

**STATE OF KANSAS**

**Division of Tax Operations**

**Business Analysis and Design**



# **Kansas Specifications and Approval Requirements for Reproducing State Tax Forms**

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The criteria for reproducing Kansas forms are the same as it has been in the past few years. I have gone through this publication and have decided to only capture the most critical areas and/or areas that seem to have the biggest issues with testing and the filing of returns.

The areas that have been removed are still effective, so don't change what you have been doing unless I notify you differently. If any changes are made to the areas that have been removed, they will be reinserted and you will receive notification of the update.

# Contact & Mailing Information for Developers

## Paper

If you have paper forms needing approval or have **ANY** questions regarding this publication, form layout or other technical issues with regards to paper form they should be directed to:

### Faye Streeter

Program Consultant

Kansas Department of Revenue

Address:

**120 SE 10<sup>th</sup> St, 2<sup>nd</sup> flr  
Topeka, KS 66601-3506**

Phone: 785-296-2460

Fax: ~~785-296-2736~~ **nonscannable forms only**

Email: faye.streeter@ks.gov

Software Developer website: <https://www.ksrevenue.org/developers/subhome.html>

Kansas Department of Revenue: [www.ksrevenue.org](http://www.ksrevenue.org)

FTA site: /KSST Forms LOI Txyr2018

### Software Vendors/Developers – Paper Forms

The web addresses listed here are not for the general public's use, they are strictly provided for software developers' use only:

Software Developer website – <https://www.kdor.org/developers/subhome.html>

Breakdown of sales and use tax – <https://www.kdor.org/developers/taxhistory.html>

## Electronic Filing Methods

If you have electronic “forms” needing approval or have **ANY** questions regarding the specifications, form layout or other technical issues they should be directed to:

### Hope Manderino

E-File Manager

Kansas Department of Revenue

Address:

905 SW Jackson Street, Rm 806  
Topeka, KS 66601-3506

Phone: 785-291-3539

Fax: 785-296-0153

Email: hope.manderino@ks.gov

E-File: <http://www.ksrevenue.org/eservefile.html>

Kansas Department of Revenue: [www.ksrevenue.org](http://www.ksrevenue.org)

### Software Vendors/Developers – E-File / MeF

If you have **ANY** questions regarding electronic media specifications and other filing requirements and/or technical issues they should be directed to:

### Electronic Services Help Desk

Kansas Department of Revenue

Phone: **785-368-8222**

Email: kdor\_eservices@ks.gov

Electronic Media: [www.ksrevenue.org/eservw2.html](http://www.ksrevenue.org/eservw2.html)

Kansas Department of Revenue: [www.ksrevenue.org](http://www.ksrevenue.org)

### Electronic Media\_W-2, 1099 – WebTax/WebFile

# Common Issues and Errors

It is the responsibility of the Vendors, Developers and/or Practitioners to see that correct information is located on the form before distribution and/or filing. If the information is not found, the returns are not to be filed, submitted in for testing, or distributed to end users. Specific information is required to be printed on the form in order to process the return through our scanning equipment and software.

Without this information the returns will not process and will be sent back to the taxpayer. Also without this information the system is unable to link page 1 with page 2 to indicate a complete return is filed.

## Issues

- **K-40 – returns are being received with MFJ marked but the spouse info has not been completed. This is information required to process the return.**
- **Forms for testing purposes are coming in formatted correctly but when filed not so much.**
  - Missing complete date fields
  - Missing EINs
  - Numeric data in alpha fields
  - Voucher printed correctly except for scanline printed on voucher upside down
  - Wrong form ids
- **Returns being filed with 0's in what would be considered blank fields.**
  - Fields that are not applicable
    - Leave Blank
    - DO NOT fill blank fields with 0's
- **Returns/Vouchers SSN – EIN/SSN Fields**
  - Issue with emailing of returns and vouchers still impacting 2017 prefilled forms
    - State firewall blocked/security blocked the emailing of all forms, vouchers and documents
    - SSN and/or EIN fields
      - Returns with dummy data
      - Vouchers with dummy data
      - Documents with information on formatting dummy data
    - Tested 2017 return
      - Sent return to my personal email
      - Received message about password or
      - Received message about not able to open

## Common Errors

- **K-40**
  - Filing only one page of Form K-40 (2 page return)
    - Increases the number of partial returns sent back to the taxpayer
    - Causes delay in processing of return
    - Causes delay in getting refund(s) out
    - Impacts read rates
- **Sch S**
  - Filing Part C by itself (3 page schedule) not allowed
    - Must be filed with Part A and Part B
      - However, Part A and Part B can be filed separately
- **Sch CR**
  - Filing schedule with the KDOR's color return is not allowed
  - There are only 2 ways to file this schedule
    - With vendor return using software
    - Filed electronically
  - Filed any other way will not be allowed
    - Credits will be voided
- **Scaling**
  - Receiving live returns that have been scaled down
  - Need to inform taxpayers of setting

## 2017 Forms / Filing Errors

- **Additional Text – 4/16/17**

- Before adding any text that was not on the original forms or vouchers sent for reproduction, you must:
  1. Submit a sample of text to be added
    - Text may be altered by the Dept
      - Developer has option to accept or not
    - May be approved
    - May be denied.
  2. An email will be sent indicating one of the 3 options above

- **Mixed Returns – 6/5/17 (see page 12/13)**

- Taxpayer filed a KDOR 2017 K-40 paper return with
  1. KDOR Sch S
  2. Software vendor **test** Sch CR form (2016)
    - How Taxpayer got a copy of the test form
    - Hand wrote the data around the test data

**SCH CR 2016** (Rev. 7-16) **KANSAS TAX CREDIT SCHEDULE** 000 115016

TESTMELXXXXX A TESTWATERSXXXXXXXXXX TEST 234007891

TESTGERTRUDE B TESTGIBSONXXXXXXXXXX TEST 987004321

If you are eligible to claim any Kansas income tax credits, complete the appropriate Kansas credit schedule, then complete this Schedule CR. Report nonrefundable credits in column (a), and the refundable portion of applicable credits in column (b). The list of tax credits continues on the back of this schedule. Specific instructions for each tax credit listed can be found on the applicable credit schedule. Enclose a copy of the credit you are claiming along with this schedule and Form K-40.

	a	b
5. Disabled Access Credit, Sch K-37	511114695124 500	551114695124 1000
6. Sewer Facility Improvement Credit, Sch K-36, carryforward only	611114695124	
7. Plugging an Abandoned Gas or Oil Well Credit, Sch K-39, carry forward only	711114695124	
25. TOTAL CREDITS add lines 1 through 24 for each column Enter amount from 25a on line 14 of Form K-40. Enter amount from 25b on line 25 of Form K-40.	251114695124 500	255114695124 1000

INDIVIDUAL INCOME TAX  
915 SW HARRISON ST  
TOPEKA KS 66612-1528

## What's New, Obsolete or Changed for 2018?

**NEW MAILING AND LOCATION ADDRESSES** (915 SW Harrison will still work if you have not updated the addresses). For mailing purposes use the PO Box address and not the street address. The street would only be used if the taxpayer would need to come into the office.

### ADDRESSES

#### Income Tax

K-40, Sch S, Sch CR, K-40V, K-40ES  
Credit Schs pertaining only to Ind. Inc.

KDOR – Income Tax  
120 SE 10<sup>th</sup> St  
PO Box 750260  
Topeka KS 66675-0260

#### Homestead Claim

K-40H, K-40PT

KDOR – Homestead Claim  
120 SE 10<sup>th</sup> st  
PO Box 750260  
Topeka KS 66675-0260

#### Fiduciary Tax

K-41, K-41V, K-41ES

KDOR – Fiduciary Tax  
120 SE 10<sup>th</sup> St  
PO Box 758571  
Topeka KS 66675-8571

#### Corporate Tax

K-120, K-120V, K-120ES, K-120EX  
Credit Schs pertaining only to Corp. Inc.

KDOR – Corporate Tax  
120 SE 10<sup>th</sup> St  
PO Box 758571  
Topeka KS 66675-8571

#### Small Business Tax

K-120S, K-120EX  
Credit Schs pertaining only to Corp. Inc.

KDOR – Small Business Tax  
120 SE 10<sup>th</sup> St  
PO Box 758571  
Topeka KS 66675-8571

#### Privilege Tax

K-130, K-130V, K-130ES, K-120EX  
Credit Schs pertaining only to Corp. Inc.

KDOR – Privilege Tax  
120 SE 10<sup>th</sup> St  
PO Box 758571  
Topeka KS 66675-8571

**Sales and Use Tax**

KDOR – Sales and Use Tax  
 120 SE 10<sup>th</sup> St  
 PO Box 758572  
 Topeka KS 66675-8572

**Withholding Tax**

KDOR – Sales and Use Tax  
 120 SE 10<sup>th</sup> St  
 PO Box 758572  
 Topeka KS 66675-8572

**Tax Registrations**

KDOR – Tax Registrations  
 120 SE 10<sup>th</sup> St  
 PO Box 758573  
 Topeka KS 66675-8573

**Taxpayer Assistance Center**

KDOR – Taxpayers Assistance Center  
 120 SE 10<sup>th</sup> St  
 PO Box 758573  
 Topeka KS 66675-8573

**FORM LOCATION on WEB****ALL 2018 RETURNS, VOUCHERS AND DOCUMENTS (INCLUDING SPEC GUIDE)**

- Will be posted at
  - <https://www.ksrevenue.org/developers/subhome.html>
  - FTA site: /KSST Forms TxYr2018
- Email will be sent notifying Software Developers as forms are posted
- No forms or Spec Guide will be emailed
- LOI will be emailed and posted on both sites

**PHONE NUMBER ELIMINATIONS – effective June 1, 2018**

Phone numbers to be retired June 1<sup>st</sup>

- 800-894-0138 → Automated Refund Status line
- 800-894-0318 → Automated Refund Status line
- 866-450-6490 → Individual Income Tax Payment system
- 877-317-5639 → Sales Tax TeleFile system
- 877-600-5640 → Electronic Funds Transfer Payment system

Phone number replacing those listed above is 785-368-8222. Taxpayers are to use this number or KDOR's website:  
<https://www.ksrevenue.org/>

**RETURNS****Effective June 1, 2018 - OBSOLETE - ST-16TEL Sales Tax Telefile Worksheet and ST-TEL Sales Tax Telefile Voucher****NEW**

All scannable forms that are more than one page and currently have no Form ID on the additional pages will be required to have them on the 2018 forms. When submitting the forms for approval **all** of the pages will be required to come in together for approval. If not they will not be approved. This will impact the following forms: K-41, K-120, K-120S, and K-130.

**K-40****NEW**

Page 2

- New line 14
  - Child Care Credit K-56 is back

**CHANGES**

Page 1 and 2

- Tax year within form
- Form ID
- Revision date

Page 2

- Moved lines 15 – 44 (corresponding lines under it) to make room for the new Line 14
- Line 43 – Local School District Contribution Fund
  - Raised School District number (all on 1 line)
- Shifted down 2
  - X and I authorized and I declare statements
- Shifted down 1
  - Taxpayer signature text and line

- Date text and line
- Preparer signature and line
- Preparer PTIN, EIN or SSN text

**Form K-40 cannot be filed strictly for the Food Sales Tax Credit**

## Schedule S

### NEW

Page 1

- New line 15 Contributions to an ABLÉ savings account (Subtraction)
  - Shifted lines down and renumbered

Page 2

- Added new Section name "Additional Income" between B3 and B4
  - Shifted lines down and renumbered

Page 3

- New line 1 Medical and dental expenses from line 4 of federal Sch A
  - Shifted lines down and renumbered

### CHANGES

Page 1, 2, and 3

- Tax year within form
- Form ID
- Revision date

Page 2

Part B

- Moved B9 to B3
- Moved B3 to B4
- Moved B4 to B5
- Moved B5 to B6
- Moved B6 to B10

## Schedule CR

### CHANGES

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

## K-40H

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Line 10 income limit changes to \$35,000
- **No data placement changes**

## K-40PT

### CHANGES

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

Page 1

- Line 10 income limit changes to \$19,800

**K-40H and K-40PT** - For both Homestead and Safe Senior, "**Household Income**" means **all** income received by **all persons of a household** in a calendar year while members of such household.

