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Balance due? Pay electronically and choose your payment date.

See back cover for details.

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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 2020 and all years thereafter is 25%. See Notice 17-07 and K-40 instructions for line 14.

**ITEMIZED DEDUCTIONS.** For tax year 2020 Kansas itemized deductions are calculated using 100% charitable contributions, 100% qualified medical expenses, 100% qualified residential interest, and 100% 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).

## 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 taxfree 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 2020, 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 to look up the rate for your location.

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



**Belted Kingfishers** are a very attractive robin-sized bird, typically bluegray in color with a white collar, crest on the head and a large dagger like bill. Belted Kingfishers are generally observed in Kansas perched in trees along rivers and near lakes and reservoirs. It is from these perches the Belted Kingfisher hunts small fish, amphibians, and other aquatic prey. They plunge headlong into the water in pursuit of the next meal. Belted Kingfishers are dependent on clean water and abundant aquatic fauna. Belted Kingfishers and their habitat both benefit from Chickadee Checkoff.

## **GENERAL INFORMATION**

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

## Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income. KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

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

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

A Kansas residen	t must file if he or she is:	And gross income is at least:
Single	Under 65 65 or older or blind 65 or older and blind	\$ 6,100
Married Filing Joint	Under 65 (both spouses) 65 or older or blind (one spouse) 65 or older or blind (both spouses) 65 or older and blind (one spouse) and 65 or older and b 65 or older or blind (one spouse) and 65 or older and b 65 or older and blind (both spouses)	\$12,700 \$13,400 \$13,400 \$13,400 blind (other spouse)\$14,100
Head of Household	Under 65 65 or older or blind 65 or older and blind	\$10,850
Married Filing Separate	Under 65 65 or older or blind 65 or older and blind	\$ 6,700

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

**NONRESIDENTS**. If you are not a resident of Kansas but received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see Kansas Source Income 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.

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

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

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

# When to File

You can "file now" and "pay later" using our Direct Payment option. See page 9. If your 2020 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2021. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

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

Where to File	Mail your Kansas individual income tax return to the following address: INDIVIDUAL INCOME TAX KANSAS DEPARTMENT OF REVENUE
	PO BOX 750260 TOPEKA, KS 66699-0260
	WebFile is a <i>simple, secure, fast</i> and <i>free</i> Kansas electronic filing option. See back cover for details!
lf You Need Forms	Due to the sensitivity of the Kansas Department of Revenue's imaging equipment for tax return processing, only an <b>original</b> preprinted form or an <b>approved</b> 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: <b>ksrevenue.org</b>
Extension of Time to File	If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have
An extension of time to file is NOT an extension of time to pay the tax.	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 wil owe interest and penalty on any balance due.
Your Federal Return	If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A through F and Schedules 1-3) with your Kansas return.
Confidential Information	Income tax information disclosed to the Kansas Department of Revenue, either on returns or through departmen investigation, is held in strict confidence by law. The Kansas Department of Revenue, the Internal Revenue Service and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.
Innocent Spouse Relief	In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federa level had there been a federal liability.
Estimated Tax If two-thirds of your income is from farming or fishing, you	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
are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2021.	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 cos effective and environmentally friendly. To choose an electronic payment option visit <b>ksrevenue.org</b> and sign in to the <i>KDOR Customer Service Center</i> . <b>Underpayment Penalty</b> : 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.

# 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 2020 Kansas return.

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

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

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

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

## Deceased Taxpayers

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

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

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

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

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

## Food Sales Tax Credit

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

To qualify, you must be 55 years of age or older for all of 2020; 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, 2003) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

# Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our website for details. The Homestead Refund program offers a property tax rebate of up to \$700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2020 household income was \$36,300 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 \$20,700 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).

## 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 2020, 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 2020**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2020, 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 \$30,615 or less, 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, 2003).

**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 Spouse was 65 or older			Blind 🗖 Blind 🗖	
Filing statu	IS:	Boxes chec	ked:	Enter on line 4:	
Single		1 2		\$ 3,850 \$ 4,700	
Married Filir	ng Joint	1 2 3 4		\$ 8,200 \$ 8,900 \$ 9,600 \$10,300	
Married Filir	ng Separate	1 2 3 4		\$ 4,450 \$ 5,150 \$ 5,850 \$ 6,550	
Head of Ho	usehold	1 2		\$ 6,350 \$ 7,200	

WORKSHEET II - Standard Deduction for People Claimed as a Dependent
1. Enter the amount of your earned income\$
2. Minimum standard deduction\$ 500.00
3. Enter the larger of lines 1 or 2\$
4. Enter the amount for your filing status       \$
<ol> <li>Enter lesser of lines 3 or 4. Stop here if under</li> <li>65 and not blind. Enter result on line 4, K-40\$</li> </ol>
6. a. Check all that apply: You were 65 or older Blind Blind Blind Blind
<ul> <li>b. Number of boxes checked</li> <li>c. Multiply 6b by \$850 (\$700 if married filing joint or married filing separate)\$</li> </ul>
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
2020 tax paid to the foreign country\$
LESS: 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. 2020 income tax that was actually <b>paid</b> to the other state (including political subdivisions thereof)\$	
2. Total Kansas income tax (line 12, Form K-40) \$	
3. Total income derived from other state <u>and</u> included in KAGI\$	_
4. KAGI (line 3, Form K-40)\$	
5. Percentage limitation (divide line 3 by line 4)	%
6. Maximum credit allowable (multiply line 2 by line 5)\$	
<ul> <li>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\$</li> </ul>	

## 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 Nonres	sidents
1.	2020 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 25% 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.

AdoptionK-47
Angel InvestorK-30
Business and Job Development (for carry forward use only)K-34
Community Service Contribution
Declared Disaster Capital Investment (for carry forward use only)K-87
Disabled Access

Electric Cogeneration Facility (for carry forward use only)K-83	
High Performance Incentive Program (HPIP)K-59	
Historic PreservationK-35	
Individual Development AccountK-68	
Center for EntrepreneurshipK-31	
Low Income Student ScholarshipK-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 VendorK-44	
Research and Development (for carry forward use only)K-53	
Rural Opportunity ZoneK-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 2020. 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 2020 estimated tax payments plus any 2019 overpayment you had credited forward to 2020.

**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 2020 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2020 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 2020 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 .333% 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 estimated 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 twothirds 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 KDOR *Customer Service Center* at **ksrevenue.org** for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – 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 2021 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2021 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 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 2021 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimated payment on your 2021 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:

- $\sqrt{}$  completed all required information on the return;
- $\sqrt{}$  written your numbers legibly in the spaces provided;
- $\sqrt{}$  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;
- $\sqrt{}$  enclosed Form K-40V if you are making a tax payment; and,  $\sqrt{}$  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).



# 2020 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, 2020 Form K-40
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)
3. Prior year's tax liability (from line 19, 2019 Form K-40)
4. Enter the total amount of your 2020 Kansas income tax withheld

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

## PART I – EXCEPTIONS TO THE PENALTY

- 5. Cumulative total of your 2020 withholding .....
- 6. Cumulative timely paid estimated tax payments from January through each payment due date.....
- 7. Total amount withheld and timely paid estimated payments (add lines 5 and 6).....
- 8. Exception 1 Cumulative amount from either line 2 or line 3, whichever is less .....
- 9. Exception 2 Tax on annualized 2020 income; enclose computation. (Farmers/fishers use line 9b) ....

	1/1/20 - 4/15/20	1/1/20 - 6/15/20	1/1/20 - 9/15/20	1/1/20 - 1/15/21
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

180018

## **PART II – FIGURING THE PENALTY**

10. Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable
11. Due date of each installment
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/20, whichever is earlier. If paid late, see instructions
<ol> <li>Number of days from 1/15/21 to date paid or 4/15/21, whichever is earlier. If paid late, see instructions</li> </ol>
14. <u>Line 12</u> X 6% X amount on line 10
15. <u>Line 13</u> X 4% X amount on line 10
16. Penalty (add lines 14 and 15)
17. Total penalty. Add amounts on line 16 and enter the tot

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				
. Due date of each installment	11	4/15/20	6/15/20	9/15/20	1/15/21
Number of days from the due date of the installment to the due date of the next installment or 12/31/20, whichever is earlier. If paid late, see instructions	12	61	92	107	
Number of days from 1/15/21 to date paid or 4/15/21, whichever is earlier. If paid late, see instructions	13			15	
. <u>Line 12</u> X 6% X amount on line 10	14				
. <u>Line 13</u> X 4% X amount on line 10	15				
. Penalty (add lines 14 and 15)	16				
. Total penalty. Add amounts on line 16 and enter the t on the back of Form K-40					

# **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 2020 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, 2021.

**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, 2021, 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, 2021, 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 2020 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, 2020.

**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 2020 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2020 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, 2020 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 6/15/20 installment on 6/28/20 the number of days to enter on line 12, column 2 will be computed from 6/15/20 to 6/28/20, which equals 13 days. If you then paid the next quarter timely at 9/15/20, the number of days will be from 9/15/20 to 1/15/21, 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 1/1/21 to 1/15/21. 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 1/15/21, enter in the third column the number of days from 1/1/20 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 1/15/21 to the date the return was filed and paid.

**LINES 14 and 15:** Penalty is computed to 12/31/20 at 6% and from 1/1/21 to the date the tax was paid or 4/15/21, whichever is earlier, at 4%.

**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.

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2019 tax forms and subject to change for 2020.

## 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 2020 (for example, you retired during 2020). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2020, include on line A2 your 2020 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 2020 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 2020 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 2020 **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* 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.

## <u>Income</u>

**LINES B1 through B11:** In the left-hand column, enter the amounts from your 2020 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 2020 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.

- 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 2020 (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 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.

**LINE C2:** Enter the real estate taxes from line 5b of your federal Schedule A.

**LINE C3:** Enter the personal property taxes from line 5c of federal Schedule A.

**LINE C4:** Enter the total qualified residence interest from lines 8a through 8c of federal Schedule A.

**LINE C5:** Enter 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.

# 2020 KANSAS TAX TABLE (for taxable income to \$100,000)

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

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is	s —	or Married	Joint		s —	or Married	Joint		is	_	or Married	Joint		is	_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your f	tax is		at least	but not more than	your t	ax is		at least	but not more than	your t	tax is
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51 101	100	0	0	3,35		105 106	0		6,651	6,700 6,750	207 208	207 208		9,951	10,000	309 311	309 311
151	150 200	0 0	0 0	3,40 3,45		108	0 0		6,701 6,751	6,750 6,800	208	208		10,001 10,051	10,050 10,100	312	312
201	250	0	0	3,50	1 3,550	109	0		6,801	6,850	212	212		10,101	10,150	314	314
251 301	300 350	0	0	3,55		111 112	0 0		6,851 6,901	6,900 6,950	213 215	213 215		10,151 10,201	10,200 10,250	315 317	315 317
351	400	0	0	3,65	1 3,700	114	0		6,951	7,000	216	216		10,251	10,300	319	319
401 451	450 500	0 0	0 0	3,70 3,75		115 117	0 0		7,001 7,051	7,050 7,100	218 219	218 219		10,301 10,351	10,350 10,400	320 322	320 322
501	550	0	0	3,80	3,850	119	0		7,101	7,150	221	221		10,401	10,450	323	323
551 601	600 650	0	0	3,85 3,90		120 122	0		7,151 7,201	7,200 7,250	222 224	222 224		10,451 10,501	10,500 10,550	325 326	325 326
651	700	0	Ő	3,95		123	0		7,251	7,300	226	226		10,551	10,600	328	328
701 751	750 800	0 0	0 0	4,00		125 126	0 0		7,301	7,350	227 229	227 229		10,601	10,650	329 331	329 331
801	850	0	0	4,05 4,10		120	0		7,351 7,401	7,400 7,450	229	229		10,651 10,701	10,700 10,750	332	332
851	900	0	0	4,15	1 4,200	129	0		7,451	7,500	232	232		10,751	10,800	334	334
901 951	950 1,000	0 0	0 0	4,20		131 133	0 0		7,501 7,551	7,550 7,600	233 235	233 235		10,801 10,851	10,850 10,900	336 337	336 337
1,001	1,050	0	0	4,30	1 4,350	134	0		7,601	7,650	236	236		10,901	10,950	339	339
1,051 1,101	1,100 1,150	0 0	0 0	4,35 4,40		136 137	0 0		7,651 7,701	7,700 7,750	238 239	238 239		10,951 11,001	11,000 11,050	340 342	340 342
1,151	1,200	0	0	4,45	4,500	139	0		7,751	7,800	241	241		11,051	11,100	343	343
1,201 1,251	1,250 1,300	0 0	0 0	4,50 4,55		140 142	0 0		7,801 7,851	7,850 7,900	243 244	243 244		11,101 11,151	11,150 11,200	345 346	345 346
1,301	1,350	0	Ő	4,60	1 4,650	142	0		7,901	7,950	244	244		11,201	11,250	348	348
1,351	1,400	0 0	0 0	4,65		145	0 0		7,951	8,000	247	247		11,251 11,301	11,300 11,350	350	350 351
1,401 1,451	1,450 1,500	0	0	4,70		146 148	0		8,001 8,051	8,050 8,100	249 250	249 250		11,351	11,350	351 353	353
1,501	1,550	0	0	4,80		150	0		8,101	8,150	252	252		11,401	11,450	354	354
1,551 1,601	1,600 1,650	0 0	0 0	4,85 4,90		151 153	0 0		8,151 8,201	8,200 8,250	253 255	253 255		11,451 11,501	11,500 11,550	356 357	356 357
1,651	1,700	0	0	4,95	1 5,000	154	0		8,251	8,300	257	257		11,551	11,600	359	359
1,701 1,751	1,750 1,800	0 0	0 0	5,00 5,05		156 157	156 157		8,301 8,351	8,350 8,400	258 260	258 260		11,601 11,651	11,650 11,700	360 362	360 362
1,801	1,850	0	0	5,10	1 5,150	159	159		8,401	8,450	261	261		11,701	11,750	363	363
1,851 1,901	1,900 1,950	0 0	0 0	5,15 5,20		160 162	160 162		8,451 8,501	8,500 8,550	263 264	263 264		11,751 11,801	11,800 11,850	365 367	365 367
1,951	2,000	0	0	5,25	1 5,300	164	164		8,551	8,600	266	266		11,851	11,900	368	368
2,001 2,051	2,050 2,100	0 0	0 0	5,30 5,35		165 167	165 167		8,601 8,651	8,650 8,700	267 269	267 269		11,901 11,951	11,950 12,000	370 371	370 371
2,101	2,150	0	0	5,40		168	168		8,701	8,750	270	270		12,001	12,000	373	373
2,151	2,200	0 0	0	5,45		170	170		8,751	8,800	272	272		12,051	12,100	374	374 376
2,201 2,251	2,250 2,300	0	0	5,50 5,55		171 173	171 173		8,801 8,851	8,850 8,900	274 275	274 275		12,101 12,151	12,150 12,200	376 377	377
2,301	2,350	0 0	0 0	5,60		174	174		8,901	8,950	277	277		12,201	12,250	379	379
2,351 2,401	2,400 2,450	0	0	5,65 5,70		176 177	176 177		8,951 9,001	9,000 9,050	278 280	278 280		12,251 12,301	12,300 12,350	381 382	381 382
2,451	2,500	0	0	5,75		179	179		9,051	9,100	281	281		12,351	12,400	384	384
2,501 2,551	2,550 2,600	78 80	0 0	5,80 5,85		181 182	181 182		9,101 9,151	9,150 9,200	283 284	283 284		12,401 12,451	12,450 12,500	385 387	385 387
2,601	2,650	81	0	5,90	1 5,950	184	184		9,201	9,250	286	286		12,501	12,550	388	388
2,651 2,701	2,700 2,750	83 84	0	5,95 6,00		185 187	185 187		9,251 9,301	9,300 9,350	288 289	288 289		12,551 12,601	12,600 12,650	390 391	390 391
2,751	2,800	86	0	6,05	1 6,100	188	188		9,351	9,400	291	291		12,651	12,700	393	393
2,801 2,851	2,850 2,900	88 89	0 0	6,10 6,15		190 191	190 191		9,401 9,451	9,450 9,500	292 294	292 294		12,701 12,751	12,750 12,800	394 396	394 396
2,901	2,950	91	0	6,20	1 6,250	193	193		9,501	9,550	295	295		12,801	12,850	398	398
2,951 3,001	3,000 3,050	92 94	0	6,25 6,30		195 196	195 196		9,551 9,601	9,600 9,650	297 298	297 298		12,851 12,901	12,900 12,950	399 401	399 401
3,051	3,050	95	0	6,35	1 6,400	198	198		9,651	9,700	300	300		12,951	13,000	402	402
3,101	3,150	97	0	6,40		199	199		9,701	9,750	301	301		13,001	13,050	404	404 405
3,151 3,201	3,200 3,250	98 100	0 0	6,45 6,50		201 202	201 202		9,751 9,801	9,800 9,850	303 305	303 305		13,051 13,101	13,100 13,150	405 407	405 407
3,251	3,300	102	0	6,55		204	204	J	9,851	9,900	306	306		13,151	13,200	408	408

