

**STATE OF KANSAS**

**Division of Tax Operations**

**Business Analysis and Design**



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

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# CONTACT & MAILING INFORMATION FOR DEVELOPERS

## Paper Filing

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

### **Faye Streeter**

Program Consultant

Kansas Department of Revenue

Address: **900 SW Jackson St., 8<sup>th</sup> flr, Rm 851 – PENDING MOVE**

PO Box 3506

Topeka, KS 66625-3506

Phone: 785-296-2460

Email: [faye.streeter@ks.gov](mailto:faye.streeter@ks.gov)

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

### **Software Vendors/Developers – Paper Forms**

## Electronic Filing

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

### **Hope Manderino**

E-File Manager

Kansas Department of Revenue

Address: **900 SW Jackson St., Rm 806 – PENDING MOVE**

PO Box 3506

Topeka, KS 66625-3506

Phone: 785-291-3539

Fax: 785-296-0153

Email: [hope.manderino@ks.gov](mailto:hope.manderino@ks.gov)

Electronic filing: <https://www.ksrevenue.gov/eservii.html>

<https://www.ksrevenue.gov/eservefile.html>

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

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

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

### **Electronic Services Help Desk**

Kansas Department of Revenue

Phone: 785-368-8222

Email: Business Taxes

[kdor\\_BusinessTaxEServices@ks.gov](mailto:kdor_BusinessTaxEServices@ks.gov)

Income Taxes

[kdor\\_IncomeEServ@ks.gov](mailto:kdor_IncomeEServ@ks.gov)

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

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

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

# COMMON ISSUES AND ERRORS

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

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

## 2021 Filing Issues

- Schedule S, Schedule CR, Schedule A
  - **Being filed with K-40H**
    - **CANNOT DO**
    - **CANNOT** be filed with any other return
      - **K-40 ONLY**
  - **CANNOT** be filed by itself
    - **Unless K-40 has already been filed**
    - **Filing an Amended K-40**

## Common Errors

- Reproducing drop out ink forms to be filed as vendor form
  - This is not allowed as placement is different
    - Whether in
      - Black and white or
      - Color
  - Form IDs are unique to each return / voucher
    - Form ID tells system
      - What return / voucher it is and
      - What view / screen to bring up for internal user
  - Placement from color to black and white are not the same
- Forms for testing purposes are coming in formatted correctly but when filed not so much
  - Missing complete date fields
  - Missing EINs
  - Numeric data in alpha fields
  - Voucher printed correctly except for scanline printed on voucher upside down
  - Wrong Form id's
- Returns being filed with 0's in what would be considered blank fields
  - Fields that are not applicable
    - Leave Blank
    - DO NOT fill blank fields with 0's
- **K-40**
  - Filing only one page of Form K-40 (2-page return)
    - Increases the number of partial returns sent back to the taxpayer
    - Causes delay in processing of return
    - Causes delay in getting refund(s) out
    - Impacts read rates
  - Returns are being received with MFJ marked but the spouse info has not been completed. This is information required to process the return.
- **Sch CR**
  - Filing Sch CR with the KDOR's color return is **not allowed**
  - There are only 2 ways to file this schedule
    - With vendor paper return using software
    - Filed electronically
  - Filed any other way is **not allowed**
    - Credits will be voided
- **Scaling**
  - Live returns that are scaled down
    - Causes delay processing
      - staff will need to manually enter info
      - for testing, the forms will have to be resubmitted
    - Need to inform taxpayers of setting

# WHAT'S NEW, OBSOLETE OR CHANGED FOR 2022

## Filing Due Date

Due date for tax year 2022 is **April 18, 2023**. Taxpayers will have extra time to file and pay income tax because **April 17<sup>th</sup>** (Actual Emancipation Day) falls on a **Sunday** and **Monday, April 18** is the observed legal holiday in D.C for Emancipation Day. By law, filing and payment deadlines that fall on a legal holiday are timely satisfied if met on the next business day. Under a federal statute enacted decades ago, holidays observed in the District of Columbia have an impact nationwide, not just in D.C. the IRS follows D.C.'s holidays for filing purposes and Kansas follows the IRS.

## Form Location on Web

ALL returns, vouchers, and documents (including spec guide)

- Will be posted to FTA SES site alone
- No forms, LOI or Spec Guide will be emailed
  - LOI will be posted separately in June

## Walk-ins by Appointment Only:

Go to <https://www.kdor.ks.gov/Apps/AppointmentScheduler/ApptSchedule/Times?locType=TAX> to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler

*Office hours are 8 a.m. to 4:45 p.m., Monday through Friday*

## Mailing Addresses (PO Box only)

### Income Tax

**K-40, Sch S, Sch CR, Sch A, K-40V, K-120EX**  
Credit Schs pertaining only to Ind. Inc.  
KDOR – Income Tax  
PO Box 750260  
Topeka KS 66699-0260

### Homestead Claim

**K-40H, K-40PT, K-40SVR**  
KDOR – Homestead Claim  
PO Box 750260  
Topeka KS 66699-0260

### Fiduciary Tax

**K-41, K-41V, K-120EX**  
Credit Schs pertaining only to Fid. Inc.  
KDOR – Fiduciary Tax  
PO Box 750260  
Topeka KS 66699-0260

### Corporate Tax

**K-120, K-120V, K-120EX**  
Credit Schs pertaining only to Corp. Inc.  
KDOR – Corporate Tax  
PO Box 750260  
Topeka KS 66699-0260

### Small Business Tax

**K-120S, K-120EX**  
Credit Schs pertaining only to S-Corp. Inc.  
KDOR – Small Business Tax  
PO Box 750260  
Topeka KS 66699-0260

### Privilege Tax

**K-130, K-130V, K-120EX**  
Credit Schs pertaining only to Priv. Inc.  
KDOR – Privilege Tax  
PO Box 750260  
Topeka KS 66699-0260

### Estimated Tax

KDOR – Estimated Tax  
PO Box 3506  
Topeka KS 66625-3506

### Sales and Use Tax

KDOR – Sales and Use Tax  
PO Box 3506  
Topeka KS 66625-3506

### Withholding Tax

KDOR – Sales and Use Tax  
PO Box 3506  
Topeka KS 66625-3506

### Tax Registrations

KDOR – Tax Registrations  
PO Box 750680  
Topeka KS 66625-3506

### Taxpayer Assistance Center

KDOR – Taxpayers Assistance Center  
PO Box 750680  
Topeka KS 66625-3506

## Non-Scannable Forms

The system was not able to be fully developed in 2022 so in **2023**, the programming will be finalized the overhaul will be conducted on the following forms. Due to the volume, they will be electronically filed only. (No software developer version will be created.)

- DC-1 will become a 3–4-page document (Removed from LOI)
  - New form number
  - New form ID
  - **Drop-out ink only**
- TE-1 will become a 3–4-page document
  - New form number
  - New form ID
  - **Drop-out ink only**
- TG-1 will become a 3–4-page document
  - New form number
  - New form ID
  - **Drop-out ink only**
- VR-1 will become a 3–4-page document
  - New form number
  - New form ID
  - **Drop-out ink only**
- WP-1 will become a 3–4-page document
  - New form number
  - New form ID
  - **Drop-out ink only**

## NEW

- K-9
  - Statement of Partnership or S Corporation of Tax Paid
    - Imaged only
    - No data captured
- K-26
  - Aviation / Aerospace Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
      - K-120
      - K-120S
      - ~~K-130~~
- K-27
  - Housing Investor Tax Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
      - K-120
      - K-120S
      - K-130
- K-29
  - Short-Line Railroad Infrastructure Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
      - K-120
      - K-120S
      - ~~K-130~~
- K-69
  - Targeted Employment Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
      - K-120
      - K-120S
      - K-130
- K-84
  - Technical and Community College Deferred Maintenance Credit
    - Nonrefundable
    - Has been resurrected
      - Sch CR
      - K-120
      - K-120S
      - K-130
- K-91
  - Teacher's School and Classroom Supply Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
- K-92
  - Commercial Restoration and Preservation Credit
    - Nonrefundable only
    - Impacts the following forms
      - Sch CR
      - K-120
      - K-120S
      - K-130
- K-205
  - Short Line Railroad Tax Credit Application
    - Imaged only
    - No data captured
- K-206
  - Commercial Restoration and Preservation Credit Application

- Imaged only
- No data captured

#### K-260

- **Tax Credit Transfer Notification Form**
  - Imaged only
  - No data captured

## CHANGE

#### K-48 – Name Change

- ~~Qualified Charitable Distribution Credit~~
  - Nonrefundable only
  - **New Name:**
    - **Technology Enabled Fiduciary Financial Institutions Credit**
  - Impacts the following forms
    - K-120

#### K-62 Name Change

- ~~Alternative-Fueled Motor Vehicle Property Credit~~
  - Nonrefundable only
  - **New Name:**
    - **Alternative-Fuel Tax Credit**
  - Impacts the following forms
    - K-120

#### K-68

- Individual Development Account Credit
  - Change
    - Refundable only
      - Impacts the following forms
        - Sch CR
        - K-120S
    - No longer Nonrefundable
      - Impacts the following forms
        - K-120
        - K-130

## Scannable Returns/Vouchers

**Submitting returns / vouchers** – For 2022 returns and vouchers, companies will continue to submit their test forms through email.

**Test/Review Forms** – For approval, **all** pages will be required to come in together for approval. If not, they will be marked as unapproved. This will impact the following scannable forms: K-40, Sch S, Sch CR, Sch A, K-40H (only single page form), K-40PT, K-40SVR, K-41(K-18), K-120(K-120AS), K-120EX, K-120S(K-120S AS), and K-130(K-130AS).

**Form ID** – Will be required on all forms (scannable and non-scannable) and all pages of that form. **If missing, the forms will not be tested. Currently we are assigning them to any form that could possibly have money coming in it.??**

**SDC Code** – Will be required on all forms submitted for review and testing (scannable and non-scannable) will be required to have their Kansas 3-digit SDC Code on each page of the form in the upper right-hand corner.

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

**FEIN:** Returns/Vouchers have come into the Dept. (not sure if vendor or Dept. version, no sample provided) with either a C, M, F, K, or A in the first field of the EIN. It can be either a 9-digit number or if applying for one, can have a K or an A in the first position and this is assigned by the Dept. No other letter can be used in that first position.