## K-41

### NEW

Page 2 - 4

- Added a Form ID to each page
  - K-41 pg 2 142118
  - K-41 pg 3 142218
  - K-41 pg 4 142318

Page 4

- Brought K-18 to top of page
  - Added a Form ID
  - Moved table and instructions to middle and bottom of page
- **ALL 4 PAGES ARE REQUIRED TO BE SUBMITTED AT THE SAME TIME FOR NEW PROCESS**

**CHANGES**

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

**K-120**

**NEW**

Page 3 - 6

- Added a Form ID to each page
  - K-120 pg 3 151218
  - K-120 pg 4 151318
  - K-120AS pg 1 151418
  - K-120AS pg 2 151518
- **ALL 6 PAGES ARE REQUIRED TO BE SUBMITTED AT THE SAME TIME FOR NEW PROCESS**

**CHANGES**

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

**K-120EX**

**CHANGES**

Pages 1, 2, 3, 4, 5, 6, and 7

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

**K-120S**

**NEW**

Page 2 - 4

- Added a Form ID to each page
  - K-120S pg 2 154118
  - K-120S AS pg 1 154218
  - K-120S AS pg 2 154318
- **ALL 4 PAGES ARE REQUIRED TO BE SUBMITTED AT THE SAME TIME FOR NEW PROCESS**

**CHANGES**

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**

**K-130**

**NEW**

Page 3 - 6

- Added a Form ID to each page
  - K-130 pg 3 172218
  - K-130 pg 4 172318
  - K-130AS pg 1 172418
  - K-130AS pg 2 172518
- **ALL 6 PAGES ARE REQUIRED TO BE SUBMITTED AT THE SAME TIME FOR NEW PROCESS**

**CHANGES**

Page 1 and 2

- Tax year within form
- Form ID
- Revision date
- **No data placement changes**



## VOUCHERS

### K-40V

#### NEW

- Full scanline starting in 2018
  - Form ID + Tax Year + Primary 4 Character + Primary SSN + Spouse 4 Character + Spouse SSN
  - Full placement of scanline will match the K-40ES (See page 4)

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 18

### K-41V

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 18
- **No data placement changes**

### K-120V

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 18
- **No data placement changes**

### K-130V

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 18
- **No data placement changes**

### K-40ES

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 19
- **No data placement changes**

### K-41ES

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 19
- **No data placement changes**

### K-120ES

#### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 19
- **No data placement changes**

### K-130ES

#### CHANGES

- Tax year within form
- Form ID

- Revision date
- Tax year in scanline to 19
- No data placement changes

## NONSCANNABLE FORMS and FORM ID's

For nonscannable forms the change will be to the contact address found in the instructions and adding a Form ID to the pages that could contain data. The forms will still be nonscannable. No exact placement will be setup for them. Below are the forms that we have identified at this time that are impacted by income tax. You will be notified when others have been assigned.

### MISCELLANEOUS INCOME TAX FORMS

#### NEW

Form Number	Form ID	Form Number	Form ID
• CRF	110518	• K-131 pg 1	170618
• DIS	130318	• K-131 pg 2	170718
• IA-22	110818	• K-139	150818
• IA-81	110918	• K-139F	151601
• K-40C	110418	• K-139F	151602
• K-120EL	150918	• K-210	180018
• K-121 pg 1	150618	• K-220	180118
• K-121 pg 2	150718	• K-230	180218
• K-121S pg 1	155418	• KS-2848	110718
• K-121S pg 2	155518	• RF-9	110618

### CREDIT SCHEDULES

#### NEW

Form Number	Form ID	Form Number	Form ID
• K-30	190018	• K-62 pg 2	191802
• K-31	190118	• K-63	194418
• K-32	190918	• K-64	191918
• K-33	190218	• K-64O	193918
• K-34 pg 1	190301	• K-67 pg 1	194001
• K-34 pg 2	190302	• K-67 pg 2	194002
• K-34 pg 3	190303	• K-67 pg 3	194003
• K-35	190418	• K-68	192018
• K-36	190518	• K-70	192118
• K-37	190618	• K-71	194118
• K-38	190718	• K-72	192218
• K-39	190818	• K-73	192318
• K-42	193518	• K-75	193618
• K-47	191018	• K-76	192418
• K-49	191118	• K-77	192518
• K-51	193718	• K-78	194218
• K-52	193818	• K-79	192618
• K-53	191218	• K-80	194318
• K-55	191318	• K-81	192718
• K-56	191418	• K-82	192818
• K-57	191518	• K-83	192918
• K-59 pg 1	191601	• K-86	193118
• K-59 pg 2	191602	• K-87	193218
• K-60	191718	• PR-70B	
• K-62 pg 1	191801		

### BUSINESS TAX FORMS (Will be assigned later this year)

#### NEW

Form Number	Form ID	Form Number	Form ID
• CR-16	301018	• DO-41	800718
• CR-17	301118	• K-4	500518
• CR-18	301218	• K-4C	500618
• CR-108	301318	• K-4U	500718
• DC-1	690018	• K-706	200318
• DO-5	800518	• K-706NT	200418
• DO-10	800618		

**SALES AND USE TAX ENTITY EXEMPTION FORMS (Will be assigned next year)**

**NEW**

Form Number	Form ID	Form Number	Form ID
• PR-78SSTA	??	• ST-28C	??
• ST-21	465001	• ST-28D	??
• ST-21	465002	• ST-28F	??
• ST-21	465003	• ST-28G	??
• ST-21	465004	• ST-28L	??
• ST-21PEC	465101	• ST-28M	??
• ST-21PEC	465102	• ST-28W	??
• ST-21PEC	465103	• ST-31	??
• ST-21PEC	465104	• ST-201	??
• ST-28	??	• ST-203	??
• ST-28A	??		

- a) New certificates will be good until October 1, 2020
- b) Here is the link to renew - <http://www.ksrevenue.org/pecwelcome.html>

**FIELDS CAPTURED / INFORMATION REQUIRED ON FORMS**

- a) County Abbreviations - K-40, K40H, K-40PT, K-41 - **2012 tax returns forward, Kansas Residents only**
- b) School Districts – K-40, K-41 – **Kansas Residents only**
- c) K-40, K40H, and K-40PT – **2012 tax returns forward** – Dependent information **REQUIRED** on applicable returns – **All filers**

**DATE FIELDS**

When entering a date, the format on a return or voucher **IS NEVER**: yyyymmdd. See page 20.

**WATERMARKS**

These are **REQUIRED** to print on the form and not to be removed and/or altered for your specific software. **Any removal of it and the form is filed, by paper, the claim will be denied.**

**Form Times and Dates**

**Release Dates**

**Scannable Forms** will start being released around the end of August. **Drafts forms will not be released nor will draft forms be reviewed and/or tested.** Due to system, legislation changes, or an oversight on the Kansas Department of Revenues side, the forms can change after the initial release and will be resent out at time of update and reposted. The order they will be released is shown below (these are estimated dates).

Week of August 13, 2018 – Vouchers						
K-40V	K-41V	K-120V	K-130V	K-40ES	K-41ES	K-120ES K-130ES
Week of September 17, 2018 – Returns						
K-40	Sch S	Sch CR	K-40H	K-40PT		
Week of October 15, 2018 – Returns						
K-41	K-120	K-120EX	K-120S	K-130		

**Nonscannable forms** can be released by the Kansas Department of Revenue at any time from August through February. The first submittal of these is the same as the scannable forms. **Nonscannable forms that will not change for the upcoming tax year will not be released**, an \* will be located next to the form number found on page 3 of the LOI.

**Response Time**

We will review the form(s) as quickly as possible and return your Substitute Form Developer Submission Summary/ Approval Status form indicating our approval/denial within 10 business days of receiving the test sample(s). The ten

business days are for anytime during the calendar year forms are being submitted in. **DO NOT** contact until **10 business days have passed**.

If you do not submit your forms (1<sup>st</sup> submittals) until the 1<sup>st</sup> of the year do not expect them back sooner than the **10 days** allowed. At that time we will be competing for use of the processing equipment as actual returns and payments are being filed.

## Process Times

### Individual Income - K-40, Sch S, Sch CR

Normal process time is:

Electronically	7 days
Paper	16 weeks
Manual Validation	8-12 weeks*
Refund Set-Off Program	10-12 weeks*

### Homestead (K-40H, K-40PT)

Normal process time is

Error free	20-24 weeks
Renters	28 weeks
Manual Validation	8-12 weeks*
Refund Set-Off Program	10-12 weeks*

\*in addition to regular process times

## Paper Size, Ink Colors, and Font Size/Style

### Paper Color, Size and Weight

Paper Color	White
Paper Size	8 ½ inches x 11 inches
Paper Weight	20-pound bond
Paper Orientation	Portrait - Scannable Forms Portrait and Landscape_ Non-Scannable Forms
Paper Printing	Single-sided, Scannable forms Single-sided or Duplexing acceptable for Non-scannable forms
Printing Options	Paper Scaling must be set to "None"

### Ink Colors

Test and live returns

Black non-Micr  
Signature Ink  
PDF Ink

For testing purposes all forms should be in black ink (hardcoded text and variable data)

Black or **Blue**

**Black** no change

**Blue** with changes

**Red** new area\_text, data fields, and/or new form, etc.

IF COLORS ARE LEFT ON FORMS, FORMS WILL **NO LONGER BE**  
CONSIDERED **APPROVED NOR WILL THEY BE PROCESSED**

### Font Style

<b>Hardcoded Text</b>	Vouchers	Arial	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	Arial	K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
<b>Data</b>	Vouchers	Courier	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	Courier	K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
<b>SDC – Form ID</b>	Returns	Courier	K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
<b>Scanline</b>	Vouchers	OCR-A*	the operating system is unable to read any other font at the same time. One font style can be programmed into the system. Once ran through Unisys it goes through its own edits and if the scanline cannot be read it is rejected and someone will manually need to see why it was rejected. *This font is required to be included in your software to allow for processing of all vouchers – OCR A Extended
<b>\$ Symbol</b>	Vouchers	Courier Bold	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES

## Font Size

<b>Hardcoded Text</b>	Vouchers	6pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	6pt	K-40, K-40H, K-120, K-120S, K-130
	Returns	7pt	Sch S, K-41, K-120EX, K-130
	Returns	8pt	Sch CR, K-40PT, K-120EX
<b>Data</b>	Vouchers	12pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	12pt	K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
<b>SDC – Form ID</b>	Returns	12pt	K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
<b>Scanline</b>	Vouchers	12pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
<b>\$ Symbol</b>	Vouchers	14pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES

### Fonts – Helvetica is not allowed

Hardcoded Text	<b>Arial</b> , even sizes between 6 and 14 point, Left Justify
Data (Alpha/Alphanumeric/ Numeric)	<b>Courier</b> 12 point, Uppercase Alpha / Alphanumeric – Left Justify Numeric – Right Justify
Scanline	<b>OCR-A / OCR-A Extended</b> , 12 point; Lines per vertical inch 6 (1/6 inch) vertically

### Wrapped Text (returns/vouchers)

all wrapped text; the line spacing should be set at 8.50.

### Characters per horizontal inch

10 (1/10 inch) horizontally

### Margin

½ inch margin on all sides

### Vertical printable area

First line, row 4

Last line, row 63

### Horizontal printable area

First printable space, column 6

Last printable space, column 80

- Graphics or special characters cannot be used as part of the data when entered. Any characters needed with data will be hardcoded on the form itself. No leading zeros unless requested.
- Registration marks and form identification: Registration marks and the form identification, which are printed on each page that is scanned, cannot deviate from the ones used in the design of the form.

## Scanline Content and Placement

**Refrain from placing text anywhere within open areas.**

The following information is to show what data is required in creating a scanline depending on the form and tax type:

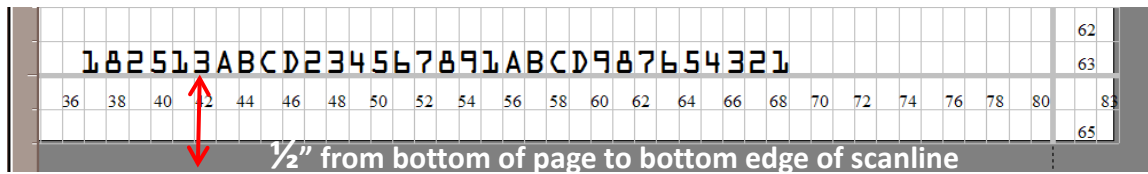
- **K-40V** Form ID + Tax Year + Primary 4 Character + Primary SSN + Spouse 4 Character + Spouse SSN
- **K-41V** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
- **K-120V** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
- **K-130V** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
- **K-40ES** Form ID + Tax Year + Primary 4 Character + Primary SSN + Spouse 4 Character + Spouse SSN
- **K-41ES** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
- **K-120ES** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
- **K-130ES** Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date

For clearance on the left and right edges of scanline it will vary depending on form or tax type. The measurements provided are from the left and right edge of the voucher:

Form Name left side	Print position	Left edge of scanline to left edge of voucher	Right edge of scanline to right edge of voucher	Print position right side
• <b>K-40V</b>	37	3 9/16"	1 21/32"	68
• K-41V	33	3 5/32"	1 21/32"	68
• K-120V	33	3 5/32"	1 21/32"	68
• K-130V	33	3 5/32"	1 21/32"	68
• K-40ES	37	3 9/16"	1 21/32"	68
• K-41ES	33	3 5/32"	1 21/32"	68
• K-120ES	33	3 5/32"	1 21/32"	68
• K-130ES	33	3 5/32"	1 21/32"	68

All scanlines must be printed 1/2" from the bottom edge of the voucher. From bottom edge of scanline to edge of paper must be a 1/2" no more, no less. All scanlines are required to be placed on Line 63. This measurement equals 3 line positions. On vouchers no additional text should be placed on lines 61-66.