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		Filing Separate	John			Filing Separate	Joint			Filing Separate	oom				Filing Separate	Joint
at least	but not more than	your t	ax is	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 t	ax is
13,201	13,250	410	410	16,501	16,550	545	512	19,80	1 19,850	718	615		23,101	23,150	892	717
13,251	13,300	412	412	16,551	16,600	548	514	19,85	•	721	616		23,151	23,200	894	718
13,301 13,351	13,350 13,400	413 415	413 415	16,601 16,651	16,650 16,700	550 553	515 517	19,90 19,95		724 726	618 619		23,201 23,251	23,250 23,300	897 899	720 722
13,401	13,450	416	416	16,701	16,750	556	518	20,00		729	621		23,301	23,350	902	723
13,451	13,500	418	418	16,751	16,800	558	520	20,05		731	622		23,351	23,400	905	725
13,501 13,551	13,550 13,600	419 421	419 421	16,801 16,851	16,850 16,900	561 563	522 523	20,10 20,15	,	734 737	624 625		23,401 23,451	23,450 23,500	907 910	726 728
13,601	13,650	422	422	16,901	16,950	566	525	20,20	1 20,250	739	627		23,501	23,550	913	729
13,651 13,701	13,700 13,750	424 425	424 425	16,951 17,001	17,000 17,050	569 571	526 528	20,25 20,30	•	742 745	629 630		23,551 23,601	23,600 23,650	915 918	731 732
13,751	13,800	427	427	17,051	17,000	574	529	20,30	,	743	632		23,651	23,700	920	734
13,801	13,850	429	429	17,101	17,150	577	531	20,40	•	750	633		23,701	23,750	923	735
13,851 13,901	13,900 13,950	430 432	430 432	17,151 17,201	17,200 17,250	579 582	532 534	20,45 20,50	- ,	752 755	635 636		23,751 23,801	23,800 23,850	926 928	737 739
13,951	14,000	433	433	17,251	17,300	584	536	20,55		758	638		23,851	23,900	931	740
14,001	14,050	435 436	435	17,301	17,350	587 590	537 539	20,60		760 763	639 641		23,901	23,950	934 936	742 743
14,051 14,101	14,100 14,150	430	436 438	17,351 17,401	17,400 17,450	590 592	539 540	20,65 20,70	•	765	642		23,951 24,001	24,000 24,050	930	745
14,151	14,200	439	439	17,451	17,500	595	542	20,75	1 20,800	768	644		24,051	24,100	941	746
14,201 14,251	14,250 14,300	441 443	441 443	17,501 17,551	17,550 17,600	598 600	543 545	20,80 20,85	•	771 773	646 647		24,101 24,151	24,150 24,200	944 947	748 749
14,301	14,350	444	444	17,601	17,650	603	546	20,90	•	776	649		24,201	24,250	949	751
14,351	14,400	446	446	17,651	17,700	605	548	20,95	,	779	650		24,251	24,300	952	753
14,401 14,451	14,450 14,500	447 449	447 449	17,701 17,751	17,750 17,800	608 611	549 551	21,00 21,05	•	781 784	652 653		24,301 24,351	24,350 24,400	955 957	754 756
14,501	14,550	450	450	17,801	17,850	613	553	21,10		787	655		24,401	24,450	960	757
14,551	14,600	452	452	17,851	17,900	616	554	21,15	•	789	656		24,451	24,500	962	759
14,601 14,651	14,650 14,700	453 455	453 455	17,901 17,951	17,950 18,000	619 621	556 557	21,20 21,25	•	792 794	658 660		24,501 24,551	24,550 24,600	965 968	760 762
14,701	14,750	456	456	18,001	18,050	624	559	21,30	1 21,350	797	661		24,601	24,650	970	763
14,751 14,801	14,800 14,850	458 460	458 460	18,051 18,101	18,100 18,150	626 629	560 562	21,35 21,40	•	800 802	663 664		24,651 24,701	24,700 24,750	973 976	765 766
14,851	14,900	461	461	18,151	18,200	632	563	21,40		805	666		24,751	24,730	978	768
14,901	14,950	463	463	18,201	18,250	634	565	21,50	•	808	667		24,801	24,850	981	770
14,951 15,001	15,000 15,050	464 466	464 466	18,251 18,301	18,300 18,350	637 640	567 568	21,55 21,60		810 813	669 670		24,851 24,901	24,900 24,950	983 986	771 773
15,051	15,100	469	467	18,351	18,400	642	570	21,65	•	815	672		24,951	25,000	989	774
15,101	15,150	472	469	18,401	18,450	645	571	21,70		818	673 675		25,001	25,050	991	776
15,151 15,201	15,200 15,250	474 477	470 472	18,451 18,501	18,500 18,550	647 650	573 574	21,75 21,80		821 823	675 677		25,051 25,101	25,100 25,150	994 997	777 779
15,251	15,300	479	474	18,551	18,600	653	576	21,85	1 21,900	826	678		25,151	25,200	999	780
15,301 15,351	15,350 15,400	482 485	475 477	18,601 18,651	18,650 18,700	655 658	577 579	21,90 21,95		829 831	680 681		25,201 25,251	25,250 25,300	1,002 1,004	782 784
15,401	15,450	487	478	18,701	18,750	661	580	22,00		834	683		25,301	25,350	1,007	785
15,451	15,500	490	480	18,751	18,800	663	582	22,05		836	684		25,351	25,400	1,010	787
15,501 15,551	15,550 15,600	493 495	481 483	18,801 18,851	18,850 18,900	666 668	584 585	22,10 22,15		839 842	686 687		25,401 25,451	25,450 25,500	1,012 1,015	788 790
15,601	15,650	498	484	18,901	18,950	671	587	22,20	1 22,250	844	689		25,501	25,550	1,018	791
15,651 15,701	15,700 15,750	500 503	486 487	18,951 19,001	19,000 19,050	674 676	588 590	22,25 22,30		847 850	691 692		25,551 25,601	25,600 25,650	1,020 1,023	793 794
15,751	15,800	506	489	19,051	19,100	679	591	22,35		852	694		25,651	25,700	1,025	796
15,801	15,850	508	491	19,101	19,150	682	593	22,40		855	695		25,701	25,750	1,028	797
15,851 15,901	15,900 15,950	511 514	492 494	19,151 19,201	19,200 19,250	684 687	594 596	22,45 22,50		857 860	697 698		25,751 25,801	25,800 25,850	1,031 1,033	799 801
15,951	16,000	516	495	19,251	19,300	689	598	22,55	1 22,600	863	700		25,851	25,900	1,036	802
16,001	16,050 16 100	519 521	497 498	19,301	19,350	692 695	599 601	22,60		865 868	701 703		25,901 25 951	25,950 26.000	1,039	804 805
16,051 16,101	16,100 16,150	521 524	498 500	19,351 19,401	19,400 19,450	695 697	601 602	22,65 22,70		868 871	703 704		25,951 26,001	26,000 26,050	1,041 1,044	805 807
16,151	16,200	527	501	19,451	19,500	700	604	22,75	1 22,800	873	706		26,051	26,100	1,046	808
16,201 16,251	16,250 16,300	529 532	503 505	19,501 19,551	19,550 19,600	703 705	605 607	22,80 22,85	•	876 878	708 709		26,101 26,151	26,150 26,200	1,049 1,052	810 811
16,301	16,350	535	506	19,601	19,650	708	608	22,90	1 22,950	881	711		26,201	26,250	1,052	813
16,351	16,400	537	508	19,651	19,700	710	610	22,95		884	712		26,251	26,300	1,057	815
16,401 16,451	16,450 16,500	540 542	509 511	19,701 19,751	19,750 19,800	713 716	611 613	23,00 23,05		886 889	714 715		26,301 26,351	26,350 26,400	1,060 1,062	816 818
	,	~ 1	<b>.</b>		,		010				. 10		,	_0,100	.,	010