**Added the following fields to all returns** (K-40, K-40H, K-40PT, K-40SVR, K41, K-120, K-120S, K-130).

- Each field is required
  - Preparer PTIN (If they have a PTIN, no EIN or SSN required)
  - Preparer EIN or SSN (Only if no PTIN)

## Scannable Returns/Vouchers Changes

### **Name Control**

**Returns** – K-40, K-40H, K-40PT, K-40SVR, and Sch S, Sch CR, and Sch A

**Individuals**

The four-character name control must be left justified with no embedded spaces. If there are only 3 letters in the last name it should be entered as 'FOX0' and if name is hyphenated such as Fox-Jones it would be 'FOXJ'.

#### **Businesses**

If the name has a space such as AB Corp would be 'ABCO' in name control.

#### **Vouchers – K-40V and K-40ES**

##### **Individuals**

The four-character name control on the must be left justified with no embedded spaces. If there are only 3 letters in the last name it should be entered as 'FOX0' and if name is hyphenated such as Fox-Jones it would be 'FOXJ'.

##### **Businesses**

If the name has a space such as AB Corp would be 'ABCO' in name control.

#### **Scanline**

##### **Individuals**

**K-40V and K-40ES:** the four-character name control on the must be left justified with no embedded spaces. If there are only 3 letters in the last name it should be entered as 'FOX0' and if name is hyphenated such as Fox-Jones it would be 'FOXJ'.

##### **Businesses**

If the name has a space such as AB Corp would be 'ABCO' in name control.

The four-character name control on the **K-40V and K-40ES** must be left justified **with no** imbedded spaces. For example: AB Corp it would be entered as 'AB C'. The space after the "B" would be reflected as a space in the scanline.

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



- Primary Taxpayer and Spouse "Name Control" – If name is less than 4-char
  - **The 4-char should be formatted as "FOX0" or "LU00" or "A000".**
    - **The blank field should be a zero "0". No more blank spaces in the scanline.**
  - **If name is AB Corp, it would be entered as "ABCO"**
    - **For both 4-char fields, return/voucher, and scanline**
- **No symbols or blank space in scanline**
  - **Will not read in system**

#### **K-40 (Cannot be filed strictly for the Food Sales Tax Credit)**

Individual Income Tax and/or Food Sales Tax Refund/Amended Return – **2-page form required for approval, testing, and filing**

- **No data placement changes**

#### **CHANGES**

Pages 1 and 2

- Tax year within form
- Form ID
- Revision date

Page 1

- Changed text on line 19

#### **NEW**

Page 2

- Renumbered lines 26 – 43
  - Added new line 26

#### **Schedule S**

Supplemental Schedule – **2-page form not required – submit page that pertains to filing – 2-page form required for approval and testing**

#### **CHANGES**

Pages 1, 2, and 3

- Tax year within form
- Form ID
- Revision date

#### **NEW**

Page 1 Part A

- Adjusted lines number within lines A6 - A25
  - Added 2 new lines
    - 1 to Addition section
    - 1 to Subtraction section

Page 2

- No placement changes



## Schedule CR

Tax Credit Schedule – **2-page form required for approval, testing, and filing**

### CHANGES

Pages 1 and 2

- Tax year within form
- Form ID
- Revision date

### NEW

Page 1

- Adjusted line numbers from 1-20
  - Added 5 new credits
  - New lines
    - K-26 Aviation / Aerospace Credit (Nonrefundable)
    - K-27 Housing Investor Tax Credit (Nonrefundable)
    - K-29 Short Line Railroad Infrastructure Credit (Nonrefundable)
    - K-56 Child Day Care Assistance Credit (refundable only)
    - K-69 Targeted Employment Credit (Nonrefundable)
  - Removed
    - K-39 Plugging an Abandoned Gas or Oil Well Credit
    - K-68 Individual Development Account Credit
      - **No longer Nonrefundable**
      - Now Only Refundable
  - Changed name
    - K-48 Technology Enabled Fiduciary Financial Institutions Credit (Nonrefundable)

Page 2

- Adjusted line numbers from 21-33
  - Added 3 new credits
    - New line
      - K-84 Technical and Community College Deferred Maintenance Credit (Nonrefundable) (Resurrected)
      - K-91 Teacher's School and Classroom Supply Credit (Nonrefundable)
      - K-92 Restoration and Preservation Credit (Nonrefundable)

## Schedule A (only filed with K-40)

Itemized Deductions Schedule – **1-page form required for approval, testing, and filing**

- Will be rejected if filed with any other form
  - Can only be filed with K-40
    - **CANNOT BE FILED WITH THESE**
      - K-40H
      - K-40PT
      - K-41
      - K-120
      - K-120S
      - K-130

### CHANGES

Page 1

- Tax year within form
- Form ID
- Revision date
- Line 8d – text changes and removal of money
  - New Text
    - RESERVED
    - No field for money

## K-40V

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 22

## K-40ES

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 23

## K-40H\*

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Line 10
  - income limit changes to \$37,750
- **NOTE:**
  - If you filed a **K-40PT** or **K-40SVR** for 2022, you DO NOT qualify for this refund

## K-40PT\*

Property Tax Relief Claim for Low Income Seniors – **2-page form required for approval, testing, and filing**

- **No data placement changes**

### CHANGES

Pages 1 and 2

- Tax year within form
- Form ID
- Revision date

Page 1

- **NOTE:**
  - If you filed a **K-40H** or **K-40SVR** for 2022, you DO NOT qualify for this refund
- Line 10
  - income limit changes to \$22,000

## K-40SVR\*

**NEW**

Property Tax Relief Claim for Seniors and Disabled Veterans – **2-page form required for approval, testing, and filing**

Pages 1 and 2

- Tax year within form
- Form ID
- Revision date

Page 1, Signature area

- Add the following fields to all returns (K-40, K-40H, K-40PT, K41, K-120, K-120S, K-130)
  - completed by someone other than the taxpayer, their signature is required
  - completed by a Tax Preparer, the preparer:
    - Is required to sign
    - Enter either:
      - PTIN (This should be entered before the other two options if Tax Preparer has one.)
      - EIN or SSN (If no PTIN then EIN entered before SSN)

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

## K-41

Fiduciary Income Tax Return/Amended – **4-page form required for approval, testing, and filing (K-18 is included with this count)**

### CHANGES

Pages 1, 2, 3, and 4

- Tax year within form
- Form ID
- Revision date

**NEW**

Page 1

- Adjusted line numbers 16-24
    - Added new line 16
- Page 2
- Adjusted line numbers 25-27
- Page 3
- Adjusted line numbers 28-51

## K-41V

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 22

## K-41ES

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 23

## K-120

Corporation Income Tax Return/Amended – **6-page form required for approval and testing**

### CHANGES

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

- Tax year within form
- Form ID
- Revision date

### NEW

Page 2

- Adjusted text on
  - Line 32
  - Line 37

Page 3 NonRefundable Credits

- Adjusted line numbers starting with line 1 - 36.
- Added 7 new credit schedules
  - K-26 Aviation / Aerospace Credit
  - K-27 Housing Investor Credit
  - K-29 Short Line Railroad Tax Credit
  - K-48 Technology Enabled Fiduciary Institutions Credit – Name change
  - K-69 Targeted Employment Credit
  - K-84 Community College and technical College Contribution Credit
  - K-92 Restoration and Preservation Credit

Page 3 Refundable Credits

- Adjusted line numbers starting with line 37 - 43.

## K-120V

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 22

## K-120ES

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date

- Tax year in scanline to 23

## K-120EX

Expense Deduction – Pages are to be numbered consecutive – **7-page form required for approval and testing**

- **No data placement changes**

### CHANGES

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

- Tax year within form
- Form ID
- Revision date

Page 1

Line 5

- K-120S
  - Added more line information
- K-120 and K-130
  - Added more line information

Line 6

- K-120S
  - Added more line information

Line 8

- K-120S
  - Added line information

Line 9

- K-120S
  - Added line information

## K-120S

Partnership and S Corporation Income Tax Return/Amended – **5-page form required for approval and testing**

### CHANGES

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

- Tax year within form
- Form ID
- Revision date

Page 1

- Adjusted line numbers 24-28
- Line 24
  - Separated Recapture from Deduction (new line 25)

Page 2

- Adjusted line numbers 29-47

Page 4

- Adjusted Part numbers

Page 6

- Adjusted Part numbers

Page 7

- Adjusted Part numbers

### NEW

Page 1

- Added new check field line N.
- Added new line 25 for Expensing Deduction
- Added new lines 27 and 28

Page 2

- Added new lines
  - Lines 29-33
  - Lines 36-45
  - Line 47
- Added new line at bottom for as to what forms to submit

Page 3 - **NEW**

- Part I – NonRefundable Credits and Refundable Credits
  - NonRefundable
    - Line numbers 1-30
  - Refundable
    - Line numbers 31-35

Page 5 - **NEW**

- Part IV – Partners or Shareholders Distribution of Income

## K-130

Privilege Tax Return/Amended – **6-page form required for approval and testing**

### CHANGES

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

- Tax year within form
- Form ID
- Revision date

### NEW

Page 3

- Adjusted line numbers from 1-16
- New credit schedule added (5)
  - K-26 Aviation / Aerospace Credit
  - K-48 Technology Enabled Fiduciary Institutions Credit
  - K-69 Targeted Employment Credit
  - K-84 Community College and technical College Contribution Credit
  - K-92 Restoration and Preservation Credit

## K-130V

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 22

## K-130ES

- **No data placement changes**

### CHANGES

- Tax year within form
- Form ID
- Revision date
- Tax year in scanline to 23

## Fields Captured / Information Required on Forms

- Kansas Residents Only
  - 2012 tax returns and forward
    - K-40, K40H\*, K-40PT\*, K-40SVR\*, and K-41 (county only)
      - County Abbreviations
      - School Districts
- All Filers - **REQUIRED**
  - 2012 tax returns and forward
    - K-40, K40H, K-40PT, K-40SVR
      - Dependent Information

## Date Fields

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

# FORM TIMES AND DATES

## Release Dates

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

---

Week of August 8, 2022 – Vouchers – POSTED							
K-40V	K-41V	K-120V	K-130V	K-40ES	K-41ES	K-120ES	K-130ES

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Week of September 12, 2022 – Returns – POSTED						
K-40	Sch S	Sch CR	Sch A	K-40H	K-40PT	K-40SVR

---

Week of October 10, 2022 – Returns POSTED				
K-41	K-120	K-120EX	K-120S	K-130

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Week of Oct / Nov 2022 – Instructions		
IP – Individual Income Instr. (K-40, Sch S, Sch CR, Sch A)	FP – Fiduciary Income Instr. (K-41/K-18)	HRP – Homestead / Property Tax Instr. (K-40H, K-40PT, K-40SVR, DIS)
CP – Corporate Income Instr. (K-120/K-120AS, K-121)	PTP – Privilege Instr. (K-130/K-130AS, K-131)	SCP – Partnership / S Corp Instr. (K-120S/K-120S AS, K-121S)

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

## Response Time

We will review the form(s) as quickly as possible and return your Substitute Form Developer Submission Summary/ Approval Status form indicating our approval/denial within 10 business days of receiving the test sample(s). The ten business days are for anytime during the calendar year forms are being submitted in. **DO NOT** contact until **10 business days have passed**.