**No text of any kind can be printed anywhere in the area shown above or below**

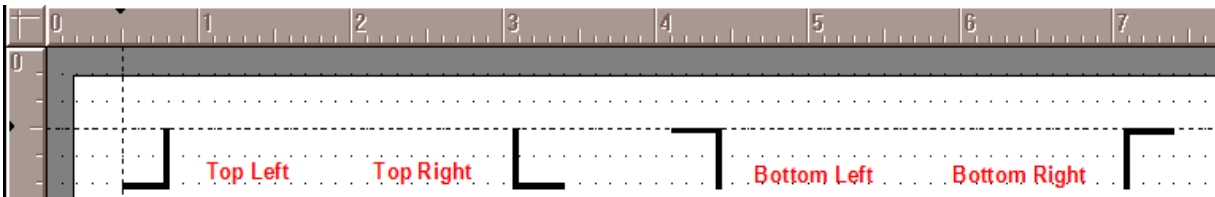


print Line 63 to the edge of the voucher (left, right or bottom edge).

## Reference/Tag Marks

**Refrain from placing text anywhere within open areas.**

The height of the tagmarks is 2 print lines and 3 print positions wide. Sample of tagmarks below:



## SDC Numbers and Form ID's

**Refrain from placing text anywhere within open areas.**

The software developer identification code (SDC) is a Kansas three-digit number that will be assigned to each developer (one per company) by the Kansas Department of Revenue. If you developed Kansas forms last tax season, the same code will continue to apply. If you are new to producing Kansas forms, one will be assigned and you will receive a fax or an email indicating the number. All scannable forms must have your Kansas assigned vendor number. See grid for placement. A 1/2" of open space must be maintained on all four sides of the code. Companies that did not submit income tax forms for the current year, or only do sales, use or withholding taxes (as they are required by Kansas law to file electronically) are not listed below.

### Developers

### SDC

2nd Story Software (TaxAct)	072
Advanced Tax Solutions LLC	044
Canopy Tax Inc	042
CCH Small Firm Services (ATX)	020
CCH Small Firm Services (TaxWise)	017
CCH Tax and Accounting (ProSystem)	037
CorpTax LLC	202
Credit Karma Tax Inc	045
CS Professional Suite (Thomson Reuters)	043
Drake Software	051
H & R Block Inc (At Home Online, HRBO)	049
H & R Block Inc (Block Financial)	046
H & R Block Inc (BlockWorks)	041
Intuit (Lacerte)	005
Intuit (ProSeries)	005
Intuit (Turbo Tax/ProSeries - OnLine & Web)	005
Jackson Hewitt Technology Services LLC	085
LTS Software Inc (eSmart)	002
LTS Software Inc (Phoenix)	048
On-Line Taxes Inc	007
Petz Enterprises Inc	101
TaxSlayer LLC	102

STF Services Corporation	055
STF Services Corporation (Bureau of National Affairs)	089
TaxHawk Inc	006
TaxWare Inc	004
Thomson Reuters Tax and Accounting Inc	021

**Form Identification Number (Kansas Form ID) Refrain from placing text anywhere within open areas.**

A form ID is assigned to each return and on each page of that return and voucher that has required software and data placement or needs to be identified for order of forms. This form ID is required to be printed on all scannable and nonscannable forms for identification in the system and manually.

1. Form ID
  - a. System will reject not only return but entire packet
    - i. if missing
    - ii. belongs to a Dept's form
    - iii. belongs to another software form
    - iv. if year is incorrect within Form ID
2. Administrative Assistants
  - a. required to manually identify form
  - b. resends through to complete system process
  - c. delays processing
  - d. delays getting refund sent out

We understand that it is costly to send out fixes but it is also costly for users who could incur P & I or at the Dept's end to have extra manpower brought in to manually fix forms that could have easily gone through the system. This can also apply to not sending in the correct pages for processing or having the name and SSN missing and mailing them all back to the taxpayers, you incur added cost of manpower and postage.

The form ID can change from one year to the next. A ½" of open space must be maintained on all four sides of the form ID. The actual locations of the form ID's are shown on the grid(s) for that particular form type. The form identification number is a six-digit number that identifies the type of form and which tax year it is for.

All of the scannable forms and vouchers listed below are tax year specific. Not only does the form ID specify the tax year but the year will be on the form and/or voucher. The following form ID's will be used for 2018-2019.

Return – Voucher Name	Page 1 Form ID	Page 2 Form ID	Page 3 Form ID	Page 4 Form ID	Page 5 Form ID	Page 6 Form ID	Page 7 Form ID
K-40 Individual Income Tax /Food Sales Tax	122818	122918					
Schedule S – Supplemental Schedule	122618	122718	122418				
Schedule CR – Tax Credit Schedule	115018	115118					
K-40H Homestead Claim	135018						
K-40PT Property Tax Relief Claim	135118	135218					
K-41 Fiduciary Income Tax	142018	142118	142218	142318			
K-120 Corporate Income Tax	151018	151118	151218	151318	151418	151518	
K-120EX Expensing Deduction Schedule	156418	156518	156618	156718	156818	156918	157018
K-120S Partnership or S Corp Income Tax	154018	154118	154218	154318			
K-130 Privilege Tax	172018	172118	172218	172318	172418	172518	
K-40V Individual Income Tax	112218						
K-41V Fiduciary Tax Voucher	811518						
K-120V Corporate Income Tax	159218						
K-130V Privilege Tax	179218						
K-40ES Individual Estimated Income Tax	182519						
K-41ES Fiduciary Estimated Income Tax	817019						
K-120ES Corporation Estimated Tax	184519						
K-130ES Privilege Estimated Tax	186519						

\* Please note that the form identifier is built into the scanline on the vouchers and includes the last two digits of the year from the period ending date. These forms will be passing through a separate processing system, and the equipment used within this system does not recognize the identifiers as used on the other forms but does recognize the two-digit tax year.

# Vendor, Software Developer & Tax Practitioner Responsibilities

Any individual or business can reproduce Kansas tax forms (scannable & non-scannable) but all must go through an approval process before any form can be used for filing purposes whether by an individual, software developer, practitioner or private business. If you are a developer/customer/client using the forms, software, services or products provided by another company or even your own, please verify Kansas' approval to use the tax forms by accessing our website.

- Personal Tax form approval list
- Business Tax form approval list

Click on "Approved Software Vendor Information" to see who and what forms have been approved. If you have the same forms being reproduced within different areas of the company (due to different software, etc.), each area must complete a "Letter of Intent". When you are submitting forms for different areas within the company include this information on the cover sheet identifying that area. If you have more than one contact person, complete the "Contact Information" section in the Letter of Intent for each contact.

Forms can be submitted for approval, as they become available not held until all are complete. Any information found in this document, and on the individual grid(s), is to be used for designing paper versions of the Kansas Department of Revenue's forms, and not to be used in association with the requirements for designing electronic versions of those same forms. Any deviation from this document and/or the grid(s) for filed or test documents:

- could have your approval status changed; or
- by the software/payroll companies cause a delay in the approval of forms; or
- by your customers/clients cause a delay in processing
- a return cannot be used for a prior year or a future tax year. Income tax forms are tax year specific.
  - a. **Example:**
    1. **2017 cannot be used for filing**
      - **2000**
      - **2010**
      - **2012**
      - **BUT USED only for filing a 2017**
  - a. Software and Kansas Department of Revenue returns
    - a. cannot be filed or used together, examples below have come in the way shown and also in reverse
      1. Dept K-40 and a Software Sch S
      2. Dept K-40 pg 1 and a Software pg 2
      3. Dept K-40 and a Software K-120EX
      4. Dept K-120 and a Software K-120EX
    - b. Form ID's for both Dept and Software forms are unique for each
      1. System is programmed to know which Form ID
        - belongs to the Dept's scannable forms
        - belongs to the Software scannable forms

The Kansas Department of Revenue can decline to process any return received and return it back to the taxpayer for correcting and resubmittal.

All first submittals for forms approval are to be received by the Kansas Department of Revenue no later than **December 3, 2018**. This is needed to make the software release dates. For companies coming on board after January 1 and new to the state approval process, no first submittals of forms will be accepted after **March 12, 2019**.

## General Requirements

### Letter of Intent - LOI

A **NEW** "Letter of Intent" is required to be completed at the start of each tax season. The Letter of Intent (3 pages) is part of Pub. KS-1648 and only the LOI will be emailed to you in June and will be posted to the Developer's site once made final along with the rest of the Pub. KS-1648. Please email your completed "LOI" no later than **August 31, 2018**.

The Letter of Intent must be received prior to and / or with the first group of tax forms submitted for testing. If forms are submitted prior to, they will not be tested until it has been received by the Kansas Department of Revenue. The enclosed "Letter of Intent" is for the 2018-2019 tax filing season. Do not use a prior year Letter of Intent as some forms maybe added or removed.

The page information after the title of the form indicates how many pages the Kansas Department of Revenue considers the actual size of each form. For some forms only the first 2 pages or the 1<sup>st</sup> page is scannable but if there are 4 or 6



pages to the form, **ALL PAGES ARE REQUIRED TO BE SUBMITTED FOR APPROVAL AT THE SAME TIME. IF THEY ARE NOT WHAT HAS BEEN SUBMITTED WILL NOT BE DENIED.**

Anyone can reproduce the Kansas tax forms (scannable & non-scannable) but all must go through an approval process.

## Initial Form

All forms are **required** to have the following information in order to process the returns/vouchers:

1. Taxpayer
  - a. Name\*
  - b. SSN\*
  - c. Complete Address\*
  - d. Working phone number\*
  - e. Signature of taxpayer
2. Spouse if **(married filing joint is marked)**
  - a. Name\*
  - b. SSN\*
  - c. Married filing joint
  - d. Married filing separate
  - e. Signature of spouse
3. Business
  - a. Name (if filing one of the business income returns)\*
  - b. EIN\*
  - c. Complete Address\*
  - d. Working phone number\*
  - e. Signature of either owner or officer
  - f. Title
4. Contact Person
  - a. Vouchers\*
5. SSN, EIN/PTIN must contain 9 digits
6. Signature of Preparer
  - a. If completed by one
  - b. Preparer phone number (working)
  - c. Preparer SSN or EIN/PTIN

\*These fields are also required on vouchers

**DO NOT SUBMIT BLANK FORMS** for any form / voucher listed below.

- **K-40** – Individual Income Tax and/or Food Sales Tax Refund Return/Amended
- **Schedule S** – Supplemental Schedule
- **Schedule CR** – Tax Credit Schedule
- **K-40V** – Individual Income Payment Voucher
- **K-40ES** – Individual Estimated Income Tax Voucher
- **K-40H** – Homestead Claim/Amended
- **K-40PT** – Property Tax Relief Claim for Low Income Seniors/Amended
- **K-41** – Fiduciary Income Tax Return/Amended
- **K-41V** – Fiduciary Income Tax Voucher
- **K-41ES** – Fiduciary Estimated Income Tax Voucher
- **K-120** – Corporate Income Tax Return/Amended
- **K-120EX** – Expensing Deduction Schedule
- **K-120V** – Corporate Income Payment Voucher
- **K-120ES** – Corporate Estimated Income Tax Voucher
- **K-120S** – Partnership and/or S Corporation Income Tax Return/Amended
- **K-130** – Privilege Tax Return/Amended
- **K-130V** – Privilege Payment Voucher
- **K-130ES** – Privilege Estimated Tax Voucher

All scannable substitute computer-generated or downloaded forms:

- **must not have alpha in numeric fields or numeric in alpha fields – returns or vouchers**
- **must not have pre-filled zeros, nines, or X's** when submitting for testing or filing purposes forms will not be tested and approval denied
- **must not have all zeros, nines, or X's** when submitting for testing or filing purposes
- **must carry** name, 4-char (K-40), and SSN /EIN over to 2<sup>nd</sup> page if shown on pdf received. See grid for placement

- **must contain** tagmarks. See grid for placement, size and page 13 for tagmark styles
- **must contain** the assigned software developer code (SDC). This is a three-digit numerical code assigned by the Kansas Department of Revenue. See grid for placement in this publication for font size and style. **Example:** 500, 706, 857
- **must contain** the form identification number in the correct location and in the correct format as the Kansas Department of Revenue official form. See grid for placement and this publication for font size and style. **Example:** 122818
- **must contain** the form number, revision date in the correct location and in the correct format as the Kansas Department of Revenue official form. See grid for placement and this publication for font size and style. **Example:** K-40, Sch S, K-120
- **must contain** accurate formatted data per Pub. KS-1648 and corresponding grid(s). (testing and original filing)
- **must be** originals. Photocopies and faxes **are not** acceptable for filing or testing purposes (**Directly downloaded forms from the web are considered an original return/voucher, any copies made of those are not considered an original.**)
- **are required** to be used for the tax year that is on the return

## Decedent Check Field

When completing any of the 3 forms (K-40, K-40H, or K-40PT) for a Decedent, the check field on these forms is required to be marked and the death date completed. Returns are being received that:

- **RF-9 is included** but
  - a. do not have the decedent field checked,
    1. the decedent death date is completed or
  - b. do have the decedent field checked,
    1. the decedent death date has not been completed
- **RF-9 is not included** but
  - a. do not have the decedent field checked,
    1. the decedent death date is completed or
  - b. do have the decedent field checked,
    1. the decedent death date has not been completed

They will be received with the field marked along with a death date but no RF-9 or receive a RF-9 but the field is not checked or death date is missing. Form RF-9 is required to be filed whenever either of these fields are completed.

