2,450
64,201	64,250	2,768	2,453
64,251	64,300	2,770	2,455
64,301	64,350	2,773	2,458
64,351	64,400	2,775	2,460
64,401	64,450	2,777	2,462
64,451	64,500	2,780	2,465
64,501	64,550	2,782	2,467
64,551	64,600	2,785	2,470
64,601	64,650	2,787	2,472
64,651	64,700	2,789	2,474
64,701	64,750	2,792	2,477
64,751	64,800	2,794	2,479
64,801	64,850	2,797	2,482
64,851	64,900	2,799	2,484
64,901	64,950	2,801	2,486
64,951	65,000	2,804	2,489
65,001	65,050	2,806	2,491
65,051	65,100	2,809	2,494
65,101			

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
66,001	66,050	2,854	2,539
66,051	66,100	2,857	2,542
66,101	66,150	2,859	2,544
66,151	66,200	2,861	2,546
66,201	66,250	2,864	2,549
66,251	66,300	2,866	2,551
66,301	66,350	2,869	2,554
66,351	66,400	2,871	2,556
66,401	66,450	2,873	2,558
66,451	66,500	2,876	2,561
66,501	66,550	2,878	2,563
66,551	66,600	2,881	2,566
66,601	66,650	2,883	2,568
66,651	66,700	2,885	2,570
66,701	66,750	2,888	2,573
66,751	66,800	2,890	2,575
66,801	66,850	2,893	2,578
66,851	66,900	2,895	2,580
66,901	66,950	2,897	2,582
66,951	67,000	2,900	2,585
67,001	67,050	2,902	2,587
67,051	67,100	2,905	2,590
67,101	67,150	2,907	2,592
67,151	67,200	2,909	2,594
67,201	67,250	2,912	2,597
67,251	67,300	2,914	2,599
67,301	67,350	2,917	2,602
67,351	67,400	2,919	2,604
67,401	67,450	2,921	2,606
67,451	67,500	2,924	2,609
67,501	67,550	2,926	2,611
67,551	67,600	2,929	2,614
67,601	67,650	2,931	2,616
67,651	67,700	2,933	2,618
67,701	67,750	2,936	2,621
67,751	67,800	2,938	2,623
67,801	67,850	2,941	2,626
67,851	67,900	2,943	2,628
67,901	67,950	2,945	2,630
67,951	68,000	2,948	2,633
68,001	68,050	2,950	2,635
68,051	68,100	2,953	2,638
68,101	68,150	2,955	2,640
68,151	68,200	2,957	2,642
68,201	68,250	2,960	2,645
68,251	68,300	2,962	2,647
68,301	68,350	2,965	2,650
68,351	68,400	2,967	2,652
68,401	68,450	2,969	2,654
68,451	68,500	2,972	2,657
68,501	68,550	2,974	2,659
68,551	68,600	2,977	2,662
68,601	68,650	2,979	2,664
68,651	68,700	2,981	2,666
68,701	68,750	2,984	2,669
68,751	68,800	2,986	2,671
68,801	68,850	2,989	2,674
68,851	68,900	2,991	2,676
68,901	68,950	2,993	2,678
68,951	69,000	2,996	2,681
69,001	69,050	2,998	2,683
69,051	69,100	3,001	2,686
69,101	69,150	3,003	2,688
69,151	69,200	3,005	2,690
69,201	69,250	3,008	2,693
69,251	69,300	3,010	2,695