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

## Process Times

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

Normal process time is:

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

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

Normal process time is

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

\* In addition to regular process times

# PAPER SIZE, INK COLORS, AND FONT SIZE/STYLE

## Paper Color, Size and Weight

Paper Color	White
Paper Size	8 ½ inches x 11 inches
Paper Weight	20-pound bond
Paper Orientation	Scannable Forms <ul style="list-style-type: none"> <li>Portrait</li> </ul> Non-Scannable Forms <ul style="list-style-type: none"> <li>Portrait</li> <li>Landscape</li> </ul>
Paper Printing	Scannable Forms <ul style="list-style-type: none"> <li>Single-sided only</li> </ul> Non-Scannable Forms <ul style="list-style-type: none"> <li>Single-sided</li> </ul> or <ul style="list-style-type: none"> <li>Duplexed (optional)</li> </ul>
Printing Options	Paper Scaling must be set to "None"

## Ink Colors

Test and live returns	
Black non-Micr	For testing purposes all forms should be in black ink (hardcoded text and variable data)
Signature Ink	Black or Blue (For some reason blue ink is dropping out when the form is scanned)
PDF Ink	<b>Black</b> no change <b>Blue</b> with changes <b>Red</b> new area_text, data fields, and/or new form, etc.

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

## Font Style

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

## Font Size and Format

<b>Hardcoded Text</b>	Vouchers	6pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	6pt	K-40, K-40H, K-120, K-120EX, K-130
	Returns	7pt	Sch S, Sch CR, Sch A, K-41, K-120S

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

**Font Formatting**

Hardcoded Text	Left Justify
Data (Alpha/Alphanumeric)	Uppercase, Left Justify
Numeric	Right Justify, no decimal unless shown on sample
Scanline	See <b>Scanline Content and Placement</b> , below.

**Wrapped Text** (returns/vouchers) All wrapped text; the line spacing should be no less than 7.50 and no greater than 9.

**Margin** ½ inch margin on all 4 sides for returns and 3 sides on vouchers

**Lines per vertical inch** 6 (1/6")

**Vertical printable area** First line, row 4  
Last line, row 63

**Characters per horizontal inch** 10 (1/10")

**Horizontal printable area** First printable space, column 6  
Last printable space, column 80

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



# SCANLINE CONTENT AND PLACEMENT

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

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

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

\* Dates within the scanline must match those found in date line above the business name.

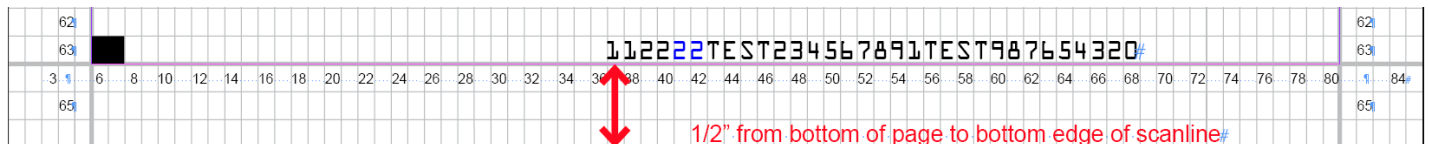
```

01012022      12312022
NameXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
811522073456789073456789010122123122
    
```

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

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

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



**No text of any kind can be printed anywhere in the area shown above or below print Line 63 to the edge of the voucher (left, right or bottom edge).**

## SDC NUMBERS AND FORM ID'S

Refrain from placing text anywhere within open areas.

The software developer identification code (SDC) is a Kansas three-digit number that will be assigned to each developer (one per company) by the Kansas Department of Revenue. If you developed Kansas forms last tax season, the same code would continue to apply. If you are new to producing Kansas forms, one will be assigned, and you will receive an email indicating the number. All scannable forms must have your Kansas assigned vendor number. See grid for placement. A ½" of open space must be maintained on all four sides of the code. Companies that did not submit income tax forms for the current year, or only do sales, use or withholding taxes (as they are required by Kansas law to file electronically) are not listed below.

Developers		SDC
1040NOW		062
Advanced Tax Solutions LLC		044
April Tax Solutions Inc		065
Assisted Cloud Base	(H & R Block Inc)	054
ATX / Universal Tax Systems	(CCH Small Firm Services)	020
BlockWorks	(H & R Block Inc)	041
Cash App Taxes	(formerly Credit Karma Tax Inc)	045
CorpTax LLC		202
Crosslink Professional Tax Solutions	(Petz Enterprises Inc)	101
CS Professional Suite	(Thomson Reuters)	043
DIY Online Web	(Block Financial / H & R Block Inc)	046
DIY Online Web Cloud Base	(H & R Block Inc)	057
Drake Software		051
Jackson Hewitt Technology Services LLC		085
Lacerte	(Intuit)	005
On-Line Taxes Inc		007
ProSeries	(Intuit)	105
ProSystem	(CCH Tax and Accounting)	037
PwC SLT	(STF Services Corporation)	080
STF Services Corporation		055
TaxAct	(2nd Story Software)	072
TaxBack	(Sprintax Inc)	059
TaxHawk Inc		006
TaxSlayer LLC		102
TaxWare Inc		004
TaxWise	(CCH Small Firm Services)	017
Thomson Reuters (Tax and Accounting) Inc		021
Turbo Tax/ProSeries - OnLine & Web	(Intuit)	305

## Form Identification Number (Kansas Form ID)

Refrain from placing text anywhere within open areas.

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

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

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

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

All the scannable forms and vouchers listed below are tax year specific. Not only does the form ID specify the tax year but the year will be on the form and/or voucher in the scanline. The following form ID's will be used for **2022-2023**.

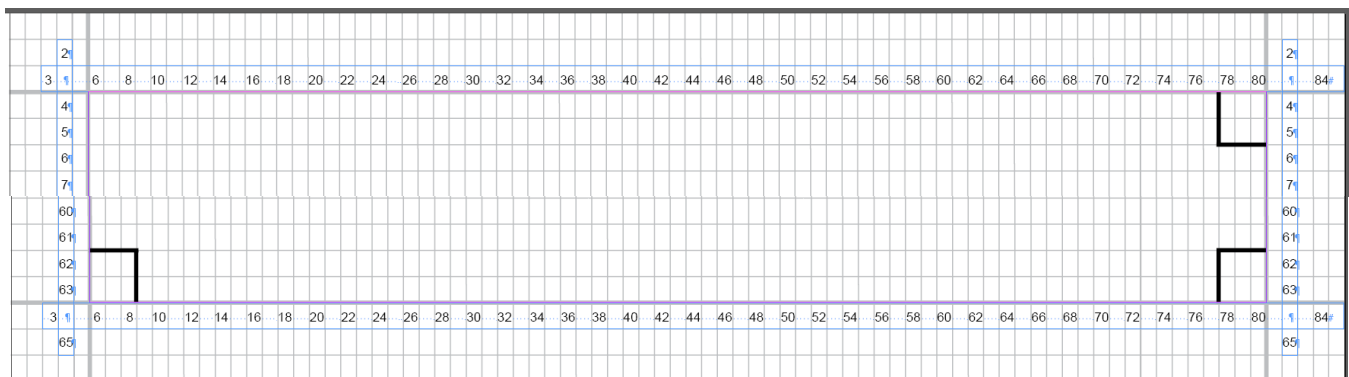
Return – Voucher Name	Page 1 Form ID	Page 2 Form ID	Page 3 Form ID	Page 4 Form ID	Page 5 Form ID	Page 6 Form ID	Page 7 Form ID
K-40 Individual Income Tax /Food Sales Tax	1228 <del>22</del>	1229 <del>22</del>					
Sch S Supplemental Schedule	1226 <del>22</del>	1227 <del>22</del>					
Sch CR Tax Credit Schedule	1150 <del>22</del>	1151 <del>22</del>					
Sch A Itemized Deductions Schedule	1136 <del>22</del>						
K-40H Homestead Claim	1350 <del>22</del>						
K-40PT Property Tax Relief Claim	1351 <del>22</del>	1352 <del>22</del>					
K-41 Fiduciary Income Tax	1420 <del>22</del>	1421 <del>22</del>	1422 <del>22</del>	1423 <del>22</del>			
K-120 Corporate Income Tax	1510 <del>22</del>	1511 <del>22</del>	1512 <del>22</del>	1513 <del>22</del>	1514 <del>22</del>	1515 <del>22</del>	
K-120EX Expensing Deduction Schedule	1564 <del>22</del>	1565 <del>22</del>	1566 <del>22</del>	1567 <del>22</del>	1568 <del>22</del>	1569 <del>22</del>	1570 <del>22</del>
K-120S Partnership or S Corp Income Tax	1540 <del>22</del>	1544 <del>22</del>	1545 <del>22</del>	1541 <del>22</del>	1546 <del>22</del>	1542 <del>22</del>	1543 <del>22</del>
K-130 Privilege Tax	1720 <del>22</del>	1721 <del>22</del>	1722 <del>22</del>	1723 <del>22</del>	1724 <del>22</del>	1725 <del>22</del>	
K-40V Individual Income Tax*	1122 <del>22</del>						
K-41V Fiduciary Tax Voucher*	8115 <del>22</del>						
K-120V Corporate Income Tax*	1592 <del>22</del>						
K-130V Privilege Tax*	1792 <del>22</del>						
K-40ES Individual Estimated Income Tax*	1825 <del>23</del>						
K-41ES Fiduciary Estimated Income Tax*	8170 <del>23</del>						
K-120ES Corporation Estimated Tax*	1845 <del>23</del>						
K-130ES Privilege Estimated Tax*	1865 <del>23</del>						

\* Please note that the form identifier is built into the scanline on the vouchers and includes the last two digits of the tax year from the period ending date. The equipment used does not recognize the identifiers as used on the other forms but does recognize the two-digit tax year.

