



**Kansas**  
**2019**  
**Individual**  
**Income Tax**

*For a fast refund, file electronically!*

*Balance due?  
Pay electronically and  
choose your payment date.*

See back cover for details.

**[ksrevenue.org](http://ksrevenue.org)**

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## Important Information

**CHILD AND DEPENDENT CARE CREDIT.** This credit is for child and dependent care expenses allowed and claimed on your individual federal income tax return. This credit may reduce your Kansas tax liability. You must be a Kansas resident and have a valid social security number for all individuals on your return. The credit allowed for tax year 2019 is 18.75%, this will increase to 25% for tax year 2020 and all years thereafter. See Notice 17-07 and K-40 instructions for line 14.

**ITEMIZED DEDUCTIONS.** For tax year 2019 Kansas itemized deductions are calculated using 100% charitable contributions, 75% qualified medical expenses, 75% qualified residential interest, and 75% real and personal property taxes as claimed on your federal itemized deductions. See Part C of Schedule S. (You may only itemize your deductions on your Kansas return if you itemized deductions on your federal return).

**NEW TAX CREDIT.** Purchases from Qualified Vendor Credit - Effective January 1, 2019 through 2023. 15% tax credit on goods and services purchased from “qualified vendors” or nonprofit “certified business” that employ individuals with disabilities and offer to contribute at least 75% of premium cost for individual health insurance coverage for each employee. The new credit schedule is the K-44 Purchases from Qualified Vendor Credit. This is a non-refundable credit. Unused credits may be carried forward up to four years. The maximum amount of credit for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year.

## Kansas Compensating Use Tax.

**What is Compensating Use Tax?** Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers

who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax. Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

**Do I owe this tax?** Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers’ sales tax rate in effect where the item is delivered or first used. **EXAMPLE:** An Anytown, KS resident goes to Missouri to purchase a laptop computer during a Missouri sales tax “Holiday.” The cost of the computer is \$2,000. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of \$2,000 when that resident brings the laptop computer back to Anytown, KS. ( $\$2,000 \times 0.0895 = \$179.00$ ).

**How do I pay the Compensating Use Tax?** To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2019, refer to the instructions for line 20 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. Don’t know your sales tax rate? Go to [www.kssst.kdor.ks.gov/lookup.cfm](http://www.kssst.kdor.ks.gov/lookup.cfm) to look up the rate for your location.

Contact our Taxpayer Assistance Center (back cover) if you have questions about the Kansas Use Tax.



The **Snowy Egret** is a very elegant heron and is found throughout most of central and eastern Kansas. They are easily distinguished by their immaculate white plumage and black legs offset by bright yellow feet. The long feathers on the head and neck were highly prized by the fashion industry in the late nineteenth and early twentieth centuries forcing them to the brink of extinction. Increased concern for the species and the passing of the Migratory Bird Treaty Act allowed the species to recover. Snowy Egrets are found along the edges of marshes and wetlands, and benefit from contributions to the Chickadee Checkoff.

Photo Credit: J. Daren Riedle.

# GENERAL INFORMATION

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

## Who Must File a Return

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

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

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

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

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

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

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

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

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

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

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

**NATIVE AMERICAN INDIANS.** Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A16.

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

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## When to File

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

If your 2019 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2020. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

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

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## Where to File

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

INDIVIDUAL INCOME TAX  
KANSAS DEPARTMENT OF REVENUE  
PO BOX 750260  
TOPEKA, KS 66699-0260

**WebFile** is a *simple, secure, fast and free* Kansas electronic filing option. See back cover for details!

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## If You Need Forms

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

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

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## Extension of Time to File

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

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

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

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## Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A through F and Schedules 1-3) with your Kansas return.

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## Confidential Information

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

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## Innocent Spouse Relief

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

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## Estimated Tax

*If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2020.*

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

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

**Underpayment Penalty:** If line 30 minus line 20 of Form K-40 is at least \$500 and is more than 10% of the tax on line 19 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

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## Amending Your Return

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

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2019 Kansas return.**

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

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

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

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

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## Deceased Taxpayers

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

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

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

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

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

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## Food Sales Tax Credit

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

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

To qualify, you must be 55 years of age or older for all of 2019; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption.

**NOTE:** Dependents that are 18 years of age or older (born before January 1, 2002) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

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## Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2019 household income was \$35,700 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$20,300 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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

# K-40 Instructions

## TAXPAYER INFORMATION

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

## AMENDED RETURN

If you are filing an amended return for 2019, mark the box that states the reason. **Note:** You **cannot** amend to change your filing status from “joint” to “separate” after the due date of the return.

## FILING STATUS

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

## RESIDENCY STATUS

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

## EXEMPTIONS AND DEPENDENTS

Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If your filing status is **Head of Household**, you are allowed an additional Kansas exemption; enter a “1” in the box provided. Enter the total number of exemptions in the **Total Kansas exemptions** box. **Important**—If you are claimed as a dependent by another taxpayer, enter “0” in the **Total Kansas exemptions** box.

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

## FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2019**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2019, you do NOT qualify for the food sales tax credit.

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

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

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

**LINE E:** Enter your total number of exemptions

**LINE F:** Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2002).

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

**LINE H:** Compute the amount of your food sales tax credit by multiplying line G by \$125. Enter the result on line H and on line 18 of Form K-40.

## INCOME

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

## DEDUCTIONS

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

### Kansas Standard Deduction

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

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

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

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

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

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

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

**WORKSHEET II - Standard Deduction for People Claimed as a Dependent**

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

**Kansas Itemized Deductions**

You may itemize your deductions on your Kansas return ONLY if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19).

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

**LINE 6 (Total deductions):** Add lines 4 and 5 and enter result.

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

**TAX COMPUTATION**

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

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

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

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

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

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

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

**CREDITS**

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

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

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

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

**Worksheet for Foreign Tax Credit**

2019 tax paid to the foreign country .....	\$ _____
<b>LESS:</b> Federal foreign tax credit allowed .....	\$ _____
<b>EQUALS:</b> Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status .....	\$ _____

**Taxes Paid to Other States by Kansas Residents**

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the “Worksheet for Residents” that follows. Complete the tax return(s) for the other state(s) and the income or earnings tax return filed with any local jurisdiction. If a return was not required for the local jurisdiction, complete a local return showing the amount of tax paid to the local jurisdiction and include it with your K-40 before using the worksheet.

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

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

**Worksheet for Residents**

1. 2019 income tax that was actually <b>paid</b> to the other state (including political subdivisions thereof).....	\$ _____
Total Kansas income tax (line 12, Form K-40) ..	\$ _____
3. Total income derived from other state <u>and</u> included in KAGI .....	\$ _____
4. KAGI (line 3, Form K-40) .....	\$ _____
5. Percentage limitation (divide line 3 by line 4) ....	_____ %
6. Maximum credit allowable (multiply line 2 by line 5).....	\$ _____
7. Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40. ....	\$ _____

**Taxes Paid to Other States by Part-year Residents that file as Nonresidents**

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents	
1. 2019 tax that was paid to the other state.....	\$ _____
2. Total income tax (line 12, Form K-40) .....	\$ _____
3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here).....	\$ _____
4. Modified Kansas source income (line B21, Part B of Schedule S) .....	\$ _____
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI) .....	\$ _____
6. Percentage limitation (divide line 5 by line 3) .....	_____ %
7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6).....	\$ _____
8. Percentage limitation (divide line 5 by line 4) .....	_____ %
9. Maximum credit allowable (multiply line 2 by line 8).....	\$ _____
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40) .....	\$ _____

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint. An **Individual Taxpayer Identification Number (ITIN)** is a tax processing number issued by the Internal Revenue Service (IRS) and **NOT** a valid identification number for the Kansas income tax return and credits.

**LINE 14 (Credit for child and dependent care expenses):** This credit is available to residents only - nonresidents and part-year residents are not eligible. Multiply amount of credit allowed against your federal tax liability (federal Form 2441) by 18.75% and enter the result on line 14.

**Line 15 (Other credits):** Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose the applicable schedule(s) with your Form K-40.

Adoption .....	K-47
Angel Investor.....	K-30
Business and Job Development (for carry forward use only) .....	K-34
Community Service Contribution .....	K-60
Declared Disaster Capital Investment (for carry forward use only) ...	K-87
Disabled Access .....	K-37

Electric Cogeneration Facility (for carry forward use only).....	K-83
High Performance Incentive Program (HPIP).....	K-59
Historic Preservation .....	K-35
Individual Development Account .....	K-68
Center for Entrepreneurship .....	K-31
Low Income Student Scholarship.....	K-70
Owners Promoting Employment Across Kansas (PEAK).....	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)....	K-39
Purchases from Qualified Vendor.....	K-44
Research and Development (for carry forward use only) .....	K-53
Rural Opportunity Zone .....	K-89
Storage and Blending Equipment (for carry forward use only) .....	K-82
Venture and Local Seed Capital (for carry forward use only) .....	K-55

**LINE 16 (Subtotal):** Subtract lines 13, 14 and 15 from line 12 and enter the result.

**LINE 17 (Earned income tax credit (EITC)):** This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See Amending Your Return on page 5.

Earned Income Tax Credit (EITC) Worksheet	
1. Federal EITC (from your federal tax return).....	\$ _____
2. Kansas EITC (multiply line 1 by 17%).....	\$ _____
3. Enter amount from line 16 of Form K-40.....	\$ _____
4. Total (subtract line 3 from line 2).....	\$ _____
If line 4 is a <b>positive</b> figure, enter the amount from line 3 above on line 17 of Form K-40. Then enter amount from line 4 on line 25 of Form K-40.	
If line 4 is a <b>negative</b> figure, enter the amount from line 2 above on line 17 of Form K-40. Then enter zero (0) on line 25 of Form K-40.	

**LINE 18 (Food sales tax credit):** Enter your food sales tax credit as computed on Line H, front of Form K-40.

**LINE 19 (Tax balance after credits):** Subtract lines 17 and 18 from line 16 and enter result (cannot be less than zero).

**USE TAX**

**LINE 20 (Use tax due):** If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 20. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2019. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
\$ 0 - \$15,000	\$ 6	\$45,001 - \$60,000	\$46
\$15,001 - \$30,000	\$20	\$60,001 - \$75,000	\$59
\$30,001 - \$45,000	\$33	\$75,001 and over	line 3 X .087%

**LINE 21 (Total tax balance):** Add amounts on lines 19 and 20 and enter the result on line 21.

**WITHHOLDING AND PAYMENTS**

**LINE 22 (Kansas income tax withheld):** Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms



and enter the total on line 22. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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

**LINE 23 (Estimated tax paid):** Enter the total of your 2019 estimated tax payments plus any 2018 overpayment you had credited forward to 2019.

**LINE 24 (Amount paid with Kansas extension):** Enter the amount paid with your request for an extension of time to file.

**LINE 25 (Refundable portion of earned income tax credit (EITC)):** If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 25.

**LINE 26 (Refundable portion of tax credits):** Enter the refundable portion of all other tax credits. Enclose a copy of the schedule(s) with your return.