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
69,301	69,350	3,013	2,698
69,351	69,400	3,015	2,700
69,401	69,450	3,017	2,702
69,451	69,500	3,020	2,705
69,501	69,550	3,022	2,707
69,551	69,600	3,025	2,710
69,601	69,650	3,027	2,712
69,651	69,700	3,029	2,714
69,701	69,750	3,032	2,717
69,751	69,800	3,034	2,719
69,801	69,850	3,037	2,722
69,851	69,900	3,039	2,724
69,901	69,950	3,041	2,726
69,951	70,000	3,044	2,729
70,001	70,050	3,046	2,731
70,051	70,100	3,049	2,734
70,101	70,150	3,051	2,736
70,151	70,200	3,053	2,738
70,201	70,250	3,056	2,741
70,251	70,300	3,058	2,743
70,301	70,350	3,061	2,746
70,351	70,400	3,063	2,748
70,401	70,450	3,065	2,750
70,451	70,500	3,068	2,753
70,501	70,550	3,070	2,755
70,551	70,600	3,073	2,758
70,601	70,650	3,075	2,760
70,651	70,700	3,077	2,762
70,701	70,750	3,080	2,765
70,751	70,800	3,082	2,767
70,801	70,850	3,085	2,770
70,851	70,900	3,087	2,772
70,901	70,950	3,089	2,774
70,951	71,000	3,092	2,777
71,001	71,050	3,094	2,779
71,051	71,100	3,097	2,782
71,101	71,150	3,099	2,784
71,151	71,200	3,101	2,786
71,201	71,250	3,104	2,789
71,251	71,300	3,106	2,791
71,301	71,350	3,109	2,794
71,351	71,400	3,111	2,796
71,401	71,450	3,113	2,798
71,451	71,500	3,116	2,801
71,501	71,550	3,118	2,803
71,551	71,600	3,121	2,806
71,601	71,650	3,123	2,808
71,651	71,700	3,125	2,810
71,701	71,750	3,128	2,813
71,751	71,800	3,130	2,815
71,801	71,850	3,133	2,818
71,851	71,900	3,135	2,820
71,901	71,950	3,137	2,822
71,951	72,000	3,140	2,825
72,001	72,050	3,142	2,827
72,051	72,100	3,145	2,830
72,101	72,150	3,147	2,832
72,151	72,200	3,149	2,834
72,201	72,250	3,152	2,837
72,251	72,300	3,154	2,839
72,301	72,350	3,157	2,842
72,351	72,400	3,159	2,844
72,401	72,450	3,161	2,846
72,451	72,500	3,164	2,849
72,501	72,550	3,166	2,851
72,551	72,600	3,169	2,854

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
72,601	72,650	3,171	2,856
72,651	72,700	3,173	2,858
72,701	72,750	3,176	2,861
72,751	72,800	3,178	2,863
72,801	72,850	3,181	2,866
72,851	72,900	3,183	2,868
72,901	72,950	3,185	2,870
72,951	73,000	3,188	2,873
73,001	73,050	3,190	2,875
73,051	73,100	3,193	2,878
73,101	73,150	3,195	2,880
73,151	73,200	3,197	2,882
73,201	73,250	3,200	2,885
73,251	73,300	3,202	2,887
73,301	73,350	3,205	2,890
73,351	73,400	3,207	2,892
73,401	73,450	3,209	2,894
73,451	73,500	3,212	2,897
73,501	73,550	3,214	2,899
73,551	73,600	3,217	2,902
73,601	73,650	3,219	2,904
73,651	73,700	3,221	2,906
73,701	73,750	3,224	2,909
73,751	73,800	3,226	2,911
73,801	73,850	3,229	2,914
73,851	73,900	3,231	2,916
73,901	73,950	3,233	2,918
73,951	74,000	3,236	2,921
74,001	74,050	3,238	2,923
74,051	74,100	3,241	2,926
74,101	74,150	3,243	2,928
74,151	74,200	3,245	2,930
74,201	74,250	3,248	2,933
74,251	74,300	3,250	2,935
74,301	74,350	3,253	2,938
74,351	74,400	3,255	2,940
74,401	74,450	3,257	2,942
74,451	74,500	3,260	2,945
74,501	74,550	3,262	2,947
74,551	74,600	3,265	2,950
74,601	74,650	3,267	2,952
74,651	74,700	3,269	2,954
74,701	74,750	3,272	2,957
74,751	74,800	3,274	2,959
74,801	74,850	3,277	2,962
74,851	74,900	3,279	2,964
74,901	74,950	3,281	2,966
74,951	75,000	3,284	2,969
75,001	75,050	3,286	2,971
75,051	75,100	3,289	2,974
75,101	75,150	3,291	2,976
75,151	75,200	3,293	2,978
75,201	75,250	3,296	2,981
75,251	75,300	3,298	2,983
75,301	75,350	3,301	2,986
75,351	75,400	3,303	2,988
75,401	75,450	3,305	2,990
75,451	75,500	3,308	2,993
75,501	75,550	3,310	2,995
75,551	75,600	3,313	2,998
75,601	75,650	3,315	3,000
75,651	75,700	3,317	3,002
75,701	75,750	3,320	3,005
75,751	75,800	3,322	3,007
75,801	75,850	3,325	3,010
75,851	75,900	3,327	3,012