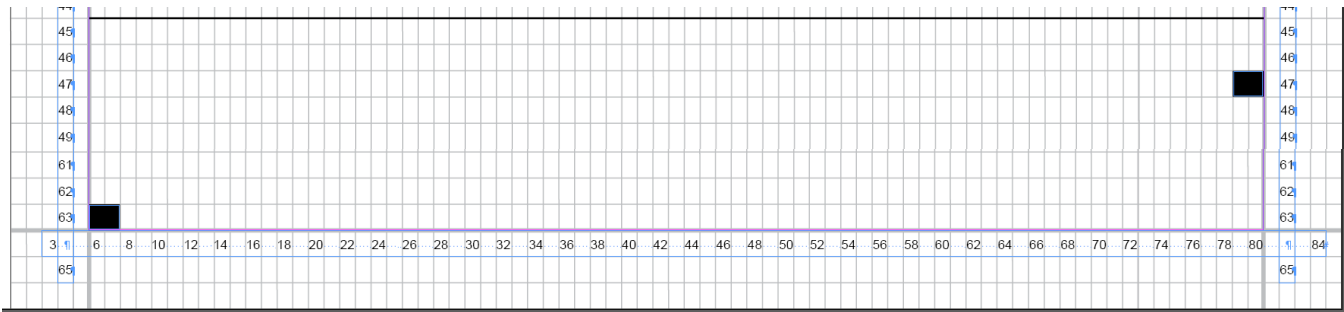
## Reference/Tag Marks

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

The height of the tagmarks for **returns** is 2 print lines tall and 3 print positions wide (returns). Sample below:



The height of the tagmarks for **vouchers** is 1 print line tall and 2 print positions wide (vouchers). Sample below:



## VENDOR, SOFTWARE DEVELOPER & TAX PRACTITIONER RESPONSIBILITIES

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

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

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

- could have your approval status changed; or
- by the software/payroll companies cause a delay in the approval of forms; or
- by your customers/clients cause a delay in processing
- a return cannot be used for a prior year or a future tax year. Income tax forms are tax year specific.

a. **Example:**

1. **2021 cannot be used for filing**
  - **2000**
  - **2010**
  - **2012**
  - **BUT USED only for filing a 2021**

- Software and Kansas Department of Revenue returns
  - a. cannot be filed or used together, examples below have come in the way shown and in reverse
    1. Dept K-40 and a Software Sch S
    2. Dept K-40 pg 1 and a Software pg 2
    3. Dept K-40 and a Software K-120EX
    4. Dept K-120 and a Software K-120EX
  - b. Form IDs for both Dept and Software forms are unique for each
    1. System is programmed to know which Form ID
      - belongs to the Dept's scannable forms
      - belongs to the Software scannable forms

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

All first submittals for forms approval are to be received by the Kansas Department of Revenue no later than **December 1, 2022**. This is needed to make the software release dates. For companies coming on board after January 1 and new to the state approval process, no first submittals of forms will be accepted after **March 8, 2023**.

# GENERAL REQUIREMENTS

## Letter of Intent - LOI

A **NEW** "Letter of Intent" is required to be completed at the start of each tax season. The Letter of Intent (3 pages) is part of Pub. KS-1648 and the LOI will be posted to the FTA SES site sometime in June. Please email your completed "LOI" no later than **August 31, 2022**. Once made final the rest of the Pub. KS-1648 will be posted by mid-August.

The Letter of Intent must be received prior to and / or with the first group of tax forms submitted for testing. If forms are submitted prior to receiving the LOI, they will be held until it has been received by the Kansas Department of Revenue. The enclosed "Letter of Intent" is for the **2022-2023** tax filing season. Do not use a prior year Letter of Intent as some forms maybe added or removed.

The page information after the title of the form indicates how many pages the Kansas Department of Revenue considers the actual size of each form. For some forms only the first 2 pages or the 1<sup>st</sup> page is scannable but if there are 4 or 6 pages to the form, **ALL PAGES ARE REQUIRED TO BE SUBMITTED FOR APPROVAL AT THE SAME TIME. IF THEY ARE NOT WHAT HAS BEEN SUBMITTED WILL BE HELD UNTIL THE REST IS SUBMITTED. WHICH COULD GO BEYOND THE 2 WEEKS.**

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

## Initial Form

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

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

\*These fields are also required on vouchers

**DO NOT SUBMIT BLANK FORMS** for any listed below:

- **K-40** – Individual Income Tax and/or Food Sales Tax Refund Return/Amended
- **Schedule S** – Supplemental Schedule
- **Schedule CR** – Tax Credit Schedule
- **Schedule A** – Itemized Deductions Schedule
- **K-40V** – Individual Income Payment Voucher
- **K-40ES** – Individual Estimated Income Tax Voucher
- **K-40H** – Homestead Claim/Amended

- **K-40PT** – Property Tax Relief Claim for Low Income Seniors/Amended
- **K-40SVR** – Property Tax Relief Claim for Seniors and Disabled Veterans
- **K-41** – Fiduciary Income Tax Return/Amended
- **K-41V** – Fiduciary Income Tax Voucher
- **K-41ES** – Fiduciary Estimated Income Tax Voucher
- **K-120** – Corporate Income Tax Return/Amended
- **K-120EX** – Expensing Deduction Schedule
- **K-120V** – Corporate Income Payment Voucher
- **K-120ES** – Corporate Estimated Income Tax Voucher
- **K-120S** – Partnership and/or S Corporation Income Tax Return/Amended
- **K-130** – Privilege Tax Return/Amended
- **K-130V** – Privilege Payment Voucher
- **K-130ES** – Privilege Estimated Tax Voucher

All scannable substitute computer-generated or downloaded forms:

- **Must not have a negative amount indicated on form unless a – dash is shown on the sample sent for reproducing**
- **must not have alpha in numeric fields or numeric in alpha fields – returns or vouchers**
- **must not have pre-filled zeros, nines, or X's** when submitting for testing or filing purposes forms will not be tested and approval denied
- **must not have all zeros, nines, or X's** when submitting for testing or filing purposes
- **must carry** name, 4-char (K-40), and SSN /EIN over to 2<sup>nd</sup> page if shown on pdf received. See grid for placement
- **must contain** tagmarks. See grid for placement, size, and **page 11 - 15** for tagmark styles
- **must contain** the assigned software developer code (SDC). This is a three-digit numerical code assigned by the Kansas Department of Revenue. See grid for placement in this publication for font size and style. **Example:** 500, 706, 857
- **must contain** the form identification number in the correct location and in the correct format as the Kansas Department of Revenue official form. See grid for placement and this publication for font size and style. **Example:** 122822
- **must contain** the form number, revision date in the correct location and in the correct format as the Kansas Department of Revenue official form. See grid for placement and this publication for font size and style. **Example:** K-40, Sch S, K-120
- **must contain** accurate formatted data per Pub. KS-1648 and corresponding grid(s). (testing and original filing)
- **must be** originals. Photocopies and faxes **are not** acceptable for filing or testing purposes (**Directly downloaded forms from the web are considered an original return/voucher, any copies made of those are not considered an original.**)
- **are required** to be used for the tax year that is on the return

## Decedent Check Field

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

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

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

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

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

**NO** “**Dependent Information**” is to be placed on a separate sheet until the lines on page 1 of forms K-40, K-40H, or page 2 of the K-40PT and K-40SVR are completed. A listing of dependents on a separate sheet can only be created if

the 12 lines on the K-40 or seven lines on the K-40H or 15 lines on the K-40PT and K-40SVR have been completed first. If there are no dependents, this area should be skipped.

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

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

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

## Full Fields – Test Forms

A full field is not a form completed with all 0's, X's, a jumbled array of letters/numbers, and/or all 9's, a combination of both or any other single letter or number. If the form is only completed with one single character or digit, the equipment and software used to process the form(s) will not be able to acknowledge any of the fields. Nor can the equipment acknowledge any of the fields when alpha is used in numeric fields and numeric used in alpha fields. If test samples are submitted in either format the system will reject the forms.

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

## Money Fields on Test/Actual Returns

**NON-APPLICABLE MONEY FIELDS MUST BE LEFT BLANK.  
DO NOT PROGRAM SOFTWARE TO FILL NON-APPLICABLE FIELDS WITH ZEROS.**

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

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

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

## Taxpayer/Preparer Signature Area & Information

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

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

### Taxpayer Area

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



## Paid Preparer Information Area

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

If the return has been completed by someone other than the taxpayer, then the preparer must complete the tax preparer information. Enter the preparers’ phone number, PTIN, EIN, or SSN number. The phone number and one of the 3 identification numbers must be entered on the return. If the Preparer has a PTIN it is required to be enter over the other two options, then the EIN and SSN as a final option. DO NOT add the preparers’ address. This information is not needed nor is there space for it.

## Tax Account Number and Data Information Format

### Applied for Accounts

The following rule applies to all documents – full, ¾ and voucher size being filed:

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

### Full and ¾ Size Forms

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

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

### Voucher Size Forms

**For the data fields within the voucher size documents (not scanline):** If the account number is an “Applied For” or not known, the data below is all that should appear on the voucher.