**LINE 27 (Payments remitted with original return):** Use this line ONLY if you are filing an amended K-40 for the 2019 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2019 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

**LINE 28 (Overpayment from original return):** Use this line ONLY if you are filing an amended K-40 for the 2019 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

**LINE 29 (Total refundable credits):** Add lines 22 through 27 and subtract line 28. Enter result on line 29.

#### BALANCE DUE

**LINE 30 (Underpayment):** If your tax balance on line 21 is greater than your total credits on line 29, enter the difference on line 30.

If the amount on line 30 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 31 and 32).

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

**LINE 31 (Interest):** Using the amount on line 30, compute interest at .5% for each month (or fraction thereof) from the original due date of the return.

**LINE 32 (Penalty):** Using the amount on line 30, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

**LINE 33 (Estimated tax penalty):** An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 22 and 23) subtracted from line 19 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 33. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 22 and 23) equal or exceed 100% of the prior year's tax liability (line 18 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 22 and 23) equal or exceed 90% of this year's total income tax (line 19). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 33.

**LINE 34 (Amount you owe):** Add lines 30 through 33 and enter the total on line 34. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 37 through 43, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

The Department of Revenue offers three options to pay your Kansas income tax: credit card, direct payment, or check/money order.

#### Credit Card

Payment by credit card is available online through third-party vendors. Visit our Electronic Services website at <https://www.ksrevenue.org/eservices.html> for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

#### Direct Payment

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. Electronic payments can also be made if you file a paper return by calling 785-368-8222; or log into our *Customer Service Center* at [ksrevenue.org](https://www.ksrevenue.org) for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – For example, if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) are considered to be timely paid. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify the Department of Revenue at 785-368-8222 by 4:00 PM, two business days before the scheduled payment date.

#### Check or Money Order

If you choose to pay by check or money order, **you must complete and submit Form K-40V with your payment.** Write the last 4 digits of your Social Security number on your check or money order (example: XXX-XX-1234), ensure it contains a valid telephone number, and make it payable to *Kansas Income Tax*. If making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number, and last 4 digits of their Social Security number (as shown in the example above) on the check. **DO NOT** send cash. **DO NOT** staple or tape your payment to the K-40V or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of \$30.00 plus costs for a registered letter will be charged on all returned checks.

#### OVERPAYMENT

**LINE 35 (Overpayment):** If your tax balance, line 21, is less than your total credits, line 29, enter the difference on line 35. **Note:** An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 36), or contributed to any of the donation programs on lines 37 through 43.

**LINE 36 (Credit forward):** Enter the portion of line 35 you wish to have applied to your 2020 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2020 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 37 through 43 – see the following instructions. Your contribution(s) **will reduce your refund or increase the amount you owe.**

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

**LINE 37 (Chickadee checkoff):** Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:

- Assess and monitor populations of Kansas Species of Greatest Conservation Need.
- Assess impacts of development actions on endangered species.
- Fund experiential learning opportunities for elementary, middle, and high school students.
- Preparation and publication of education materials
- Support citizen science and watchable wildlife opportunities

To contribute, enter \$1 or more on line 37.

**LINE 38 (Meals on Wheels contribution program for senior citizens):** Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 38.

**LINE 39 (Kansas breast cancer research fund):** This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter \$1 or more on line 39.

**LINE 40 (Military emergency relief fund):** Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter \$1 or more on line 40.

**LINE 41 (Kansas hometown heroes fund):** All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter \$1 or more on line 41.

**LINE 42 (Kansas creative arts industry fund):** The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 42.

**LINE 43 (School district contribution fund):** Contributions to this fund help finance education for students in school districts across Kansas. Your donation of \$1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 43. Visit our website at [ksrevenue.org](http://ksrevenue.org) for a list of school districts within Kansas.

**LINE 44 (Refund):** Add lines 36 through 43 and subtract line 35. This is your refund amount. If line 44 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2020 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimate payment on your 2020 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 37 through 43.

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

#### Refund Set-off Program

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

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

#### SIGNATURE(S)

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

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

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

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

- ✓ completed all required information on the return;
- ✓ written your numbers legibly in the spaces provided;
- ✓ **enclosed Schedule S** if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- ✓ **enclosed Form K-40V** if you are making a tax payment; and,
- ✓ signed your return.

**NOTE:** If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case the Kansas Department of Revenue requests it at a later date. **If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return** (1040, applicable Schedules A-F and Schedules 1-3).

2019 KANSAS INDIVIDUAL INCOME TAX



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

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

Input box for last name initials.

Your Social Security Number

Input box for taxpayer's Social Security Number.

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

Input box for spouse's last name initials.

Spouse's Social Security Number

Input box for spouse's Social Security Number.

Daytime Telephone Number

Input box for daytime telephone number.

If your name or address has changed since last year, mark an "X" in this box

If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box

Amended Return

(Mark ONE)

If this is an AMENDED 2019 Kansas return mark one of the following boxes:

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

Filing Status

(Mark ONE)

- Single, Married filing joint (Even if only one had income), Married filing separate, Head of household (Do not mark if filing a joint return)

Residency Status

(Mark ONE)

- Resident, Part-year resident from (Complete Sch. S, Part B) to, Nonresident (Complete Sch. S, Part B)

Exemptions and Dependents

Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

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

Total Kansas exemptions.

Enter the requested information for all persons claimed as dependents. Do NOT include you or your spouse. Enclose separate schedule if necessary.

Table with 4 columns: Name (please print), Date of Birth (MMDDYY), Relationship, Social Security Number. Multiple rows for dependents.

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2019. Complete this section to determine your qualifications and credit.

- A. Had a dependent child who lived with you all year and was under the age of 18 all of 2019? YES NO
B. Were you (or spouse) 55 years of age or older all of 2019 (born before January 1, 1964)? YES NO
C. Were you (or spouse) totally and permanently disabled or blind all of 2019, regardless of age? YES NO

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

D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. 00

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

E. Number of exemptions claimed. 00

F. Number of dependents that are 18 years of age or older (born before January 1, 2002) 00

G. Total qualifying exemptions (subtract line F from line E) 00

H. Food Sales Tax Credit (multiply line G by \$125). Enter the result here and on line 18 of this form. 00

Input box for address or other information.



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

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

Signature of taxpayer Date Signature of preparer other than taxpayer Phone number of preparer

Signature of spouse if Married Filing Joint Tax preparer's EIN or SSN:

DO NOT STAPLE

**KANSAS SUPPLEMENTAL SCHEDULE**

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

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

Your Social Security number

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

Spouse's Social Security number

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

**PART A - Modifications to Federal Adjusted Gross Income**

**Additions**

- A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses) .....
- A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems) .....
- A3. Kansas expensing recapture (enclose applicable schedules) .....
- A4. Low income student scholarship contributions (enclose Schedule K-70) .....
- A5. **Other additions** to federal adjusted gross income (see instructions and enclose list) .....
- A6. **Total additions** to federal adjusted gross income (add lines A1 through A5) .....

A1		00
A2		00
A3		00
A4		00
A5		00
A6		00

**Subtractions**

- A7. Social Security benefits .....
- A8. KPERS lump sum distributions exempt from Kansas income tax .....
- A9. Interest on U.S. Government obligations (reduced by related expenses) .....
- A10. State or local income tax refund (if included in line 1 of Form K-40) .....
- A11. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions) .....
- A12. Military compensation of a nonresident servicemember (nonresidents only) .....
- A13. Contributions to Learning Quest or other states' qualified tuition program .....
- A14. Armed forces recruitment, sign-up, or retention bonus .....
- A15. Contributions to an ABLE savings account .....
- A16. Other subtractions from federal adjusted gross income (see instructions and enclose list) .....
- A17. **Total subtractions** from federal adjusted gross income (add lines A7 through A16) .....

A7		00
A8		00
A9		00
A10		00
A11		00
A12		00
A13		00
A14		00
A15		00
A16		00
A17		00

**Net Modification**

- A18. **Net modification** to federal adjusted gross income (subtract line A17 from line A6). Enter total here and on line 2, Form K-40. If negative, shade minus  box .....

A18	<input type="checkbox"/>	00
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## PART B - Income Allocation for Nonresidents and Part-Year Residents

### Income

Shade box for negative amounts.  
Example:  

	Total from federal return:		Amount from Kansas sources:	
B1. Wages, salaries, tips, etc. ....	B1	00	B1	00
B2. Interest and dividend income .....	B2	00	B2	00
B3. Pensions, IRA distributions & annuities.....	B3	00	B3	00

### Additional Income

B4. Refund of state & local income taxes.....	B4	00	B4	00
B5. Alimony received.....	B5	00	B5	00
B6. Business income or loss .....	B6	00	B6	00
B7. Capital gain or loss.....	B7	00	B7	00
B8. Other gains or losses .....	B8	00	B8	00
B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS etc ...	B9	00	B9	00
B10. Farm income or loss.....	B10	00	B10	00
B11. Unemployment compensation, taxable social security benefits & other income..	B11	00	B11	00
B12. Total income from Kansas sources (add lines B1 through B11).....			B12	00

### Adjustments to Income

Shade box for negative amounts.  
Example:  

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

### Nonresident Allocation Percentage

B23. Nonresident allocation percentage (divide line B21 by line B22 and round to the fourth decimal place, not to exceed 100.0000). Enter result here and on line 9 of Form K-40 .....	B23	
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## PART C - Kansas Itemized Deductions

### Itemized Deduction Computation

C1. Medical and dental expenses from line 4 of federal Schedule A \$ _____ . Enter 75% of this amount.....	C1	00
C2. Real estate taxes from line 5b of federal Schedule A \$ _____ . Enter 75% of this amount	C2	00
C3. Personal property taxes from line 5c of federal Schedule A \$ _____ . Enter 75% of this amount	C3	00
C4. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$ _____ . Enter 75% of this amount.....	C4	00
C5. Gifts to charity from line 14 of federal Schedule A.....	C5	00
C6. Kansas itemized deductions (add lines C1 through C5). Enter result here and line 4 of Form K-40.	C6	00

**KANSAS UNDERPAYMENT OF ESTIMATED TAX  
(INDIVIDUAL INCOME TAX)**

Name as shown on Form K-40	Social Security Number
----------------------------	------------------------

**CURRENT AND PRIOR YEAR INFORMATION**

1. Amount from line 19, 2019 Form K-40 .....	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) .....	2	
3. Prior year's tax liability (from line 19, 2018 Form K-40) .....	3	
4. Enter the total amount of your 2019 Kansas income tax withheld .....	4	

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

**PART I – EXCEPTIONS TO THE PENALTY**

	1/1/19 - 4/15/19	1/1/19 - 6/15/19	1/1/19 - 9/15/19	1/1/19 - 1/15/20
5. Cumulative total of your 2019 withholding .....	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date.....				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6).....				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9. Exception 2 – Tax on annualized 2019 income; enclose computation. (Farmers/fishers use line 9b) ....	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

**PART II – FIGURING THE PENALTY**

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable .....	10			
11. Due date of each installment .....	11	4/15/19	6/15/19	9/15/19 1/15/20
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/19, whichever is earlier. If paid late, see instructions .....	12	61	92	107
13. Number of days from 1/15/20 to date paid or 4/15/20, whichever is earlier. If paid late, see instructions .....	13			15
14. <u>Line 12</u> X 6% X amount on line 10..... 365	14			
15. <u>Line 13</u> X 6% X amount on line 10..... 366	15			
16. Penalty (add lines 14 and 15).....	16			
17. Total penalty. Add amounts on line 16 and enter the total here and on line 33, Estimated Tax Penalty, on the back of Form K-40 .....	17			

# INSTRUCTIONS FOR SCHEDULE K-210

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

## WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2019 tax due (line 19 of Form K-40 — DO NOT include use tax from line 20 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2020.