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	ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married
	n K-40 —	Household or Married	Filing Joint	FC	rm K-40 is —	Household or Married	Filing Joint	_	n K-40 —	Household or Married	Filing Joint		m K-40 s —	Household or Married	Filing Joint
10		Filing Separate	JOINT		10	Filing Separate	30111			Filing Separate	30111		•	Filing Separate	30111
at least	but not more than	your t	tax is	at leas	but not t more that		tax is	at least	but not more than	your	tax is	at least	but not more than	your	tax is
26,401	26,450	1,065	819	29,7	01 29,750	1,238	921	33,001	33,050	1,425	1,089	36,301	36,350	1,613	1,262
26,451	26,500	1,067	821	29,7	51 29,800	1,241	923	33,051	33,100	1,428	1,091	36,351	36,400	1,616	1,265
26,501 26,551	26,550 26,600	1,070 1,073	822 824	29,8 29,8	•		925 926	33,101 33,151	33,150 33,200	1,431 1,434	1,094 1,097	36,401 36,451	36,450 36,500	1,619 1,622	1,267 1,270
26,601	26,650	1,075	825	29,9			928	33,201	33,250	1,436	1,099	36,501	36,550	1,624	1,273
26,651	26,700	1,078	827	29,9			929	33,251	33,300	1,439	1,102	36,551	36,600	1,627	1,275
26,701 26,751	26,750 26,800	1,081 1,083	828 830	30,0 30,0		,	931 934	33,301 33,351	33,350 33,400	1,442 1,445	1,105 1,107	36,601 36,651	36,650 36,700	1,630 1,633	1,278 1,280
26,801	26,850	1,086	832	30,1	01 30,150	1,260	937	33,401	33,450	1,448	1,110	36,701	36,750	1,636	1,283
26,851	26,900	1,088	833 835	30,1 30,2			939	33,451	33,500	1,451	1,112	36,751	•	1,639	1,286 1,288
26,901 26,951	26,950 27,000	1,091 1,094	836	30,2			942 944	33,501 33,551	33,550 33,600	1,453 1,456	1,115 1,118	36,801 36,851	36,850 36,900	1,642 1,644	1,200
27,001	27,050	1,096	838	30,3	•		947	33,601	33,650	1,459	1,120	36,901	36,950	1,647	1,294
27,051 27,101	27,100 27,150	1,099 1,102	839 841	30,3 30,4			950 952	33,651 33,701	33,700 33,750	1,462 1,465	1,123 1,126	36,951 37,001	37,000 37,050	1,650 1,653	1,296 1,299
27,151	27,200	1,102	842	30,4	•		955	33,751	33,800	1,468	1,128	37,051	37,100	1,656	1,301
27,201	27,250	1,107	844 846	30,5			958	33,801	33,850	1,471	1,131	37,101	37,150	1,659	1,304
27,251 27,301	27,300 27,350	1,109 1,112	846 847	30,5 30,6	•		960 963	33,851 33,901	33,900 33,950	1,473 1,476	1,133 1,136	37,151 37,201		1,662 1,664	1,307 1,309
27,351	27,400	1,115	849	30,6	51 30,700	1,291	965	33,951	34,000	1,479	1,139	37,251	37,300	1,667	1,312
27,401 27,451	27,450 27,500	1,117 1,120	850 852	30,7 30,7	•		968 971	34,001 34,051	34,050 34,100	1,482 1,485	1,141 1,144	37,301 37,351	•	1,670 1,673	1,315 1,317
27,451	27,550	1,120	853	30,7	•		973	34,051	34,100	1,488	1,144	37,351	•	1,676	1,317
27,551	27,600	1,125	855	30,8	51 30,900	1,302	976	34,151	34,200	1,491	1,149	37,451	37,500	1,679	1,322
27,601 27,651	27,650 27,700	1,128 1,130	856 858	30,9 30,9	•		979 981	34,201 34,251	34,250 34,300	1,493 1,496	1,152 1,154	37,501 37,551	37,550 37,600	1,681 1,684	1,325 1,328
27,701	27,750	1,133	859	31,0	•		984	34,301	34,350	1,499	1,157	37,601	37,650	1,687	1,330
27,751	27,800	1,136	861	31,0	•		986	34,351	34,400	1,502	1,160	37,651		1,690	1,333
27,801 27,851	27,850 27,900	1,138 1,141	863 864	31,1	•		989 992	34,401 34,451	34,450 34,500	1,505 1,508	1,162 1,165	37,701	37,750 37,800	1,693 1,696	1,336 1,338
27,901	27,950	1,144	866	31,2	01 31,250	1,322	994	34,501	34,550	1,510	1,168	37,801	37,850	1,699	1,341
27,951	28,000	1,146	867	31,2	•		997	34,551	34,600	1,513	1,170	37,851	•	1,701	1,343
28,001 28,051	28,050 28,100	1,149 1,151	869 870	31,3 31,3			1,000 1,002	34,601 34,651	34,650 34,700	1,516 1,519	1,173 1,175	37,901 37,951		1,704 1,707	1,346 1,349
28,101	28,150	1,154	872	31,4	01 31,450	1,334	1,005	34,701	34,750	1,522	1,178	38,001	38,050	1,710	1,351
28,151 28,201	28,200 28,250	1,157 1,159	873 875	31,4			1,007 1,010	34,751 34,801	34,800 34,850	1,525 1,528	1,181 1,183	38,051 38,101	38,100 38,150	1,713 1,716	1,354 1,357
28,251	28,300	1,162	877	31,5	•		1,013	34,851	34,900	1,530	1,186	38,151	38,200	1,719	1,359
28,301	28,350	1,165	878	31,6	,		1,015	34,901	34,950	1,533	1,189	38,201	38,250	1,721	1,362
28,351 28,401	28,400 28,450	1,167 1,170	880 881	31,6 31,7		,	1,018 1,021	34,951 35,001	35,000 35,050	1,536 1,539	1,191 1,194	38,251 38,301	38,300 38,350	1,724 1,727	1,364 1,367
28,451	28,500	1,172	883	31,7	51 31,800	1,354	1,023	35,051	35,100	1,542	1,196	38,351	38,400	1,730	1,370
28,501 28,551	28,550 28,600	1,175	884 886	31,8 31,8		1,357 1,359	1,026 1,028	35,101 35,151	35,150 35,200	1,545 1,548	1,199 1,202	38,401 38,451		1,733 1,736	1,372 1,375
28,601	28,600	1,178 1,180	887	31,0			1,028	35,201	35,200 35,250	1,548	1,202	38,501		1,738	1,375
28,651	28,700	1,183	889	31,9			1,034	35,251	35,300	1,553	1,207	38,551		1,741	1,380
28,701 28,751	28,750 28,800	1,186 1,188	890 892	32,0 32,0			1,036 1,039	35,301 35,351	35,350 35,400	1,556 1,559	1,210 1,212	38,601 38,651		1,744 1,747	1,383 1,385
28,801	28,850	1,191	894	32,1	01 32,150	1,374	1,042	35,401	35,450	1,562	1,215	38,701	38,750	1,750	1,388
28,851 28,901	28,900 28,950	1,193 1,196	895 897	32,1 32,2			1,044 1,047	35,451 35,501	35,500 35,550	1,565 1,567	1,217 1,220	38,751 38,801		1,753 1,756	1,391 1,393
28,901	28,950 29,000	1,196	897 898	32,2			1,047	35,501	35,550 35,600	1,567	1,220	38,801		1,758	1,393
29,001	29,050	1,201	900	32,3	01 32,350	1,385	1,052	35,601	35,650	1,573	1,225	38,901	38,950	1,761	1,399
29,051 29,101	29,100 29,150	1,204 1,207	901 903	32,3 32,4			1,055 1,057	35,651 35,701	35,700 35,750	1,576 1,579	1,228 1,231	38,951 39,001		1,764 1,767	1,401 1,404
29,151	29,200	1,209	904	32,4	51 32,500	1,394	1,060	35,751	35,800	1,582	1,233	39,051	39,100	1,770	1,406
29,201	29,250	1,212	906	32,5			1,063	35,801	35,850	1,585	1,236	39,101		1,773	1,409
29,251 29,301	29,300 29,350	1,214 1,217	908 909	32,5 32,6			1,065 1,068	35,851 35,901	35,900 35,950	1,587 1,590	1,238 1,241	39,151 39,201	•	1,776 1,778	1,412 1,414
29,351	29,400	1,220	911	32,6	51 32,700	1,405	1,070	35,951	36,000	1,593	1,244	39,251	39,300	1,781	1,417
29,401 29,451	29,450 29,500	1,222 1,225	912 914	32,7 32,7			1,073 1,076	36,001 36,051	36,050 36,100	1,596 1,599	1,246 1,249	39,301 39,351		1,784 1,787	1,420 1,422
29,501	29,550	1,223	914	32,7			1,078	36,101	36,150	1,602	1,249	39,401		1,790	1,425
29,551	29,600	1,230	917	32,8	51 32,900	1,416	1,081	36,151	36,200	1,605	1,254	39,451	39,500	1,793	1,427
29,601 29,651	29,650 29,700	1,233 1,235	918 920	32,9 32,9			1,084 1,086	36,201 36,251	36,250 36,300	1,607 1,610	1,257 1,259	39,501 39,551		1,795 1,798	1,430 1,433
-0,001	20,100	1,200	020	52,3	. 00,000	1,722	1,000	00,201	00,000	1,010	1,200	00,001	33,300	1,730	1,700