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

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

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

## Tax Account Numbers

A software developer cannot arbitrarily issue a Kansas tax account number. Returns and payment vouchers are being received with account numbers that were not issued by the Kansas Department of Revenue. Tax account numbers can only be issued after completing the CR-16 Business Tax Application (<https://www.ksrevenue.org/pdf/cr16.pdf>) or completing the online application (<https://www.kdor.ks.gov/Apps/kcsc/login.aspx>)

**Non-Applied for Accounts – Single Filers:** For the data fields within the voucher size documents (not the scanline) – K-40V and K-40ES

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

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

- Primary Taxpayer and Spouse “Name Control” – If name is less than 4-char
  - **If last name is less than 4 characters, the 4-char should be formatted as “FOX0” or “LU00” or “A000”. The blank field should be a zero “0”. No more blank spaces in the scanline.**
- Spouse “Name Control” – If no spouse:
  - “XXXX” should be used in the four-character name field and in the scanline if filing individual
- Spouse “SSN” – All “000000000” should be used in the social security field and in the scanline if “Primary” is filing as individual





## Format for Date Fields – only ones acceptable

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

- 6-digit format – 090922
- 8-digit format – 09012022

## Actual Filings – Variable and Hardcoded Data

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

The information provided on **pages 11 - 15** and throughout this publication are to be used along with the grid(s) for accurate placement and format. The forms/vouchers, data/text placement grid(s) can be obtained on the FTA SES site for Kansas.

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

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

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

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

### **Individual Tax Forms – K-40, Schedule S, Schedule CR, Sch A, K-40H, K-40PT, AND K-40SVR**

- **All KANSAS residents are required to enter the following information on the return:**
  - School District Code**

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

K-40	K-40H	K-40PT	K-41	K-40SVR
------	-------	--------	------	---------
- **All FILERS are required to enter the following information on the return:**
  - Dependent Information**

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

Dependent Name	Date of Birth	Relationship	SSN
Number of Months	Portion of Income	Income Included	
- **All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of specific form for format**
  - Must be either six or eight digits
    - 041520
    - 04152020
- **All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form**
- **All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form**

- If monetary amount is a **negative**, insert a “-” in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - a. K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, and K-41
    1. **Examples:**
      - 123456789012 (K-40, SCH S, SCH CR, SCH A)
      - 1234567 (K-41)
      - 12345 (K-40H, K-40PT, and K-40SVR)
        - Lines 4 and 10 of K-40H, K-40PT, and K-40SVR
        - If the amount is a negative, enter a zero - 0
- **Money fields – Do not prefill money fields with zeros in fields that are not applicable.**
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**
- Certain number of pages must be sent in when filing a tax return. On **page 26** is a list of scannable tax returns and at the end of the name is the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed on it. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not completed that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.
- On the bottom of form **K-40**, on both pages 1 and 2 are four (4) important items for the Preparer and the Taxpayer to make sure of.
  - 1) Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING
  - 2) Refunds are not issued for any unsigned returns. Signature(s) are required
  - 3) Make sure your NAME, 1<sup>st</sup> 4 letters of LAST NAME, and SSN are printed at the top of page 2 of 2
  - 4) DO NOT USE SHADES RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS

**IMPORTANT INFORMATION:** All returns requesting a Food Sales Tax refund **MUST BE RECEIVED** by the Kansas Department of Revenue **NO LATER THAN April 15<sup>th</sup>** or, within the federal extension period. Failure to file for a food sales tax refund before October 15<sup>th</sup> will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.

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

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

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

- **All FILERS are required to enter the following information on the return:**
  - **Entity Information (if applicable)**
    - **K-120EX (see Form Release and Changes section)**
- **All date fields will not contain: –, / or ( ) unless otherwise shown on form. See pdf of form for format**
  - Must be either six or eight digits)
    - 041520
    - 04152020
- **All SSN’s, and EIN’s (must be nine digits) will not contain: –, / or ( ) unless otherwise shown on form.**
- **All phone numbers (must be ten digits) will not contain: –, / or ( ) unless otherwise shown on form.**
- If monetary amount is a **negative**, insert a “-” in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-120, K-120EX, K-120S, K-130
    - **Examples**
      - 123456789012 (K-120EX)
      - 12345678911 (K-120, K-120S, K-130)
- **Money fields – Do not prefill money fields with zeros in those fields that are not applicable.**
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

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

For 2022 the K-120EX can be filed with:

For Expensing Recapture – K-41

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

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

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

**Fiduciary Tax Form - K-41**

- All KANSAS residents are required to enter the following information on the return:
  - School District Code  
K-40                      K-41
  - County Code  
K-40                      K-40H                      K-40PT                      K-40SVR                      K-41
- All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041520
    - 04152020
- All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- If monetary amount is a **negative**, insert a "-" in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** – **No dollar signs, decimals, commas, cents** or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank.**
  - K-40, Sch S, Sch CR, K-40H, K-40PT, K-40SVR, and K-41
    - **Examples:**
      - 123456789012 (K-40, SCH S, SCH CR)

- 1234567 (K-41)
- 12345 (K-40H, K-40PT)
  - Lines 4 and 10 of K-40H, K-40PT, K-40SVR
    - If the amount is a negative, enter a zero - 0
- **Money fields – Do not prefill money fields with zeros in those fields that are not applicable.**
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. **The data must follow the information required in this publication for test purposes and as a customer completed return.**

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

- All date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041520
    - 04152020
- All SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- All phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **Four-character name control is left justified with no embedded spaces. If last name is less than three characters or hyphenated, leave the space, and remove hyphen. Example: Robert Fox – 'FOX0' = Last space left blank Mary Fox-Jones – 'FOXJ' = No hyphen, dash, or space**
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16" from bottom edge of voucher or at the bottom of print Line 44.
- **K-40V** is a payment voucher for Form K-40 and any "Prior Year K-40X" return.
- **Money fields – No** dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
  - **Examples:** 1234567.00
- **Money fields – Do not prefill money fields with zeros in fields that are not applicable.**
- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY.** Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- The only "**box**" found on the withholding tax voucher size documents is the "For Office Use Only" box or "FOUO".
- Two "**XX**" are required in the check fields on the following vouchers for testing and on customer/client submitted forms.
 

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

## **Testing**

### **Non-Scannable Forms**

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

### **Scannable Forms\***

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

- 1) NO blank samples are to be submitted; \***
- All non-scannable forms sent will contain a Form ID in the upper right-hand corner (started 2018 for income tax)
- Returns/vouchers must contain full fields.
  - NO** full fields can be submitted with only X's, 0's or 9's or all.
    - Data within pdf form(s) provided can be used in test samples;
  - NO full fields can be submitted with alpha in numeric fields;**
  - NO full fields can be submitted with numeric in alpha fields;**
- Make sure when printing scannable forms that the option for "scaling" is turned off. If a sample is not received this way, one will be requested, and the form will not be tested until then. This is required for testing purposes on the chance the form(s) will come in with this field populated. The sample **MUST** contain variable data printed on the form to insure proper testing of the forms. All data examples in this publication are just that, an example of how the data would look not actual data.

If a sample is not received this way, one will be requested, and the form will not be tested until then. This is required for testing purposes on the chance the form(s) will come in with this field populated. The sample **MUST** contain variable data printed on

the form to insure proper testing of the forms. All data examples in this publication are just that, an example of how the data would look not actual data. When submitting test samples:

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

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

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

Line	Description	Amount	Line	Description	Amount
1	Federal adjusted gross income	-11919542315	21	Estimated tax paid	280005649135
2	Adjustments	-12520219456	22	Amount paid with NCE extension	290001359465
3	State adjusted gross income	-13530116842	23	Earned income credit	970123456543
4	Standard or itemized deductions	140002516450	24	Refundable portion other credits	300000134659
5	Exemption allowance	51294	25	Payments received on original return	310001034650
6	Total deductions	150005167894	26	Overpayment from original return	210001034650
7	Taxable income	161446781540	27	Total refundable credits and if applicable your Prior State Tax refund	-20000316264
8	Tax	170006649785	28	Underpayment	133000349024
9	Nonresident percentage	100.0000	29	Interest	340009468125
10	Homeowner tax	180004567985	30	Penalty	467519876543
11	K-1 tax on lump sum distributions	190000756485	31	Estimated penalty	649129876543
12	TOTAL INCOME TAX	201179456791	32	AMOUNT YOU OWE	134629876543
13	Credit for taxes paid to other states	210182345649	33	Overpayment	350009746516
14	Credit for child & dependent care exp.	220193456946	34	CREDIT FORWARD	360004690130

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

On the FTA SES website click on each form for the data specification containing forms and grid(s) to know how much open/clean space must be allowed. Even though the text is not read, the open space between it and the data is required for the system to read the data accurately and consistently. **Refrain from placing text anywhere within open areas.**

## Voucher Size Forms

- **All** date fields will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits
    - 041520
    - 04152020
- **All** SSN's, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All** phone numbers (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All** fields on test forms must be completed. The data can be used from the samples provided.
- **All** other amount fields should be printed in the same font as the “Total” but not include a dollar symbol.
- **Alpha** characters must be in upper case.
- If monetary amount is a **negative**, insert a “-” in the first field to the left of the first number on the line. **Example:** -25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- Include a **solid/dotted line** at the top of the voucher to indicate where the form should be cut from the page before submission. Should be positioned 3 11/16” from bottom edge of voucher or at the bottom of print Line 44.
- **Money fields – No** dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
  - **Example:** 1234567.00

- On the **blank portion** above voucher, include the following statement: **DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY.** Statement should be printed in 10pt Courier, **Bold**.
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- “Total” field/payment amount should be submitted with actual amounts. **DO NOT USE** “0.00” for any of the money fields on the voucher **test** submissions. This is required for testing and filing purposes.
- Two “**XX**” are required in the check fields on the following vouchers for testing and on customer/client submitted forms. K-40V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
- **Valid data MUST** be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.

## Full Size Forms

- **All date fields** will not contain: -, / or ( ) unless otherwise shown on form. See pdf of form for format
  - Must be either six or eight digits)
    - 041520
    - 04152020
- **All SSN's**, and EIN's (must be nine digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All phone numbers** (must be ten digits) will not contain: -, / or ( ) unless otherwise shown on form.
- **All fields** on test forms must be completed. The data can be used from the samples provided.
- **All other amount fields** should be printed in the same font as the “Total” but not include a dollar symbol.
- If monetary amount is a **negative**, insert a “-” in the first field to the left of the first number on the line. **Example:** 25. Not all money fields will or can have a negative field. The form sample will show which fields this is allowed in and how the negative should be shown.
- **Money fields** – **No dollar signs, decimals, commas, cents or imbedded spaces**, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. **If the line does not pertain leave it blank**
  - K-40, Sch S, Sch CR, K-40H, K-40PT, K-41, K-120, K-120EX, K-120S, K-130
    - **Examples:**
      - 1234567890**12** (K-40, Sch S, Sch CR, Sch A, K-120EX)
      - 123456789**11** (K-120, K-120S, K-130)
      - 1234567 (K-41)
      - 1234**5** (K-40H, K-40PT)
        - Lines 4 and 10 of K-40H, K-40PT, and K-40SVR
          - If the amount is a negative, enter a zero - 0
- **Open space** around required fields must be adhered to. Do not place any additional information in these areas. Follow the open space shown on the grid(s). **Refrain from placing text anywhere within open areas.**
- **Valid data MUST** be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.