**Farmers and Fishers:** If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2020, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt—farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2020, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

## COMPLETING THIS SCHEDULE

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

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



If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

## PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2019 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

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

**LINE 6:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2019.

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

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

**LINE 9:** *Exception 2* applies if your 2019 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2019 periods:

January 1 – March 31	Multiply income by 4
January 1 – May 31	Multiply income by 2.4
January 1 – August 31	Multiply income by 1.5
January 1 – December 31	Multiply income by 1

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

**For example,** to figure the first column, total your income from January 1 to March 31, 2019 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

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

## PART II – FIGURING THE PENALTY

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

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

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

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

**EXAMPLE:** If you paid the 6/15/19 installment on 6/28/19 the number of days to enter on line 12, column 2 will be computed from 6/15/19 to 6/28/19, which equals 13 days. If you then paid the next quarter timely at 9/15/19, the number of days will be from 9/15/19 to 1/15/20, which equals the 122 days (107 already entered + 15).

**LINE 13:** The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/20 to 1/15/20. If you did not make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/20, enter in the third column the number of days from 1/1/19 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/20 to the date the return was filed and paid.

**LINES 14 and 15:** Penalty is computed at 6% from 1/1/2020 to the date the tax was paid or 4/15/20, whichever is earlier.

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

**LINE 17:** Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 33, Estimated Tax Penalty.



# Schedule S Instructions

**CAUTION:** Line numbers on Schedule S that reference federal Form 1040 are from the 2018 tax forms and subject to change for 2019.

## PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

### Additions to Federal Adjusted Gross Income (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A6.

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

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

**LINE A2:** Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERs); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees:** Enter amount you contributed from your salary to KPERs as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving KPERs retirement checks, the amount of your retirement income is subtracted on line A11. Make no entry on this line unless you also made contributions to KPERs during 2019 (for example, you retired during 2019). Lump Sum Distributions: If you received a lump sum KPERs distribution during 2019, include on line A2 your 2019 KPERs contributions and follow the instructions for line A16.

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

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

**LINE A5:** Enter amounts for the following additions.

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2019 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed

in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

- **Ad Valorem or Property Taxes.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- **Abortion Expenses.** Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

### Subtractions from Federal Adjusted Gross Income (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A7 through A17.

**LINE A7:** If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2019 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

**LINE A8:** Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERs lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERs.

**LINE A9:** Enter interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the Department of Revenue at a later date.

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

**LINE A10:** Enter any state or local income tax refund included as income on your federal return.

**LINE A11:** If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERs retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.

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

**LINE A12:** Enter amount of military compensation earned in tax year 2019 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

**LINE A13:** Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. Visit [learningquest.com](http://learningquest.com) for details about saving money for higher education.

**LINE A14:** Enter amounts of a recruitment, sign up or retention bonus received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal AGI. Also enter amounts received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal AGI.

**LINE A15:** Enter contributions deposited in an **Achieving a Better Life Experience (ABLE)** account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under IRC Section 529A) up to \$3,000 per beneficiary; or \$6,000 per beneficiary if your filing status is married filing joint. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at <https://savewithable.com/ks/home.html>

**LINE A16:** Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

- **Jobs Tax Credit.** Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received from Kansas Venture Capital, Inc.
- **KPERs Lump Sum Distributions.** Employees who terminated KPERs employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable

contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.

- **Partnership, S Corporation, or Fiduciary Adjustments.** The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.
- **S Corporation Privilege Adjustment.** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
- **Sale of Kansas Turnpike Bonds.** Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- **Electrical Generation Revenue Bonds.** Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- **Organ Donor Expenses.** Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed \$5,000. See **NOTICE 14-03** for more information.

**LINE A17:** Add lines A7 through A16 and enter result.

**LINE A18:** Subtract line A17 from line A6 and enter the result here and on line 2 of Form K-40. **If line A17 is larger than line A6 (or if line A6 is zero),** enter the result on line 2 of Form K-40 and **mark the box** to the left to indicate it is a negative amount.

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

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

### Income

**LINES B1 through B11:** In the left-hand column, enter the amounts from your 2019 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

### Adjustments to Income

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

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

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

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

**LINE B16:** Enter only those moving expenses for members of the armed forces incurred in 2019 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas. **Note:** At the time these instructions went to print, some tax benefits had expired. This includes the deduction for qualified tuition and fees. To find out if legislation extended this provision, go to [IRS.gov/Form1040](http://IRS.gov/Form1040).

- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.

\* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2019 (not already entered on lines B13 through B16).*

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

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

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

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

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

### Nonresident Allocation Percentage

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

## **PART C – KANSAS ITEMIZED DEDUCTIONS**

### Itemized Deduction Computation

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas.

**LINE C1:** Enter in the first space the amount of expenses for medical care allowable as deductions in section 213 of the federal IRC from line 4 of your federal Schedule A. Multiply this amount by 75% and enter the result in box C1.

**LINE C2:** Enter in the first space real estate taxes from line 5b of your federal Schedule A. Multiply this amount by 75% and enter the result in box C2.

**LINE C3:** Enter in the first space personal property taxes from line 5c of federal Schedule A. Multiply this amount by 75% and enter the result in box C3.

**LINE C4:** Enter in the first space the total qualified interest on mortgage from lines 8a through 8c of federal Schedule A; and any mortgage insurance premiums you paid and reported on federal Schedule A. Multiply this total by 75% and enter the result in box C4.

**LINE C5:** Enter in box C5, the amount of gifts to charity from line 14 of federal Schedule A.

**LINE C6:** Add lines C1 through C5 and enter the result in box C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

**CAUTION:** References to the federal form numbers listed on the Kansas forms K-40 and Schedule S may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure **accurate calculation and to avoid any processing delays.**



**2019 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
13,201	13,250	410	410
13,251	13,300	412	412
13,301	13,350	413	413
13,351	13,400	415	415
13,401	13,450	416	416
13,451	13,500	418	418
13,501	13,550	419	419
13,551	13,600	421	421
13,601	13,650	422	422
13,651	13,700	424	424
13,701	13,750	425	425
13,751	13,800	427	427
13,801	13,850	429	429
13,851	13,900	430	430
13,901	13,950	432	432
13,951	14,000	433	433
14,001	14,050	435	435
14,051	14,100	436	436
14,101	14,150	438	438
14,151	14,200	439	439
14,201	14,250	441	441
14,251	14,300	443	443
14,301	14,350	444	444
14,351	14,400	446	446
14,401	14,450	447	447
14,451	14,500	449	449
14,501	14,550	450	450
14,551	14,600	452	452
14,601	14,650	453	453
14,651	14,700	455	455
14,701	14,750	456	456
14,751	14,800	458	458
14,801	14,850	460	460
14,851	14,900	461	461
14,901	14,950	463	463
14,951	15,000	464	464
15,001	15,050	466	466
15,051	15,100	469	467
15,101	15,150	472	469
15,151	15,200	474	470
15,201	15,250	477	472
15,251	15,300	479	474
15,301	15,350	482	475
15,351	15,400	485	477
15,401	15,450	487	478
15,451	15,500	490	480
15,501	15,550	493	481
15,551	15,600	495	483
15,601	15,650	498	484
15,651	15,700	500	486
15,701	15,750	503	487
15,751	15,800	506	489
15,801	15,850	508	491
15,851	15,900	511	492
15,901	15,950	514	494
15,951	16,000	516	495
16,001	16,050	519	497
16,051	16,100	521	498
16,101	16,150	524	500
16,151	16,200	527	501
16,201	16,250	529	503
16,251	16,300	532	505
16,301	16,350	535	506
16,351	16,400	537	508
16,401	16,450	540	509
16,451	16,500	542	511

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
16,501	16,550	545	512
16,551	16,600	548	514
16,601	16,650	550	515
16,651	16,700	553	517
16,701	16,750	556	518
16,751	16,800	558	520
16,801	16,850	561	522
16,851	16,900	563	523
16,901	16,950	566	525
16,951	17,000	569	526
17,001	17,050	571	528
17,051	17,100	574	529
17,101	17,150	577	531
17,151	17,200	579	532
17,201	17,250	582	534
17,251	17,300	584	536
17,301	17,350	587	537
17,351	17,400	590	539
17,401	17,450	592	540
17,451	17,500	595	542
17,501	17,550	598	543
17,551	17,600	600	545
17,601	17,650	603	546
17,651	17,700	605	548
17,701	17,750	608	549
17,751	17,800	611	551
17,801	17,850	613	553
17,851	17,900	616	554
17,901	17,950	619	556
17,951	18,000	621	557
18,001	18,050	624	559
18,051	18,100	626	560
18,101	18,150	629	562
18,151	18,200	632	563
18,201	18,250	634	565
18,251	18,300	637	567
18,301	18,350	640	568
18,351	18,400	642	570
18,401	18,450	645	571
18,451	18,500	647	573
18,501	18,550	650	574
18,551	18,600	653	576
18,601	18,650	655	577
18,651	18,700	658	579
18,701	18,750	661	580
18,751	18,800	663	582
18,801	18,850	666	584
18,851	18,900	668	585
18,901	18,950	671	587
18,951	19,000	674	588
19,001	19,050	676	590
19,051	19,100	679	591
19,101	19,150	682	593
19,151	19,200	684	594
19,201	19,250	687	596
19,251	19,300	689	598
19,301	19,350	692	599
19,351	19,400	695	601
19,401	19,450	697	602
19,451	19,500	700	604
19,501	19,550	703	605
19,551	19,600	705	607
19,601	19,650	708	608
19,651	19,700	710	610
19,701	19,750	713	611
19,751	19,800	716	613

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
19,801	19,850	718	615
19,851	19,900	721	616
19,901	19,950	724	618
19,951	20,000	726	619
20,001	20,050	729	621
20,051	20,100	731	622
20,101	20,150	734	624
20,151	20,200	737	625
20,201	20,250	739	627
20,251	20,300	742	629
20,301	20,350	745	630
20,351	20,400	747	632
20,401	20,450	750	633
20,451	20,500	752	635
20,501	20,550	755	636
20,551	20,600	758	638
20,601	20,650	760	639
20,651	20,700	763	641
20,701	20,750	766	642
20,751	20,800	768	644
20,801	20,850	771	646
20,851	20,900	773	647
20,901	20,950	776	649
20,951	21,000	779	650
21,001	21,050	781	652
21,051	21,100	784	653
21,101	21,150	787	655
21,151	21,200	789	656
21,201	21,250	792	658
21,251	21,300	794	660
21,301	21,350	797	661
21,351	21,400	800	663
21,401	21,450	802	664
21,451	21,500	805	666
21,501	21,550	808	667
21,551	21,600	810	669
21,601	21,650	813	670
21,651	21,700	815	672
21,701	21,750	818	673
21,751	21,800	821	675
21,801	21,850	823	677
21,851	21,900	826	678
21,901	21,950	829	680
21,951	22,000	831	681
22,001	22,050	834	683
22,051	22,100	836	684
22,101	22,150	839	686
22,151	22,200	842	687
22,201	22,250	844	689
22,251	22,300	847	691
22,301	22,350	850	692
22,351	22,400	852	694
22,401	22,450	855	695
22,451	22,500	857	697
22,501	22,550	860	698
22,551	22,600	863	700
22,601	22,650	865	701
22,651	22,700	868	703
22,701	22,750	871	704
22,751	22,800	873	706
22,801	22,850	876	708
22,851	22,900	878	709
22,901	22,950	881	711
22,951	23,000	884	712
23,001	23,050	886	714
23,051	23,100	889	715