The returns and this form need to be linked together when this information is completed on the returns. If the RF-9 is completed first it should automatically mark the fields on either of the forms matching with the date entered on the RF-9.

## Dependent Information – K-40, K-40H, & K-40PT

**NO** “Dependent Information” is to be placed on a separate sheet until the lines on page 1 of forms K-40, K-40H, or page 2 of the K-40PT are completed. A listing of dependents on a separate sheet can only be created if the 12 lines on the K-40 or seven lines on the K-40H or 15 lines on the K-40PT have been completed first. If there are no dependents, this area can be skipped.

**This is required information and must be completed in the appropriate fields. No exceptions will be allowed. If there are dependents and these fields are not completed, the exemptions/credits being claimed will be automatically denied on the spot.**

**For Software Paper Filers\_K-40 & K-40PT** - If a dependent child dies before a SSN is applied for, do not enter “DIED”, “APPLIED FOR” or leave blank. **In this circumstance only**, you can enter nine “000000000”. If a child or adult passes away before a SSN is issued, they can be claimed as an exemption but are not eligible to be claimed for any of the credits such as Food Sales, EIC, child care or any other credit without a valid SSN. So 9 zero’s (000000000) can be entered on the return but any claim to credits will be denied.

Our system is set up to verify the dependent information, to insure they are entitled to the number of exemptions and credits claimed. If this is not completed on the return the validation process cannot be completed. Instead of having the system validate the information, an associate will now be required to manually touch each return and dependent information to verify their SSN. **This can / will add an additional 8 – 12 weeks to the process time.**

## Full Fields – Test Forms

A full field is not a form completed with all 0’s, X’s, a jumbled array of letters/numbers, and/or all 9’s, a combination of both or any other single letter or number. If the form is only completed with one single character or digit, the equipment and software used to process the form(s) will not be able to acknowledge any of the fields. Nor can the equipment

acknowledge any of the fields when alpha is used in numeric fields and numeric used in alpha fields. If test samples are submitted in either format the system will reject the forms.

All scannable forms provided by the Kansas Department of Revenue for reproducing are completed with full data fields. Each field is completed with the maximum length of data for that field and shows how the format for the data should appear, including whether a money field can be a negative or not, commas, dollar signs, etc. When submitting a full field return / voucher, use the data that is provided within the pdfs. A voucher is not like a return that you can send multiple samples through to cover all of the check fields.

## Money Fields on Test/Actual Returns

NON-APPLICABLE MONEY FIELDS **MUST BE LEFT BLANK.**

**DO NOT PROGRAM SOFTWARE TO FILL NON-APPLICABLE FIELDS WITH ZEROS.**

**Test Forms** – Money fields are not tested to validate the calculations but to make sure the placement of that data is in the correct location. For testing of placement all fields that your company supports are required to be populated.

**Actual Returns/Forms** – Money fields on the actual returns/forms must be validated (internally by the Software Developers prior to the release of their software) to make sure each field is calculating correctly. The validation is not only on the return itself but also when figures must be carried over from other forms. Scannable and non-scannable forms must have their calculations validated. If a non-scannable form has calculations that need to be carried over to the scannable return, that data must be validated so that the correct figures are brought over. The Kansas Department of Revenue cannot conduct this test as the software is not submitted for review.

**Non-Applicable Fields** – When your software is used to complete a return, not every field will apply to that particular individual, in those cases **DO NOT ALLOW THE SOFTWARE** to pre-fill fields that do not apply. The software should NOT be designed to allow it. **Leave those fields blank** unless otherwise instructed. This applies whether you are filing paper or electronically.

## Taxpayer/Preparer Signature Area & Information

**Refrain from placing text anywhere within open areas.**

No red, orange, yellow, purples or shades of red ink are not to be used when signing the return, whether **the taxpayer(s) or the preparer**. ALL signatures should be in **blue or black** and legible.

### Taxpayer Area

Located on each return is an area for the taxpayer or claimant's signature, as well as the signature of the spouse and tax preparer, if applicable. The locations of the signature lines are shown on the grid(s) for the income, corporate, and privilege tax forms. The grid(s) show the placement of all areas read and not read by the system. If filing a joint return both signatures are required. If only one signature on the return it will be sent back.

### Paid Preparer Area

If the return has been completed by the taxpayer and NO preparer was involved there should be no signature or comment printed, **Self-Prepared** in this area. This field/line should only be populated if a preparer completes the return otherwise it is **required** to be left blank. If not left blank, ICR reads that there is a signature, when really there was no paid preparer. Manual intervention is required to change all of these to "N" (no).

### Paid Preparer Information

If the return has been completed by someone other than the taxpayer then the preparer must complete the tax preparer information. Enter the preparers' phone number, EIN, SSN, or PTIN number. The phone number and one of the 3 identification numbers must be entered on the return. **DO NOT** add the preparers' address. This information is not needed nor has space been allowed for.

## Tax Account Number and Data Information Format

### Applied For Accounts

The following rule applies to all documents – full,  $\frac{3}{4}$  and voucher size being filed:

“There is no reason for these fields to be blank when a return and/or voucher are filed.”

## Full and ¾ Size Forms

### *For the data fields within the full and ¾ size documents*

- 99% of all filers should have an SSN and/or EIN number. For those filers that field should never be blank.
  - a. The other 1% should enter “APPLIED FOR” in this field
- For income, corporate, privilege, franchise, and fiduciary the example for the “Account” number, “EIN” and “SSN” fields the following text can be used: “APPLIED FOR”

## Voucher Size Forms

### *For the data fields within the voucher size documents (not scanline)*

#### *If the account number is an “Applied For” or not known, the data below is all that should appear on the voucher.*

- 99% of all filers should have an SSN and/or EIN number. For those filers that field should never be blank.
  - a. For the other 1% “APPLIED FOR” should be entered in this field
- For income, corporate, privilege, franchise, and fiduciary the example for the “Account” number, “EIN” and “SSN” fields the following text can be used: “APPLIED FOR”

### *For the data fields within the scanline*

#### *If the account number is an “Applied For” or not known, the data below is all that should appear in the scanline.*

- The scanline on income, corporate and privilege the following example should be used for the SSN and EIN:  
000000000

## Tax Account Numbers

A software developer cannot arbitrary assigned a Kansas tax account number. Returns and payment vouchers are being received with account numbers that have not been assigned by the Kansas Department of Revenue. Tax account numbers can only be assigned after completing the Business Tax Application CR-16 or completing the online application at: <http://www.ksrevenue.org/forms-btreg.html>

### **Non-Applied For Accounts – Single Filers**

#### *For the data fields within the voucher size documents (not the scanline) – K-40V and K-40ES*

*If there is no spouse – Leave blank – Spouse Name field      Spouse Name control      Spouse SSN*

#### *For the data fields within the **scanline** – K-40V and K-40ES*

- “Spouse Name Control” – “XXXX” should be used in the four-character name field and in the scanline if filing individual
- “Spouse SSN” – “000000000” should be used in the social security field and in the scanline if filing individual

## Format for Date Fields – only ones acceptable

The following are examples of how dates can be entered on the returns and vouchers. There are two standard formats that are commonly used:

- 6 digit format – 090915
- 8 digit format – 09012015

## Actual Filings – Variable and Hardcoded Data

**Refrain from placing text anywhere within open areas.**

The information provided on pages 13 - 15 and throughout this publication are to be used along with the grid(s) for accurate placement and format. The forms/vouchers, data/text placement grid(s) can be obtained on the Kansas Department of Revenue’s Developer website at: [www.kdor.org/developers/subhome.html](http://www.kdor.org/developers/subhome.html)

All data examples in this publication and on the grid are just that, an example of how the data should look. Data shown on the grid(s) are samples of full fields and should be used when creating full field test samples. If any monetary amount can be a **negative** each sample tax return and or tax voucher pdf posted on the Developers website will show which fields can be a negative. Not all monetary fields allow for a negative. If it is a negative a “-” will be indicated in front of the amount.

All grid(s) will show the placement for literally everything that appears on the forms: the text, data, and the amount of open space that must be left between them. A column of text will all end in the same print position. (See section “Open Space” found on page 25.) For example if the grid shows 4 open spaces between the text and where the data starts then the sample submitted for approval must also have 4 open print positions between text and data.

This space must be adhered to. Any return or voucher that is filed by your customer/client that does not follow the requirements can and should expect a delay in the processing of their documents. When returns or vouchers are actually being filed by you or your clients, fields that do not apply are NOT to be prefilled with data. Fields that do not apply are to be left blank.

# FORM K-40 IS A TWO-PAGE RETURN & IS REQUIRED TO BE FILED AS SUCH

## Individual Tax Forms – K-40, Schedule S, Schedule CR, K-40H, and K-40PT

- All KANSAS residents are required to enter the following information on the return:
  - a. School District Code  
K-40                      K-41
  - b. County Code  
K-40                      K-40H                      K-40PT                      K-41
- All FILERS are required to enter the following information on the return:
  - a. Dependent Information  
K-40                      K-40H                      K-40PT
  - b. K-40 – if only filing for Food Sales Tax refund, lines 1-39 do not need to be completed but the taxpayer(s) signature is required on page 2
  - c. K-40 – Page 1 & 2 are required to be filed whether completing page 1 or page 2. Signature(s) is required for both
  - d. K-40 – Primary Taxpayer name, 4 char, and SSN are required to appear top of page 2. This is the only information to link the 2 pages together
  - e. K-40 – No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and or dependents
  - f. K-40 – Page 1, Line D – an amount is required here if not more than 30,615. If left blank claim will be denied
  - g. K-40 – SSN and/or Temporary ID numbers for dependents is required in order to claim most Kansas tax credits
  - h. K-40 – SSN for dependents is required to claim a Food Sales Tax refund, Credit for Dependent Care and the EIC
  - i. K-40 – SSN information is captured on K-40. All dependent information is required to start on the page 1 of the return before going to an additional sheet. The additional sheet is only for those that will not fit on page 1 of K-40.
  - j. K-40 – SSN requirement does not apply to credit for taxes paid to another state
  - k. K-40 – SSN requirement effective starting tax years 2011 and after
  - l. Sch S is the only form that can have either one or both pages can be submitted for filing. All other returns require every page when filed
  - m. Dependent information is required to be entered on pg 1 (K-40, K-40H) or pg 2 (K-40PT) of the return before going to a separate sheet

Dependent Name	Date of Birth	Relationship	SSN
Number of Months	Portion of Income	Income Included	
- All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - a. Must be either six or eight digits)
    1. 041518
    2. 04152018
- All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form
- All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example:** -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields – No** dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - a. K-40, Sch S, Sch CR, K-40H, K-40PT, and K-41
    1. **Examples:**
      - 123456789012 (K-40, SCH S, SCH CR)
      - 1234567 (K-41)
      - 12345 (K-40H, K-40PT)
- **Money fields – Do not prefill** money fields with zeros in fields that are not applicable.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**
- Certain number of pages must be sent in when filing a tax return. On page 26 is a list of scannable tax returns and at the end of the name is the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed on it. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not completed that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.

For 2011, these 4 fields were the most likely to be left off the form when filed along with not sending in pg 1 with pg 2

**K-40** 2012 KANSAS INDIVIDUAL INCOME TAX and/or FOOD SALES TAX REFUND

TESTMELXXXXX A TESTWATERSXXXXXXXXX TEST 234007891

000 122912

These fields are REQUIRED on form only link to page 1

- On the bottom of form **K-40**, on both pages 1 and 2 are four (4) important items for the Preparer and the Taxpayer to make sure of. See examples below.

IMPORTANT: 1) Form K-40 is a 2 PAGE FORM, BOTH PAGES REQUIRED WHEN FILING  
2) Refunds are not issued for any unsigned returns. Signature(s) are required.  
3) Make sure your NAME, 1st 4-letters last name, and SSN are printed at the top of page 2 of 2  
4) DO NOT USE SHADES OF RED INK ON ANY TAX RETURN FILED WITH KANSAS

Page 1 of 2

INDIVIDUAL INCOME TAX  
915 SW HARRISON ST  
TOPPER, KS 66606-1900

FOR OFFICE USE ONLY

- Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING
- Refunds are not issued for any unsigned returns. Signature(s) are required
- Make sure your NAME and SSN are printed at the top of page 2 of 2
- DO NOT USE SHADES RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

IMPORTANT: 1) Form K-40 is a 2 PAGE FORM, BOTH PAGES REQUIRED WHEN FILING  
2) Make sure your NAME, 1st 4-letters last name, and SSN are printed at the top of page 2 of 2  
3) Refunds are not issued for any unsigned returns. Signature(s) are required  
4) DO NOT USE RED or SHADES OF RED INK on tax returns filed with Kansas

Page 2 of 2

- Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING
- Refunds are not issued for any unsigned returns. Signature(s) are required
- Make sure your NAME and SSN are printed at the top of page 2 of 2
- DO NOT USE SHADES RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

**IMPORTANT INFORMATION:** All returns requesting a Food Sales Tax refund MUST BE RECEIVED by the Kansas Department of Revenue NOT LATER THAN April 15<sup>th</sup> or, within the federal extension period. Failure to file for a food sales tax refund before October 15<sup>th</sup> will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

Below is a listing of relationship names that will be acceptable for Form K-40 and any other form that requests relationship title. This listing matches what the IRS, our E-File and Web Tax programs will accept.