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
75,901	75,950	3,329	3,014
75,951	76,000	3,332	3,017
76,001	76,050	3,334	3,019
76,051	76,100	3,337	3,022
76,101	76,150	3,339	3,024
76,151	76,200	3,341	3,026
76,201	76,250	3,344	3,029
76,251	76,300	3,346	3,031
76,301	76,350	3,349	3,034
76,351	76,400	3,351	3,036
76,401	76,450	3,353	3,038
76,451	76,500	3,356	3,041
76,501	76,550	3,358	3,043
76,551	76,600	3,361	3,046
76,601	76,650	3,363	3,048
76,651	76,700	3,365	3,050
76,701	76,750	3,368	3,053
76,751	76,800	3,370	3,055
76,801	76,850	3,373	3,058
76,851	76,900	3,375	3,060
76,901	76,950	3,377	3,062
76,951	77,000	3,380	3,065
77,001	77,050	3,382	3,067
77,051	77,100	3,385	3,070
77,101	77,150	3,387	3,072
77,151	77,200	3,389	3,074
77,201	77,250	3,392	3,077
77,251	77,300	3,394	3,079
77,301	77,350	3,397	3,082
77,351	77,400	3,399	3,084
77,401	77,450	3,401	3,086
77,451	77,500	3,404	3,089
77,501	77,550	3,406	3,091
77,551	77,600	3,409	3,094
77,601	77,650	3,411	3,096
77,651	77,700	3,413	3,098
77,701	77,750	3,416	3,101
77,751	77,800	3,418	3,103
77,801	77,850	3,421	3,106
77,851	77,900	3,423	3,108
77,901	77,950	3,425	3,110
77,951	78,000	3,428	3,113
78,001	78,050	3,430	3,115
78,051	78,100	3,433	3,118
78,101	78,150	3,435	3,120
78,151	78,200	3,437	3,122
78,201	78,250	3,440	3,125
78,251	78,300	3,442	3,127
78,3			

2014 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
79,201	79,250	3,488	3,173
79,251	79,300	3,490	3,175
79,301	79,350	3,493	3,178
79,351	79,400	3,495	3,180
79,401	79,450	3,497	3,182
79,451	79,500	3,500	3,185
79,501	79,550	3,502	3,187
79,551	79,600	3,505	3,190
79,601	79,650	3,507	3,192
79,651	79,700	3,509	3,194
79,701	79,750	3,512	3,197
79,751	79,800	3,514	3,199
79,801	79,850	3,517	3,202
79,851	79,900	3,519	3,204
79,901	79,950	3,521	3,206
79,951	80,000	3,524	3,209
80,001	80,050	3,526	3,211
80,051	80,100	3,529	3,214
80,101	80,150	3,531	3,216
80,151	80,200	3,533	3,218
80,201	80,250	3,536	3,221
80,251	80,300	3,538	3,223
80,301	80,350	3,541	3,226
80,351	80,400	3,543	3,228
80,401	80,450	3,545	3,230
80,451	80,500	3,548	3,233
80,501	80,550	3,550	3,235
80,551	80,600	3,553	3,238
80,601	80,650	3,555	3,240
80,651	80,700	3,557	3,242
80,701	80,750	3,560	3,245
80,751	80,800	3,562	3,247
80,801	80,850	3,565	3,250
80,851	80,900	3,567	3,252
80,901	80,950	3,569	3,254
80,951	81,000	3,572	3,257
81,001	81,050	3,574	3,259
81,051	81,100	3,577	3,262
81,101	81,150	3,579	3,264
81,151	81,200	3,581	3,266
81,201	81,250	3,584	3,269
81,251	81,300	3,586	3,271
81,301	81,350	3,589	3,274
81,351	81,400	3,591	3,276
81,401	81,450	3,593	3,278
81,451	81,500	3,596	3,281
81,501	81,550	3,598	3,283
81,551	81,600	3,601	3,286
81,601	81,650	3,603	3,288
81,651	81,700	3,605	3,290
81,701	81,750	3,608	3,293
81,751	81,800	3,610	3,295
81,801	81,850	3,613	3,298
81,851	81,900	3,615	3,300
81,901	81,950	3,617	3,302
81,951	82,000	3,620	3,305
82,001	82,050	3,622	3,307
82,051	82,100	3,625	3,310
82,101	82,150	3,627	3,312
82,151	82,200	3,629	3,314
82,201	82,250	3,632	3,317
82,251	82,300	3,634	3,319
82,301	82,350	3,637	3,322
82,351	82,400	3,639	3,324
82,401	82,450	3,641	3,326
82,451	82,500	3,644	3,329