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
23,101	23,150	892	717
23,151	23,200	894	718
23,201	23,250	897	720
23,251	23,300	899	722
23,301	23,350	902	723
23,351	23,400	905	725
23,401	23,450	907	726
23,451	23,500	910	728
23,501	23,550	913	729
23,551	23,600	915	731
23,601	23,650	918	732
23,651	23,700	920	734
23,701	23,750	923	735
23,751	23,800	926	737
23,801	23,850	928	739
23,851	23,900	931	740
23,901	23,950	934	742
23,951	24,000	936	743
24,001	24,050	939	745
24,051	24,100	941	746
24,101	24,150	944	748
24,151	24,200	947	749
24,201	24,250	949	751
24,251	24,300	952	753
24,301	24,350	955	754
24,351	24,400	957	756
24,401	24,450	960	757
24,451	24,500	962	759
24,501	24,550	965	760
24,551	24,600	968	762
24,601	24,650	970	763
24,651	24,700	973	765
24,701	24,750	976	766
24,751	24,800	978	768
24,801	24,850	981	770
24,851	24,900	983	771
24,901	24,950	986	773
24,951	25,000	989	774
25,001	25,050	991	776
25,051	25,100	994	777
25,101	25,150	997	779
25,151	25,200	999	780
25,201	25,250	1,002	782
25,251	25,300	1,004	784
25,301	25,350	1,007	785
25,351	25,400	1,010	787
25,401	25,450	1,012	788
25,451	25,500	1,015	790
25,501	25,550	1,018	791
25,551	25,600	1,020	793
25,601	25,650	1,023	794
25,651	25,700	1,025	796
25,701	25,750	1,028	797
25,751	25,800	1,031	799
25,801	25,850	1,033	801
25,851	25,900	1,036	802
25,901	25,950	1,039	804
25,951	26,000	1,041	805
26,001	26,050	1,044	807
26,051	26,100	1,046	808
26,101	26,150	1,049	810
26,151	26,200	1,052	811
26,201	26,250	1,054	813
26,251	26,300	1,057	815
26,301	26,350	1,060	816
26,351	26,400	1,062	818

**2019 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26,401	26,450	1,065	819
26,451	26,500	1,067	821
26,501	26,550	1,070	822
26,551	26,600	1,073	824
26,601	26,650	1,075	825
26,651	26,700	1,078	827
26,701	26,750	1,081	828
26,751	26,800	1,083	830
26,801	26,850	1,086	832
26,851	26,900	1,088	833
26,901	26,950	1,091	835
26,951	27,000	1,094	836
27,001	27,050	1,096	838
27,051	27,100	1,099	839
27,101	27,150	1,102	841
27,151	27,200	1,104	842
27,201	27,250	1,107	844
27,251	27,300	1,109	846
27,301	27,350	1,112	847
27,351	27,400	1,115	849
27,401	27,450	1,117	850
27,451	27,500	1,120	852
27,501	27,550	1,123	853
27,551	27,600	1,125	855
27,601	27,650	1,128	856
27,651	27,700	1,130	858
27,701	27,750	1,133	859
27,751	27,800	1,136	861
27,801	27,850	1,138	863
27,851	27,900	1,141	864
27,901	27,950	1,144	866
27,951	28,000	1,146	867
28,001	28,050	1,149	869
28,051	28,100	1,151	870
28,101	28,150	1,154	872
28,151	28,200	1,157	873
28,201	28,250	1,159	875
28,251	28,300	1,162	877
28,301	28,350	1,165	878
28,351	28,400	1,167	880
28,401	28,450	1,170	881
28,451	28,500	1,172	883
28,501	28,550	1,175	884
28,551	28,600	1,178	886
28,601	28,650	1,180	887
28,651	28,700	1,183	889
28,701	28,750	1,186	890
28,751	28,800	1,188	892
28,801	28,850	1,191	894
28,851	28,900	1,193	895
28,901	28,950	1,196	897
28,951	29,000	1,199	898
29,001	29,050	1,201	900
29,051	29,100	1,204	901
29,101	29,150	1,207	903
29,151	29,200	1,209	904
29,201	29,250	1,212	906
29,251	29,300	1,214	908
29,301	29,350	1,217	909
29,351	29,400	1,220	911
29,401	29,450	1,222	912
29,451	29,500	1,225	914
29,501	29,550	1,228	915
29,551	29,600	1,230	917
29,601	29,650	1,233	918
29,651	29,700	1,235	920

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
29,701	29,750	1,238	921
29,751	29,800	1,241	923
29,801	29,850	1,243	925
29,851	29,900	1,246	926
29,901	29,950	1,249	928
29,951	30,000	1,251	929
30,001	30,050	1,254	931
30,051	30,100	1,257	934
30,101	30,150	1,260	937
30,151	30,200	1,263	939
30,201	30,250	1,265	942
30,251	30,300	1,268	944
30,301	30,350	1,271	947
30,351	30,400	1,274	950
30,401	30,450	1,277	952
30,451	30,500	1,280	955
30,501	30,550	1,282	958
30,551	30,600	1,285	960
30,601	30,650	1,288	963
30,651	30,700	1,291	965
30,701	30,750	1,294	968
30,751	30,800	1,297	971
30,801	30,850	1,300	973
30,851	30,900	1,302	976
30,901	30,950	1,305	979
30,951	31,000	1,308	981
31,001	31,050	1,311	984
31,051	31,100	1,314	986
31,101	31,150	1,317	989
31,151	31,200	1,320	992
31,201	31,250	1,322	994
31,251	31,300	1,325	997
31,301	31,350	1,328	1,000
31,351	31,400	1,331	1,002
31,401	31,450	1,334	1,005
31,451	31,500	1,337	1,007
31,501	31,550	1,339	1,010
31,551	31,600	1,342	1,013
31,601	31,650	1,345	1,015
31,651	31,700	1,348	1,018
31,701	31,750	1,351	1,021
31,751	31,800	1,354	1,023
31,801	31,850	1,357	1,026
31,851	31,900	1,359	1,028
31,901	31,950	1,362	1,031
31,951	32,000	1,365	1,034
32,001	32,050	1,368	1,036
32,051	32,100	1,371	1,039
32,101	32,150	1,374	1,042
32,151	32,200	1,377	1,044
32,201	32,250	1,379	1,047
32,251	32,300	1,382	1,049
32,301	32,350	1,385	1,052
32,351	32,400	1,388	1,055
32,401	32,450	1,391	1,057
32,451	32,500	1,394	1,060
32,501	32,550	1,396	1,063
32,551	32,600	1,399	1,065
32,601	32,650	1,402	1,068
32,651	32,700	1,405	1,070
32,701	32,750	1,408	1,073
32,751	32,800	1,411	1,076
32,801	32,850	1,414	1,078
32,851	32,900	1,416	1,081
32,901	32,950	1,419	1,084
32,951	33,000	1,422	1,086

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
33,001	33,050	1,425	1,089
33,051	33,100	1,428	1,091
33,101	33,150	1,431	1,094
33,151	33,200	1,434	1,097
33,201	33,250	1,436	1,099
33,251	33,300	1,439	1,102
33,301	33,350	1,442	1,105
33,351	33,400	1,445	1,107
33,401	33,450	1,448	1,110
33,451	33,500	1,451	1,112
33,501	33,550	1,453	1,115
33,551	33,600	1,456	1,118
33,601	33,650	1,459	1,120
33,651	33,700	1,462	1,123
33,701	33,750	1,465	1,126
33,751	33,800	1,468	1,128
33,801	33,850	1,471	1,131
33,851	33,900	1,473	1,133
33,901	33,950	1,476	1,136
33,951	34,000	1,479	1,139
34,001	34,050	1,482	1,141
34,051	34,100	1,485	1,144
34,101	34,150	1,488	1,147
34,151	34,200	1,491	1,149
34,201	34,250	1,493	1,152
34,251	34,300	1,496	1,154
34,301	34,350	1,499	1,157
34,351	34,400	1,502	1,160
34,401	34,450	1,505	1,162
34,451	34,500	1,508	1,165
34,501	34,550	1,510	1,168
34,551	34,600	1,513	1,170
34,601	34,650	1,516	1,173
34,651	34,700	1,519	1,175
34,701	34,750	1,522	1,178
34,751	34,800	1,525	1,181
34,801	34,850	1,528	1,183
34,851	34,900	1,530	1,186
34,901	34,950	1,533	1,189
34,951	35,000	1,536	1,191
35,001	35,050	1,539	1,194
35,051	35,100	1,542	1,196
35,101	35,150	1,545	1,199
35,151	35,200	1,548	1,202
35,201	35,250	1,550	1,204
35,251	35,300	1,553	1,207
35,301	35,350	1,556	1,210
35,351	35,400	1,559	1,212
35,401	35,450	1,562	1,215
35,451	35,500	1,565	1,217
35,501	35,550	1,567	1,220
35,551	35,600	1,570	1,223
35,601	35,650	1,573	1,225
35,651	35,700	1,576	1,228
35,701	35,750	1,579	1,231
35,751	35,800	1,582	1,233
35,801	35,850	1,585	1,236
35,851	35,900	1,587	1,238
35,901	35,950	1,590	1,241
35,951	36,000	1,593	1,244
36,001	36,050	1,596	1,246
36,051	36,100	1,599	1,249
36,101	36,150	1,602	1,252
36,151	36,200	1,605	1,254
36,201	36,250	1,607	1,257
36,251	36,300	1,610	1,259