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Louris mark         Hausses         Frag.         Louris mark         Frag.         Hausses         Frag.         Hausses         Frag.         Hausses         Frag.         Hausses         Frag.         Hausses         Frag.         Hausses         Haus		,		Married		,		Married		,		Married		,		Married
Find         Find <th< th=""><th></th><th></th><th>Household</th><th>Filing</th><th></th><th></th><th>Household</th><th>Filing</th><th></th><th></th><th>Household</th><th>Filing</th><th>FC</th><th></th><th>Household</th><th>Filing</th></th<>			Household	Filing			Household	Filing			Household	Filing	FC		Household	Filing
tab.         tab. <thtab.< th="">         tab.         tab.</thtab.<>	13	_	Filing	Joint	15	_	Filing	Joint	13	. —	Filing	Joint		13 —	Filing	Joint
39         39         50         30         42         42         42         42         42         42         42         43         44         44         44         45         46<			-					tovia			· · ·					tavia
93670         93700         1000         1438         43,001         1302         1511         46,251         46,300         2180         1767         49,651         45,000         1307           93701         33701         1570         1600         1431         44,001         1431         44,001         1661         46,231         44,000         1756         49,651         49,700         2370         159           33805         33800         1816         1443         44,001         2004         1624         46,601         46,801         46,800         2104         1786         49,801			, , , , , , , , , , , , , , , , , , ,				¥				, <u>,</u>				,	
33         761         38         18         14         46         301         46,300         18         14.41         43,001         43,000         13,000			,		-		,	,			,	,			· ·	1,955 1,958
33         33         33         1.446         43,161         43,160         2.001         1.619         46,401         46,460         2.189         1.795         49,701         49,700         2.377         1.80           33         39,861         39,801         1.81         1.451         43,201         43,202         2.006         1.624         46,650         46,550         2.194         1.795         49,701         49,760         2.377         1.80         49,861         49,860         2.383         1.87           40,001         1.221         1.464         43,221         43,201         43,201         2.007         1.637         46,560         2.107         1.600         44,881         43,900         2.381         1.87           40,101         40,116         1.830         1.464         2.444         44,840         2.118         1.835         64,700         1.835         44,700         1.835         44,860         2.200         1.831         50,915         50,100         2.397         1.84         44,360         2.201         1.211         1.813         50,915         50,100         2.397         1.84         44,360         2.201         1.221         1.813         50,515         50,100	-	39,750	1,807	1,441		43,050	1,995	1,614		•		1,787	-	1 49,650	2,371	1,960
39         39<									-		,				· ·	1,963 1,966
39.851         40.000         1.821         1.43.454         43.261         43.300         2.009         1.627         46.551         45.650         2.1207         1.803         49.851         49.900         2.328         1.81           40.0151         40.0151         1.831         44.44         3.341         3.4300         2.015         1.632         46.651         45.700         2.208         1.805         49.915         69.000         2.331         1.81           40.151         40.201         1.833         1.464         43.460         2.021         1.635         46.771         45.700         2.208         1.805         69.000         2.331         1.81           40.251         40.201         1.833         1.464         43.500         2.021         1.634         46.710         2.214         1.816         60.015         50.216         50.201         50.216         50.201         50.216         50.305         2.4101         1.81           40.451         40.501         1.847         1.4776         3.651         47.001         47.160         2.223         1.826         60.415         60.247         2.00           40.651         40.650         1.851         43.801         43.801         <					-	•				•	,		-			1,968
40.050         18.050         18.28         18.301         43.301         2.012         1.632         46.601         46.602         2.2003         1.803         49.901         49.955         0.2002         2.391         1.813           40.101         40.150         1.830         1.462         43.440         43.450         2.012         1.637         46.701         45.701         47.700         22.201         18.80 <th< th=""><th></th><th></th><th>,</th><th>,</th><th></th><th></th><th>,</th><th>'</th><th></th><th></th><th>,</th><th>,</th><th></th><th>,</th><th></th><th>1,971</th></th<>			,	,			,	'			,	,		,		1,971
40,61         40,101         61,22         46,651         47,700         2,203         1,805         49,955         50,000         2,394         1,81           40,151         40,150         1,835         46,751         45,850         2,206         1,805         46,751         45,860         2,206         1,805         46,015         46,751         45,860         2,206         1,805         46,015         46,164         46,860         2,206         1,805         46,015         46,164         46,860         2,206         1,805         46,015         46,960         2,212         1,816         60,015         65,150         2,400         1,81           40,331         40,400         1,844         1,475         43,561         43,561         42,021         1,851         47,000         2,228         1,825         60,215         50,200         2,403         1,81           40,451         40,650         1,851         47,000         2,228         1,825         60,215         2,441         1,854           40,511         40,550         1,851         43,851         43,801         43,901         2,041         1,855         47,100         2,2281         1,835         60,615         60,700         2,411						•				•	,	,			,	1,973
40,161         40,200         1,833         1,464         43,461         43,560         2,207         1,803         46,761         46,801			,	1,459		•		,	,	•	,	,			,	1,979
440,251         40,250         1,835         1,467         43,550         2,023         1,640         46,851         46,850         2,212         1,813         50,151         50,250         2,000         1,83           40,361         40,400         1,441         1,472         43,651         43,850         2,222         1,824         66,951         47,000         2,220         1,821         50,251         50,251         50,300         2,408         1,83           40,461         40,460         1,447         1,477         43,560         2,023         1,681         47,001         47,051         2,222         1,824         50,351         50,400         2,414         2,00           40,451         40,450         1,487         43,801         43,800         2,041         1,866         47,101         47,150         2,222         1,823         50,451         50,500         2,422         2,0           40,650         1,403         43,810         43,800         2,044         1,666         47,161         47,200         2,221         1,834         50,501         50,505         2,422         2,0           40,651         40,000         1,877         43,661         44,300         2,025         1,680<			,		· ·	,	,	'		,	,	,			,	1,981
440,281         40,300         1,388         1,469         43,561         43,600         2,026         1,643         46,801         46,801         46,801         46,801         46,801         46,801         46,801         46,901 <th></th> <th>,</th> <th>,</th> <th>,</th> <th></th> <th></th> <th>,</th> <th>,</th> <th></th> <th></th> <th>,</th> <th>,</th> <th></th> <th>,</th> <th>,</th> <th>1,987</th>		,	,	,			,	,			,	,		,	,	1,987
40,381         40,400         1.444         1.475         43,661         43,700         2.022         1.648         45,951         47,000         2.223         1.821         50,251         50,251         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,351         50,451         50,351         50,451         50,351         50,451         50,451         50,451         50,500         2.422         2.20         1.825         50,451         50,500         2.422         2.20         1.825         50,451         50,500         2.422         2.20         4.305         50,511         50,511         50,551         50,551         50,551         50,551         50,551         50,551         50,551         50,572         40,731         47,300         2.237         1.837         50,561         50,700         2.434         1.842         50,701         60,801         2.434         1.842         50,701         60,801         2.434         2.34         1.844         50,701         60,801         2.434         2.34         1.844         60,701         2.434         2.34         1.844         60,701		40,300		1,469	-	43,600			46,851		,			1 50,200	· ·	1,989
40,451         40,450         4,450         1,477         43,701         43,701         43,705         2,225         1,824         50,301         50,300         2,2411         1,82           40,551         40,550         1,852         1,433         43,801         43,800         2,441         1,666         47,101         47,150         2,226         1,825         50,431         50,501         50,500         2,422         2,02           40,651         40,650         1,858         1,484         43,901         43,950         2,044         1,661         47,210         2,323         1,834         50,561         50,600         2,422         2,00           40,651         4,600         1,661         47,251         47,300         2,337         1,833         50,561         50,600         2,422         2,00           40,751         4,640         4,4101         4,450         2,655         1,669         47,331         47,450         2,440         1,84         50,601         50,701         4,743         47,450         2,440         1,84         50,601         50,701         4,743         47,750         2,440         1,83         50,801         50,800         4,723         47,750         2,440         1,8	-	•				•				•			-			1,992
40,501         40,550         1.882         1.485         43,801         43,850         2.044         1.656         47,151         47,200         2.229         1.822         50.401         50.451         50.500         2.422         2.00           40,651         40,600         1.858         1.486         43,901         43,950         2.044         1.661         47,201         47,200         2.234         1.834         50.561         50.600         2.422         2.00           40,751         40,800         1.864         1.490         43,951         44,000         2.055         1.666         47,301         47,300         2.240         1.842         50.561         50,700         2.432         2.07           40,801         40,801         1.870         1.496         44,101         44,190         2.056         1.677         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,501         47,500         2.257         1.855         50,501         50,500         2.442         2.00           41,001	-									•			-	•	· ·	1,997
40.551       40.600       1.855       1.485       43.851       43.900       2.043       1.658       47.201       47.201       47.202       1.834       50.651       50.600       2.422       2.00         40.651       40.651       40.651       40.651       40.651       40.651       40.700       1.861       1.490       50.651       50.600       2.422       2.00         40.751       40.750       1.861       1.493       44.051       44.100       2.055       1.669       47.351       47.450       2.243       1.842       50.651       50.700       2.431       2.00         40.851       40.950       1.872       1.984       44.151       44.200       2.063       1.674       47.450       47.450       2.244       1.845       50.801       50.801       2.442       2.00         40.951       40.951       1.690       1.878       1.506       44.251       44.300       2.066       1.679       47.651       47.650       2.254       1.855       50.961       50.55       50.900       2.442       2.00         41.051       41.105       1.887       1.514       44.400       2.075       1.865       47.651       47.760       2.260       1.865 <th>40,451</th> <th>40,500</th> <th>1,850</th> <th>1,480</th> <th>43,751</th> <th>43,800</th> <th>2,038</th> <th>1,653</th> <th>47,051</th> <th>47,100</th> <th>2,226</th> <th>1,826</th> <th>50,35</th> <th>1 50,400</th> <th>2,414</th> <th>2,000</th>	40,451	40,500	1,850	1,480	43,751	43,800	2,038	1,653	47,051	47,100	2,226	1,826	50,35	1 50,400	2,414	2,000
40.61         40.650         1.858         1.480         43.901         2.049         1.661         47.201         47.200         2.234         1.834         50.501         50.500         2.422         2.00           40.701         40.700         1.864         1.490         44.001         2.055         1.666         47.301         47.300         2.234         1.842         50.561         50.050         2.422         2.00           40.701         40.800         1.867         1.496         44.101         41.150         2.055         1.666         47.301         47.300         2.234         1.842         50.601         50.650         2.428         2.00           40.810         40.850         1.875         1.501         44.151         42.200         2.061         1.677         47.501         47.500						•				•						2,002 2,005
440,701         40,750         1.864         1.493         44.001         4.051         2.055         1.666         47,301         47,300         2.240         1.840         50,651         50,700         2.431         2.00           40,754         40,800         1.867         1.496         44,161         2.055         1.666         47,301         47,400         2.246         1.845         50,651         50,700         2.431         2.00           40,851         40,000         1.875         1.504         44,150         2.063         1.677         47,551         47,500         2.241         1.883         50,801         50,850         2.440         2.00           40,951         41,000         1.873         1.506         44,213         42,002         2.063         1.677         47,551         47,500         2.241         1.835         50,801         50,905         2.442         2.03           41,001         1.878         1.506         44,400         2.072         1.865         47,751         47,850         2.266         1.888         50,901         50,950         2.442         2.00           41,101         1.884         1.511         44,400         2.075         1.866         47,851 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>,</th> <th>'</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>2,003</th>							,	'								2,003
40,751         40,800         1.867         1.471         44,051         47,351         47,400         2.243         1.842         50,651         50,750         2.243         2.02           40,801         40,805         1.872         1.570         2.446         1.847         50,751         50,750         2.243         1.847         50,751         50,861         50,750         2.243         1.847           40,801         40,950         1.875         1.504         44,214         44,200         2.065         1.677         47,551         47,650         2.251         1.850         50,851         50,960         2.442         2.00           41,001         1.878         1.509         44,231         44,400         2.072         1.862         47,651         47,700         2.267         1.855         50,991         51,000         2.454         2.00           41,101         41,150         1.887         1.514         44,401         44,450         2.075         1.865         47,700         2.268         1.863         51,001         2.454         2.00           41,101         41,250         1.890         1.517         44,451         44,500         2.076         1.863         51,001         51,50<						•		,		•		,			,	2,010
40,801       40,850       1,870       1,484       44,101       44,150       2,058       1,672       47,401       47,450       2,246       1,845       50,761       50,800       2,437       2,00         40,851       40,950       1,875       1,504       44,251       42,000       2,066       1,674       47,451       47,500       2,254       1,855       50,861       50,861       50,861       50,861       50,861       50,900       2,442       2,00         41,001       1,881       1,509       44,351       44,400       2,072       1,885       47,651       47,750       2,263       1,881       50,951       51,000       2,445       2,000         41,101       1,881       1,511       44,451       44,400       2,075       1,865       47,751       47,860       2,266       1,863       51,001       51,100       2,445       2,00         41,201       1,890       1,557       44,601       4,650       2,083       1,690       47,851       47,800       2,266       1,863       51,010       51,200       2,467       2,00         41,301       1,4350       1,4450       4,400       4,450       2,004       47,851       47,800       2,268						•				•		,			,	2,013 2,015
40,901         40,950         1,875         1504         44,201         44,200         2,063         1,677         47,501         47,501         47,501         47,501         47,501         50,801         50,880         2,442         200           41,001         41,000         1,881         1,509         44,301         44,350         2,069         1,882         47,601         47,602         2,280         1,885         50,951         50,002         2,448         2,00           41,101         1,884         1,511         44,451         44,500         2,078         1,680         47,751         47,760         2,280         1,885         50,951         51,000         2,448         2,00           41,101         1,880         1,511         44,450         2,078         1,680         47,751         47,760         2,269         1,886         51,011         51,050         2,448         2,00           41,201         41,300         1,895         1,522         44,51         44,501         46,50         2,081         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801         47,801						,	,	,			,	,		•	,	2,018
40,851       41,000       1,878       1,506       44,251       44,301       44,300       2,066       1,679       47,561       47,600       2,254       1,853       50,851       50,900       2,442       2,00         41,001       41,105       1,884       1,511       44,301       44,300       2,072       1,885       47,651       47,700       2,260       1,885       50,951       51,000       2,448       2,00         41,101       41,100       1,880       1,511       44,451       44,600       2,075       1,887       47,701       47,700       2,260       1,863       51,001       51,050       2,448       2,00         41,201       1,880       1,517       44,451       44,600       2,007       1,894       47,801       47,800       2,269       1,866       51,101       51,000       2,448       2,00         41,251       41,400       1,903       1,527       44,651       44,600       2,086       1,998       47,901       47,950       2,274       1,871       51,221       51,300       2,462       2,00         41,354       41,400       1,904       1,527       44,601       44,801       48,101       48,101       48,101       48,101 <th>-</th> <th>•</th> <th></th> <th></th> <th></th> <th>•</th> <th></th> <th></th> <th></th> <th>•</th> <th>,</th> <th>,</th> <th>-</th> <th>•</th> <th>· ·</th> <th>2,021</th>	-	•				•				•	,	,	-	•	· ·	2,021
41,001       41,005       1.81       1.509       44,350       2.069       1.882       47,601       2.260       1.855       50,901       50,950       2.445       2.005         41,101       41,105       1.887       1.514       44,450       2.075       1.885       47,651       47,750       2.263       1.865       50,951       51,000       2.444       2.00         41,101       41,151       44,201       44,500       2.078       1.990       47,751       47,801       47,801       47,801       47,801       47,801       47,801       47,801       47,801       47,801       47,801       47,901       41,91       41,91       44,91       44,91       44,91       44,91       44,91       44,91       44,91       44,91       44,90	-				-			'	-						· ·	2,023 2,026
41,101       41,150       1.887       1.514       44,451       44,450       2.075       1.687       47,751       47,750       2.263       1.861       51,001       51,000       2.464       2.00         41,201       41,200       1.892       1.519       44,551       44,650       2.080       1.893       47,751       47,800       2.263       1.866       51,051       51,051       51,100       2.445       2.03         41,201       41,350       1.892       1,519       44,651       44,650       2.086       1.695       47,811       47,801       47,850       2.271       1.868       51,151       51,200       2.460       2.00         41,451       14,450       1.901       1.527       44,651       44,700       2.092       1,700       47,951       48,000       2.287       1.876       51,301       51,350       2.468       2.00         41,451       41,500       1.901       1.532       44,751       44,800       2.098       1.706       48,011       48,100       2.283       1.879       51,351       51,400       2.477       2.02         41,551       41,600       1.912       1.538       44,850       2.008       1.716       48,101	-			1,509	-	•	2,069			•			-	•		2,029
41,151       41,200       1,890       1,517       44,451       44,500       2,078       1,690       47,791       47,800       2,266       1,863       51,051       51,100       2,454       2,000         41,201       41,300       1,895       1,522       44,501       44,650       2,080       1,693       47,801       47,800       2,269       1,866       51,151       51,202       2,460       2,002         41,301       41,300       1,895       1,522       44,601       44,650       2,088       1,698       47,950       2,274       1,871       51,201       51,250       2,460       2,00         41,401       41,400       1,901       1,527       44,614       44,700       2,098       1,703       48,050       2,280       1,876       51,301       51,350       2,446       2,00         41,451       41,600       1,912       1,538       44,801       44,850       2,098       1,708       48,101       48,100       2,289       1,887       51,401       51,450       2,477       2,00         41,601       41,601       1,912       1,538       44,801       44,800       2,100       1,711       48,311       48,100       2,303       1,887		•	,				,	,	-		,	,			,	2,031
41,201       41,201       41,201       41,201       41,201       41,201       41,501       44,501       44,501       2,080       1,693       47,801       47,801       47,800       2,201       1,866       51,101       51,101       51,200       2,460       2,00         41,301       41,300       1,898       1,522       44,651       44,650       2,066       1,693       47,951       47,950       2,271       1,874       51,251       51,200       2,462       2,00         41,451       41,450       1,901       1,527       44,651       44,750       2,092       1,700       47,951       48,051       48,051       48,050       2,283       1,879       51,351       51,300       2,468       2,00         41,551       41,600       1,907       1,535       44,801       44,800       2,100       1,714       48,210       48,011       48,151       48,200       2,204       1,887       51,515       51,500       2,477       2,00         41,551       41,601       41,550       1,904       44,950       2,100       1,714       48,201       48,251       48,300       2,297       1,887       51,501       51,600       2,477       2,00         41,6		•				•				•		-	-	•		2,034
41,301       41,300       1,525       44,601       44,601       2,086       1,698       47,951       47,901       47,950       2,274       1,871       51,201       51,250       2,462       2,00         41,401       1,400       1,901       1,527       44,651       44,700       2,089       1,700       47,951       48,000       2,277       1,874       51,251       51,300       2,468       2,00         41,451       41,500       1,907       1,532       44,751       44,800       2,095       1,706       48,051       48,101       48,100       2,283       1,876       51,331       51,400       2,477       2,00         41,551       41,600       1,912       1,538       44,890       44,890       2,100       1,711       48,151       48,101       48,150       2,286       1,884       51,451       51,500       2,477       2,00         41,651       41,700       1,918       1,543       44,901       44,950       2,100       1,711       48,201       48,201       48,200       2,294       1,887       51,515       51,600       2,477       2,00         41,651       41,600       1,927       1,554       45,100       45,100       2,115 <th>41,201</th> <th></th> <th>,</th> <th></th> <th>2,039</th>	41,201													,		2,039
41,351       41,400       1,901       1,527       44,651       44,700       2,089       1,700       47,951       48,000       2,277       1,874       51,251       51,300       2,468       2,00         41,451       41,500       1,907       1,532       44,751       44,800       2,095       1,706       48,051       48,051       2,283       1,876       51,351       51,400       2,477       2,00         41,551       41,650       1,907       1,532       44,851       44,850       2,095       1,706       48,101       48,150       2,283       1,879       51,451       51,400       2,477       2,00         41,551       41,650       1,915       1,540       44,951       44,950       2,103       1,711       48,251       48,200       2,291       1,887       51,601       51,650       2,472       2,00         41,751       41,750       1,921       1,546       45,000       2,109       1,714       48,251       48,300       2,297       1,889       51,561       51,600       2,482       2,00         41,751       41,800       1,924       1,548       45,001       2,115       1,724       48,451       48,300       2,300       1,855		•	,			•	,	,		•		,		•	,	2,042 2,044
41,451       41,500       1,907       1,532       44,751       44,800       2,095       1,706       48,051       48,100       2,283       1,879       51,351       51,400       2,471       2,00         41,551       41,650       1,909       1,535       44,851       44,800       2,098       1,708       48,101       48,150       2,286       1,882       51,451       51,450       2,474       2,00         41,651       41,650       1,915       1,540       44,950       2,100       1,711       48,151       48,250       2,291       1,884       51,551       51,600       2,472       2,00         41,651       41,700       1,918       1,543       44,950       2,100       1,716       48,251       48,250       2,291       1,887       51,601       51,650       2,478       2,00         41,750       1,921       1,546       45,001       45,100       2,112       1,724       48,451       48,500       2,303       1,897       51,601       51,700       2,488       2,00         41,851       41,900       1,922       1,553       45,101       45,250       2,120       1,727       48,451       48,500       2,303       1,897       51,701		•				,	,	,		•		,			,	2,047
41,501       41,550       1,909       1,535       44,801       44,850       2,098       1,708       48,101       48,150       2,286       1,882       51,401       51,450       2,474       2,09         41,551       41,600       1,912       1,538       44,851       44,900       2,100       1,711       48,151       48,201       48,250       2,289       1,884       51,451       51,500       2,477       2,00         41,651       41,700       1,918       1,543       44,951       45,000       2,106       1,716       48,251       48,300       2,294       1,889       51,561       51,600       2,482       2,00         41,751       41,850       1,924       1,548       45,051       45,100       2,115       1,724       48,451       48,400       2,300       1,897       51,601       51,651       51,600       2,482       2,00         41,851       41,900       1,924       1,551       45,100       2,115       1,724       48,451       48,500       2,300       1,897       51,611       51,601       51,601       51,601       2,494       2,00         41,901       41,955       45,200       2,118       1,727       48,451       48,501 <th></th> <th>,</th> <th></th> <th></th> <th></th> <th>•</th> <th></th> <th></th> <th></th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th>· ·</th> <th>2,050</th>		,				•				•					· ·	2,050
41,551       41,600       1,912       1,538       44,851       44,900       2,100       1,711       48,151       48,200       2,289       1,884       51,451       51,500       2,477       2,00         41,601       41,650       1,915       1,540       44,901       44,950       2,103       1,714       48,201       48,200       2,291       1,887       51,501       51,500       2,477       2,00         41,601       41,700       1,918       1,546       45,001       45,050       2,109       1,719       48,301       48,350       2,297       1,887       51,551       51,600       2,482       2,00         41,701       41,750       1,927       1,551       45,101       45,100       2,112       1,721       48,351       48,400       2,300       1,895       51,651       51,600       2,488       2,00         41,801       41,901       9,29       1,553       45,151       45,200       2,115       1,727       48,501       48,500       2,306       1,903       51,816       51,900       2,497       2,00         41,951       42,000       1,935       1,561       45,201       45,250       2,120       1,729       48,501       48,500		,	,			•					,	,		•		2,052
41,651       41,700       1,918       1,543       44,951       45,000       2,106       1,716       48,251       48,300       2,294       1,889       51,551       51,600       2,482       2,000         41,751       41,750       1,924       1,546       45,001       45,000       2,112       1,719       48,301       48,350       2,297       1,892       51,651       51,650       2,482       2,000         41,851       41,800       1,924       1,548       45,101       45,150       2,115       1,721       48,351       48,400       2,300       1,895       51,651       51,700       2,488       2,000         41,851       41,900       1,922       1,556       45,151       45,200       2,118       1,727       48,451       48,500       2,306       1,900       51,851       51,800       2,497       2,007         41,951       42,001       1,932       1,559       45,251       45,300       2,128       1,737       48,514       48,500       2,308       1,903       51,851       51,800       2,497       2,007         42,001       42,050       1,938       1,561       45,300       2,128       1,737       48,551       48,601       48,650		41,600	1,912		44,851	•	2,100	1,711		•	2,289	1,884	51,45	1 51,500	· ·	2,057
41,701       41,750       1,921       1,546       45,001       45,050       2,109       1,719       48,301       48,350       2,297       1,892       51,601       51,650       2,485       2,000         41,751       41,800       1,927       1,551       45,101       2,115       1,724       48,451       48,400       2,300       1,895       51,651       51,700       2,488       2,00         41,801       41,850       1,927       1,553       45,161       45,200       2,118       1,724       48,451       48,500       2,306       1,900       51,751       51,850       2,491       2,001         41,951       42,000       1,932       1,556       45,201       45,250       2,120       1,729       48,651       48,600       2,311       1,905       51,851       51,900       2,499       2,00         42,051       42,050       1,934       1,564       45,351       45,400       2,129       1,737       48,651       48,650       2,314       1,908       51,915       51,900       2,502       2,00         42,051       42,101       42,150       1,944       1,567       45,550       2,137       1,742       48,751       48,801       48,800 <th>-</th> <th>,</th> <th></th> <th></th> <th></th> <th></th> <th>,</th> <th></th> <th></th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th>· ·</th> <th>2,060</th>	-	,					,			•					· ·	2,060
41,751       41,800       1,924       1,548       45,051       45,051       45,051       1,721       48,351       48,400       2,300       1,895       51,651       51,700       2,488       2,000         41,801       41,850       1,927       1,551       45,151       45,200       2,115       1,724       48,451       48,500       2,303       1,897       51,751       51,761       51,750       2,491       2,00         41,851       41,900       1,922       1,553       45,151       45,200       2,118       1,727       48,451       48,500       2,308       1,900       51,751       51,800       2,494       2,007         41,951       42,000       1,933       1,559       45,251       45,300       2,122       1,729       48,551       48,600       2,311       1,905       51,851       51,900       2,499       2,007         42,001       42,050       1,934       1,564       45,351       45,400       2,129       1,737       48,651       48,700       2,311       1,906       51,851       51,900       2,505       2,000       2,505       2,000       2,505       2,000       2,512       2,000       2,514       2,000       2,514       2,000 <th></th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>,</th> <th></th> <th></th> <th></th> <th></th> <th>2,065</th>		•									,					2,065
41,851       41,900       1,929       1,553       45,151       45,200       2,118       1,727       48,451       48,500       2,306       1,900       51,751       51,800       2,494       2,007         41,951       42,000       1,935       1,559       45,251       45,250       2,120       1,729       48,651       48,650       2,308       1,903       51,801       51,900       2,492       2,00         42,051       42,010       1,944       1,567       45,401       45,450       2,132       1,740       48,751       48,801       48,850       2,320       1,913       52,001       52,050       2,508       2,00         42,251       42,200       1,947       1,569       45,551       45,550       2,137       1,742       48,751       48,801       48,850       2,328 <th>41,751</th> <th>41,800</th> <th>1,924</th> <th>1,548</th> <th>45,051</th> <th>45,100</th> <th>2,112</th> <th>1,721</th> <th>48,351</th> <th>48,400</th> <th>2,300</th> <th>1,895</th> <th>51,65</th> <th>1 51,700</th> <th>2,488</th> <th>2,068</th>	41,751	41,800	1,924	1,548	45,051	45,100	2,112	1,721	48,351	48,400	2,300	1,895	51,65	1 51,700	2,488	2,068
41,901       41,950       1,932       1,556       45,201       45,250       2,120       1,729       48,501       48,550       2,308       1,903       51,801       51,850       2,497       2,07         41,951       42,000       1,935       1,559       45,251       45,300       2,123       1,732       48,551       48,600       2,311       1,905       51,851       51,900       2,499       2,00         42,051       42,050       1,938       1,561       45,301       45,350       2,126       1,737       48,651       48,600       2,311       1,905       51,901       51,900       2,499       2,00         42,051       42,150       1,944       1,567       45,401       45,450       2,132       1,740       48,651       48,750       2,314       1,910       51,951       52,000       2,508       2,000         42,201       42,250       1,949       1,572       45,551       45,600       2,143       1,745       48,851       48,900       2,328       1,918       52,101       52,150       2,514       2,000         42,251       42,300       1,952       1,574       45,650       2,143       1,750       48,851       48,900       2,334 <th></th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>•</th> <th></th> <th>-</th> <th>-</th> <th>•</th> <th></th> <th>2,071 2,073</th>		•								•		-	-	•		2,071 2,073
42,001       42,050       1,938       1,561       45,301       45,350       2,126       1,735       48,601       48,650       2,314       1,908       51,901       51,950       2,502       2,08         42,051       42,100       1,944       1,567       45,451       45,450       2,129       1,737       48,651       48,700       2,317       1,910       51,950       2,502       2,08         42,101       42,150       1,944       1,567       45,451       45,500       2,132       1,740       48,751       48,750       2,320       1,913       52,001       52,050       2,508       2,08         42,201       42,250       1,949       1,572       45,551       45,650       2,137       1,745       48,751       48,800       2,323       1,918       52,051       52,100       2,514       2,000         42,201       42,250       1,949       1,577       45,651       45,650       2,143       1,750       48,851       48,850       2,331       1,924       52,2151       52,200       2,517       2,000         42,301       42,450       1,961       1,582       45,651       45,700       2,146       1,753       48,951       49,000       2,331 <th>41,901</th> <th></th> <th>1,932</th> <th>1,556</th> <th>45,201</th> <th>45,250</th> <th>2,120</th> <th>1,729</th> <th></th> <th></th> <th>2,308</th> <th></th> <th></th> <th></th> <th></th> <th>2,075</th>	41,901		1,932	1,556	45,201	45,250	2,120	1,729			2,308					2,075
42,051       42,100       1,941       1,564       45,351       45,400       2,129       1,737       48,651       48,700       2,317       1,910       51,951       52,000       2,505       2,08         42,101       42,150       1,944       1,567       45,401       45,450       2,132       1,740       48,701       48,750       2,320       1,913       52,000       2,505       2,08       2,08         42,151       42,200       1,947       1,569       45,451       45,500       2,135       1,742       48,751       48,800       2,323       1,916       52,051       52,010       2,511       2,00         42,201       42,250       1,949       1,572       45,501       45,550       2,137       1,745       48,801       48,850       2,326       1,918       52,051       52,150       2,514       2,00         42,351       42,400       1,955       1,577       45,651       45,750       2,140       1,748       48,851       48,900       2,334       1,926       52,251       52,300       2,522       2,00         42,401       42,450       1,961       1,582       45,751       45,650       2,149       1,756       49,001       49,050		•												•		2,078
42,101       42,150       1,944       1,567       45,401       45,450       2,132       1,740       48,701       48,750       2,320       1,913       52,001       52,050       2,508       2,08         42,151       42,200       1,947       1,569       45,451       45,500       2,135       1,742       48,751       48,800       2,323       1,916       52,051       52,100       2,511       2,08         42,201       42,250       1,949       1,572       45,551       45,600       2,140       1,745       48,801       48,850       2,326       1,918       52,011       52,150       2,514       2,00         42,301       42,350       1,955       1,577       45,651       45,650       2,143       1,750       48,851       48,900       2,331       1,924       52,210       52,250       2,519       2,00         42,301       42,450       1,961       1,582       45,651       45,750       2,149       1,756       48,901       48,950       2,331       1,924       52,210       52,250       2,519       2,00         42,451       42,450       1,964       1,585       45,651       45,750       2,145       1,758       49,901       49,905													-			2,081 2,084
42,201       42,250       1,949       1,572       45,501       45,550       2,137       1,745       48,801       48,850       2,326       1,918       52,101       52,150       2,514       2,09         42,251       42,300       1,952       1,574       45,551       45,600       2,140       1,748       48,851       48,900       2,328       1,921       52,151       52,200       2,517       2,09         42,301       42,350       1,955       1,577       45,601       45,650       2,143       1,750       48,901       48,950       2,331       1,924       52,200       2,517       2,09         42,401       42,450       1,961       1,582       45,651       45,700       2,146       1,753       48,951       49,000       2,334       1,926       52,251       52,300       2,522       2,09         42,451       42,500       1,964       1,582       45,751       45,750       2,149       1,756       49,001       49,050       2,337       1,929       52,301       52,350       2,525       2,100         42,501       42,500       1,964       1,588       45,800       2,155       1,761       49,010       49,010       2,340       1,931	42,101	42,150	1,944	1,567	45,401	45,450	2,132	1,740	48,701	48,750	2,320	1,913	52,00	1 52,050	2,508	2,086
42,251       42,300       1,952       1,574       45,551       45,600       2,140       1,748       48,851       48,900       2,328       1,921       52,151       52,200       2,517       2,09         42,301       42,350       1,955       1,577       45,601       45,650       2,143       1,750       48,901       48,950       2,331       1,924       52,2151       52,200       2,517       2,09         42,351       42,400       1,958       1,580       45,651       45,700       2,146       1,753       48,951       49,000       2,334       1,926       52,251       52,300       2,522       2,00         42,401       42,450       1,964       1,582       45,751       45,750       2,149       1,756       49,001       49,050       2,337       1,929       52,301       52,350       2,525       2,100         42,501       42,500       1,964       1,588       45,801       45,850       2,155       1,761       49,051       49,101       49,130       52,351       52,400       2,528       2,100         42,501       42,500       1,969       1,590       45,851       45,900       2,157       1,763       49,101       49,151       49,200										•			-			2,089
42,30142,3501,9551,57745,60145,6502,1431,75048,90148,9502,3311,92452,20152,2502,5192,0942,35142,4001,9581,58045,65145,7002,1461,75348,95149,0002,3341,92652,25152,3002,5222,0942,40142,4501,9611,58245,70145,7502,1491,75649,00149,0502,3371,92952,30152,3502,5252,1002,5282,1042,45142,5001,9641,58545,75145,8002,1521,75849,05149,1002,3401,93152,35152,4002,5282,10042,50142,5501,9691,58845,80145,8502,1571,76349,10149,1502,3431,93452,45152,4502,5342,1142,65142,7001,9721,59345,90145,9502,1601,76649,20149,2502,3461,93752,55152,6002,5342,1142,65142,7001,9751,59546,0002,1631,76949,25149,3002,3511,94252,55152,6002,5392,1142,70142,7501,9781,59846,0012,1661,77149,30149,3502,3541,94552,60152,6502,5422,1142,70142,7501,9781,59846,0012,1661,77149,301 <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th>-</th> <th>-</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>2,092 2,094</th>					-				-	-						2,092 2,094
42,401       42,450       1,961       1,582       45,701       45,750       2,149       1,756       49,001       49,050       2,337       1,929       52,301       52,350       2,525       2,10         42,451       42,500       1,964       1,585       45,751       45,800       2,152       1,758       49,051       49,010       2,340       1,931       52,351       52,400       2,528       2,11         42,501       42,550       1,966       1,588       45,801       45,800       2,157       1,761       49,101       49,150       2,343       1,934       52,451       52,450       2,534       2,134       2,100         42,551       42,600       1,969       1,590       45,851       45,900       2,157       1,761       49,101       49,200       2,346       1,934       52,450       2,534       2,10         42,601       42,650       1,972       1,593       45,901       45,950       2,160       1,776       49,201       49,250       2,348       1,939       52,551       52,600       2,534       2,11         42,651       42,700       1,975       1,595       45,950       2,166       1,776       49,201       49,250       2,348	42,301	42,350	1,955	1,577	45,601	45,650	2,143	1,750	48,901	48,950	2,331	1,924	52,20	1 52,250	2,519	2,097
42,451       42,500       1,964       1,585       45,751       45,800       2,152       1,758       49,051       49,100       2,340       1,931       52,351       52,400       2,528       2,100         42,551       42,600       1,969       1,590       45,851       45,800       2,157       1,763       49,101       49,150       2,343       1,934       52,450       2,531       52,400       2,528       2,100         42,651       42,650       1,972       1,593       45,951       45,950       2,160       1,766       49,201       49,250       2,348       1,937       52,450       2,534       2,134       2,511       52,450       2,534       2,134       2,511       52,450       2,531       2,100       2,534       2,131       2,140       2,534       2,511       2,000       2,534       2,131       2,140       2,534       2,511       2,000       2,534       2,131       2,140       2,5450       2,530       2,534       2,131       2,140       2,5450       2,536       2,131       2,140       2,5450       2,536       2,141       52,450       2,536       2,141       52,450       2,536       2,141       52,450       2,536       2,141       52,450																2,099 2 102
42,501       42,550       1,966       1,588       45,801       45,850       2,155       1,761       49,101       49,150       2,343       1,934       52,401       52,450       2,531       2,10         42,551       42,600       1,969       1,590       45,851       45,900       2,157       1,763       49,151       49,200       2,346       1,937       52,450       2,531       2,13         42,601       42,650       1,972       1,593       45,901       45,950       2,160       1,766       49,201       49,250       2,348       1,939       52,501       52,550       2,536       2,13         42,651       42,700       1,975       1,595       45,951       46,000       2,163       1,769       49,251       49,300       2,351       1,942       52,551       52,600       2,539       2,13         42,701       42,750       1,978       1,598       46,001       46,050       2,166       1,771       49,301       49,350       2,354       1,945       52,600       2,542       2,13         42,701       42,750       1,978       1,598       46,001       46,050       2,166       1,771       49,301       49,350       2,354       1,945								-								2,102
42,601       42,650       1,972       1,593       45,901       45,950       2,160       1,766       49,201       49,250       2,348       1,939       52,501       52,550       2,536       2,17         42,651       42,700       1,975       1,595       45,951       46,000       2,163       1,769       49,251       49,300       2,351       1,942       52,551       52,600       2,539       2,17         42,701       42,750       1,978       1,598       46,001       46,050       2,166       1,771       49,301       49,350       2,354       1,945       52,601       52,650       2,542       2,17	42,501	42,550	1,966	1,588	45,801	45,850	2,155	1,761	49,101	49,150	2,343	1,934	52,40	1 52,450	2,531	2,107
42,651         42,700         1,975         1,595         45,951         46,000         2,163         1,769         49,251         49,300         2,351         1,942         52,551         52,600         2,539         2,11           42,701         42,750         1,978         1,598         46,001         46,050         2,166         1,771         49,301         49,350         2,354         1,942         52,551         52,600         2,539         2,11		•								•						2,110 2,113
<b>42,701 42,750</b> 1,978 1,598 <b>46,001 46,050</b> 2,166 1,771 <b>49,301 49,350</b> 2,354 1,945 <b>52,601 52,650</b> 2,542 2,17		•		1,595	45,951	46,000	2,163	1,769		•			52,55	1 52,600	2,539	2,115
1 AT (57 AT YOU 1 UV1 1 KULL I AF DEA AF ADD 1 400 4 774 I LAD 264 AD ADD 0 007 4 047 I LED 064 ED 766 0 010				1,598		46,050				•						2,118
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Form	ne 7, n K-40 —	Single, Head of Household or Married Filing	Married Filing Joint	Form	ie 7, K-40 —	Single, Head of Household or Married Filing	Married Filing Joint	Form	ne 7, n K-40	Single, Head of Household or Married Filing	Married Filing Joint		If lin Form is	K-40	Single, Head of Household or Married Filing	Married Filing Joint
at least	but not more than	Separate	tav is	at least	but not more than	Separate	tax is	at least	but not more than	Separate YOUI	tav ie		at east	but not more than	Separate	tav 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		. <b>701</b>	62,750	3,118	2,660
52,851	52,900	2,556	2,131	56,151	56,200	2,745	2,304	59,451	59,500	2,933	2,477		,751	62,800	3,121	2,663
52,901 52,951	52,950 53,000	2,559 2,562	2,134 2,136	56,201 56,251	56,250 56,300	2,747 2,750	2,307 2,309	59,501 59,551	59,550 59,600	2,935 2,938	2,480 2,483		.,801 .,851	62,850 62,900	3,124 3,126	2,666 2,669
53,001	53,050	2,565	2,139	56,301	56,350	2,753	2,312	59,601	59,650	2,941	2,485	62,	,901	62,950	3,129	2,672
53,051 53,101	53,100 53.150	2,568 2,571	2,141 2,144	56,351 56,401	56,400 56,450	2,756 2,759	2,315 2,317	59,651 59,701	59,700 59,750	2,944 2,947	2,488 2,491		,951 ,001	63,000 63,050	3,132 3,135	2,675 2,677
53,151	53,200	2,574	2,147	56,451	56,500	2,762	2,320	59,751	59,800	2,950	2,493	63,	,051	63,100	3,138	2,680
53,201 53,251	53,250 53,300	2,576 2,579	2,149 2,152	56,501 56,551	56,550 56,600	2,764 2,767	2,323 2,325	59,801 59,851	59,850 59,900	2,953 2,955	2,496 2,498		,101 ,151	63,150 63,200	3,141 3,144	2,683 2,686
53,301	53,350	2,582	2,155	56,601	56,650	2,770	2,328	59,901	59,950	2,958	2,501	63,	,201	63,250	3,146	2,689
53,351 53,401	53,400 53,450	2,585 2,588	2,157 2,160	56,651 56,701	56,700 56,750	2,773 2,776	2,330 2,333	59,951 60,001	60,000 60,050	2,961 2,964	2,504 2,506		,251 ,301	63,300 63,350	3,149 3,152	2,692 2,695
53,451	53,500	2,591	2,162	56,751	56,800	2,779	2,336	60,051	60,100	2,967	2,509		,351	63,400	3,155	2,697
53,501 53,551	53,550 53,600	2,593 2,596	2,165 2,168	56,801 56,851	56,850 56,900	2,782 2,784	2,338 2,341	60,101 60,151	60,150 60,200	2,970 2,973	2,512 2,515		,401 ,451	63,450 63,500	3,158 3,161	2,700 2,703
53,601	53,650	2,599	2,100	56,901	56,950	2,787	2,344	60,201	60,250	2,975	2,513		,501	63,550	3,163	2,705
53,651 53,701	53,700 53,750	2,602 2,605	2,173 2,176	56,951 57,001	57,000 57,050	2,790 2,793	2,346 2,349	60,251 60,301	60,300 60,350	2,978 2,981	2,521 2,524		,551 ,601	63,600 63,650	3,166 3,169	2,709 2,712
53,751	53,800	2,603	2,178	57,051	57,100	2,796	2,349	60,351	60,400	2,984	2,524		,651	63,700	3,103	2,712
53,801	53,850	2,611	2,181	57,101	57,150	2,799 2,802	2,354 2,357	60,401	60,450	2,987	2,529 2,532		,701	63,750 63,800	3,175 3,178	2,717 2,720
53,851 53,901	53,900 53,950	2,613 2,616	2,183 2,186	57,151 57,201	57,200 57,250	2,802	2,357 2,359	60,451 60,501	60,500 60,550	2,990 2,992	2,532		,751 ,801	63,800 63,850	3,178	2,720
53,951	54,000	2,619 2,622	2,189	57,251	57,300	2,807	2,362	60,551	60,600	2,995 2,998	2,538 2,541		,851 ,901	63,900	3,183 3,186	2,726
54,001 54,051	54,050 54,100	2,622	2,191 2,194	57,301 57,351	57,350 57,400	2,810 2,813	2,365 2,367	60,601 60,651	60,650 60,700	2,998	2,541		,901 ,951	63,950 64,000	3,180	2,729 2,732
54,101	54,150	2,628	2,197	57,401	57,450	2,816	2,370	60,701	60,750	3,004	2,546		,001	64,050	3,192	2,734
54,151 54,201	54,200 54,250	2,631 2,633	2,199 2,202	57,451 57,501	57,500 57,550	2,819 2,821	2,372 2,375	60,751 60,801	60,800 60,850	3,007 3,010	2,549 2,552		,051 ,101	64,100 64,150	3,195 3,198	2,737 2,740
54,251	54,300	2,636	2,204	57,551	57,600	2,824	2,378	60,851	60,900	3,012	2,555		,151	64,200	3,201	2,743
54,301 54,351	54,350 54,400	2,639 2,642	2,207 2,210	57,601 57,651	57,650 57,700	2,827 2,830	2,380 2,383	60,901 60,951	60,950 61,000	3,015 3,018	2,558 2,561		,201 ,251	64,250 64,300	3,203 3,206	2,746 2,749
54,401	54,450	2,645	2,212	57,701	57,750	2,833	2,386	61,001	61,050	3,021	2,563		,301	64,350	3,209	2,752
54,451 54,501	54,500 54,550	2,648 2,650	2,215 2,218	57,751 57,801	57,800 57,850	2,836 2,839	2,388 2,391	61,051 61,101	61,100 61,150	3,024 3,027	2,566 2,569		,351 ,401	64,400 64,450	3,212 3,215	2,754 2,757
54,551	54,600	2,653	2,220	57,851	57,900	2,841	2,393	61,151	61,200	3,030	2,572		,451	64,500	3,218	2,760
54,601 54,651	54,650 54,700	2,656 2,659	2,223 2,225	57,901 57,951	57,950 58,000	2,844 2,847	2,396 2,399	61,201 61,251	61,250 61,300	3,032 3,035	2,575 2,578		,501 ,551	64,550 64,600	3,220 3,223	2,763 2,766
54,701	54,750	2,662	2,228	58,001	58,050	2,850	2,401	61,301	61,350	3,038	2,581		,601	64,650	3,226	2,769
54,751 54,801	54,800 54,850	2,665 2,668	2,231 2,233	58,051 58,101	58,100 58,150	2,853 2,856	2,404 2,407	61,351 61,401	61,400 61,450	3,041 3,044	2,583 2,586	-	,651 ,701	64,700 64,750	3,229 3,232	2,772 2,774
54,851	54,900	2,670	2,236	58,151	58,200	2,859	2,409	61,451	61,500	3,047	2,589		,751	64,800	3,235	2,777
54,901 54,951	54,950 55,000	2,673 2,676	2,239 2,241	58,201 58,251	58,250 58,300	2,861 2,864	2,412 2,414	61,501 61,551	61,550 61,600	3,049 3,052	2,592 2,595		,801 ,851	64,850 64,900	3,238 3,240	2,780 2,783
55,001	55,050	2,679	2,244	58,301	58,350	2,867	2,417	61,601	61,650	3,055	2,598	64,	,901	64,950	3,243	2,786
55,051 55,101	55,100 55,150	2,682 2,685	2,246 2,249	58,351 58,401	58,400 58,450	2,870 2,873	2,420 2,422	61,651 61,701	61,700 61,750	3,058 3,061	2,601 2,603		,951 ,001	65,000 65,050	3,246 3,249	2,789 2,791
55,151	55,200	2,688	2,252	58,451	58,500	2,876	2,425	61,751	61,800	3,064	2,606	65,	,051	65,100	3,252	2,794
55,201 55,251	55,250 55,300	2,690 2,693	2,254 2,257	58,501 58,551	58,550 58,600	2,878 2,881	2,428 2,430	61,801 61,851	61,850 61,900	3,067 3,069	2,609 2,612		,101 ,151	65,150 65,200	3,255 3,258	2,797 2,800
55,301	55,350	2,696	2,260	58,601	58,650	2,884	2,433	61,901	61,950	3,072	2,615	65,	,201	65,250	3,260	2,803
55,351 55,401	55,400 55,450	2,699 2,702	2,262 2,265	58,651 58,701	58,700 58,750	2,887 2,890	2,435 2,438	61,951 62,001	62,000 62,050	3,075 3,078	2,618 2,620		,251 ,301	65,300 65,350	3,263 3,266	2,806 2,809
55,451	55,500	2,705	2,267	58,751	58,800	2,893	2,441	62,051	62,100	3,081	2,623	65,	,351	65,400	3,269	2,811
55,501 55,551	55,550 55,600	2,707 2,710	2,270 2,273	58,801 58,851	58,850 58,900	2,896 2,898	2,443 2,446	62,101 62,151	62,150 62,200	3,084 3,087	2,626 2,629		,401 ,451	65,450 65,500	3,272 3,275	2,814 2,817
55,601	55,650	2,713	2,275	58,901	58,950	2,901	2,449	62,201	62,250	3,089	2,632	65,	,501	65,550	3,277	2,820
55,651 55,701	55,700 55,750	2,716 2,719	2,278 2,281	58,951 59,001	59,000 59,050	2,904 2,907	2,451 2,454	62,251 62,301	62,300 62,350	3,092 3,095	2,635 2,638		,551 ,601	65,600 65,650	3,280 3,283	2,823 2,826
55,751	55,800	2,722	2,283	59,051	59,100	2,910	2,456	62,351	62,400	3,098	2,640	65,	,651	65,700	3,286	2,829
55,801 55,851	55,850 55,900	2,725 2,727	2,286 2,288	59,101 59,151	59,150 59,200	2,913 2,916	2,459 2,462	62,401 62,451	62,450 62,500	3,101 3,104	2,643 2,646		,701 ,751	65,750 65,800	3,289 3,292	2,831 2,834
55,901	55,950	2,730	2,291	59,201	59,250	2,918	2,464	62,501	62,550	3,106	2,649	65,	,801	65,850	3,295	2,837
55,951 56,001	56,000 56,050	2,733 2,736	2,294 2,296	59,251 59,301	59,300 59,350	2,921 2,924	2,467 2,470	62,551 62,601	62,600 62,650	3,109 3,112	2,652 2,655		,851 ,901	65,900 65,950	3,297 3,300	2,840 2,843
56,051	56,100	2,739	2,290	59,351		2,924	2,470	62,651	62,700	3,112	2,658		,951 ,951	66,000	3,303	2,846