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



# FORMS AND FILING REQUIREMENTS

## Individual Income

### ***K-40 – Individual Income Tax Rev. 7-22***

- Both pages are required for filing purposes
  - Taxpayer(s) are required to sign page 2 no matter what they are filing for
  - Whether self-prepared or by preparer, Primary Taxpayer name, 4-char, and SSN are to appear at top of page 2. Software required to carry from page 1 to page 2 automatically
- Form K-40 cannot be used to file for the Food Sales Tax Credit only
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code**  
K-40                      K-41
    - **County Code**  
K-40                      K-40H                      K-40PT                      K-40SVR                      K-41
  - Enter only the information for those you are claiming
  - The same information that is required to electronic file is also required on this paper version
- **Pages 1-2**
  - SDC code – pgs 1–2 (or any additional pages)
  - Form ID – pgs 1–2 (or any additional pages)
- **Page 1 will capture**
  - Header information
    - Primary Taxpayer name
    - Spouse Name
    - Current Address
    - Phone number
    - Primary taxpayer 4-char of last name
    - Primary taxpayer SSN
    - County abbreviation
    - School district code
    - Spouse 4-char of last name
    - Spouse SSN
  - Check if name or address changes
  - Check if taxpayer died during filing period
    - Form RF-9 must be completed. Link these two forms together. If field is checked on K-40, this form can be automatically completed and submitted with Form K-40.
  - Check if you were engaged in commercial farming/fishing
  - Check if you are filing an amended return, two check fields are needed: first to indicate filing an amended return and the other for the reason you are amending
    - Amended affects Kansas only
    - Amended Federal tax return
    - Adjustment by the IRS
  - Check for Filing Status:
    - Single
    - Married Filing Joint
    - Married Filing Separate
    - Head of Household
    - Part-Year Resident
      - Enter months lived in Kansas
  - Enter for Exemptions:
    - Total number of exemptions
    - If filing Head of Household
    - Add first two fields and enter Total Kansas Exemptions
  - Dependent Information (**Required if claiming**)
    - Effective starting tax years 2011 and after
    - **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added**
    - Enter all persons you claimed as dependents
      - Do not include Primary Taxpayer or Spouse in Dependent area
      - This **is not to carry over** to another sheet unless K-40 fields have been completed first
      - Enter Dependent Information
        - First name
        - Middle name
        - Last name

- Date of Birth
  - Relationship
  - SSN
- Does not apply to the credit for taxes paid to another state
- For dependent(s) it's required to claim a Food Sales Tax Credit, Credit for Dependent Care and the EIC
- Info is captured on return
- SSN field(s)
  - Numeric only – SSN
    - No / or -
  - No blank SSN fields
  - Temporary ID # for dependent(s) is required to claim most Kansas tax credits
  - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
  - SSN is captured by system and validated
    - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse, and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- Food Sales Tax Credit
  - Check A, B or C, whichever is applicable
  - Line D: an amount is required here, if more than **\$30,615**, you do not qualify
  - Line E: enter the number of exemptions you claimed on your federal return
  - Line F: enter the number of dependents 18 or older
  - Line G: enter total of lines E and F
  - Line H: multiply line G by \$125
- **Page 2 will capture**
  - Header information for all 3 pages
    - Name
    - 4-char
    - SSN
  - All standard financial information (lines 1-43) that used to be on single page form
    - Line 42: If Kansas resident, don't forget to enter:
      - School District code
  - Check the "I authorize" field
  - Signature fields
    - Taxpayer(s)
      - Taxpayer signature required
      - Married filing joint
        - Both signatures required
        - Only one signature, return will be sent back
    - Date
  - Preparer
    - completed by someone other than the taxpayer, their signature is required
    - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)

### **Sch S – Supplemental Schedule Rev. 7-22**

- **Pages 1-2**
  - SDC code – pgs 1–2
  - Form ID – pgs 1–2
  - Header information (Will capture the 2 pages)
    - Name
    - 4-char
    - SSN
- **Page 1 Part A will capture**
  - All standard financial information (lines A1-A25)
    - **New Line for Addition section**
      - **Line A6**



- Adjusted numbering starting at Line A6 – A25
  - New Lines for Subtraction section
  - Line A22
- Page 2 Part B will capture
  - All standard financial information (lines B1-B23)

### Sch CR – Credit Schedule Rev. 7-22

- BOTH PAGES ARE REQUIRED TO BE FILED**
- MUST enclose completed credit schedule(s) being claimed
- Can only be filed with a Vendor K-40, when claiming credits
  - This form cannot be filed with the Kansas Department of Revenues' Form K-40 (orange drop out ink form)
- Negative amounts **ARE NOT** allowed on this form
- Pages 1-2**
  - SDC code – pgs 1–2
  - Form ID – pgs 1–2
  - Header information (Will capture information)
    - Primary Taxpayer Name
    - Spouse Name
    - Primary Taxpayer Name 4-char
    - Spouse Name 4-char
    - Primary Taxpayer SSN
    - Spouse SSN
- Page 1 will capture**
  - All standard financial information (lines 1-19)
    - Adjusted numbering starting at Line 1
    - Added new
      - Lines 1 – 3
      - K-26
      - K-27
      - K-29
    - Removed K-39
    - Changed name
      - K-48
      - K-68
    - Added new
      - Line 19
      - K-69
- Page 2 will capture**
  - All standard financial information (lines 20-32)
    - Continued adjustment of line numbers from previous page
    - Added new
      - Line 27
        - K-26
      - Lines 30 - 31
        - K-91
        - K-92
    - Electronic credits cannot be claimed when filing a paper return
      - K-88 and K-89 can only be filed “Electronically” – No paper forms can be filed claiming these credits. The instructions only will be available on the Dept.’s website at:
   
<https://www.ksrevenue.gov/prtaxcredits.html>

### Sch A – Itemized Deductions Schedule Rev. 7-22

- Filed with K-40 only
  - Will be rejected if filed with any other form
  - CANNOT BE FILED WITH THESE**
    - K-40H
    - K-40PT
    - K-41
    - K-120
    - K-120S
    - K-130
- SDC code – pg 1
- Form ID – pg 1
- Header information (Will capture information)
  - Primary Taxpayer Name

- Primary Taxpayer Name 4-char
- Primary Taxpayer SSN
- Spouse Name
- Spouse Name 4-char
- Spouse SSN
- Financial fields (will capture)
  - All standard financial information (lines 1-14)
  - Sections
    - Medical and Dental Expenses (I.R.C. § 213)
    - Taxes You Paid (I.R.C. § 164(a))
    - Interest You Paid (I.R.C. § 163(h))
      - Line 8d text change
      - Removed money field for Line 8d
    - Gifts to Charity (I.R.C. § 170)
    - Total Kansas Itemized Deductions
- Check fields (will capture)
  - Two fields

### ***K-40V – Individual Income Tax Payment Voucher Rev. 7-22***

Software Vendor (1122)

#### **FIELDS CAPTURED**

Scanline Form\_id, Tax Year, Primary 4\_char name, Primary SSN, Secondary 4\_char name, Secondary SSN

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

#### **EDITS**

Primary SSN cannot be all 0's, K00000000 or 123456789  
 Primary SSN and Secondary SSN cannot be the same  
 Two-digit year in scanline must be same as year in header  
 For single taxpayer, scanline should contain XXXX for Spouse Name and 000000000 for Spouse SSN.

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

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

#### **FIELDS REQUIRED**

Fields required to be completed to process voucher:

- Header information
  - Primary Taxpayer name
  - Spouse Name
  - Current Address
  - Contact Phone Number
- Primary Taxpayer 4-char
- Spouse 4-char
- Primary Taxpayer SSN
- Spouse SSN
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount submitted

### ***K-40H – Homestead Claim Return Rev. 7-22***

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

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

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

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

As a resident the entire year, you are eligible if **your total household income is \$37,750 or less** and you: 1) were born before January 1, **1967**, or 2) were blind or totally and permanently disabled for the entire year of **2022**, or 3) have a dependent child who lived with you the entire year who was born before January 1, **2022** and was under the age of 18 all of **2022**.