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	36,350	1,613	1,262
36,351	36,400	1,616	1,265
36,401	36,450	1,619	1,267
36,451	36,500	1,622	1,270
36,501	36,550	1,624	1,273
36,551	36,600	1,627	1,275
36,601	36,650	1,630	1,278
36,651	36,700	1,633	1,280
36,701	36,750	1,636	1,283
36,751	36,800	1,639	1,286
36,801	36,850	1,642	1,288
36,851	36,900	1,644	1,291
36,901	36,950	1,647	1,294
36,951	37,000	1,650	1,296
37,001	37,050	1,653	1,299
37,051	37,100	1,656	1,301
37,101	37,150	1,659	1,304
37,151	37,200	1,662	1,307
37,201	37,250	1,664	1,309
37,251	37,300	1,667	1,312
37,301	37,350	1,670	1,315
37,351	37,400	1,673	1,317
37,401	37,450	1,676	1,320
37,451	37,500	1,679	1,322
37,501	37,550	1,681	1,325
37,551	37,600	1,684	1,328
37,601	37,650	1,687	1,330
37,651	37,700	1,690	1,333
37,701	37,750	1,693	1,336
37,751	37,800	1,696	1,338
37,801	37,850	1,699	1,341
37,851	37,900	1,701	1,343
37,901	37,950	1,704	1,346
37,951	38,000	1,707	1,349
38,001	38,050	1,710	1,351
38,051	38,100	1,713	1,354
38,101	38,150	1,716	1,357
38,151	38,200	1,719	1,359
38,201	38,250	1,721	1,362
38,251	38,300	1,724	1,364
38,301	38,350	1,727	1,367
38,351	38,400	1,730	1,370
38,401	38,450	1,733	1,372
38,451	38,500	1,736	1,375
38,501	38,550	1,738	1,378
38,551	38,600	1,741	1,380
38,601	38,650	1,744	1,383
38,651	38,700	1,747	1,385
38,701	38,750	1,750	1,388
38,751	38,800	1,753	1,391
38,801	38,850	1,756	1,393
38,851	38,900	1,758	1,396

**2019 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
39,601	39,650	1,801	1,435
39,651	39,700	1,804	1,438
39,701	39,750	1,807	1,441
39,751	39,800	1,810	1,443
39,801	39,850	1,813	1,446
39,851	39,900	1,815	1,448
39,901	39,950	1,818	1,451
39,951	40,000	1,821	1,454
40,001	40,050	1,824	1,456
40,051	40,100	1,827	1,459
40,101	40,150	1,830	1,462
40,151	40,200	1,833	1,464
40,201	40,250	1,835	1,467
40,251	40,300	1,838	1,469
40,301	40,350	1,841	1,472
40,351	40,400	1,844	1,475
40,401	40,450	1,847	1,477
40,451	40,500	1,850	1,480
40,501	40,550	1,852	1,483
40,551	40,600	1,855	1,485
40,601	40,650	1,858	1,488
40,651	40,700	1,861	1,490
40,701	40,750	1,864	1,493
40,751	40,800	1,867	1,496
40,801	40,850	1,870	1,498
40,851	40,900	1,872	1,501
40,901	40,950	1,875	1,504
40,951	41,000	1,878	1,506
41,001	41,050	1,881	1,509
41,051	41,100	1,884	1,511
41,101	41,150	1,887	1,514
41,151	41,200	1,890	1,517
41,201	41,250	1,892	1,519
41,251	41,300	1,895	1,522
41,301	41,350	1,898	1,525
41,351	41,400	1,901	1,527
41,401	41,450	1,904	1,530
41,451	41,500	1,907	1,532
41,501	41,550	1,909	1,535
41,551	41,600	1,912	1,538
41,601	41,650	1,915	1,540
41,651	41,700	1,918	1,543
41,701	41,750	1,921	1,546
41,751	41,800	1,924	1,548
41,801	41,850	1,927	1,551
41,851	41,900	1,929	1,553
41,901	41,950	1,932	1,556
41,951	42,000	1,935	1,559
42,001	42,050	1,938	1,561
42,051	42,100	1,941	1,564
42,101	42,150	1,944	1,567
42,151	42,200	1,947	1,569
42,201	42,250	1,949	1,572
42,251	42,300	1,952	1,574
42,301	42,350	1,955	1,577
42,351	42,400	1,958	1,580
42,401	42,450	1,961	1,582
42,451	42,500	1,964	1,585
42,501	42,550	1,966	1,588
42,551	42,600	1,969	1,590
42,601	42,650	1,972	1,593
42,651	42,700	1,975	1,595
42,701	42,750	1,978	1,598
42,751	42,800	1,981	1,601
42,801	42,850	1,984	1,603
42,851	42,900	1,986	1,606

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
42,901	42,950	1,989	1,609
42,951	43,000	1,992	1,611
43,001	43,050	1,995	1,614
43,051	43,100	1,998	1,616
43,101	43,150	2,001	1,619
43,151	43,200	2,004	1,622
43,201	43,250	2,006	1,624
43,251	43,300	2,009	1,627
43,301	43,350	2,012	1,630
43,351	43,400	2,015	1,632
43,401	43,450	2,018	1,635
43,451	43,500	2,021	1,637
43,501	43,550	2,023	1,640
43,551	43,600	2,026	1,643
43,601	43,650	2,029	1,645
43,651	43,700	2,032	1,648
43,701	43,750	2,035	1,651
43,751	43,800	2,038	1,653
43,801	43,850	2,041	1,656
43,851	43,900	2,043	1,658
43,901	43,950	2,046	1,661
43,951	44,000	2,049	1,664
44,001	44,050	2,052	1,666
44,051	44,100	2,055	1,669
44,101	44,150	2,058	1,672
44,151	44,200	2,061	1,674
44,201	44,250	2,063	1,677
44,251	44,300	2,066	1,679
44,301	44,350	2,069	1,682
44,351	44,400	2,072	1,685
44,401	44,450	2,075	1,687
44,451	44,500	2,078	1,690
44,501	44,550	2,080	1,693
44,551	44,600	2,083	1,695
44,601	44,650	2,086	1,698
44,651	44,700	2,089	1,700
44,701	44,750	2,092	1,703
44,751	44,800	2,095	1,706
44,801	44,850	2,098	1,708
44,851	44,900	2,100	1,711
44,901	44,950	2,103	1,714
44,951	45,000	2,106	1,716
45,001	45,050	2,109	1,719
45,051	45,100	2,112	1,721
45,101	45,150	2,115	1,724
45,151	45,200	2,118	1,727
45,201	45,250	2,120	1,729
45,251	45,300	2,123	1,732
45,301	45,350	2,126	1,735
45,351	45,400	2,129	1,737
45,401	45,450	2,132	1,740
45,451	45,500	2,135	1,742
45,501	45,550	2,137	1,745
45,551	45,600	2,140	1,748
45,601	45,650	2,143	1,750
45,651	45,700	2,146	1,753
45,701	45,750	2,149	1,756
45,751	45,800	2,152	1,758
45,801	45,850	2,155	1,761
45,851	45,900	2,157	1,763
45,901	45,950	2,160	1,766
45,951	46,000	2,163	1,769
46,001	46,050	2,166	1,771
46,051	46,100	2,169	1,774
46,101	46,150	2,172	1,777
46,151	46,200	2,175	1,779

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
46,201	46,250	2,177	1,782
46,251	46,300	2,180	1,784
46,301	46,350	2,183	1,787
46,351	46,400	2,186	1,790
46,401	46,450	2,189	1,792
46,451	46,500	2,192	1,795
46,501	46,550	2,194	1,798
46,551	46,600	2,197	1,800
46,601	46,650	2,200	1,803
46,651	46,700	2,203	1,805
46,701	46,750	2,206	1,808
46,751	46,800	2,209	1,811
46,801	46,850	2,212	1,813
46,851	46,900	2,214	1,816
46,901	46,950	2,217	1,819
46,951	47,000	2,220	1,821
47,001	47,050	2,223	1,824
47,051	47,100	2,226	1,826
47,101	47,150	2,229	1,829
47,151	47,200	2,232	1,832
47,201	47,250	2,234	1,834
47,251	47,300	2,237	1,837
47,301	47,350	2,240	1,840
47,351	47,400	2,243	1,842
47,401	47,450	2,246	1,845
47,451	47,500	2,249	1,847
47,501	47,550	2,251	1,850
47,551	47,600	2,254	1,853
47,601	47,650	2,257	1,855
47,651	47,700	2,260	1,858
47,701	47,750	2,263	1,861
47,751	47,800	2,266	1,863
47,801	47,850	2,269	1,866
47,851	47,900	2,271	1,868
47,901	47,950	2,274	1,871
47,951	48,000	2,277	1,874
48,001	48,050	2,280	1,876
48,051	48,100	2,283	1,879
48,101	48,150	2,286	1,882
48,151	48,200	2,289	1,884
48,201	48,250	2,291	1,887
48,251	48,300	2,294	1,889
48,301	48,350	2,297	1,892
48,351	48,400	2,300	1,895
48,401	48,450	2,303	1,897
48,451	48,500	2,306	1,900
48,501	48,550	2,308	1,903
48,551	48,600	2,311	1,905
48,601	48,650	2,314	1,908
48,651	48,700	2,317	1,910
48,701	48,750	2,320	1,913
48,751	48,800	2,323	1,916
48,801	48,850	2,326	1,918
48,851	48,900	2,328	1,921
48,901	48,950	2,331	1,924
48,951	49,000	2,334	1,926
49,001	49,050	2,337	1,929
49,051	49,100	2,340	1,931
49,101	49,150	2,343	1,934
49,151	49,200	2,346	1,937
49,201	49,250	2,348	1,939
49,251	49,300	2,351	1,942
49,301	49,350	2,354	1,945
49,351	49,400	2,357	1,947
49,401	49,450	2,360	1,950
49,451	49,500	2,363	1,952

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
49,501	49,550	2,365	1,955
49,551	49,600	2,368	1,958
49,601	49,650	2,371	1,960
49,651	49,700	2,374	1,963
49,701	49,750	2,377	1,966
49,751	49,800	2,380	1,968
49,801	49,850	2,383	1,971
49,851	49,900	2,385	1,973
49,901	49,950	2,388	1,976
49,951	50,000	2,391	1,979
50,001	50,050	2,394	1,981
50,051	50,100	2,397	1,984
50,101	50,150	2,400	1,987
50,151	50,200	2,403	1,989
50,201	50,250	2,405	1,992
50,251	50,300	2,408	1,994
50,301	50,350	2,411	1,997
50,351	50,400	2,414	2,000
50,401	50,450	2,417	2,002
50,451	50,500	2,420	2,005
50,501	50,550	2,422	2,008
50,551	50,600	2,425	2,010
50,601	50,650	2,428	2,013
50,651	50,700	2,431	2,015
50,701	50,750	2,434	2,018
50,751	50,800	2,437	2,021
50,801	50,850	2,440	2,023
50,851	50,900	2,442	2,026
50,901	50,950	2,445	2,029
50,951	51,000	2,448	2,031
51,001	51,050	2,451	2,034
51,051	51,100	2,454	2,036
51,101	51,150	2,457	2,039
51,151	51,200	2,460	2,042
51,201	51,250	2,462	2,044
51,251	51,300	2,465	2,047
51,301	51,350	2,468	2,050
51,351	51,400	2,471	2,052
51,401	51,450	2,474	2,055
51,451	51,500	2,477	2,057
51,501	51,550	2,479	2,060
51,551	51,600	2,482	2,063
51,601	51,650	2,485	2,065
51,651	51,700	2,488	2,068
51,701	51,750	2,491	2,071
51,751	51,800	2,494	2,073
51,801	51,850	2,497	2,076
51,851	51,900	2,499	2,078
51,9			