SON AUNT CHILD NIECE UNCLE SISTER PARENT MOTHER FATHER  
FOSTERCHILD GRANDCHILD GRANDPARENT BROTHER DAUGHTER NEPHEW NONE OTHER

### Business Tax Forms – K-120, K-120EX, K-120S, and K-130

- All FILERS are required to enter the following information on the return:
  - Entity Information (if applicable)
    - K-120EX (see Form Release and Changes section)
- All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits
    - 041518
    - 04152018
- All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- Money fields** – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-120, K-120EX, K-120S, K-130
  - Examples
    - 123456789012 (K-120EX)
    - 12345678911 (K-120, K-120S, K-130)
- Money fields – Do not prefill money fields with zeros in those fields that are not applicable.**
- Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

**K-120EX – Part B columns a, b, and c & Part C column a – Breakdown of columns**

For 2018 the K-120EX can be filed with:

- For Expensing Recapture – K-40, K-41 and K-120S;
- For Expensing Recapture and Deduction – K-120 and K-130

The following are the only figures that can be used for entering in Part B columns a, b and c and in Part C column a.

IRC § 168 <b>Recover Period</b> (Year)	IRC § 168(b)(1) Depreciation Method (200% Declining Balance) <b>(200DB)</b>	IRC § 168(b)(2) Depreciation Method (200% Declining Balance) <b>(150DB)</b>	IRC § 168(b)(3) or (g) Depreciation Method (Straight Line or Alternative) <b>(S/L)</b>
2.5	n/a	0.077	0.092
3.0	0.075	0.091	0.106
3.5	n/a	0.102	0.116
4.0	N/A	0.114	0.129
5.0	0.116	0.135	0.150
6.0	n/a	0.154	0.170
6.5	n/a	0.163	0.179
7.0	0.151	0.173	0.190
7.5	n/a	0.181	0.199
8.0	n/a	0.191	0.208
8.5	n/a	0.199	0.217
9.0	n/a	0.208	0.226
9.5	n/a	0.218	0.235
10.0	0.198	0.224	0.244
10.5	n/a	0.232	0.252
11.0	n/a	0.240	0.261
11.5	n/a	0.248	0.269
12.0	n/a	0.256	0.277
12.5	n/a	0.263	0.285
13.0	n/a	0.271	0.293
13.5	n/a	0.278	0.300
14.0	n/a	0.285	0.308
15.0	n/a	0.299	0.323
16.0	n/a	0.313	0.337
16.5	n/a	0.319	0.344
17.0	n/a	0.326	0.351
18.0	n/a	0.339	0.365
19.0	n/a	0.351	0.378
20.0	n/a	0.363	0.391
22.0	n/a	0.386	0.415
24.0	n/a	0.408	0.438
25.0	n/a	0.419	0.449

**Fiduciary Tax Form - K-41**

- **All KANSAS residents are required to enter the following information on the return:**
  - **School District Code**
    - **K-40**      • **K-41**
  - **County Code**
    - **K-40**      • **K-40H**      • **K-40PT**      • **K-41**
- **All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format**
  - Must be either six or eight digits)
    - 041518
    - 04152018
- **All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.**
- **All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.**
- **If monetary amount is a negative, insert a "-" in the first field to the left of the first number on the line. Example: -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.**
- **Money fields – No dollar signs, decimals, commas, cents** or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40, Sch S, Sch CR, K-40H, K-40PT, and K-41

- **Examples:**
  - 123456789012 (K-40, SCH S, SCH CR)
  - 1234567 (K-41)
  - 12345 (K-40H, K-40PT)
- **Money fields – Do not prefill money fields with zeros in those fields that are not applicable.**
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

### **Individual and Business Tax Vouchers - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, and K-130ES**

- **All date fields** will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041518
    - 04152018
- **All SSN's, and EIN's** (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All phone numbers** (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **Four-character name control** is left justified with **no** embedded spaces. If last name is less than three characters or hyphenated, leave the space and remove hyphen. **Example:** Robert Fox – 'FOX ' = Last space left blank  
Mary Fox-Jones – 'FOXJ' = No hyphen, dash or space
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print Line 44.
- **K-40V** is a payment voucher for Form K-40 and any "Prior Year K-40X" return.
- **Money fields – No** dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
  - **Examples:** 1234567.00
- **Money fields – Do not prefill money fields with zeros in fields that are not applicable.**
- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY.** Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- The only "**box**" found on the withholding tax voucher size documents is the "For Office Use Only" box or "FOUO".
- Two "**XX**" are required in the check fields on the following vouchers for testing and on customer/client submitted forms.
 

K-40V	K-120V	K-130V	K-40ES	K-41ES	K-120ES	K-130ES
-------	--------	--------	--------	--------	---------	---------
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**
- **When submitting FULL FIELDS, only use correctly formatted data and / or XX's to populate the fields.**

## **Testing**

### **Non-Scannable Forms**

**One blank sample** of a revised form must be submitted to the Kansas Department of Revenue for approval prior to use. Non-scannable forms can be submitted by email or fax as no testing is required of them.

### **Scannable Forms**

**All scannable forms are to be sent in by either USPS, Fed-Ex, Express Mail, UPS, etc.  
No pdf (email) or fax versions will be accepted.**

**One sample** must be submitted **of each form** to the Kansas Department of Revenue for approval prior to use.

- 1) NO blank samples are to be submitted;**
- 2) No pdf's of scannable forms are to be submitted for testing**
- 3) Returns/vouchers must contain full fields.
  - a) **NO** full fields can be submitted with only X's, 0's or 9's or all.
    - (i) Data within pdf form(s) provided can be used in test samples;
  - b) **NO full fields can be submitted with alpha in numeric fields;**
  - c) **NO full fields can be submitted with numeric in alpha fields;**
- 4) Make sure when printing scannable forms that the option for "scaling" is turned off.



If a sample is not received this way, one will be requested and the form will not be tested until then. This is required for testing purposes on the chance the form(s) will come in with this field populated. The sample **MUST** contain variable data printed on the form to insure proper testing of the forms. All data examples in this publication are just that, an example of how the data would look not actual data.

When submitting test samples:

1. **All** test samples (full fields or valid/realistic) are **required** to contain the correct data format as required in the data specifications. **This means no alpha in a numeric field or numeric in an alpha field. When submitting a full field form please use the data on the pdf samples supplied to you.**
2. **All** fields must be completed (no all 0's, X's or 9's) **AND** for filing original returns, fields that do not apply are not to be pre-filled with 0's. Original forms are being sent in with fields populated with 0's. This bullet is listed with each tax type on the previous pages:

**Money fields – Do not prefill money fields with zeros in those fields that are not applicable.** Please follow the specifications found within this publication.

On all spec'd forms, the amount of **open space** around the "data" entered, in relation to the text, must be maintained throughout the forms. All grid(s) show the placement for the text, data, and the amount of open space that must be left between them. If the grid(s) shows six open spaces between the text and where the data starts then the sample submitted for approval must also have six open print positions between text and data. See grids on the amount of "Open Space" there is per form type. **Example** shown below:

Line	Description	Amount	Description	Amount	
1	Federal adjusted gross income	-11919542315	21	Estimated tax paid	280005649135
2	Adjustments	-12520219456	22	Amount paid with refund extension	290001359465
3	Kansas adjusted gross income	-13530116842	23	Earned income credit	970123456543
4	Standard or itemized deductions	140002516450	24	Refundable portion of tax credits	9000000134659
5	Exemption allowance	51294	25	Payments withheld on original return	310001034650
6	Total deductions	150005167894	26	Overpayment from original return	210001034650
7	Taxable income	161446781540	27	Total refundable credits and if applicable your First Steps Tax refund	-20000316264
8	Tax	170006649785	28	Underpayment	133000349024
9	Nonresident percentage	100.0000	29	Interest	340009468125
10	No resident tax	180004567985	30	Penalty	467519876543
11	KID tax on lump sum distributions	190000756485	31	Estimated tax penalty	649129876543
12	TOTAL INCOME TAX	201179456791	32	AMOUNT YOU OWE	134629876543
13	Credit for taxes paid to other states	210182345649	33	Overpayment	350009746516
14	Credit for child & dependent care exp	220193456946	34	CREDIT FORWARD	360004690130

If any monetary amount can be a **negative** each sample tax return and or tax voucher pdf posted on the Developers' website will show which fields can be a negative. Not all monetary amounts are a negative. If it is a negative a "-" will be indicated in front of the amount. Any return or voucher that is filed by your customer/client that does not follow the requirements can and should expect a delay in the processing of their documents.

On the Developers website click on "Substitute Forms/Tax Packages", then "Tax Form Specifications" for each form data specification containing forms and grid(s) to know how much open/clean space must be allowed. Even though the text is not read, the open space between it and the data is required for the system to read the data accurately and consistently.

**Refrain from placing text anywhere within open areas.**

### Voucher Size Forms

- **All** date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041518
    - 04152018
- **All** SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All** fields on test forms must be completed. The data can be used from the samples provided.
- **All** other amount fields should be printed in the same font as the "Total" but not include a dollar symbol.
- **Alpha** characters must be in upper case.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example:** -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print Line 44.

- **Money fields** – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
    - **Example:** 1234567.00
- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY.** Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- “Total” field/payment amount should be submitted with actual amounts. **DO NOT USE** “0.00” for any of the money fields on the voucher **test** submissions. This is required for testing and filing purposes.
- Two “**XX**” are required in the check fields on the following vouchers for testing and on customer/client submitted forms. K-40V, K-120V, K-130V, K-40ES, K-120ES, K-130ES
- **Valid data MUST** be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.

## Full Size Forms

- **All** date fields will not contain: –, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041518
    - 04152018
- **All** SSN’s, and EIN’s (must be nine digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: –, / or ( ) unless otherwise shown on form.
- **All** fields on test forms must be completed. The data can be used from the samples provided.
- **All** other amount fields should be printed in the same font as the “Total” but not include a dollar symbol.
- If monetary amount is a **negative**, insert a “-” in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** – **No dollar signs, decimals, commas, cents or imbedded spaces**, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
    - **Examples:**
      - 123456789012 (K-40, SCH S, SCH CR, K-120EX)
      - 12345678911 (K-120, K-120S, K-130)
      - 1234567 (K-41)
      - 12345 (K-40H, K-40PT)
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.

**FORMS MUST BE SUBMITTED TO THE KANSAS DEPARTMENT OF REVENUE FOR WRITTEN APPROVAL BEFORE BEING PUBLISHED AND / OR RELEASED FOR USE. NON-APPROVED FORMS FILED BY YOUR CLIENTS WILL BE SENT BACK TO THE CLIENT.**

## Specifications and Grids

**Specifications and Grid(s)** are required on the following scannable forms. If you are reproducing the following forms, you **must** use the specifications (found within this publication) and the grid(s) provided by the Kansas Department of Revenue. Only scannable forms require exact placement.

### Individual Income Tax

K-40	Individual Income Tax and/or Food Sales Tax Refund/Amended Return – <b>2 pg form required for testing and filing</b>
Schedule S	Supplemental Schedule – <b>3 page form not required – submit page that pertains to filing (page 3 if claimed must be filed with either page one or 2) – 3 pg form required for testing</b>
Schedule CR	Tax Credit Schedule – <b>2 pg form required for testing and filing</b>
K-40V	Individual Income Payment Voucher
K-40H	Homestead Claim/Amended – <b>1 pg form testing and filing</b>
K-40PT	Property Tax Relief Claim for Low Income Seniors – <b>2 pg form required for testing</b>

## **Fiduciary Income Tax**

K-41	Fiduciary Income Tax Return/Amended – <b>4 pg form required for testing</b>
K-41V	Fiduciary Payment Voucher

## **Corporate Income Tax**

K-120	Corporation Income Tax Return/Amended – <b>6 pg form required for testing</b>
K-120EX	Expense Deduction – Pages are to be numbered consecutive – <b>7 pg form required for testing</b>
K-120V	Corporate Income Payment Voucher
K-120S	Partnership and/or S Corporation Income Tax Return/Amended – <b>4 pg form required for testing and filing</b>

## **Privilege Tax**

K-130	Privilege Tax Return/Amended – <b>6 pg form required for testing and filing</b>
K-130V	Privilege Tax Payment Voucher

## **Estimated Tax**

K-40ES	Individual Estimated Income Tax Voucher
K-41ES	Fiduciary Estimated Income Tax Voucher
K-120ES	Corporate Estimated Income Tax Voucher
K-130ES	Privilege Estimated Tax Voucher

# **Forms and Filing Requirements**

## **INDIVIDUAL INCOME**

### **K-40 – Individual Income Tax Rev. 7-18**

- Both pages are required for filing purposes
  - Taxpayer(s) are required to sign page 2 no matter what they are filing for
  - Whether self-prepared or by preparer, Primary Taxpayer name, 4-char, and SSN are to appear at top of page 2. Software required to carry from page 1 to page 2 automatically
- Form K-40 cannot be used to file for the Food Sales Tax Credit only
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code**