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
82,501	82,550	3,646	3,331
82,551	82,600	3,649	3,334
82,601	82,650	3,651	3,336
82,651	82,700	3,653	3,338
82,701	82,750	3,656	3,341
82,751	82,800	3,658	3,343
82,801	82,850	3,661	3,346
82,851	82,900	3,663	3,348
82,901	82,950	3,665	3,350
82,951	83,000	3,668	3,353
83,001	83,050	3,670	3,355
83,051	83,100	3,673	3,358
83,101	83,150	3,675	3,360
83,151	83,200	3,677	3,362
83,201	83,250	3,680	3,365
83,251	83,300	3,682	3,367
83,301	83,350	3,685	3,370
83,351	83,400	3,687	3,372
83,401	83,450	3,689	3,374
83,451	83,500	3,692	3,377
83,501	83,550	3,694	3,379
83,551	83,600	3,697	3,382
83,601	83,650	3,699	3,384
83,651	83,700	3,701	3,386
83,701	83,750	3,704	3,389
83,751	83,800	3,706	3,391
83,801	83,850	3,709	3,394
83,851	83,900	3,711	3,396
83,901	83,950	3,713	3,398
83,951	84,000	3,716	3,401
84,001	84,050	3,718	3,403
84,051	84,100	3,721	3,406
84,101	84,150	3,723	3,408
84,151	84,200	3,725	3,410
84,201	84,250	3,728	3,413
84,251	84,300	3,730	3,415
84,301	84,350	3,733	3,418
84,351	84,400	3,735	3,420
84,401	84,450	3,737	3,422
84,451	84,500	3,740	3,425
84,501	84,550	3,742	3,427
84,551	84,600	3,745	3,430
84,601	84,650	3,747	3,432
84,651	84,700	3,749	3,434
84,701	84,750	3,752	3,437
84,751	84,800	3,754	3,439
84,801	84,850	3,757	3,442
84,851	84,900	3,759	3,444
84,901	84,950	3,761	3,446
84,951	85,000	3,764	3,449
85,001	85,050	3,766	3,451
85,051	85,100	3,769	3,454
85,101	85,150	3,771	3,456
85,151	85,200	3,773	3,458
85,201	85,250	3,776	3,461
85,251	85,300	3,778	3,463
85,301	85,350	3,781	3,466
85,351	85,400	3,783	3,468
85,401	85,450	3,785	3,470
85,451	85,500	3,788	3,473
85,501	85,550	3,790	3,475
85,551	85,600	3,793	3,478
85,601	85,650	3,795	3,480
85,651	85,700	3,797	3,482
85,701	85,750	3,800	3,485
85,751	85,800	3,802	3,487