# 2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
		Single, Head of Household or Married Filing Separate	Married Filing Joint			Single, Head of Household or Married Filing Separate	Married Filing Joint			Single, Head of Household or Married Filing Separate	Married Filing Joint
at least	but not more than	your tax is		at least	but not more than	your tax is		at least	but not more than	your tax is	
52,801	52,850	2,554	2,128	56,101	56,150	2,742	2,302	59,401	59,450	2,930	2,475
52,851	52,900	2,556	2,131	56,151	56,200	2,745	2,304	59,451	59,500	2,933	2,477
52,901	52,950	2,559	2,134	56,201	56,250	2,747	2,307	59,501	59,550	2,935	2,480
52,951	53,000	2,562	2,136	56,251	56,300	2,750	2,309	59,551	59,600	2,938	2,483
53,001	53,050	2,565	2,139	56,301	56,350	2,753	2,312	59,601	59,650	2,941	2,485
53,051	53,100	2,568	2,141	56,351	56,400	2,756	2,315	59,651	59,700	2,944	2,488
53,101	53,150	2,571	2,144	56,401	56,450	2,759	2,317	59,701	59,750	2,947	2,491
53,151	53,200	2,574	2,147	56,451	56,500	2,762	2,320	59,751	59,800	2,950	2,493
53,201	53,250	2,576	2,149	56,501	56,550	2,764	2,323	59,801	59,850	2,953	2,496
53,251	53,300	2,579	2,152	56,551	56,600	2,767	2,325	59,851	59,900	2,955	2,498
53,301	53,350	2,582	2,155	56,601	56,650	2,770	2,328	59,901	59,950	2,958	2,501
53,351	53,400	2,585	2,157	56,651	56,700	2,773	2,330	59,951	60,000	2,961	2,504
53,401	53,450	2,588	2,160	56,701	56,750	2,776	2,333	60,001	60,050	2,964	2,506
53,451	53,500	2,591	2,162	56,751	56,800	2,779	2,336	60,051	60,100	2,967	2,509
53,501	53,550	2,593	2,165	56,801	56,850	2,782	2,338	60,101	60,150	2,970	2,512
53,551	53,600	2,596	2,168	56,851	56,900	2,784	2,341	60,151	60,200	2,973	2,515
53,601	53,650	2,599	2,170	56,901	56,950	2,787	2,344	60,201	60,250	2,975	2,518
53,651	53,700	2,602	2,173	56,951	57,000	2,790	2,346	60,251	60,300	2,978	2,521
53,701	53,750	2,605	2,176	57,001	57,050	2,793	2,349	60,301	60,350	2,981	2,524
53,751	53,800	2,608	2,178	57,051	57,100	2,796	2,351	60,351	60,400	2,984	2,526
53,801	53,850	2,611	2,181	57,101	57,150	2,799	2,354	60,401	60,450	2,987	2,529
53,851	53,900	2,613	2,183	57,151	57,200	2,802	2,357	60,451	60,500	2,990	2,532
53,901	53,950	2,616	2,186	57,201	57,250	2,804	2,359	60,501	60,550	2,992	2,535
53,951	54,000	2,619	2,189	57,251	57,300	2,807	2,362	60,551	60,600	2,995	2,538
54,001	54,050	2,622	2,191	57,301	57,350	2,810	2,365	60,601	60,650	2,998	2,541
54,051	54,100	2,625	2,194	57,351	57,400	2,813	2,367	60,651	60,700	3,001	2,544
54,101	54,150	2,628	2,197	57,401	57,450	2,816	2,370	60,701	60,750	3,004	2,546
54,151	54,200	2,631	2,199	57,451	57,500	2,819	2,372	60,751	60,800	3,007	2,549
54,201	54,250	2,633	2,202	57,501	57,550	2,821	2,375	60,801	60,850	3,010	2,552
54,251	54,300	2,636	2,204	57,551	57,600	2,824	2,378	60,851	60,900	3,012	2,555
54,301	54,350	2,639	2,207	57,601	57,650	2,827	2,380	60,901	60,950	3,015	2,558
54,351	54,400	2,642	2,210	57,651	57,700	2,830	2,383	60,951	61,000	3,018	2,561
54,401	54,450	2,645	2,212	57,701	57,750	2,833	2,386	61,001	61,050	3,021	2,563
54,451	54,500	2,648	2,215	57,751	57,800	2,836	2,388	61,051	61,100	3,024	2,566
54,501	54,550	2,650	2,218	57,801	57,850	2,839	2,391	61,101	61,150	3,027	2,569
54,551	54,600	2,653	2,220	57,851	57,900	2,841	2,393	61,151	61,200	3,030	2,572
54,601	54,650	2,656	2,223	57,901	57,950	2,844	2,396	61,201	61,250	3,032	2,575
54,651	54,700	2,659	2,225	57,951	58,000	2,847	2,399	61,251	61,300	3,035	2,578
54,701	54,750	2,662	2,228	58,001	58,050	2,850	2,401	61,301	61,350	3,038	2,581
54,751	54,800	2,665	2,231	58,051	58,100	2,853	2,404	61,351	61,400	3,041	2,583
54,801	54,850	2,668	2,233	58,101	58,150	2,856	2,407	61,401	61,450	3,044	2,586
54,851	54,900	2,670	2,236	58,151	58,200	2,859	2,409	61,451	61,500	3,047	2,589
54,901	54,950	2,673	2,239	58,201	58,250	2,861	2,412	61,501	61,550	3,049	2,592
54,951	55,000	2,676	2,241	58,251	58,300	2,864	2,414	61,551	61,600	3,052	2,595
55,001	55,050	2,679	2,244	58,301	58,350	2,867	2,417	61,601	61,650	3,055	2,598
55,051	55,100	2,682	2,246	58,351	58,400	2,870	2,420	61,651	61,700	3,058	2,601
55,101	55,150	2,685	2,249	58,401	58,450	2,873	2,422	61,701	61,750	3,061	2,603
55,151	55,200	2,688	2,252	58,451	58,500	2,876	2,425	61,751	61,800	3,064	2,606
55,201	55,250	2,690	2,254	58,501	58,550	2,878	2,428	61,801	61,850	3,067	2,609
55,251	55,300	2,693	2,257	58,551	58,600	2,881	2,430	61,851	61,900	3,069	2,612
55,301	55,350	2,696	2,260	58,601	58,650	2,884	2,433	61,901	61,950	3,072	2,615
55,351	55,400	2,699	2,262	58,651	58,700	2,887	2,435	61,951	62,000	3,075	2,618
55,401	55,450	2,702	2,265	58,701	58,750	2,890	2,438	62,001	62,050	3,078	2,620
55,451	55,500	2,705	2,267	58,751	58,800	2,893	2,441	62,051	62,100	3,081	2,623
55,501	55,550	2,707	2,270	58,801	58,850	2,896	2,443	62,101	62,150	3,084	2,626
55,551	55,600	2,710	2,273	58,851	58,900	2,898	2,446	62,151	62,200	3,087	2,629
55,601	55,650	2,713	2,275	58,901	58,950	2,901	2,449	62,201	62,250	3,089	2,632
55,651	55,700	2,716	2,278	58,951	59,000	2,904	2,451	62,251	62,300	3,092	2,635
55,701	55,750	2,719	2,281	59,001	59,050	2,907	2,454	62,301	62,350	3,095	2,638
55,751	55,800	2,722	2,283	59,051	59,100	2,910	2,456	62,351	62,400	3,098	2,640
55,801	55,850	2,725	2,286	59,101	59,150	2,913	2,459	62,401	62,450	3,101	2,643
55,851	55,900	2,727	2,288	59,151	59,200	2,916	2,462	62,451	62,500	3,104	2,646
55,901	55,950	2,730	2,291	59,201	59,250	2,918	2,464	62,501	62,550	3,106	2,649
55,951	56,000	2,733	2,294	59,251	59,300	2,921	2,467	62,551	62,600	3,109	2,652
56,001	56,050	2,736	2,296	59,301	59,350	2,924	2,470	62,601	62,650	3,112	2,655
56,051	56,100	2,739	2,299	59,351	59,400	2,927	2,472	62,651	62,700	3,115	2,658



2019 KANSAS TAX TABLE (continued)

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
66,001	66,050	3,306	2,848
66,051	66,100	3,309	2,851
66,101	66,150	3,312	2,854
66,151	66,200	3,315	2,857
66,201	66,250	3,317	2,860
66,251	66,300	3,320	2,863
66,301	66,350	3,323	2,866
66,351	66,400	3,326	2,868
66,401	66,450	3,329	2,871
66,451	66,500	3,332	2,874
66,501	66,550	3,334	2,877
66,551	66,600	3,337	2,880
66,601	66,650	3,340	2,883
66,651	66,700	3,343	2,886
66,701	66,750	3,346	2,888
66,751	66,800	3,349	2,891
66,801	66,850	3,352	2,894
66,851	66,900	3,354	2,897
66,901	66,950	3,357	2,900
66,951	67,000	3,360	2,903
67,001	67,050	3,363	2,905
67,051	67,100	3,366	2,908
67,101	67,150	3,369	2,911
67,151	67,200	3,372	2,914
67,201	67,250	3,374	2,917
67,251	67,300	3,377	2,920
67,301	67,350	3,380	2,923
67,351	67,400	3,383	2,925
67,401	67,450	3,386	2,928
67,451	67,500	3,389	2,931
67,501	67,550	3,391	2,934
67,551	67,600	3,394	2,937
67,601	67,650	3,397	2,940
67,651	67,700	3,400	2,943
67,701	67,750	3,403	2,945
67,751	67,800	3,406	2,948
67,801	67,850	3,409	2,951
67,851	67,900	3,411	2,954
67,901	67,950	3,414	2,957
67,951	68,000	3,417	2,960
68,001	68,050	3,420	2,962
68,051	68,100	3,423	2,965
68,101	68,150	3,426	2,968
68,151	68,200	3,429	2,971
68,201	68,250	3,431	2,974
68,251	68,300	3,434	2,977
68,301	68,350	3,437	2,980
68,351	68,400	3,440	2,982
68,401	68,450	3,443	2,985
68,451	68,500	3,446	2,988
68,501	68,550	3,448	2,991
68,551	68,600	3,451	2,994
68,601	68,650	3,454	2,997
68,651	68,700	3,457	3,000
68,701	68,750	3,460	3,002
68,751	68,800	3,463	3,005
68,801	68,850	3,466	3,008
68,851	68,900	3,468	3,011
68,901	68,950	3,471	3,014
68,951	69,000	3,474	3,017
69,001	69,050	3,477	3,019
69,051	69,100	3,480	3,022
69,101	69,150	3,483	3,025
69,151	69,200	3,486	3,028
69,201	69,250	3,488	3,031
69,251	69,300	3,491	3,034