		and yo	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7, n K-40	Single, Head of	Married	lf lir Form	e 7, K-40	Single, Head of	Married		ne 7, K-40	Single, Head of	Married		<sup>r</sup> line 7, rm K-40	Single, Head of	Married
	-40 	Household or Married	Filing Joint		K-40	Household or Married	Filing Joint		-40 	Household or Married	Filing Joint	FU	is —	Household or Married	Filing Joint
_		Filing Separate		_		Filing Separate		_		Filing Separate				Filing Separate	
at least	but not more than	your	tax is	at least	but not more than		tax is	at least	but not more than	your t	ax is	at least	but not more than	your	tax is
66,001	66,050	3,306	2,848	69,301	69,350	3,494	3,037	72,601	72,650	3,682	3,225	75,90	1 75,950	3,870	3,413
66,051	66,100 66,150	3,309 3,312	2,851 2,854	69,351 69,401	69,400 69,450	3,497 3,500	3,039 3,042	72,651 72,701	72,700 72,750	3,685 3,688	3,228 3,230	75,95 76,00	•	3,873 3,876	3,416 3,418
66,101 66,151	66,200	3,312	2,857	69,451	69,500	3,500	3,042	72,751	72,800	3,691	3,230	76,00		3,870	3,418
66,201	66,250	3,317	2,860	69,501	69,550	3,505	3,048	72,801	72,850	3,694	3,236	76,10	1 76,150	3,882	3,424
66,251 66,301	66,300 66,350	3,320 3,323	2,863 2,866	69,551 69,601	69,600 69,650	3,508 3,511	3,051 3,054	72,851 72,901	72,900 72,950	3,696 3,699	3,239 3,242	76,15 76,20		3,885 3,887	3,427 3,430
66,351	66,400	3,326	2,868	69,651	69,700	3,514	3,057	72,951	73,000	3,702	3,245	76,25		3,890	3,433
66,401	66,450	3,329	2,871	69,701	69,750	3,517	3,059	73,001	73,050	3,705	3,247	76,30		3,893	3,436
66,451 66,501	66,500 66,550	3,332 3,334	2,874 2,877	69,751 69,801	69,800 69,850	3,520 3,523	3,062 3,065	73,051 73,101	73,100 73,150	3,708 3,711	3,250 3,253	76,35 76,40	•	3,896 3,899	3,438 3,441
66,551	66,600	3,337	2,880	69,851	69,900	3,525	3,068	73,151	73,200	3,714	3,256	76,45	1 76,500	3,902	3,444
66,601	66,650 66,700	3,340 3,343	2,883 2,886	69,901 69,951	69,950 70,000	3,528 3,531	3,071 3,074	73,201 73,251	73,250 73,300	3,716 3,719	3,259 3,262	76,50 76,55		3,904 3,907	3,447 3,450
66,651 66,701	66,750	3,343	2,888	70,001	70,000	3,534	3,074	73,301	73,350	3,722	3,265	76,55		3,907	3,450
66,751	66,800	3,349	2,891	70,051	70,100	3,537	3,079	73,351	73,400	3,725	3,267	76,65		3,913	3,456
66,801 66,851	66,850 66,900	3,352 3,354	2,894 2,897	70,101 70,151	70,150 70,200	3,540 3,543	3,082 3,085	73,401 73,451	73,450 73,500	3,728 3,731	3,270 3,273	76,70 76,75		3,916 3,919	3,458 3,461
66,901	66,950	3,357	2,900	70,201	70,250	3,545	3,088	73,501	73,550	3,733	3,276	76,80	•	3,922	3,464
66,951	67,000	3,360	2,903	70,251	70,300	3,548	3,091	73,551	73,600	3,736	3,279	76,85	,	3,924	3,467
67,001 67,051	67,050 67,100	3,363 3,366	2,905 2,908	70,301 70,351	70,350 70,400	3,551 3,554	3,094 3,096	73,601 73,651	73,650 73,700	3,739 3,742	3,282 3,285	76,90 76,95	•	3,927 3,930	3,470 3,473
67,101	67,150	3,369	2,911	70,401	70,450	3,557	3,099	73,701	73,750	3,745	3,287	77,00	1 77,050	3,933	3,475
67,151	67,200	3,372	2,914	70,451	70,500	3,560	3,102	73,751	73,800	3,748	3,290	77,05	,	3,936	3,478
67,201 67,251	67,250 67,300	3,374 3,377	2,917 2,920	70,501 70,551	70,550 70,600	3,562 3,565	3,105 3,108	73,801 73,851	73,850 73,900	3,751 3,753	3,293 3,296	77,10		3,939 3,942	3,481 3,484
67,301	67,350	3,380	2,923	70,601	70,650	3,568	3,111	73,901	73,950	3,756	3,299	77,20	1 77,250	3,944	3,487
67,351 67,401	67,400 67,450	3,383 3,386	2,925 2,928	70,651 70,701	70,700 70,750	3,571 3,574	3,114 3,116	73,951 74,001	74,000 74,050	3,759 3,762	3,302 3,304	77,25 77,30	•	3,947 3,950	3,490 3,493
67,451	67,500	3,389	2,931	70,751	70,800	3,577	3,119	74,051	74,100	3,765	3,307	77,35	•	3,953	3,495
67,501	67,550 67 600	3,391 3,394	2,934 2,937	70,801	70,850 70,900	3,580 3,582	3,122 3,125	74,101	74,150	3,768	3,310	77,40	•	3,956	3,498 3,501
67,551 67,601	67,600 67,650	3,394 3,397	2,937	70,851 70,901	70,900	3,582 3,585	3,125	74,151 74,201	74,200 74,250	3,771 3,773	3,313 3,316	77,45 77,50	•	3,959 3,961	3,501
67,651	67,700	3,400	2,943	70,951	71,000	3,588	3,131	74,251	74,300	3,776	3,319	77,55	1 77,600	3,964	3,507
67,701 67,751	67,750 67,800	3,403 3,406	2,945 2,948	71,001 71,051	71,050 71,100	3,591 3,594	3,133 3,136	74,301 74,351	74,350 74,400	3,779 3,782	3,322 3,324	77,60 77,65		3,967 3,970	3,510 3,513
67,801	67,850	3,409	2,951	71,101	71,150	3,597	3,139	74,401	74,450	3,785	3,327	77,70		3,973	3,515
67,851	67,900	3,411	2,954	71,151	71,200	3,600	3,142	74,451	74,500	3,788	3,330	77,75		3,976	3,518
67,901 67,951	67,950 68,000	3,414 3,417	2,957 2,960	71,201	71,250 71,300	3,602 3,605	3,145 3,148	74,501 74,551	74,550 74,600	3,790 3,793	3,333 3,336	77,80 77,85		3,979 3,981	3,521 3,524
68,001	68,050	3,420	2,962	71,301	71,350	3,608	3,151	74,601	74,650	3,796	3,339	77,90	1 77,950	3,984	3,527
68,051 68,101	68,100 68,150	3,423 3,426	2,965 2,968	71,351 71,401	71,400 71,450	3,611 3,614	3,153 3,156	74,651 74,701	74,700 74,750	3,799 3,802	3,342 3,344	77,95 78,00		3,987 3,990	3,530 3,532
68,151	68,200	3,429	2,900	71,451	71,500	3,617	3,150	74,751	74,800	3,805	3,347	78,05		3,993	3,535
68,201	68,250	3,431	2,974	71,501	71,550	3,619	3,162	74,801	74,850	3,808	3,350	78,10		3,996	3,538
68,251 68,301	68,300 68,350	3,434 3,437	2,977 2,980	71,551 71,601	71,600 71,650	3,622 3,625	3,165 3,168	74,851 74,901	74,900 74,950	3,810 3,813	3,353 3,356	78,15 78,20		3,999 4,001	3,541 3,544
68,351	68,400	3,440	2,982	71,651	71,700	3,628	3,171	74,951	75,000	3,816	3,359	78,25	1 78,300	4,004	3,547
68,401 68,451	68,450 68,500	3,443 3,446	2,985	71,701 71,751	71,750 71,800	3,631	3,173	75,001 75,051	75,050 75,100	3,819	3,361 3,364	78,30 78,35		4,007 4,010	3,550
68,501	68,550	3,440	2,988 2,991	71,801	71,800	3,634 3,637	3,176 3,179	75,101	75,150	3,822 3,825	3,367 3,367	78,35		4,010	3,552 3,555
68,551	68,600	3,451	2,994	71,851	71,900	3,639	3,182	75,151	75,200	3,828	3,370	78,45	1 78,500	4,016	3,558
68,601 68,651	68,650 68,700	3,454 3,457	2,997 3,000	71,901 71,951	71,950 72,000	3,642 3,645	3,185 3,188	75,201 75,251	75,250 75,300	3,830 3,833	3,373 3,376	78,50 78,55		4,018 4,021	3,561 3,564
68,701	68,750	3,460	3,002	72,001	72,050	3,648	3,190	75,301	75,350	3,836	3,379	78,60	•	4,024	3,567
68,751	68,800	3,463	3,005	72,051	72,100	3,651	3,193	75,351	75,400	3,839	3,381	78,65		4,027	3,570
68,801 68,851	68,850 68,900	3,466 3,468	3,008 3,011	72,101 72,151	72,150 72,200	3,654 3,657	3,196 3,199	75,401 75,451	75,450 75,500	3,842 3,845	3,384 3,387	78,70 78,75		4,030 4,033	3,572 3,575
68,901	68,950	3,471	3,014	72,201	72,250	3,659	3,202	75,501	75,550	3,847	3,390	78,80	1 78,850	4,036	3,578
68,951 69,001	69,000 69,050	3,474 3,477	3,017 3,019	72,251 72,301	72,300 72,350	3,662 3,665	3,205 3,208	75,551 75,601	75,600 75,650	3,850 3,853	3,393 3,396	78,85 78,90		4,038 4,041	3,581 3,584
69,001	69,050 69,100	3,480	3,019	72,301	72,350	3,668	3,208	75,651	75,700	3,855 3,856	3,390	78,90		4,041 4,044	3,584 3,587
69,101	69,150	3,483	3,025	72,401	72,450	3,671	3,213	75,701	75,750	3,859	3,401	79,00	1 79,050	4,047	3,589
69,151 69,201	69,200 69,250	3,486 3,488	3,028 3,031	72,451 72,501	72,500 72,550	3,674 3,676	3,216 3,219	75,751 75,801	75,800 75,850	3,862 3,865	3,404 3,407	79,05 79,10		4,050 4,053	3,592 3,595
69,251	69,300	3,491	3,034	72,551	72,600	3,679	3,222	75,851	75,900	3,867	3,410	79,15		4,056	3,598