	K-40	K-41
--	------	------
    - **County Code**

	K-40	K-40H	K-40PT	K-41
--	------	-------	--------	------
  - Enter only the information for those you are claiming
  - The same information that is required to electronic file is also required on this paper version
  - *Page 1 will capture*
    - Header information
      - Primary Taxpayer name
      - Spouse Name
      - Current Address
    - If taxpayer died during filing period
      - deceased field must be checked
      - death date must be entered, and
      - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40, this form can be automatically completed and submitted with Form K-40.
    - If there were changes since last filing, check the field if:
      - Name or address has changed
      - Taxpayer or Spouse died during this tax year
    - Check this field if you were engaged in commercial farming/fishing
    - Filing an amended return, two check fields are needed ; 1 to indicate filing an amended return and the other if for the reason you are filing an amended
    - Check this field for:
      - Filing Status
      - Residency State
        - If checked Nonresident, indicate the state
        - If Part Year, indicate the months year were living in Kansas
    - Exemptions, enter the number of exemptions you claimed on your federal return, enter 1 if claiming Head of household, and enter the total of those combined

- **SSN FOR SELF, SPOUSE and DEPENDENTS**
  - No blank SSN fields
  - **Numeric only – SSN**
  - Do not include Primary Taxpayer or Spouse in Dependent area
  - Effective starting tax years 2011 and after
  - Does not apply to the credit for taxes paid to another state
  - Temporary ID # for dependent(s) is required in order to claim most Kansas tax credits.
  - For dependent(s) its required in order to claim a Food Sales Tax Credit, Credit for Dependent Care and the EIC
  - Info is captured on K-40. Kansas will also be asking for dependent(s) name, date-of-birth and relationship
  - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
  - SSN is captured by system and validated
    - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
  - **DEPENDENT INFORMATION (if claiming)**
    - Enter only the information for those you are claiming
    - Will be asking for and capturing dependent date-of-birth, relationship and SN information
      - This will not carry over to another sheet unless K-40 fields have been completed first
  - Food Sales Tax Credit
    - Check A, B or C, whichever is applicable
    - Line D: an amount is required here, if more than \$30,615, you do not qualify
    - Line E: enter the number of exemptions you claimed on your federal return
    - Line F: enter the number of dependents 18 or older
    - Line G: enter total of lines E and F
    - Line H: multiply line G by \$125
- *Page 2 will capture*
  - Header information for all 3 pages
    - a. Name
    - b. 4-char
    - c. SSN
  - All standard financial information (lines 1-43) that used to be on single page form
  - Signature fields
  - Completed by someone other than taxpayer, Preparer information must be completed
  - Completed by a Tax Preparer, enter one of the 3 (EIN, SSN or PTIN)
  - Married filing joint both signatures required
  - only one signature, return will be sent back

### **Sch S – Supplemental Schedule Rev. 7-18**

- *Page 1 Part A will capture*
  - Header information (for all pages applicable)
    - a. Name
    - b. 4-char
    - c. SSN
  - All standard financial information (lines A1-A30)
- *Page 2 Part B will capture*
  - Header information (for all pages applicable)
    - a. Name
    - b. 4-char
    - c. SSN
  - All standard financial information (lines B1-B23)

- *Page 3 Part C will capture (If completing Page 3 it must be filed with either Part A and/or Part B; cannot be filed separate of the other pages)*
  - Header information (for all pages applicable)
    - a. Name
    - b. 4-char
    - c. SSN
  - All standard financial information (lines C1-C5)
    - a. Enter amount from line 6 of federal return
    - b. Enter amount from line 7 of federal return
    - c. Enter amount from Sch A of federal return

**Sch CR – Credit Schedule Rev. 7-18**

- **BOTH PAGES ARE REQUIRED TO BE FILED**
- MUST enclose completed credit schedule(s) being claimed
- Can only be filed with a Vendor K-40, when claiming credits
  - This form cannot be filed with the Kansas Department of Revenues’ Form K-40 (orange drop out ink form)
- Negative amounts **ARE NOT** allowed on this form
- *Page 1 will capture*
  - Header information
    - a. Primary Taxpayer Name
    - b. Spouse Name
    - c. Primary Taxpayer Name 4-char
    - d. Spouse Name 4-char
    - e. Primary Taxpayer SSN
    - f. Spouse SSN
  - All standard financial information (lines 1-16)
- *Page 2 will capture*
  - Header information
    - a. Primary Taxpayer Name
    - b. Spouse Name
    - c. Primary Taxpayer Name 4-char
    - d. Spouse Name 4-char
    - e. Primary Taxpayer SSN
    - f. Spouse SSN
  - All standard financial information (lines 17-22)
  - Electronic credits cannot be claimed when filing a paper return
    - a. K-88 and K-89 can only be filed “Electronically” – No paper forms can be filed claiming these credits. The instructions only will be available on the Dept.’s website at: <http://ksrevenue.org/formsii.html#credit>

**K-40V – Individual Income Tax Payment Voucher Rev. 7-18**

Software Vendor (1120)

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, Primary 4\_char name, Primary SSN, Secondary 4\_char name, Secondary SSN  
 ICR fields Primary SSN, Secondary SSN, Primary 4\_char name, Secondary 4\_char name, For Office Use Only box (postmark, tax type code, Correspondence code), Amended check field, Extension check field, Name/Addr chng check field

**EDITS**

Primary SSN cannot be all 0’s, K00000000 or 123456789  
 Primary SSN and Secondary SSN cannot be the same  
 Two-digit year in scanline must be same as year in header  
 For single taxpayer, scanline should contain XXXX for Spouse Name and 000000000 for Spouse SSN.  
 Option to print should not be available, until all required fields are populated.  
**There should be no text printed below the scanline**

**FIELDS REQUIRED**

Fields required to be completed to process voucher:

- Header information
  - a. Primary Taxpayer name
  - b. Spouse Name
  - c. Current Address

- d. Contact Phone Number
- Primary Taxpayer 4-char
- Spouse 4-char
- Primary Taxpayer SSN
- Spouse SSN
- Check appropriate if necessary
  - a. Name or Address Change
  - b. Amended Return
  - c. Extension Payment
- Payment amount submitting

### **K-40H – Homestead Claim Return Rev. 7-18**

It seems that taxpayers are trying to claim the K-120EX Expensing Deduction along with the K-40H Homestead Claim. **This is not allowed.** The laws are different with Homestead then what they are for income tax. If you have any losses or deduction expenses, they cannot be used to reduce your household income in order to claim Homestead. Please check your software to make sure this cannot be claimed.

**K-40H** - It states in the instructions that the Homestead Claim: "Your refund percentage is **based on your total household income.**"

**Statute 79-4522:** Owner not entitled to **homestead** refund, when. A person owning or occupying a **homestead** for which the appraised valuation for property tax purposes exceeds \$350,000 in any year shall not be entitled to claim a refund of property taxes under the **homestead** property tax refund act for any such year. The provisions of this section shall be part of and supplemental to the **homestead** property tax refund act. History: L. 2007, ch. 157, § 1; L. 2012, ch. 135, § 35; Jan. 1, 2013.

**Statute 79-4501: Homestead** property tax refund act; title and purpose of act. The title of this act shall be the **homestead** property tax refund act. The purpose of this act shall be to provide ad valorem tax refunds to: (a) Certain persons who are of qualifying age who own their **homestead**; (b) certain persons who have a disability, who own their **homestead**; and (c) certain persons other than persons included under the provisions of (a) or (b) who have low incomes and dependent children and own their **homestead**. History: L. 1970, ch. 403, § 1; L. 1972, ch. 383, § 1; L. 1973, ch. 404, § 1; L. 1975, ch. 506, § 1; L. 1978, ch. 418, §1; L. 2001, ch. 57, § 1; L. 2012, ch. 135, § 30; Jan. 1, 2013.

As a resident the entire year, you are eligible if **your total household income is \$34,450 or less** and you: 1) were born before January 1, 1963, **or** 2) were blind or totally and permanently disabled for the entire year of 2018, **or** 3) have a dependent child who lived with you the entire year who was born before January 1, 2018, and was under the age of 18 all of 2018.

- *If your **total household income** is greater than \$34,450 you cannot claim the Homestead refund.*
- *If the property you rent is **not on the tax rolls**, you do not qualify for a Homestead refund.*
- *A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a homestead refund.***

**Household income** is generally all taxable and nontaxable income received by all household members during 2018. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

**Household income includes, but is not limited to** (see instructions for full list):

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:  
**K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)  
**K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
  
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **County Code**
    - K-40                      K-40H                      K-40PT                      K-41
- **ALL FILERS ARE REQUIRED** to enter the following information on the return before a separate sheet is added:
  - Enter only the information for those you are claiming
  - The same information that is required to electronic file is also required on this paper version
    - Header information
      - Primary Taxpayer name
      - Current Address
      - Primary Taxpayer 4-char
      - Primary Taxpayer SSN

- County abbreviation
- Check appropriate if necessary
  - a. Claimant died during year
  - b. Name or Address Change
  - c. Amended Return
- If taxpayer died during filing period
  - deceased field must be checked
  - death date must be entered, and
  - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40, this form can be automatically completed and submitted with Form K-40.
- If there were changes since last filing, check the field if:
  - Name or address has changed
  - Taxpayer or Spouse died during this tax year
- Check this field if you were engaged in commercial farming/fishing
- Filing an amended return, two check fields are needed ; 1 to indicate filing an amended return and the other if for the reason you are filing an amended
- Check this field for:
  - Filing Status
  - Residency State
    - If checked Nonresident, indicate the state
    - If Part Year, indicate the months year were living in Kansas
- Exemptions, enter the number of exemptions you claimed on your federal return, enter 1 if claiming Head of household, and enter the total of those combined
- **SSN FOR SELF, SPOUSE and DEPENDENTS**
  - No blank SSN fields
  - **Numeric only – SSN**
  - Do not include Primary Taxpayer or Spouse in Dependent area
  - Effective starting tax years 2011 and after
  - Does not apply to the credit for taxes paid to another state
  - Temporary ID # for dependent(s) is required in order to claim most Kansas tax credits.
  - For dependent(s) its required in order to claim a Food Sales Tax Credit, Credit for Dependent Care and the EIC
  - Info is captured on K-40. Kansas will also be asking for dependent(s) name, date-of-birth and relationship
  - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
  - SSN is captured by system and validated
    - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- **DEPENDENT INFORMATION (if claiming)**
  - Enter only the information for those you are claiming
  - Will be asking for and capturing dependent date-of-birth and relationship information
    - This will not carry over to another sheet unless K-40 fields have been completed first
- Food Sales Tax Credit
  - Check A, B or C, whichever is applicable
  - Line D: an amount is required here, if more than \$30,615, you do not qualify
  - Line E: enter the number of exemptions you claimed on your federal return
  - Line F: enter the number of dependents 18 or older
  - Line G: enter total of lines E and F
  - Line H: multiply line G by \$125
- **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
  - Dependent Information – (K-40, K-40H, K-40PT, **if claiming**)
    - K-40H and K-40PT
      - Enter only the information for those you are claiming
      - Include Primary Taxpayer and Spouse
    - Dependent information must be placed on the main return

- No additional pages are to be used until return is completed
- If dependent name entered
  - Date of Birth
  - Relationship
  - K-40H & K-40PT\_Months in Home
  - K-40H & K-40PT\_Income Included
  - SSN - required
    - No blank SSN fields
    - **Numeric only - SSN**
- SSN is captured by system and validated
  - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- Money fields located in Line 4 requires exact placement as the amounts will be captured
- If completed by someone other than the taxpayer, the Preparer information must be completed
- If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
- Data fields located within Line 4 will be captured starting with 2010 forms. (Data required)

### **K-40PT – Property Tax Relief Claim Return Rev. 7-18**

You must have been: **1)** a resident the entire year; **2)** a Home owner during 2017; **3)** were born before January 1, 1952

- If your **total household income** is greater than **\$19,500** you cannot claim the Property Tax Relief refund.
- A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a Property Tax Relief refund.**

**Household income** is generally all taxable and nontaxable income received by all household members during 2018. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

**Household income includes, but is not limited to** (see instructions for full list):

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:  
**K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)  
**K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **County Code**
- **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
  - Dependent Information – (K-40, K-40H, K-40PT, **if claiming**)
    - K-40H and K-40PT
      - Enter only the information for those you are claiming
      - Include Primary Taxpayer and Spouse
    - Dependent information must be placed on the main return
      - No additional pages are to be used until return is completed
      - If dependent name entered
        - Date of Birth
        - Relationship
        - K-40H & K-40PT\_Months in Home
        - K-40H & K-40PT\_Income Included
        - SSN - required
          - No blank SSN fields
          - **Numeric only - SSN**
    - SSN is captured by system and validated



- **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- Money fields located in Line 4 requires exact placement as the amounts will be captured
- If completed by someone other than the taxpayer, the Preparer information must be completed
- If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
- Data fields located within Line 4 will be captured starting with 2010 forms. (Data required)

## **FIDUCIARY TAX**

### ***K-41 – Fiduciary Income Tax Return Rev. 7-18***

- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code**  
K-40    K-41
    - **County Code**  
K-40    K-40H    K-40PT    K-41
  - Money fields will be whole dollars starting on 2014 returns – **NO DOLLAR SYMBOLS (\$), COMMAS, DECIMAL, CENTS OR IMBEDED SPACES.** Example: 1234567
  - If completed by someone other than the taxpayer, the Preparer information required to be completed
- *Page 1 will capture*
  - Header information
    - a. Name of Estate of Trust
    - b. Name of Fiduciary
    - c. Mailing Address for Estate/Trust
    - d. City, State, Zip code
    - e. Employer ID Number (9 digits)
    - f. Telephone Number
    - g. School District
    - h. County Abbreviation
    - i. Name or Address Change check field
    - j. Amended Return check field
    - k. Check "Filing Status"
    - l. Check "Residency Status"
    - m. Enter "Date Established"
  - All standard financial information (lines 1-23)
  - Check the "I authorize" field
  - Signature of officer of trust
  - Title of officer
  - Date
  - Signature of preparer
  - Preparers phone number
  - Date
- *Page 2-3*
  - Complete appropriate financial fields
- *Page 4*
  - Complete lines of K-18 as indicated on form

### ***K-41V – Fiduciary Payment Voucher Rev. 7-18***

Software Vendor (8115) – **PAPER FILING ONLY**

#### **FIELDS CAPTURED**

Scanline    Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
ICR fields    For Office Use Only, Name/Addr check field, Amended Payment check field,  
Extension Payment check field

#### **EDITS**

FEIN's in scanline must be the same  
All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)

Option to print should not be available, until all required fields are populated. If FEIN is not known and/or has been applied for, enter 0's for the FEIN.