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
69,301	69,350	3,494	3,037
69,351	69,400	3,497	3,039
69,401	69,450	3,500	3,042
69,451	69,500	3,503	3,045
69,501	69,550	3,505	3,048
69,551	69,600	3,508	3,051
69,601	69,650	3,511	3,054
69,651	69,700	3,514	3,057
69,701	69,750	3,517	3,059
69,751	69,800	3,520	3,062
69,801	69,850	3,523	3,065
69,851	69,900	3,525	3,068
69,901	69,950	3,528	3,071
69,951	70,000	3,531	3,074
70,001	70,050	3,534	3,076
70,051	70,100	3,537	3,079
70,101	70,150	3,540	3,082
70,151	70,200	3,543	3,085
70,201	70,250	3,545	3,088
70,251	70,300	3,548	3,091
70,301	70,350	3,551	3,094
70,351	70,400	3,554	3,096
70,401	70,450	3,557	3,099
70,451	70,500	3,560	3,102
70,501	70,550	3,562	3,105
70,551	70,600	3,565	3,108
70,601	70,650	3,568	3,111
70,651	70,700	3,571	3,114
70,701	70,750	3,574	3,116
70,751	70,800	3,577	3,119
70,801	70,850	3,580	3,122
70,851	70,900	3,582	3,125
70,901	70,950	3,585	3,128
70,951	71,000	3,588	3,131
71,001	71,050	3,591	3,133
71,051	71,100	3,594	3,136
71,101	71,150	3,597	3,139
71,151	71,200	3,600	3,142
71,201	71,250	3,602	3,145
71,251	71,300	3,605	3,148
71,301	71,350	3,608	3,151
71,351	71,400	3,611	3,153
71,401	71,450	3,614	3,156
71,451	71,500	3,617	3,159
71,501	71,550	3,619	3,162
71,551	71,600	3,622	3,165
71,601	71,650	3,625	3,168
71,651	71,700	3,628	3,171
71,701	71,750	3,631	3,173
71,751	71,800	3,634	3,176
71,801	71,850	3,637	3,179
71,851	71,900	3,639	3,182
71,901	71,950	3,642	3,185
71,951	72,000	3,645	3,188
72,001	72,050	3,648	3,190
72,051	72,100	3,651	3,193
72,101	72,150	3,654	3,196
72,151	72,200	3,657	3,199
72,201	72,250	3,659	3,202
72,251	72,300	3,662	3,205
72,301	72,350	3,665	3,208
72,351	72,400	3,668	3,210
72,401	72,450	3,671	3,213
72,451	72,500	3,674	3,216
72,501	72,550	3,676	3,219
72,551	72,600	3,679	3,222

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
72,601	72,650	3,682	3,225
72,651	72,700	3,685	3,228
72,701	72,750	3,688	3,230
72,751	72,800	3,691	3,233
72,801	72,850	3,694	3,236
72,851	72,900	3,696	3,239
72,901	72,950	3,699	3,242
72,951	73,000	3,702	3,245
73,001	73,050	3,705	3,247
73,051	73,100	3,708	3,250
73,101	73,150	3,711	3,253
73,151	73,200	3,714	3,256
73,201	73,250	3,716	3,259
73,251	73,300	3,719	3,262
73,301	73,350	3,722	3,265
73,351	73,400	3,725	3,267
73,401	73,450	3,728	3,270
73,451	73,500	3,731	3,273
73,501	73,550	3,733	3,276
73,551	73,600	3,736	3,279
73,601	73,650	3,739	3,282
73,651	73,700	3,742	3,285
73,701	73,750	3,745	3,287
73,751	73,800	3,748	3,290
73,801	73,850	3,751	3,293
73,851	73,900	3,753	3,296
73,901	73,950	3,756	3,299
73,951	74,000	3,759	3,302
74,001	74,050	3,762	3,304
74,051	74,100	3,765	3,307
74,101	74,150	3,768	3,310
74,151	74,200	3,771	3,313
74,201	74,250	3,773	3,316
74,251	74,300	3,776	3,319
74,301	74,350	3,779	3,322
74,351	74,400	3,782	3,324
74,401	74,450	3,785	3,327
74,451	74,500	3,788	3,330
74,501	74,550	3,790	3,333
74,551	74,600	3,793	3,336
74,601	74,650	3,796	3,339
74,651	74,700	3,799	3,342
74,701	74,750	3,802	3,344
74,751	74,800	3,805	3,347
74,801	74,850	3,808	3,350
74,851	74,900	3,810	3,353
74,901	74,950	3,813	3,356
74,951	75,000	3,816	3,359
75,001	75,050	3,819	3,361
75,051	75,100	3,822	3,364
75,101	75,150	3,825	3,367
75,151	75,200	3,828	3,370
75,201	75,250	3,830	3,373
75,251	75,300	3,833	3,376
75,301	75,350	3,836	3,379
75,351	75,400	3,839	3,381
75,401	75,450	3,842	3,384
75,451	75,500	3,845	3,387
75,501	75,550	3,847	3,390
75,551	75,600	3,850	3,393
75,601	75,650	3,853	3,396
75,651	75,700	3,856	3,399
75,701	75,750	3,859	3,401
75,751	75,800	3,862	3,404
75,801	75,850	3,865	3,407
75,851	75,900	3,867	3,410

and you are			
If line 7, Form K-40 is —	Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
75,901	75,950	3,870	3,413
75,951	76,000	3,873	3,416
76,001	76,050	3,876	3,418
76,051	76,100	3,879	3,421
76,101	76,150	3,882	3,424
76,151	76,200	3,885	3,427
76,201	76,250	3,887	3,430
76,251	76,300	3,890	3,433
76,301	76,350	3,893	3,436
76,351	76,400	3,896	3,438
76,401	76,450	3,899	3,441
76,451	76,500	3,902	3,444
76,501	76,550	3,904	3,447
76,551	76,600	3,907	3,450
76,601	76,650	3,910	3,453
76,651	76,700	3,913	3,456
76,701	76,750	3,916	3,458
76,751	76,800	3,919	3,461
76,801	76,850	3,922	3,464
76,851	76,900	3,924	3,467
76,901	76,950	3,927	3,470
76,951	77,000	3,930	3,473
77,001	77,050	3,933	3,475
77,051	77,100	3,936	3,478
77,101	77,150	3,939	3,481
77,151	77,200	3,942	3,484
77,201	77,250	3,944	3,487
77,251	77,300	3,947	3,490
77,301	77,350	3,950	3,493
77,351	77,400	3,953	3,495
77,401	77,450	3,956	3,498
77,451	77,500	3,959	3,501
77,501	77,550	3,961	3,504
77,551	77,600	3,964	3,507
77,601	77,650	3,967	3,510
77,651	77,700	3,970	3,513
77,701	77,750	3,973	3,515
77,751	77,800	3,976	3,518
77,801	77,850	3,979	3,521
77,851	77,900	3,981	3,524
77,901	77,950	3,984	3,527
77,951	78,000	3,987	3,530
78,001	78,050	3,990	3,532
78,051	78,100	3,993	3,535
78,101	78,150	3,996	3,538
78,151	78,200	3,999	3,541
78,201	78,250	4,001	3,544
78,251	78,300	4,004	3,547
78,301	78,35		

**2019 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
79,201	79,250	4,058	3,601
79,251	79,300	4,061	3,604
79,301	79,350	4,064	3,607
79,351	79,400	4,067	3,609
79,401	79,450	4,070	3,612
79,451	79,500	4,073	3,615
79,501	79,550	4,075	3,618
79,551	79,600	4,078	3,621
79,601	79,650	4,081	3,624
79,651	79,700	4,084	3,627
79,701	79,750	4,087	3,629
79,751	79,800	4,090	3,632
79,801	79,850	4,093	3,635
79,851	79,900	4,095	3,638
79,901	79,950	4,098	3,641
79,951	80,000	4,101	3,644
80,001	80,050	4,104	3,646
80,051	80,100	4,107	3,649
80,101	80,150	4,110	3,652
80,151	80,200	4,113	3,655
80,201	80,250	4,115	3,658
80,251	80,300	4,118	3,661
80,301	80,350	4,121	3,664
80,351	80,400	4,124	3,666
80,401	80,450	4,127	3,669
80,451	80,500	4,130	3,672
80,501	80,550	4,132	3,675
80,551	80,600	4,135	3,678
80,601	80,650	4,138	3,681
80,651	80,700	4,141	3,684
80,701	80,750	4,144	3,686
80,751	80,800	4,147	3,689
80,801	80,850	4,150	3,692
80,851	80,900	4,152	3,695
80,901	80,950	4,155	3,698
80,951	81,000	4,158	3,701
81,001	81,050	4,161	3,703
81,051	81,100	4,164	3,706
81,101	81,150	4,167	3,709
81,151	81,200	4,170	3,712
81,201	81,250	4,172	3,715
81,251	81,300	4,175	3,718
81,301	81,350	4,178	3,721
81,351	81,400	4,181	3,723
81,401	81,450	4,184	3,726
81,451	81,500	4,187	3,729
81,501	81,550	4,189	3,732
81,551	81,600	4,192	3,735
81,601	81,650	4,195	3,738
81,651	81,700	4,198	3,741
81,701	81,750	4,201	3,743
81,751	81,800	4,204	3,746
81,801	81,850	4,207	3,749
81,851	81,900	4,209	3,752
81,901	81,950	4,212	3,755
81,951	82,000	4,215	3,758
82,001	82,050	4,218	3,760
82,051	82,100	4,221	3,763
82,101	82,150	4,224	3,766
82,151	82,200	4,227	3,769
82,201	82,250	4,229	3,772
82,251	82,300	4,232	3,775
82,301	82,350	4,235	3,778
82,351	82,400	4,238	3,780
82,401	82,450	4,241	3,783
82,451	82,500	4,244	3,786

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
82,501	82,550	4,246	3,789
82,551	82,600	4,249	3,792
82,601	82,650	4,252	3,795
82,651	82,700	4,255	3,798
82,701	82,750	4,258	3,800
82,751	82,800	4,261	3,803
82,801	82,850	4,264	3,806
82,851	82,900	4,266	3,809
82,901	82,950	4,269	3,812
82,951	83,000	4,272	3,815
83,001	83,050	4,275	3,817
83,051	83,100	4,278	3,820
83,101	83,150	4,281	3,823
83,151	83,200	4,284	3,826
83,201	83,250	4,286	3,829
83,251	83,300	4,289	3,832
83,301	83,350	4,292	3,835
83,351	83,400	4,295	3,837
83,401	83,450	4,298	3,840
83,451	83,500	4,301	3,843
83,501	83,550	4,303	3,846
83,551	83,600	4,306	3,849
83,601	83,650	4,309	3,852
83,651	83,700	4,312	3,855
83,701	83,750	4,315	3,857
83,751	83,800	4,318	3,860
83,801	83,850	4,321	3,863
83,851	83,900	4,323	3,866
83,901	83,950	4,326	3,869
83,951	84,000	4,329	3,872
84,001	84,050	4,332	3,874
84,051	84,100	4,335	3,877
84,101	84,150	4,338	3,880
84,151	84,200	4,341	3,883
84,201	84,250	4,343	3,886
84,251	84,300	4,346	3,889
84,301	84,350	4,349	3,892
84,351	84,400	4,352	3,894
84,401	84,450	4,355	3,897
84,451	84,500	4,358	3,900
84,501	84,550	4,360	3,903
84,551	84,600	4,363	3,906
84,601	84,650	4,366	3,909
84,651	84,700	4,369	3,912
84,701	84,750	4,372	3,914
84,751	84,800	4,375	3,917
84,801	84,850	4,378	3,920
84,851	84,900	4,380	3,923
84,901	84,950	4,383	3,926
84,951	85,000	4,386	3,929
85,001	85,050	4,389	3,931
85,051	85,100	4,392	3,934
85,101	85,150	4,395	3,937
85,151	85,200	4,398	3,940
85,201	85,250	4,400	3,943
85,251	85,300	4,403	3,946
85,301	85,350	4,406	3,949
85,351	85,400	4,409	3,951
85,401	85,450	4,412	3,954
85,451	85,500	4,415	3,957
85,501	85,550	4,417	3,960
85,551	85,600	4,420	3,963
85,601	85,650	4,423	3,966
85,651	85,700	4,426	3,969
85,701	85,750	4,429	3,971
85,751	85,800	4,432	3,974