		and yo	ou are			and y	ou are			and yo	ou are			and ye	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		line 7,	Single, Head of	Married
	n K-40	Household or Married	Filing Joint		K-40	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		m K-40 is —	Household or Married	Filing Joint
10		Filing Separate	oom			Filing Separate	Joint			Filing Separate	oom			Filing Separate	Joint
at least	but not more than	your	tax is	at least	but not more than		tax is	at least	but not more than	your t	ax is	at least	but not more than		tax is
79,201	79,250	4,058	3,601	82,501	82,550	4,246	3,789	85,801	85,850	4,435	3,977	89,101	89,150	4,623	4,165
79,251	79,300	4,061	3,604	82,551	82,600	4,249	3,792	85,851	85,900	4,437	3,980	89,151	•	4,626	4,168
79,301 79,351	79,350 79,400	4,064 4,067	3,607 3,609	82,601 82,651	82,650 82,700	4,252 4,255	3,795 3,798	85,901 85,951	85,950 86,000	4,440 4,443	3,983 3,986	89,201 89,251	•	4,628 4,631	4,171 4,174
79,401	79,450	4,070	3,612	82,701	82,750	4,258	3,800	86,001	86,050	4,446	3,988	89,301		4,634	4,177
79,451	79,500	4,073	3,615	82,751	82,800	4,261	3,803	86,051	86,100	4,449	3,991	89,351	•	4,637	4,179
79,501 79,551	79,550 79,600	4,075 4,078	3,618 3,621	82,801 82,851	82,850 82,900	4,264 4,266	3,806 3,809	86,101 86,151	86,150 86,200	4,452 4,455	3,994 3,997	89,401 89,451		4,640 4,643	4,182 4,185
79,601	79,650	4,081	3,624	82,901	82,950	4,269	3,812	86,201	86,250	4,457	4,000	89,501	89,550	4,645	4,188
79,651 79,701	79,700 79,750	4,084 4,087	3,627 3,629	82,951 83,001	83,000 83,050	4,272 4,275	3,815 3,817	86,251 86,301	86,300 86,350	4,460 4,463	4,003 4,006	89,551 89,601		4,648 4,651	4,191 4,194
79,751	79,800	4,090	3,632	83,051	83,100	4,278	3,820	86,351	86,400	4,466	4,008	89,651		4,654	4,197
79,801	79,850	4,093	3,635	83,101	83,150	4,281	3,823	86,401	86,450	4,469	4,011	89,701		4,657	4,199
79,851 79,901	79,900 79,950	4,095 4,098	3,638 3,641	83,151 83,201	83,200 83,250	4,284 4,286	3,826 3,829	86,451 86,501	86,500 86,550	4,472 4,474	4,014 4,017	89,751 89,801		4,660 4,663	4,202 4,205
79,951	80,000	4,101	3,644	83,251	83,300	4,289	3,832	86,551	86,600	4,477	4,020	89,851	89,900	4,665	4,208
80,001	80,050	4,104	3,646	83,301	83,350	4,292	3,835	86,601	86,650 86,700	4,480	4,023	89,901		4,668	4,211
80,051 80,101	80,100 80,150	4,107 4,110	3,649 3,652	83,351 83,401	83,400 83,450	4,295 4,298	3,837 3,840	86,651 86,701	86,700 86,750	4,483 4,486	4,026 4,028	89,951 90,001	•	4,671 4,674	4,214 4,216
80,151	80,200	4,113	3,655	83,451	83,500	4,301	3,843	86,751	86,800	4,489	4,031	90,051	90,100	4,677	4,219
80,201 80,251	80,250 80,300	4,115 4,118	3,658 3,661	83,501 83,551	•	4,303 4,306	3,846 3,849	86,801 86,851	86,850 86,900	4,492 4,494	4,034 4,037	90,101 90,151	,	4,680 4,683	4,222 4,225
80,301	80,300	4,118	3,664	83,601	83,650	4,300	3,852	86,901	86,950	4,494	4,037	90,201	•	4,685	4,223
80,351	80,400	4,124	3,666	83,651	83,700	4,312	3,855	86,951	87,000	4,500	4,043	90,251	90,300	4,688	4,231
80,401 80,451	80,450 80,500	4,127 4,130	3,669 3,672	83,701 83,751	83,750 83,800	4,315 4,318	3,857 3,860	87,001 87,051	87,050 87,100	4,503 4,506	4,045 4,048	90,301 90,351		4,691 4,694	4,234 4,236
80,501	80,550	4,132	3,675	83,801	83,850	4,321	3,863	87,101	87,150	4,509	4,051	90,401		4,697	4,239
80,551	80,600	4,135	3,678	83,851	83,900	4,323	3,866	87,151	87,200	4,512	4,054	90,451	•	4,700	4,242
80,601 80,651	80,650 80,700	4,138 4,141	3,681 3,684	83,901 83,951	83,950 84,000	4,326 4,329	3,869 3,872	87,201 87,251	87,250 87,300	4,514 4,517	4,057 4,060	90,501 90,551	•	4,702 4,705	4,245 4,248
80,701	80,750	4,144	3,686	84,001	84,050	4,332	3,874	87,301	87,350	4,520	4,063	90,601		4,708	4,251
80,751	80,800	4,147	3,689 3,692	84,051	84,100	4,335 4,338	3,877	87,351	87,400	4,523	4,065	90,651	•	4,711	4,254 4,256
80,801 80,851	80,850 80,900	4,150 4,152	3,692	84,101 84,151	84,150 84,200	4,338 4,341	3,880 3,883	87,401 87,451	87,450 87,500	4,526 4,529	4,068 4,071	90,701 90,751		4,714 4,717	4,250
80,901	80,950	4,155	3,698	84,201	84,250	4,343	3,886	87,501	87,550	4,531	4,074	90,801	90,850	4,720	4,262
80,951 81,001	81,000 81,050	4,158 4,161	3,701 3,703	84,251 84,301	84,300 84,350	4,346 4,349	3,889 3,892	87,551 87,601	87,600 87,650	4,534 4,537	4,077 4,080	90,851 90,901		4,722 4,725	4,265 4,268
81,051	81,100	4,164	3,706	84,351	84,400	4,352	3,894	87,651	87,700	4,540	4,083	90,951	•	4,728	4,200
81,101	81,150	4,167	3,709	84,401	84,450	4,355	3,897	87,701	87,750	4,543	4,085	91,001		4,731	4,273
81,151 81,201	81,200 81.250	4,170 4,172	3,712 3,715	84,451 84,501	84,500 84,550	4,358 4,360	3,900 3,903	87,751 87,801	87,800 87,850	4,546 4,549	4,088 4,091	91,051 91,101		4,734 4,737	4,276 4,279
81,251	81,300	4,175	3,718	84,551	84,600	4,363	3,906	87,851	87,900	4,551	4,094	91,151	91,200	4,740	4,282
81,301	81,350	4,178	3,721	84,601		4,366	3,909	87,901	87,950 88,000	4,554	4,097	91,201		4,742	4,285
81,351 81,401	81,400 81,450	4,181 4,184	3,723 3,726	84,651 84,701		4,369 4,372	3,912 3,914	87,951 88,001	88,000 88,050	4,557 4,560	4,100 4,102	91,251 91,301	•	4,745 4,748	4,288 4,291
81,451	81,500	4,187	3,729	84,751	84,800	4,375	3,917	88,051	88,100	4,563	4,105	91,351	91,400	4,751	4,293
81,501 81,551	81,550 81,600	4,189 4,192	3,732 3,735	84,801 84,851		4,378 4,380	3,920 3,923	88,101 88,151	88,150 88,200	4,566 4,569	4,108 4,111	91,401 91,451	•	4,754 4,757	4,296 4,299
81,601	81,650	4,195	3,738	84,901		4,383	3,926	88,201	88,250	4,571	4,114	91,501		4,759	4,302
81,651	81,700	4,198	3,741	84,951		4,386	3,929	88,251	88,300	4,574	4,117	91,551		4,762	4,305
81,701 81,751	81,750 81,800	4,201 4,204	3,743 3,746	85,001 85,051		4,389 4,392	3,931 3,934	88,301 88,351	88,350 88,400	4,577 4,580	4,120 4,122	91,601 91,651	•	4,765 4,768	4,308 4,311
81,801	81,850	4,207	3,749	85,101	85,150	4,395	3,937	88,401	88,450	4,583	4,125	91,701		4,771	4,313
81,851	81,900	4,209	3,752	85,151		4,398	3,940	88,451	88,500	4,586	4,128	91,751	•	4,774	4,316
81,901 81,951	81,950 82,000	4,212 4,215	3,755 3,758	85,201 85,251		4,400 4,403	3,943 3,946	88,501 88,551	88,550 88,600	4,588 4,591	4,131 4,134	91,801 91,851	•	4,777 4,779	4,319 4,322
82,001	82,050	4,218	3,760	85,301	85,350	4,406	3,949	88,601	88,650	4,594	4,137	91,901	91,950	4,782	4,325
82,051 82,101	82,100 82,150	4,221 4,224	3,763 3,766	85,351 85,401		4,409 4,412	3,951 3,954	88,651 88,701	88,700 88,750	4,597 4,600	4,140 4,142	91,951 92,001	•	4,785 4,788	4,328 4,330
82,101	82,150	4,224 4,227	3,760	85,401		4,412 4,415	3,954 3,957	88,751	88,800 88,800	4,600 4,603	4,142 4,145	92,00		4,788 4,791	4,330 4,333
82,201	82,250	4,229	3,772	85,501	85,550	4,417	3,960	88,801	88,850	4,606	4,148	92,101	92,150	4,794	4,336
82,251 82,301	82,300 82,350	4,232 4,235	3,775 3,778	85,551 85,601	85,600 85,650	4,420 4,423	3,963 3,966	88,851 88,901	88,900 88,950	4,608 4,611	4,151 4,154	92,151 92,201		4,797 4,799	4,339 4,342
82,351	82,400	4,238	3,780	85,651		4,426	3,969	88,951	89,000	4,614	4,157	92,251	92,300	4,802	4,345
82,401	82,450	4,241	3,783	85,701	85,750	4,429	3,971	89,001	89,050	4,617	4,159	92,301	92,350	4,805	4,348
82,451	82,500	4,244	3,786	85,751	85,800	4,432	3,974	89,051	89,100	4,620	4,162	92,351	92,400	4,808	4,350