- If your **total household income** is greater than **\$37,750** you cannot claim the Homestead refund.
- If the property you rent is **not on the tax rolls**, you do not qualify for a Homestead refund.
- A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a homestead refund.**

**Household income** is generally all taxable and nontaxable income received by all household members during **2022**. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

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

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:  
**K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)  
**K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:

- If the Resident field is marked:

<b>County Code</b>					
K-40	K-40H	K-40PT	K-40SVR	K-41	

- **Page 1**
  - **SSN FOR SELF, SPOUSE and DEPENDENTS**
    - No blank SSN fields
    - **Numeric only – SSN**
    - Do not include Primary Taxpayer or Spouse in Dependent area
      - Effective starting tax years 2011 and after
      - Temporary ID # for dependent(s) is required to claim most Kansas tax credits.
    - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
    - SSN is captured by system and validated
      - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
  - SDC code – pg 1 (or any additional pages, due to additional dependents)
  - Form ID – pg 1 (or any additional pages, due to additional dependents)
  - Header information
    - Claimant name
    - Current Address
    - Claimant 4-char
    - Claimant SSN
    - County abbreviation
    - Phone number
    - Check appropriate if necessary
      - Claimant died during year
        - Date of death
        - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
      - Name or Address Change
      - Amended Return
  - Qualifications – Lines 1-3
    - Line 1 – Enter birth date
    - Line 2 – Enter date disabled

- Line 3 – Enter child’s name and birth date
- Check if filing as surviving spouse of disabled veteran or active service member who died in line of duty
- Financial Information – Lines 4-15
  - Line 4a – Enter Wages or KAGI (If amount is a negative, enter a zero, **no** dash)
  - Line 4b – Enter FEIC (If amount is a negative, enter a zero, **no** dash)
  - Line 4c – Add two lines above (If amount is a negative, enter a zero, **no** dash)
  - Line 5 – All taxable interest, dividends, self-employment, etc
  - Line 6 – Total SS & SSI benefits
  - Line 7 – Railroad Retirement
  - Line 8 – TAF payments
  - Line 9 – All other income
  - Line 10 – Total Household Income (If amount is a negative, enter a zero, **no** dash)
  - Line 11 – Percent of the homestead property that was rented or used for business
  - Line 12 – 2020 general property taxes
    - Check if you have delinquent property taxes
  - Line 13 – Amount of property tax allowed
  - Line 14 – Enter your refund percentage
  - Line 15 – Homestead Refund
- Excluded Income – (a) – (g)
- Members of Household
  - **DEPENDENT INFORMATION (K-40, K-40H, K-40PT, if claiming)**
    - **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
      - The same information that is required to electronic file is also required on this paper version
    - Enter only the information for those you are claiming
    - Will be asking for and capturing dependent date-of-birth and relationship information
      - This will not carry over to another sheet unless K-40 fields have been completed first
    - K-40H and K-40PT
      - Enter only the information for those you are claiming
      - Include Primary Taxpayer and Spouse
    - Dependent information must be placed on the main return
      - No additional pages are to be used until return is completed
      - If dependent name entered
        - Date of Birth
        - Relationship
        - K-40H & K-40PT\_Months in Home
        - K-40H & K-40PT\_Income Included
        - SSN - required
          - No blank SSN fields
          - **Numeric only - SSN**
- Check this field if you wish to participate in the Refund Advancement Program
- Check the “I authorize” field
- Signature fields
  - Claimant
    - Date
  - Preparer
    - completed by someone other than the taxpayer, their signature is required
    - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
- Data fields located within Line 4 will be captured starting with ty 2010 forms. (Data required)

### **K-40PT – Property Tax Relief Claim Return Rev. 7-22**

You must have been: **1)** a resident the entire year; **2)** a Homeowner during **2022**; **3)** were born before January 1, **1957**

- *If your **total household income** is greater than **\$22,000** you cannot claim the Property Tax Relief refund.*
- *A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a Property Tax Relief refund.***

**Household income** is generally all taxable and nontaxable income received by all household members during 2022. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

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

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:
  - K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
  - K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **County Code**  
K-40                      K-40H                      K-40PT                      K-40SVR                      K-41
- **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
  - **Pages 1 and 2**
    - **SSN FOR SELF, SPOUSE and DEPENDENTS**
      - No blank SSN fields
      - **Numeric only – SSN**
      - Do not include Primary Taxpayer or Spouse in Dependent area
        - Effective starting tax years 2011 and after
        - Temporary ID # for dependent(s) is required to claim most Kansas tax credits.
      - For dependent(s) it's required to claim a Food Sales Tax Credit, Credit for Dependent Care and the EIC
      - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
      - SSN is captured by system and validated
        - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse, and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
    - **Page 1, will capture**
      - SDC code – pg 1 (or any additional pages, due to additional dependents)
      - Form ID – pg 1 (or any additional pages, due to additional dependents)
      - Header information
        - Claimant name
        - Current Address
        - Claimant 4-char
        - Claimant SSN
        - County abbreviation
        - Phone number
        - Check appropriate if necessary
          - Claimant died during year
          - Date of death
            - If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
          - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
          - Name or Address Change
          - Amended Return
      - Qualifications – Lines 1-3
      - Financial Information – Line 4-12
        - Line 4 – Wage or KAGI plus FEIC and enter total (If amount(s) are a negative, enter a zero, **NO** dash) Data fields located within Line 4 will be captured starting with 2010 forms. (Data required)
          - Enter Wage or KAGI amount
          - Enter FEIC amount
        - Line 5 – All taxable income
        - Line 6 – Total SS and SSI

- Line 7 – Railroad benefits
- Line 8 – TAF payments
- Line 9 – All other income
- Line 10 – Total Household Income (If amount is a negative, enter a zero, **NO** dash)
- Line 11 General property taxes
- Line 12 Property Tax Refund
- Check this field if you wish to participate in the Refund Advancement Program
- Check the “I authorize” field
- Signature fields
  - Claimant
    - Date
  - Preparer
    - completed by someone other than the taxpayer, their signature is required
    - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Pages 2, will capture**
  - SDC code – pg 1 (or any additional pages)
  - Form ID – pg 1 (or any additional pages)
  - Header information
    - Primary Taxpayer name
    - Primary Taxpayer 4-char
    - Primary Taxpayer SSN
  - Line 13, Complete all financial fields (a)-(g)
    - Exact placement as the amounts will be captured
  - Members of Household – (K-40, K-40H, K-40PT, and K-40SVR)
    - K-40H and K-40PT
      - Enter only the information for those who lived with you at any time during year
        - Enter name
        - Number of months
        - Portion of income included on line 10
        - Enter SS

## K-40SVR\*



### Property Tax Relief Claim for Senior Veterans – 2-page form required for approval, testing, and filing

You must have been: **1)** a resident the entire year; **2)** a Homeowner during **2022**; **3)** were born before January 1, **1957**

- If your **total household income** is greater than **\$50,000** you cannot claim the Property Tax Relief refund.
- A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a Property Tax Relief refund.**

**Household income** is generally all taxable and nontaxable income received by all household members during **2022**. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

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

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends
- Social Security and SSI benefits. The amount **included** depends on which refund claim you file:
  - K-40H** – 50% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
  - K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see “Excluded Income”)
- **Railroad Retirement benefits** (except disability payments)
- **KPERS benefits and/or disability**
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **County Code**
    - K-40                      K-40H                      K-40PT                      K-40SVR                      K-41
- **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added:**
  - **Pages 1 and 2**
    - **SSN FOR SELF, SPOUSE and DEPENDENTS**
      - No blank SSN fields
      - **Numeric only – SSN**
      - Do not include Primary Taxpayer or Spouse in Dependent area
        - Effective starting tax years 2011 and after

- Temporary ID # for dependent(s) is required to claim most Kansas tax credits.
- For dependent(s) it's required to claim a Food Sales Tax Credit, Credit for Dependent Care and the EIC
- No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
- SSN is captured by system and validated
  - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse, and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.
- **Page 1, will capture**
  - SDC code – pg 1 (or any additional pages, due to additional dependents)
  - Form ID – pg 1 (or any additional pages, due to additional dependents)
  - Header information
    - Claimant name
    - Current Address
    - Claimant 4-char
    - Claimant SSN
    - County abbreviation
    - Phone number
    - Check appropriate if necessary
      - Claimant died during year
        - Date of death
          - If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40SVR, this form can be automatically completed and submitted with Form K-40SVR.
          - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
      - Name or Address Change
      - Amended Return
  - Qualifications – Lines 1-3
  - Financial Information – Line 4-13
    - Line 4 – Wage or KAGI plus FEIC and enter total (If amount(s) are a negative, enter a zero, **NO** dash) Data fields located within Line 4 will be captured starting with 2010 forms. (Data required)
      - Enter Wage or KAGI amount
      - Enter FEIC amount
    - Line 5 – All taxable income
    - Line 6 – Total SS and SSI
    - Line 7 – Railroad benefits
    - Line 8 – TAF payments
    - Line 9 – All other income
    - Line 10 – Total Household Income (If amount is a negative, enter a zero, **NO** dash)
    - Line 11 – General property taxes
    - Line 12 – Amount of General property taxes paid timely
    - Line 13 – Property Tax Refund
  - Check this field if you wish to participate in the Refund Advancement Program
  - Check the "I authorize" field
  - Signature area
    - Add the following fields to all returns (K-40, K-40H, K-40PT, K41, K-120, K-120S, K-130)
      - completed by someone other than the taxpayer, their signature is required
      - completed by a Tax Preparer, the preparer:
        - Is required to sign
        - Enter either:
          - PTIN (This should be entered before the other two options if Tax Preparer has one.)
          - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Pages 2, will capture**
  - SDC code – pg 1 (or any additional pages)
  - Form ID – pg 1 (or any additional pages)
  - Header information



- Primary Taxpayer name
- Primary Taxpayer 4-char
- Primary Taxpayer SSN
- Line 14, Complete all financial fields (a)-(g)
  - Exact placement as the amounts will be captured
- Line 15, Members of Household – (K-40, K-40H, K-40PT, and K-40SVR)
  - Enter only the information for those who lived with you at any time during year
    - Enter name
    - Number of months
    - Portion of income included on line 10
    - Enter SS

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

## Fiduciary Tax

### ***K-41 / 18 – Fiduciary Income Tax Return Rev. 7-22***

- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code**

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

K-40	K-40H	K-40PT	K-40SVR	K-41
------	-------	--------	---------	------
  - Money fields will be whole dollars starting on 2014 returns – **NO DOLLAR SYMBOLS (\$), COMMAS, DECIMAL, CENTS OR IMBEDDED SPACES.** Example: 1234567
- **Pages 1-4**
  - SDC code – pgs 1–4
  - Form ID – pgs 1–4
- **Page 1 will capture**
  - Header information
    - Name of Estate of Trust
    - Name of Fiduciary
    - Mailing Address for Estate/Trust
    - City, State, Zip code
    - EIN or SSN (9 digits)
    - Telephone Number
    - School District
    - County Abbreviation
    - Name or Address Change check field
    - Amended Return check field
    - Check “Filing Status” whichever is applicable
      - Estate
      - Trust
      - Bankruptcy Estate
    - Check “Residency Status” whichever is applicable
      - Resident
      - NonResident
    - Enter “Date of Decedents death”
  - All standard financial information (Lines 1-24)
  - Check the “I authorize” field
  - Signature fields
    - Fiduciary Signature
      - Title
      - Date
    - Preparer
      - completed by someone other than the taxpayer, their signature is required
      - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Page 2**
  - Complete appropriate financial fields
    - Adjusted numbering
      - Lines 25 - 27



- Part I thru Part II
- **Page 3**
  - Complete appropriate financial fields
    - Adjusted numbering
      - Lines 28 - 51
- **Page 4**
  - Updated year on form
  - Complete lines of K-18 as indicated on form