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
85,801	85,850	3,805	3,490
85,851	85,900	3,807	3,492
85,901	85,950	3,809	3,494
85,951	86,000	3,812	3,497
86,001	86,050	3,814	3,499
86,051	86,100	3,817	3,502
86,101	86,150	3,819	3,504
86,151	86,200	3,821	3,506
86,201	86,250	3,824	3,509
86,251	86,300	3,826	3,511
86,301	86,350	3,829	3,514
86,351	86,400	3,831	3,516
86,401	86,450	3,833	3,518
86,451	86,500	3,836	3,521
86,501	86,550	3,838	3,523
86,551	86,600	3,841	3,526
86,601	86,650	3,843	3,528
86,651	86,700	3,845	3,530
86,701	86,750	3,848	3,533
86,751	86,800	3,850	3,535
86,801	86,850	3,853	3,538
86,851	86,900	3,855	3,540
86,901	86,950	3,857	3,542
86,951	87,000	3,860	3,545
87,001	87,050	3,862	3,547
87,051	87,100	3,865	3,550
87,101	87,150	3,867	3,552
87,151	87,200	3,869	3,554
87,201	87,250	3,872	3,557
87,251	87,300	3,874	3,559
87,301	87,350	3,877	3,562
87,351	87,400	3,879	3,564
87,401	87,450	3,881	3,566
87,451	87,500	3,884	3,569
87,501	87,550	3,886	3,571
87,551	87,600	3,889	3,574
87,601	87,650	3,891	3,576
87,651	87,700	3,893	3,578
87,701	87,750	3,896	3,581
87,751	87,800	3,898	3,583
87,801	87,850	3,901	3,586
87,851	87,900	3,903	3,588
87,901	87,950	3,905	3,590
87,951	88,000	3,908	3,593
88,001	88,050	3,910	3,595
88,051	88,100	3,913	3,598
88,101	88,150	3,915	3,600
88,151	88,200	3,917	3,602
88,201	88,250	3,920	3,605
88,251	88,300	3,922	3,607
88,301	88,350	3,925	3,610
88,351	88,400	3,927	3,612
88,401	88,450	3,929	3,614
88,451	88,500	3,932	3,617
88,501	88,550	3,934	3,619
88,551	88,600	3,937	3,622
88,601	88,650	3,939	3,624
88,651	88,700	3,941	3,626
88,701	88,750	3,944	3,629
88,751	88,800	3,946	3,631
88,801	88,850	3,949	3,634
88,851	88,900	3,951	3,636
88,901	88,950	3,953	3,638
88,951	89,000	3,956	3,641
89,001	89,050	3,958	3,643
89,051	89,100	3,961	3,646

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
89,101	89,150	3,963	3,648
89,151	89,200	3,965	3,650
89,201	89,250	3,968	3,653
89,251	89,300	3,970	3,655
89,301	89,350	3,973	3,658
89,351	89,400	3,975	3,660
89,401	89,450	3,977	3,662
89,451	89,500	3,980	3,665
89,501	89,550	3,982	3,667
89,551	89,600	3,985	3,670
89,601	89,650	3,987	3,672
89,651	89,700	3,989	3,674
89,701	89,750	3,992	3,677
89,751	89,800	3,994	3,679
89,801	89,850	3,997	3,682
89,851	89,900	3,999	3,684
89,901	89,950	4,001	3,686
89,951	90,000	4,004	3,689
90,001	90,050	4,006	3,691
90,051	90,100	4,009	3,694
90,101	90,150	4,011	3,696
90,151	90,200	4,013	3,698
90,201	90,250	4,016	3,701
90,251	90,300	4,018	3,703
90,301	90,350	4,021	3,706
90,351	90,400	4,023	3,708
90,401	90,450	4,025	3,710
90,451	90,500	4,028	3,713
90,501	90,550	4,030	3,715
90,551	90,600	4,033	3,718
90,601	90,650	4,035	3,720
90,651	90,700	4,037	3,722
90,701	90,750	4,040	3,725
90,751	90,800	4,042	3,727
90,801	90,850	4,045	3,730
90,851	90,900	4,047	3,732
90,901	90,950	4,049	3,734
90,951	91,000	4,052	3,737
91,001	91,050	4,054	3,739
91,051	91,100	4,057	3,742
91,101	91,150	4,059	3,744
91,151	91,200	4,061	3,746
91,201	91,250	4,064	3,749
91,251	91,300	4,066	3,751
91,301	91,350	4,069	3,754
91,351	91,400	4,071	3,756
91,401	91,450	4,073	3,758
91,451	91,500	4,076	3,761