		and yo	ou are				and yo	ou are			and yo	u are			and yo	ou are
	ie 7,	Single, Head of	Married		If lin	- ,	Single, Head of	Married		ie 7,	Single, Head of	Married		line 7,	Single, Head of	Married
Form		Household	Filing Joint		orm is -	K-40	Household	Filing Joint	Form	к-40 —	Household	Filing Joint	FO	rm K-40 is —	Household	Filing Joint
13	_	or Married Filing	JUIII		13 -	_	or Married Filing	JUIIL	15		or Married Filing	JUIIL		15 —	or Married Filing	JUIII
at	but not	Separate			at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	more than	your t	tax is		ast	more than	your t	tax is	least	more than	your t	ax is	least	more than	your	ax is
92,401	92,450	4,811	4,353	-	301	94,350	4,919	4,462	96,201	96,250	5,027	4,570	98,10		5,136	4,678
92,451	92,500	4,814	4,356	-	351	94,400	4,922	4,464	96,251	96,300	5,030	4,573	98,15		5,139	4,681
92,501	92,550	4,816	4,359	-	401	94,450	4,925	4,467	96,301	96,350	5,033	4,576	98,20		5,141	4,684
92,551 92,601	92,600 92,650	4,819 4.822	4,362 4,365		451 501	94,500 94,550	4,928 4,930	4,470 4,473	96,351 96,401	96,400 96,450	5,036 5,039	4,578 4,581	98,25 98,30		5,144 5.147	4,687 4,690
92,651	92,050	4,825	4,368		551	94,550 94,600	4,930	4,473	96,401	96,450 96,500	5,039	4,581	98,30		5,147	4,690
92,701	92,750	4,828	4,370		601	94,650	4,936	4,479	96,501	96,550	5,044	4,587	98,40		5,153	4,695
92,751	92,800	4,831	4,373		651	94,700	4,939	4,482	96,551	96,600	5,047	4,590	98,45		5,156	4,698
92,801	92,850	4,834	4,376	-	701	94,750	4,942	4,484	96,601	96,650	5,050	4,593	98,50	•	5,158	4,701
92,851	92,900	4,836	4,379	-	751	94,800	4,945	4,487	96,651	96,700	5,053	4,596	98,55		5,161	4,704
92,901	92,950	4,839	4,382	94	801	94,850	4,948	4,490	96,701	96,750	5,056	4,598	98,60	1 98,650	5,164	4,707
92,951	93,000	4,842	4,385	94,	851	94,900	4,950	4,493	96,751	96,800	5,059	4,601	98,65	1 98,700	5,167	4,710
93,001	93,050	4,845	4,387	94,	901	94,950	4,953	4,496	96,801	96,850	5,062	4,604	98,70	1 98,750	5,170	4,712
93,051	93,100	4,848	4,390	94,	951	95,000	4,956	4,499	96,851	96,900	5,064	4,607	98,75		5,173	4,715
93,101	93,150	4,851	4,393	-	001	95,050	4,959	4,501	96,901	96,950	5,067	4,610	98,80		5,176	4,718
93,151	93,200	4,854	4,396	-	051	95,100	4,962	4,504	96,951	97,000	5,070	4,613	98,85		5,178	4,721
93,201	93,250	4,856	4,399		101	95,150	4,965	4,507	97,001	97,050	5,073	4,615	98,90		5,181	4,724
93,251	93,300	4,859	4,402		151	95,200	4,968	4,510	97,051	97,100	5,076	4,618	98,95		5,184	4,727
93,301	93,350	4,862	4,405	-	201	95,250	4,970	4,513	97,101	97,150	5,079	4,621	99,00		5,187	4,729
93,351	93,400	4,865	4,407		251	95,300	4,973	4,516	97,151	97,200	5,082	4,624	99,05	,	5,190	4,732
93,401	93,450	4,868 4,871	4,410 4,413		301	95,350	4,976	4,519	97,201	97,250 97,300	5,084	4,627 4,630	99,10 99,15	,	5,193 5,196	4,735
93,451 93,501	93,500 93,550	4,871 4,873	4,413		351 401	95,400 95,450	4,979 4,982	4,521 4,524	97,251 97,301	97,300 97,350	5,087 5.090	4,630	99,15		5,196	4,738 4,741
93,501	93,550	4,875	4,410		401	95,450 95,500	4,982	4,524	97,301	97,350 97,400	5,090	4,635	99,20	,	5,198	4,741
93,601	93,650	4,879	4,422		501	95,550	4,987	4,530	97,401	97,450	5,096	4,638	99,30		5,201	4,747
93.651	93,700	4.882	4,425	-	551	95,600	4.990	4,533	97,451	97,500	5.099	4,600	99.35		5.207	4,749
93,701	93,750	4,885	4,427		601	95,650	4,993	4,536	97,501	97,550	5,101	4,644	99,40		5,210	4,752
93,751	93,800	4,888	4,430		651	95,700	4,996	4,539	97,551	97,600	5,104	4,647	99,45		5,213	4,755
93,801	93,850	4,891	4,433	-	701	95,750	4,999	4,541	97,601	97,650	5,107	4,650	99,50	•	5,215	4,758
93,851	93,900	4,893	4,436	-	751	95,800	5,002	4,544	97,651	97,700	5,110	4,653	99,55		5,218	4,761
93,901	93,950	4,896	4,439	95,	801	95,850	5,005	4,547	97,701	97,750	5,113	4,655	99,60	1 99,650	5,221	4,764
93,951	94,000	4,899	4,442	95,	851	95,900	5,007	4,550	97,751	97,800	5,116	4,658	99,65	1 99,700	5,224	4,767
94,001	94,050	4,902	4,444	95,	901	95,950	5,010	4,553	97,801	97,850	5,119	4,661	99,70	,	5,227	4,769
94,051	94,100	4,905	4,447	-	951	96,000	5,013	4,556	97,851	97,900	5,121	4,664	99,75		5,230	4,772
94,101	94,150	4,908	4,450	-	001	96,050	5,016	4,558	97,901	97,950	5,124	4,667	99,80		5,233	4,775
94,151	94,200	4,911	4,453		051	96,100	5,019	4,561	97,951	98,000	5,127	4,670	99,85		5,235	4,778
94,201	94,250	4,913	4,456		101	96,150	5,022	4,564	98,001	98,050	5,130	4,672	99,90		5,238	4,781
94,251	94,300	4,916	4,459	96.	151	96,200	5,025	4,567	98,051	98,100	5,133	4,675	99,95	<u>1 100,000</u>	5,241	4,784