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
85,801	85,850	4,435	3,977
85,851	85,900	4,437	3,980
85,901	85,950	4,440	3,983
85,951	86,000	4,443	3,986
86,001	86,050	4,446	3,988
86,051	86,100	4,449	3,991
86,101	86,150	4,452	3,994
86,151	86,200	4,455	3,997
86,201	86,250	4,457	4,000
86,251	86,300	4,460	4,003
86,301	86,350	4,463	4,006
86,351	86,400	4,466	4,008
86,401	86,450	4,469	4,011
86,451	86,500	4,472	4,014
86,501	86,550	4,474	4,017
86,551	86,600	4,477	4,020
86,601	86,650	4,480	4,023
86,651	86,700	4,483	4,026
86,701	86,750	4,486	4,028
86,751	86,800	4,489	4,031
86,801	86,850	4,492	4,034
86,851	86,900	4,494	4,037
86,901	86,950	4,497	4,040
86,951	87,000	4,500	4,043
87,001	87,050	4,503	4,045
87,051	87,100	4,506	4,048
87,101	87,150	4,509	4,051
87,151	87,200	4,512	4,054
87,201	87,250	4,514	4,057
87,251	87,300	4,517	4,060
87,301	87,350	4,520	4,063
87,351	87,400	4,523	4,065
87,401	87,450	4,526	4,068
87,451	87,500	4,529	4,071
87,501	87,550	4,531	4,074
87,551	87,600	4,534	4,077
87,601	87,650	4,537	4,080
87,651	87,700	4,540	4,083
87,701	87,750	4,543	4,085
87,751	87,800	4,546	4,088
87,801	87,850	4,549	4,091
87,851	87,900	4,551	4,094
87,901	87,950	4,554	4,097
87,951	88,000	4,557	4,100
88,001	88,050	4,560	4,102
88,051	88,100	4,563	4,105
88,101	88,150	4,566	4,108
88,151	88,200	4,569	4,111
88,201	88,250	4,571	4,114
88,251	88,300	4,574	4,117
88,301	88,350	4,577	4,120
88,351	88,400	4,580	4,122
88,401	88,450	4,583	4,125
88,451	88,500	4,586	4,128
88,501	88,550	4,588	4,131
88,551	88,600	4,591	4,134
88,601	88,650	4,594	4,137
88,651	88,700	4,597	4,140
88,701	88,750	4,600	4,142
88,751	88,800	4,603	4,145
88,801	88,850	4,606	4,148
88,851	88,900	4,608	4,151
88,901	88,950	4,611	4,154
88,951	89,000	4,614	4,157
89,001	89,050	4,617	4,159
89,051	89,100	4,620	4,162

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
89,101	89,150	4,623	4,165
89,151	89,200	4,626	4,168
89,201	89,250	4,628	4,171
89,251	89,300	4,631	4,174
89,301	89,350	4,634	4,177
89,351	89,400	4,637	4,179
89,401	89,450	4,640	4,182
89,451	89,500	4,643	4,185
89,501	89,550	4,645	4,188
89,551	89,600	4,648	4,191
89,601	89,650	4,651	4,194
89,651	89,700	4,654	4,197
89,701	89,750	4,657	4,199
89,751	89,800	4,660	4,202
89,801	89,850	4,663	4,205
89,851	89,900	4,665	4,208
89,901	89,950	4,668	4,211
89,951	90,000	4,671	4,214
90,001	90,050	4,674	4,216
90,051	90,100	4,677	4,219
90,101	90,150	4,680	4,222
90,151	90,200	4,683	4,225
90,201	90,250	4,685	4,228
90,251	90,300	4,688	4,231
90,301	90,350	4,691	4,234
90,351	90,400	4,694	4,236
90,401	90,450	4,697	4,239
90,451	90,500	4,700	4,242
90,501	90,550	4,702	4,245
90,551	90,600	4,705	4,248
90,601	90,650	4,708	4,251
90,651	90,700	4,711	4,254
90,701	90,750	4,714	4,256
90,751	90,800	4,717	4,259
90,801	90,850	4,720	4,262
90,851	90,900	4,722	4,265
90,901	90,950	4,725	4,268
90,951	91,000	4,728	4,271
91,001	91,050	4,731	4,273
91,051	91,100	4,734	4,276
91,101	91,150	4,737	4,279
91,151	91,200	4,740	4,282
91,201	91,250	4,742	4,285
91,251	91,300	4,745	4,288
91,301	91,350	4,748	4,291
91,351	91,400	4,751	4,293
91,401	91,450	4,754	4,296
91,451	91,500	4,757	4,2

**2019 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is				your tax is				your tax is	
92,401	92,450	4,811	4,353	94,301	94,350	4,919	4,462	96,201	96,250	5,027	4,570
92,451	92,500	4,814	4,356	94,351	94,400	4,922	4,464	96,251	96,300	5,030	4,573
92,501	92,550	4,816	4,359	94,401	94,450	4,925	4,467	96,301	96,350	5,033	4,576
92,551	92,600	4,819	4,362	94,451	94,500	4,928	4,470	96,351	96,400	5,036	4,578
92,601	92,650	4,822	4,365	94,501	94,550	4,930	4,473	96,401	96,450	5,039	4,581
92,651	92,700	4,825	4,368	94,551	94,600	4,933	4,476	96,451	96,500	5,042	4,584
92,701	92,750	4,828	4,370	94,601	94,650	4,936	4,479	96,501	96,550	5,044	4,587
92,751	92,800	4,831	4,373	94,651	94,700	4,939	4,482	96,551	96,600	5,047	4,590
92,801	92,850	4,834	4,376	94,701	94,750	4,942	4,484	96,601	96,650	5,050	4,593
92,851	92,900	4,836	4,379	94,751	94,800	4,945	4,487	96,651	96,700	5,053	4,596
92,901	92,950	4,839	4,382	94,801	94,850	4,948	4,490	96,701	96,750	5,056	4,598
92,951	93,000	4,842	4,385	94,851	94,900	4,950	4,493	96,751	96,800	5,059	4,601
93,001	93,050	4,845	4,387	94,901	94,950	4,953	4,496	96,801	96,850	5,062	4,604
93,051	93,100	4,848	4,390	94,951	95,000	4,956	4,499	96,851	96,900	5,064	4,607
93,101	93,150	4,851	4,393	95,001	95,050	4,959	4,501	96,901	96,950	5,067	4,610
93,151	93,200	4,854	4,396	95,051	95,100	4,962	4,504	96,951	97,000	5,070	4,613
93,201	93,250	4,856	4,399	95,101	95,150	4,965	4,507	97,001	97,050	5,073	4,615
93,251	93,300	4,859	4,402	95,151	95,200	4,968	4,510	97,051	97,100	5,076	4,618
93,301	93,350	4,862	4,405	95,201	95,250	4,970	4,513	97,101	97,150	5,079	4,621
93,351	93,400	4,865	4,407	95,251	95,300	4,973	4,516	97,151	97,200	5,082	4,624
93,401	93,450	4,868	4,410	95,301	95,350	4,976	4,519	97,201	97,250	5,084	4,627
93,451	93,500	4,871	4,413	95,351	95,400	4,979	4,521	97,251	97,300	5,087	4,630
93,501	93,550	4,873	4,416	95,401	95,450	4,982	4,524	97,301	97,350	5,090	4,633
93,551	93,600	4,876	4,419	95,451	95,500	4,985	4,527	97,351	97,400	5,093	4,635
93,601	93,650	4,879	4,422	95,501	95,550	4,987	4,530	97,401	97,450	5,096	4,638
93,651	93,700	4,882	4,425	95,551	95,600	4,990	4,533	97,451	97,500	5,099	4,641
93,701	93,750	4,885	4,427	95,601	95,650	4,993	4,536	97,501	97,550	5,101	4,644
93,751	93,800	4,888	4,430	95,651	95,700	4,996	4,539	97,551	97,600	5,104	4,647
93,801	93,850	4,891	4,433	95,701	95,750	4,999	4,541	97,601	97,650	5,107	4,650
93,851	93,900	4,893	4,436	95,751	95,800	5,002	4,544	97,651	97,700	5,110	4,653
93,901	93,950	4,896	4,439	95,801	95,850	5,005	4,547	97,701	97,750	5,113	4,655
93,951	94,000	4,899	4,442	95,851	95,900	5,007	4,550	97,751	97,800	5,116	4,658
94,001	94,050	4,902	4,444	95,901	95,950	5,010	4,553	97,801	97,850	5,119	4,661
94,051	94,100	4,905	4,447	95,951	96,000	5,013	4,556	97,851	97,900	5,121	4,664
94,101	94,150	4,908	4,450	96,001	96,050	5,016	4,558	97,901	97,950	5,124	4,667
94,151	94,200	4,911	4,453	96,051	96,100	5,019	4,561	97,951	98,000	5,127	4,670
94,201	94,250	4,913	4,456	96,101	96,150	5,022	4,564	98,001	98,050	5,130	4,672
94,251	94,300	4,916	4,459	96,151	96,200	5,025	4,567	98,051	98,100	5,133	4,675

100,001 and over – use the Tax Computation Worksheet

**2019 TAX COMPUTATION WORKSHEET**

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

<b>Married Filing Joint</b>					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$5,001 – \$30,000	\$	3.1% (.031)	\$	\$0	\$
\$30,001 and over	\$	5.25% (.0525)	\$	\$645	\$
\$60,001 and over	\$	5.7% (.057)	\$	\$915	\$

  

<b>Single, Head of Household, or Married Filing Separate</b>					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$ 2,501 – \$15,000	\$	3.1% (.031)	\$	\$0	\$
\$15,001 and over	\$	5.25% (.0525)	\$	\$323	\$
\$30,001 and over	\$	5.7% (.057)	\$	\$458	\$

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## Taxpayer Assistance

ksrevenue.org

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

### Taxpayer Assistance Centers

Topeka Office  
120 SE 10th Avenue - 1st Floor  
Topeka, KS 66612-1588

Overland Park Office  
7600 W. 119th St., Suite A  
Overland Park, KS 66213-1128

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

Phone: 785-368-8222

Fax: 785-291-3614

**Refunds.** You may check the status of your current year tax refund from our website or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, visit our website and click **Refund Status** or call 785-368-8222.

**Forms.** If you choose to file paper, FILE the ORIGINAL form from this booklet, not a copy or a form from an approved software package. For a list of approved vendors go to: <https://www.ksrevenue.org/softwaredevelopers.html>

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## Electronic File & Pay Options

ksrevenue.org

**WebFile** is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **Personal Tax** and **File Your State Taxes Online** to get started. If you need assistance signing into the system, contact our office by email at [kdor\\_TAC@ks.gov](mailto:kdor_TAC@ks.gov) or call **785-368-8222**.

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

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

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