**There should be no text printed below the scanline.**

#### **FIELDS REQUIRED**

Fields required to be completed to process voucher:

1. Filing period must be completed
  - a. beginning and ending dates
2. Business name and address completed
3. Daytime phone number
4. Name of contact person
5. Contact phone number
6. EIN
7. Checkbox marked if applicable (Name of Address Change)
8. Check field marked if applicable (Amended Payment)
9. Check field marked if applicable (Extension Payment)
10. Amount submitted

## **CORPORATE INCOME TAX**

### **K-120 – Corporate Income Tax Return Rev. 7-18**

- If filing an amended return, the initial check field must be indicated along with the reason
- If completed by someone other than the taxpayer, the Preparer information is required
- If completed by a Tax Preparer required to enter one of the following: EIN, SSN or PTIN
- If completed by a Tax Preparer, that preparer is required to sign

### **K-120EX – Expensing Deduction Schedule Rev. 7-18**

It seems that taxpayers are trying to claim the K-120EX Expensing Deduction with the K-40H Homestead Claim. **This is not allowed.** The laws are different with Homestead then what they are for income tax. If you have any losses or deduction expenses, they cannot be used to reduce your household income in order to claim Homestead. Please check your software to make sure this cannot be claimed.

**K-40H** - It states in the instructions that the Homestead Claim: "Your refund percentage is **based on your total household income.**"

**Statute 79-4522:** Owner not entitled to **homestead** refund, when. A person owning or occupying a **homestead** for which the appraised valuation for property tax purposes exceeds \$350,000 in any year shall not be entitled to claim a refund of property taxes under the **homestead** property tax refund act for any such year. The provisions of this section shall be part of and supplemental to the **homestead** property tax refund act. History: L. 2007, ch. 157, § 1; L. 2012, ch. 135, § 35; Jan. 1, 2013.

**Statute 79-4501: Homestead** property tax refund act; title and purpose of act. The title of this act shall be the **homestead** property tax refund act. The purpose of this act shall be to provide ad valorem tax refunds to: (a) Certain persons who are of qualifying age who own their **homestead**; (b) certain persons who have a disability, who own their **homestead**; and (c) certain persons other than persons included under the provisions of (a) or (b) who have low incomes and dependent children and own their **homestead**. History: L. 1970, ch. 403, § 1; L. 1972, ch. 383, § 1; L. 1973, ch. 404, § 1; L. 1975, ch. 506, § 1; L. 1978, ch. 418, §1; L. 2001, ch. 57, § 1; L. 2012, ch. 135, § 30; Jan. 1, 2013.

As a resident the entire year, you are eligible if **your total household income is \$33,400 or less** and you: 1) were born before January 1, 1959, **or** 2) were blind or totally and permanently disabled for the entire year of 2014, **or** 3) have a dependent child who lived with you the entire year who was born before January 1, 2014, and was under the age of 18 all of 2014.

- *If your **total household income** is greater than \$33,400 you cannot claim the Homestead refund.*
- *If the property you rent is **not on the tax rolls**, you do not qualify for a Homestead refund.*
- *A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a homestead refund.***

**Household income** is generally all taxable and nontaxable income received by all household members during 2014. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

**Household income includes, but is not limited to** (see instructions for full list):

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:

- **K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
- Can be filed with:
  - Recapture
    - K-40 (Schedule S), K-41, K-120 (K-121), K-120S, and K-130 (K-131)
  - Expensing Deduction
    - K-120 (K-121), K-130 (K-131)
      - **Any amount entered on the expensing deduction line of the above forms, **K-120EX is required to be filed with****
- Will be capturing the following fields
  - Page number 1 – 7 are not captured but will need to have the page numbers at the top of the form change if the number of pages vary from the original 4 pages
  - Total lines
    - (Part A, Part A Supplement, Part B, Part B Supplement, Part C and Part C Supplement)
      - **Placement of total lines will not change**
      - **Required to stay constant**
  - **Page 1**
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Beginning and Ending Dates
    - Taxpayer name – pg 1 – 7 (or any additional pages)
    - Taxpayer SSN or EIN – pg 1 – 7 (or any additional pages)
      - Enter one or the other
    - Name of Business
    - Business EIN
    - Amounts may go up to 999 billion (123567890121)
      - Whole dollars only (no decimals)
    - Part A
      - Line 1
        - Expensing deductions for this entity (Total is combined amount of Line 11 on Part B and Part B Supplement page(s))
      - Line 2
        - Recapture amount (Total is combined amount of Line 12 on Part C and Part C Supplement page(s))
      - Line 3
        - Net expensing deduction/recapture
        - Only two fields that allow a negative – lines 3 and 5
      - Line 4
        - Ownership percentage (Percent field format)
          - 100.0000
          - No percent symbol
      - Line 5
        - Expensing deduction/recapture
        - Will carry over to forms K-120 (K-121)
        - **All will be entered as positive numbers** on above forms
        - Forms allowed for this line
          - K-40 (Schedule S)
          - K-41
          - K-120S
          - K-120 (K-121)
          - K-130 (K-131)
      - Line 6
        - Kansas net income for this entity
          - K-120 (K-121)
          - K-130 (K-131)
      - Line 7
        - Expensing deduction remaining
      - Line 8
        - If no entities within combined group, complete page 4 Part B and Part B Supplement if needed
        - If yes, there are entities, see bullet below “**Page 2, Part A Line 8**”
      - Line 9
        - Total expensing deduction used this year

- K-120 (K-121)
  - K-130 (K-131)
- Line 10
- Expensing deduction to use as a net operating loss of this entity next year
- **Page 2, Part A (Line 8) and Page 3, Part A (Line 8) Supplement**
  - Yes there are entities within combined group
    - Set-up for 21 line entries + total line
    - If over, use Part A Supplement (Line 8)
      - Form ID will not change on Supplement if more than 1 page needed
      - Set-up to have 21 line entries + total line
      - Enter the combined amount from Total line for each Part A, Line 8 page included on Line 8 of page 1
  - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) Entity Name
    - (b) Entity EIN
    - (c) Amount Used
    - Total line for
      - Part A (Line 8)
      - Part A (Line 8) Supplement
        - Total line is for each page and transfer to page 1, Line 8
- **Page 4, Part B and Page 5, Part B Supplement**
  - Set-up for 21 line entries + total line
  - If over, use Part B Supplement
    - Form ID will not change on Supplement if more than 1 page needed
    - Set-up to have 21 line entries + total line
    - Enter the combined amount from Total line for each Part B and Part B Supplement on Line 1 of page 1
      - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) IRC 168 Recover Period
      - 00.0 (Format)
    - (b) Method
    - (c) Percent
      - 0.000 (Part B, column c) – Format
      - No percent symbol
    - (d) Basis for Depreciation
    - (e) Bonus Depreciation
    - (f) Net Basis
    - (g) Kansas Expensing
      - Line 11, total of column g
    - Total for all Line 11's
      - Part B
      - Part B Supplement
        - Total line is for each page and transfer to page 1, Line 1
- **Page 6, Part C and Page 7, Part C Supplement**
  - Setup for 21 line entries + total line
  - If over, use Part C Supplement
    - Form ID will not change on Supplement if more than 1 page needed
    - Set-up to have 21 line entries + total line
    - Enter the combined amount from Total line for each Part C and Part C Supplement on Line 2 of page 1
      - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) IRC 168 Recover Period
      - 00.0
    - (b) Year Placed in Service

- (c) Current Year
- (d) Recapture Factor
- (e) Years Remaining
  - 00.0
- (f) Percentage of Recapture
  - 100.0000
  - No percent symbol
- (g) Expensing Previously Allowed
- (h) Recapture Amount
  - Line 12, total of column h
- Total for all Line 12's
  - Part C
  - Part C Supplement
  - Total line is for each page and transfer to page 1, Line 2

**K-120V – Corporate Income Tax Voucher Rev. 7-18**

**Software Vendor (1592)**

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
ICR fields For Office Use Only, Name/Addr check field

**EDITS**

FEIN's in scanline must be the same  
All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)  
Option to print should not be available, until all required fields are populated.  
If FEIN is not known and/or has been applied for, enter 0's for the FEIN.  
**There should be no text printed below the scanline.**

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
- Business name and address completed
- Daytime phone number
- Name of contact person
- EIN
- Checkbox marked if applicable
- Amount submitted

**Small Business Corporation**

**K-120S – Partnership / S Corp Tax Return Rev. 7-18**

- If filing an amended return, the initial check field must be indicated along with the reason
- If completed by someone other than the taxpayer, the Preparer information is required
- If completed by a Tax Preparer, required to enter one of the following: EIN, SSN or PTIN
- If completed by a Tax Preparer, that preparer is required to sign

**Privilege Tax**

**K-130 – Privilege Income Tax Return Rev. 7-18**

- If filing an amended return, the initial check field must be indicated along with the reason
- If completed by someone other than the taxpayer, the Preparer information is required
- If completed by a Tax Preparer, required to enter one of the following: EIN, SSN or PTIN
- If completed by a Tax Preparer, that preparer is required to sign

**K-130V – Privilege Income Tax Voucher Rev. 7-18**

**Software Vendor (1792)**

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
ICR fields For Office Use Only, Name/Addr check field

**EDITS**

FEIN's in scanline must be the same  
All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)  
Option to print should not be available, until all required fields are populated.  
If FEIN is not known and/or has been applied for, enter 0's for the FEIN.

**There should be no text printed below the scanline.**

- REQUIREMENTS** Fields required to be completed to process voucher:
- Filing period must be completed
  - Business name and address completed
  - Daytime phone number
  - Name of contact person
  - EIN
  - Checkbox marked if applicable
  - Amount submitted

## **Estimated Tax**

### **K-40ES – Individual Income Estimated Tax Voucher Rev. 7-18**

- Header information
  - a. Primary Taxpayer name
  - b. Spouse Name
  - c. Current Address
  - d. Contact Phone Number
- Primary Taxpayer 4-char
- Spouse 4-char
- Primary Taxpayer SSN
- Spouse SSN
- Check appropriate if necessary
  - a. Name or Address Change
- Payment amount

#### **FIELDS CAPTURED**

Scanline Form\_id, Tax Year, Primary 4\_char name, Primary SSN, Secondary 4\_char name, Secondary SSN  
ICR fields Primary SSN, Secondary SSN, Primary 4-char name, Secondary 4\_char name, For Office Use Only box (postmark, tax type code, correspondence code), Name/Addr chng checkbox

#### **EDITS** Primary SSN cannot be all 0's, K00000000 or 123456789

Primary SSN and Secondary SSN cannot be the same

Two-digit year in scanline must be same as year in header

For single taxpayer, scanline should contain XXXX for Spouse Name and 000000000 for Spouse SSN.

Option to print should not be available, until all required fields are populated.

**There should be no text printed below the scanline**

#### **REQUIREMENTS** Fields required to be completed to process voucher:

- Taxpayer name
- Spouse Name (if applicable)
- Taxpayer address
- Daytime phone number
- 4-Char for primary taxpayer
- 4-Char for spouse
- SSN for primary taxpayer
- SSN for spouse (if applicable)
- Checkbox marked if applicable (Name of Address Change)
- Amount submitted

### **K-41ES – Fiduciary Estimated Voucher Rev. 7-18 – PAPER FILING ONLY**

#### **Software Vendor (8170)**

#### **FIELDS CAPTURED**

Scanline Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
ICR fields For Office Use Only, Name/Addr check field, Amended Payment check field, Extension Payment check field

#### **EDITS**

FEIN's in scanline must be the same

All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)

Option to print should not be available, until all required fields are populated.

If FEIN is not known and/or has been applied for, enter 0's for the FEIN.