100,001 and over – use the Tax Computation Worksheet

# **2020 TAX COMPUTATION WORKSHEET** (Be sure to use the correct computation for your filing status)

Taxable Income If line 7 of your Form K-40 is:	<b>(a)</b> Enter amount from line 7.	<b>(b)</b> Multiplication amount.	<b>(c)</b> Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Ente total here and line 8 of K-4
\$5,001 - \$30,000	\$	3.1% (.031)	\$	\$0	\$
\$30,001 and over	\$	5.25% (.0525)	\$	\$645	\$
\$60,001 and over	\$	5.7% (.057)	\$	\$915	\$
	ψ	5.7% (.057)	Ψ	φ915	φ
. ,	lousehold, or Marri	. ,		4913	φ
. ,	I	. ,		(d) Subtraction amount.	
Single, Head of H Taxable Income If line 7 of your	lousehold, or Marri (a) Enter amount	ied Filing Sepa (b) Multiplication	(c) Multiply	(d) Subtraction	Tax Subtract (d) from (c). Ent
Taxable Income If line 7 of your Form K-40 is:	ousehold, or Marri (a) Enter amount from line 7.	ied Filing Sepa (b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). En total here and line 8 of K-

# 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.

## **Taxpayer Assistance Centers**

Topeka Office 120 SE 10th Avenue - 1st Floor Topeka, KS 66612-1103 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

# 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** 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.