2014 KANSAS TAX TABLE (continued)

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

100,001 and over – use the Tax Computation Worksheet

2014 TAX COMPUTATION WORKSHEET

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

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

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



Taxpayer Assistance

ksrevenue.org

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

Tax Assistance Center
120 SE 10th Ave
PO Box 750260
Topeka, KS 66675-0260

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


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


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

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

Electronic File & Pay Options

webtax.org

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

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

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

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

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

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

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	Hamilton 390 Madison-Virgil 386 HAMILTON (HM) Syracuse 494 HARPER (HP) Anthony-Harper 361 Attica 511 HARVEY (HV) Burton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362 LOGAN (LG) Oakley 274 Triplains 275 LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252	OSBORNE (OB) Osborne County 392 OTTAWA (OT) North Ottawa County 239 Twin Valley 240 PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496 PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110	Valley Center Public Schools 262 Wichita 259 SEWARD (SW) Kismet-Plains 483 Liberal 480 SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501
ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409 BARBER (BA) Barber County North 254 South Barber 255 BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431 BOURBON (BB) Fort Scott 234 Uniontown 235 BROWN (BR) South Brown County 430 Hiawatha 415 BUTLER (BU) Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394	DECATUR (DC) Oberlin 294 DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393 DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429 DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497 EDWARDS (ED) Kinsley-Offerle 347 Lewis 502 ELK (EK) Elk Valley 283 West Elk 282 ELLIS (EL) Ellis 388 Hays 489 Victoria 432 ELLSWORTH (EW) Central Plains 112 Ellsworth 327 FINNEY (FI) Garden City 457 Holcomb 363 FORD (FO) Bucklin 459 Dodge City 443 Spearville 381 FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287 GEARY (GE) Geary County Schools 475 GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293 GRAHAM (GH) Hill City 281 GRANT (GT) Ulysses 214 GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 GREELEY (GL) Greeley County Schools 200 GREENWOOD (GW) Eureka 389	HASKELL (HS) Satanta 507 Sublette 374 HODGEMAN (HG) Jemore 227 JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337 JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 308 JEWELL (JW) Rock Hills 107 JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 KEARNY (KE) Deerfield 216 Lakin 215 KINGMAN (KM) Cunningham 332 Kingman-Norwich 331 KIOWA (KW) Haviand 474 Kiowa County 422 LABETTE (LB) Chetopa 505 Labette County 506 Oswego 504 Parsons 503 LANE (LE) Dighton 482 Healy Public Schools 468 LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464 LINCOLN (LC) Lincoln 298 Sylvan Grove 299	MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion 408 Peabody-Burns 398 MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380 McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400 MEADE (ME) Fowler 225 Meade 226 MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368 MITCHELL (MC) Beloit 273 Waconda 272 MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446 MORRIS (MR) Morris County 417 MORTON (MT) Elkhart 218 Rolla 217 NEMAHA (NM) Nemaha Central 115 Prairie Hills 113 NEOSHO (NO) Chanute Public Schools 413 Galesburg 101 NESS (NS) Western Plains 106 Ness City 303 NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211 OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville- Wheaton 322 Rock Creek 323 Wamego 320 PRATT (PR) Pratt 382 Skyline Schools 438 RAWLINS (RA) Rawlins County 105 RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311 REPUBLIC (RP) Pike Valley 426 Republic County 109 RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376 RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378 ROOKS (RO) Palco 269 Plainville 270 Stockton 271 RUSH (RH) LaCrosse 395 Otis-Bison 403 RUSSELL (RS) Paradise 399 Russell County 407 SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306 SCOTT (SC) Scott County 466 SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267	SHERIDAN (SD) Hoxie Community Schools 412 SHERMAN (SH) Goodland 352 SMITH (SM) Smith Center 237 STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349 STANTON (ST) Stanton County 452 STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209 SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353 THOMAS (TH) Brewster 314 Colby Public Schools 315 Golden Plains 116 TREGO (TR) WaKeeney 208 WABAUNSEE (WB) Mill Creek Valley 329 Mission Valley 330 WALLACE (WA) Wallace County Schools 241 Weskan 242 WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 Washington County Schools 108 WICHITA (WH) Leoti 467 WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461 WOODSON (WO) Woodson 366 WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202