**There should be no text printed below the scanline.**

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - a. beginning and ending dates
- Business name and address completed
- Daytime phone number
- Name of contact person
- EIN
- Checkbox marked if applicable (Name of Address Change)
- Amount submitted

***K-120ES – Corporate Income Estimated Tax Voucher Rev. 7-18***

Software Vendor (1845)

**FIELDS CAPTURED**

Scanline  
ICR fields

Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
For Office Use Only, Name/Addr check field, Amended Payment check field,  
Extension Payment check field

**EDITS**

FEIN's in scanline must be the same  
All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)  
Option to print should not be available, until all required fields are populated.  
If FEIN is not known and/or has been applied for, enter 0's for the FEIN.  
**There should be no text printed below the scanline.**

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - a. beginning and ending dates
- Business name and address completed
- Daytime phone number
- Name of contact person
- EIN
- Checkbox marked if applicable (Name of Address Change)
- Amount submitted

***K-130ES – Privilege Estimated Tax Voucher Rev. 7-18***

Software Vendor (1865)

**FIELDS CAPTURED**

Scanline  
ICR fields

Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date  
For Office Use Only, Name/Addr check field, Amended Payment check field,  
Extension Payment check field

**EDITS**

FEIN's in scanline must be the same  
All date fields should have a valid date edit to prevent invalid dates from being entered by customers. (MMDDYYYY)  
Option to print should not be available, until all required fields are populated.  
If FEIN is not known and/or has been applied for, enter 0's for the FEIN.  
**There should be no text printed below the scanline.**

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - a. beginning and ending dates
- Business name and address completed
- Daytime phone number
- Name of contact person
- EIN
- Checkbox marked if applicable (Name of Address Change)
- Amount submitted

## Nonscannable Forms

If a nonscannable form is **not** listed below, this indicates there will be **no changes** for TY2016 and will not be sent out. Only forms with changes will be sent to you. The list below is not exclusive. There may be additions and/or forms subtracted out.

- CM-15 Rev. 8-18 Pay Plan Request for Individuals
- CM-16 Rev. 8-18 Pay Plan Request for Businesses
- DIS Rev. 7-18 Certificate of Disability
- DO-5 Rev. 8-18 Name and Address Change Form
- DO-10 Rev. 7-18 Power of Attorney
- DO-41 Rev. 7-18 Request for Copies or Access
- Form 200 Rev. 8-18 Local Intangibles Tax Return (**Form 200**)
- K-30 Rev. 7-18 Angel Investor Credit
- K-31 Rev. 7-18 Center for Entrepreneurship Credit
- K-33 Rev. 7-18 Agritourism Liability Insurance Credit
- K-35 Rev. 7-18 Historic Preservation Credit
- K-36 Rev. 7-18 Telecommunications Credit
- K-37 Rev. 7-18 Disabled Access Credit
- K-38 Rev. 7-18 Swine Facility Improvement Credit
- K-39 Rev. 7-18 Credit for Plugging an Abandoned Oil or Gas Well
- K-40C Rev. 7-18 Composite Income Tax Schedule
- K-42 Rev. 7-18 Assistive Technology Contribution Credit
- K-47 Rev. 7-18 Adoption Credit
- K-53 Rev. 7-18 Research and Development Credit
- K-55 Rev. 7-18 Venture Capital Credit
- K-56 Rev. 7-18 Child Day Care Assistance Credit
- K-57 Rev. 7-18 Small Employer Healthcare Credit
- K-59 Rev. 7-18 High Performance Incentive Program (HPIP) Credits
- K-60 Rev. 7-18 Community Service Contribution Credit
- K-62 Rev. 7-18 Alternative-Fuel Tax Credit
- K-68 Rev. 7-18 Individual Development Account Credit
- K-70 Rev. 7-18 Low Income Student Scholarship Credit
- K-76 Rev. 7-18 Single City Port Authority Credit
- K-81 Rev. 7-18 Environmental Compliance Credit
- K-88 Rev. 7-18 Owners Promoting Employment Across Kansas (PEAK) Credit (**Electronic Only**)
- K-89 Rev. 7-18 Rule Opportunity Zone Credit (**Electronic Only**)
- K-120EL Rev. 7-18 Business Income Election
- K-139 Rev. 7-18 Corporate Applications for Refund From Carry Back of Net Operations Loss
- K-210 Rev. 8-18 Underpayment of Estimated Individual Tax
- K-220 Rev. 8-18 Underpayment of Estimated Corporate Tax
- K-230 Rev. 8-18 Underpayment of Estimated Privilege Tax
- RF-9 Rev. 8-18 Decedent Refund Claim



STATE OF KANSAS

DIVISION OF TAXATION  
120 SE 10<sup>th</sup> St  
TOPEKA, KS 66601-3506



PHONE: 785-296-2460  
<https://www.ksrevenue.org/developers/subhome.html>

GOVERNOR JEFF COLYER, M.D.  
SAMUEL M. WILLIAMS, SECRETARY

# 2018 – 2019 LETTER OF INTENT

## TO PRODUCE SUBSTITUTE OR REPRODUCED FORMS

\_\_\_\_\_ agrees to abide by the policies, procedures, and  
(Company Name)

guidelines published by the Kansas Department of Revenue concerning the development of substitute or reproduced forms. The requirements include but are not limited to the following:

- First submittals of scannable and non-scannable forms must be received by **December 2, 2018**, in order to be used by the first of the year. (Income, Homestead, Fiduciary, Corporate, S-Corp, and Privilege)
- **No** first submittals of scannable forms will be accepted after **March 11, 2019**.
- Companies or individuals who develop substitute tax forms or products must meet the placement and data requirements in accordance with the guidelines "Specifications and Approval Requirements for Reproducing State Tax Forms" Pub. KS-1648 issued by the Kansas Department of Revenue.
- Software Developers/Vendors and Forms library products must be able to print a banner on all affected "returns/voucher" forms, where incorrect variable (data) has been entered in a format other than what is specified by the Kansas Department of Revenue. The banner must be 18pt font **bold** and be printed on the return/voucher; to alert the user that incorrectly formatted data has been entered. The Kansas Department of Revenue recommends using: "**INCOMPLETE DATA: DO NOT FILE**". This banner is to allow the Kansas Department of Revenue to readily identify these forms to reject them.
- Refrain from selling, releasing, licensing or distributing tax packages to customers or clients prior to receiving approval for each tax form included in the package. – Due to the large number of "**DRAFT**" forms being filed, not approved or non-submitted forms are **not** to be included in the release of any software package.
- Notify customers or clients of the computer hardware requirements, including printers, printer fonts, font cartridges, specialty fonts, etc., necessary to produce our company's scannable/substitute tax forms that were approved by the Kansas Department of Revenue.
- Notify the Kansas Department of Revenue, and our customers / clients immediately if computation errors or other variable data errors are found. Promptly correct errors in the company's products and substitute tax forms. Provide the Kansas Department of Revenue with proof(s) showing that the company has corrected the errors and notified customers or clients of the corrections.
- Authorize the Kansas Department of Revenue to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have agreed, complied, or failed to comply with the specifications for reproducing tax forms.

Signature

Title

Date

Please fax the completed three page Letter of Intent, to 785-296-2736 or email to [faye.streeter@ks.gov](mailto:faye.streeter@ks.gov), no later than **August 31, 2018**. Your forms will not be tested until received.

## CONTACT INFORMATION

(Information here must be completed for each contact handling Kansas Department of Revenue tax forms within the company)

Company Name		SDC (KS Software Developer Code*)	
Mailing Address		City	State
			Zip
Main Contact Name		Contact Email Address	
Telephone Number	Fax Number	Technical Support Telephone Number	
Secondary Contact Name		Email Address	
Telephone Number	Fax Number	Technical Support Telephone Number	
Product Name(s)		Website Address	

### DATES

**\*\*Kansas forms will be submitted for testing date:**

**Software release date:**

- \* If you do not have a Kansas software developer code, leave field blank and one will be assigned. You will be contacted with SDC.
- \*\* All first submittals of scannable forms must be received by Dec. 2<sup>ND</sup>, for software to be released with approved forms by Jan. 1. Some tax types must be submitted for approval by Dec. 2<sup>ND</sup> as the revised forms will be due as early as Jan. 29<sup>th</sup>.

## COMPANY INFORMATION

Our company:

- develops substitute tax forms, using our own software program in order to submit our return(s) to Kansas. Please include a separate sheet with the name(s) of the tax software product(s) that your company will produce containing Kansas Department of Revenue tax forms.
- develops Online software that offers E-filing and/or Web-filing
- develops substitute forms and/or software and sells to secondary companies. (Enclose a list of all secondary companies that purchase forms and/or software from your company. This list MUST contain the same information as the "Contact Information" section above and a list of Kansas's forms provided by your company to **each** secondary company. All secondary companies must complete a "Letter of Intent" and submit form(s) for approval.)
- offers over-the counter software

How can someone obtain your software? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

How do you notify your customers/clients of form changes, to know the version they are using and when to update software?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## SCANNABLE FORMS

If different areas within a company or different software/programs are used for the same forms please indicate the names next to the form when the form(s) is submitted for approval. Each area or one for the whole company can complete a Letter of Intent. Check all that apply.

- |                                      |                                 |                                  |                                 |                                  |
|--------------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
| <input type="checkbox"/> K-40        | <input type="checkbox"/> K-40H  | <input type="checkbox"/> K-120   | <input type="checkbox"/> K-130  | <input type="checkbox"/> K-40ES  |
| <input type="checkbox"/> Schedule S  | <input type="checkbox"/> K-40PT | <input type="checkbox"/> K-120EX | <input type="checkbox"/> K-130V | <input type="checkbox"/> K-41ES  |
| <input type="checkbox"/> Schedule CR | <input type="checkbox"/> K-41   | <input type="checkbox"/> K-120V  |                                 | <input type="checkbox"/> K-120ES |
| <input type="checkbox"/> K-40V       | <input type="checkbox"/> K-41V  | <input type="checkbox"/> K-120S  |                                 | <input type="checkbox"/> K-130ES |

## NON-SCANNABLE FORMS

Check **all** forms that apply for the whole company not sections within company. If forms are added during the year complete this page and mail with form when requesting approval.

- |                                    |                                |                               |                                    |                                     |                                  |
|------------------------------------|--------------------------------|-------------------------------|------------------------------------|-------------------------------------|----------------------------------|
| <input type="checkbox"/> CR-16     | <input type="checkbox"/> K-4C* | <input type="checkbox"/> K-42 | <input type="checkbox"/> K-76      | <input type="checkbox"/> K-210      | <input type="checkbox"/> ST-28D* |
| <input type="checkbox"/> CR-17     | <input type="checkbox"/> K-4U* | <input type="checkbox"/> K-47 | <input type="checkbox"/> K-81      | <input type="checkbox"/> K-220      | <input type="checkbox"/> ST-28F* |
| <input type="checkbox"/> CR-18*    | <input type="checkbox"/> K-30  | <input type="checkbox"/> K-53 | <input type="checkbox"/> K-120AS   | <input type="checkbox"/> K-230      | <input type="checkbox"/> ST-28G* |
| <input type="checkbox"/> CR-108*   | <input type="checkbox"/> K-31  | <input type="checkbox"/> K-55 | <input type="checkbox"/> K-120EL   | <input type="checkbox"/> K-706*     | <input type="checkbox"/> ST-28L* |
| <input type="checkbox"/> DC-1      | <input type="checkbox"/> K-33  | <input type="checkbox"/> K-56 | <input type="checkbox"/> K-120S AS | <input type="checkbox"/> KS-2848*   | <input type="checkbox"/> ST-28M* |
| <input type="checkbox"/> DIS       | <input type="checkbox"/> K-35  | <input type="checkbox"/> K-57 | <input type="checkbox"/> K-121     | <input type="checkbox"/> PR-70B*    | <input type="checkbox"/> ST-28W* |
| <input type="checkbox"/> DO-5      | <input type="checkbox"/> K-36  | <input type="checkbox"/> K-59 | <input type="checkbox"/> K-121S    | <input type="checkbox"/> PR-78SSTA* | <input type="checkbox"/> ST-31   |
| <input type="checkbox"/> DO-10     | <input type="checkbox"/> K-37  | <input type="checkbox"/> K-60 | <input type="checkbox"/> K-130AS   | <input type="checkbox"/> RF-9       | <input type="checkbox"/> ST-201  |
| <input type="checkbox"/> DO-41     | <input type="checkbox"/> K-38  | <input type="checkbox"/> K-62 | <input type="checkbox"/> K-131     | <input type="checkbox"/> ST-28      | <input type="checkbox"/> ST-203  |
| <input type="checkbox"/> Form 200+ | <input type="checkbox"/> K-39  | <input type="checkbox"/> K-68 | <input type="checkbox"/> K-139     | <input type="checkbox"/> ST-28A     |                                  |
| <input type="checkbox"/> K-4*      | <input type="checkbox"/> K-40C | <input type="checkbox"/> K-70 | <input type="checkbox"/> K-139F    | <input type="checkbox"/> ST-28C     |                                  |

**Forms that have no changes will not be sent out.**

**+ Form 200 is not K-200 or KS-200.**

No sales, use or withholding tax forms are to be submitted for approval or to be added as part of your software package, as they are required by statute to be electronically filed.

Quite a few of the credit schedules can no longer be claimed when filing a K-40 (see Sch CR) but can still be claimed when filing a K-120, K-120S or K-130 (see specific form) or used for carry forwards only.