### **K-41V – Fiduciary Payment Voucher Rev. 7-22**

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

#### **FIELDS CAPTURED**

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

#### **EDITS**

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

#### **FIELDS REQUIRED**

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount submitted

## **Corporate Income Tax**

### **K-120 / 120AS – Corporate Income Tax Return Rev. 7-22**

- **Pages 1-6**
  - SDC code – pg 1 – 6 (or any additional pages)
  - Form ID – pg 1 – 6 (or any additional pages)
- **Page 1**
  - Header information
    - Beginning and Ending dates
    - Name of Corporation
    - In Care of
    - Mailing Address
    - City, State, Zip code
    - EIN this entity (9 digits)
    - EIN federal consolidated parent (9 digits)
  - Information Requested
    - A. Method used (complete applicable field(s))
    - B. Business Activity Code
    - C. Date business began in KS
    - D. Date business discontinued in KS
    - E. State and month/day/year of incorporation
    - F. State of commercial domicile
    - G. Type of federal return filed
      - 1. Separate
      - 2. Consolidated
    - H. Have you submitted Form K-120EL
    - I. Enter your federal due date

- J. Name or Address Change check field
  - Amended Return check field
    - If filing an amended return, the initial check field must be indicated along with the reason
    - Kansas only
    - Adjustment by IRS
    - Amended federal return
  - All standard financial information (lines 1-23)
- **Page 2**
  - Header information
    - Name of corporation
    - EIN this entity (9 digits)
  - All standard financial information (Lines 22-42)
    - Under Line 38 check field
      - Check if annualizing to compute penalty
  - Check the "I authorize" field
  - Signature fields
    - Officer
      - Title of officer
      - Date
    - Preparer Required if
      - completed by someone other than the taxpayer, their signature is required
      - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Page 3**
  - Part I
    - NonRefundable Credits – Line 1-36
      - Added 7 lines
    - Refundable Credit – line 37 – 44
      - Added 1 line
- **Page 4**
  - Part II
    - Additional Information – Line 1-8
  - Part III
    - Affiliated Corporations Doing Business in Kansas
  - Part IV
    - Schedule of Taxes – Line 1-4
  - Part V
    - Schedule of Interest Income
- **Page 5**
  - K-120AS Corporation Apportionment Schedule
    - Beginning and Ending dates
    - Name as shown on Form K-120
    - EIN
    - Part VI
      - Apportionment Formula – Line A-E
        - Section A. Line 2 Total Property (Enter on Line 20A)
        - Section B. Line 5 Total Property (Enter on Line 20B)
        - Section C. Line 3 Total Property (Enter on Line 20C)
        - Section E. Enter on Line 20
- **Page 6**
  - Part VII
    - Additional Information – Line 1-4
  - Part VIII
    - Affiliated Corporations Included in Form K-120AS
  - Part IX
    - Kansas Pass-Through Schedule
  - Part X
    - Kansas Disregarded Entity Schedule

## K-120V – Corporate Income Tax Voucher Rev. 7-22

### Software Vendor (1592)

#### FIELDS CAPTURED

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

#### EDITS

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

#### REQUIREMENTS

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount submitted

## K-120EX – Expensing Deduction Schedule Rev. 7-22

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

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

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

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

As a resident the entire year, you are eligible if **your total household income is \$37,750 or less** and you: 1) were born before January 1, **1967**, or 2) were blind or totally and permanently disabled for the entire year of **2022**, or 3) have a dependent child who lived with you the entire year who was born before January 1, **2022** and was under the age of 18 all of **2022**.

- *If your **total household income** is greater than **\$35,700** you cannot claim the Homestead refund.*
- *If the property you rent is **not on the tax rolls**, you do not qualify for a Homestead refund.*
- *A person owning or occupying a homestead, that is not rental property, with an appraised valuation for property tax purposes **that exceeds \$350,000 does NOT qualify for a homestead refund.***

**Household income** is generally all taxable and nontaxable income received by all household members during **2022**. If a household member lived with you only part of the year, you must include the income he or she received during the months that individual lived with you.

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

- **Taxable and nontaxable** wages, salaries, and self-employment income
- **Federal earned income credit**
- Taxable and nontaxable interest and dividends

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

- Line 7
  - Expensing deduction remaining
- Line 8
  - If no entities within combined group, complete page 4 Part B and Part B Supplement if needed
  - If yes, there are entities, see bullet below **“Page 2, Part A Line 8”**
    - **Adjusted text**
- Line 9
  - Total expensing deduction used this year
    - K-120 (K-121)
    - K-130 (K-131)
    - **Adjusted text**
- Line 10
  - Expensing deduction to use as a net operating loss of this entity next year
- **Page 2, Part A (Line 8) and Page 3, Part A (Line 8) Supplement**
  - Yes, there are entities within combined groups
    - Set-up for 21-line entries + total line
    - If over, use Part A Supplement (Line 8)
      - Form ID will not change on Supplement page if more than 1 page is needed
  - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) Entity Name
    - (b) Entity EIN
    - I Amount Used
    - Total line for page only
      - Part A (Line 8)
        - Total line is for each page
          - Enter the combined amount from Total line for each Part A and Part A Supplement, on Line 8 of page 1
      - Part A (Line 8) Supplement
        - Total line is for each this page. Combine with Part A and enter on Line 8 of page 1
- **Page 4, Part B and Page 5, Part B Supplement**
  - Set-up for 21-line entries + total line
  - If over, use Part B Supplement
    - Form ID will not change on Supplement page if more than 1 page is needed
  - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name
    - SSN/EIN
    - (a) I.R.C. 168 Recover Period
      - 00.0 – (Format)
    - (b) Method
    - I Percent
      - 0.000 (Part B, column c) – Format
      - No percent symbol
    - (d) Basis for Depreciation
    - I Bonus Depreciation
    - (f) Net Basis
    - (g) Kansas Expensing
      - Total for each row
    - 11. Total for this page Total of Column (g) only
      - Part B
        - Total line is for each page
          - Enter the combined amount from Total Line 11 for each Part C and Part C Supplement, on Line 1 of page 1
      - Part B Supplement
        - Total line is for each page and transfer to Line 1 of page 1
- **Page 6, Part C and Page 7, Part C Supplement**
  - Setup for 21-line entries + total line
  - If over, use Part C Supplement
    - Form ID will not change on Supplement if more than 1 page needed
  - Fields captured

- SDC code – pg 1 – 7 (or any additional pages)
- Form ID – pg 1 – 7 (or any additional pages)
- Name
- SSN/EIN
- (a) I.R.C. 168 Recover Period
  - 00.0
- (b) Year Placed in Service
  - 4-digit year
- I Current Year
  - 4-digit year
- (d) Recapture Factor
  - 2-digit
- I Years Remaining
  - 00.0
- (f) Percentage of Recapture
  - 100.0000
  - No percent symbol
- (g) Expensing Previously Allowed
- (h) Recapture Amount
  - Total for each row
- 12. Total for this page only. Total of Column (h)
  - Part B
    - Total line is for each page
      - Enter the combined amount from Total Line 12 for each Part C and Part C Supplement, on Line 2 of page 1
  - Part B Supplement
    - Total line is for each this page. Combine with Part C and enter on Line 2 of page 1

## Small Business Corporation

### ***K-120S / 120S AS – Partnership / S Corp Tax Return Rev. 7-22***

- **Pages 1-5**
  - SDC code – pg 1 – 7 (or any additional pages)
  - Form ID – pg 1 – 7 (or any additional pages)
- **Page 1**
  - Header information
    - Beginning and Ending dates
    - Name of Corporation
    - In Care of
    - Mailing Address
    - City, State, Zip code
    - Check if filing an amended return
    - EIN this entity (9 digits)
  - Information Requested
    - A. This return is being filed for
      - Check if amending a Partnership
      - Check if amending a Corporation
    - Check/Indicate if a Fiduciary Financial Institution
    - B. Method used to determine income of corporation in Kansas (complete applicable field(s))
      - 1. Activity wholly within Kansas or single apportionment method
      - 2. Combined income method (Enclose Sch. K-121S)
      - 3. Common carrier mileage (Enclose mileage apportionment schedule)
      - 4. Alternative or separate accounting (See instructions)
      - 5. Qualified elective two-factor (Part III)
        - Enter year qualified
    - C. Business Activity Codec
    - D. Date business began in KS
    - E. Date business discontinued in KS
    - F. State and Date (month/day/year) of incorporation
    - G. State of commercial domicile
    - H. Enter number of shareholders/partners included in Part II
    - I. Tax credits schedules are enclosed
    - J. Enter your federal due date
    - K. Name or Address Change check field

- L. Are you filing Form K-40C?
    - M. Have you submitted Form K-120EL?
    - N. Are you electing to be subject to tax at the entity level?
  - All standard financial information (lines 1-28)
    - Changed or New lines
      - Line 25
      - Line 25
      - Line 26
      - Line 27
      - Line 28
      - Adjusted numbering starting at Line 24
  - **Page 2**
    - Name of Corporation
    - EIN this entity (9 digits)
    - All standard financial information (lines 29-47)
      - Changed or New Line
        - Line 29 - 33
        - Line 34 - 35
        - Line 36 – 45
        - Line 46
        - Line 47
        - Adjusted numbering starting at Line 29
    - Check the “I authorize” field
    - Signature fields
      - Officer
        - Title of officer
        - Date
      - Preparer Required if
        - completed by someone other than the taxpayer, their signature is required
        - completed by a Tax Preparer, the preparer is required to sign
        - Preparer phone number
        - Enter either (required field):
          - PTIN (This should be entered before the other two options if the Preparer has one.)
          - EIN or SSN (If no PTIN then EIN entered before SSN)
      - Added statement below signature area
  - **Page 3 NEW**
    - Part I - NonRefundable and Refundable Credits
      - NonRefundable Credits
        - Lines 1-30
      - Refundable Credits
        - Lines 31-36
- Adjusted pages 4-7**
- **Page 4**
    - **Part II**
      - Additional Information – Lines 1-5
    - **Part III**
      - Partner’s or Shareholder’s Distribution of Income – Lines (a)-(l)
      - Nonresident Partner’s or Shareholder’s Computation of Columns 6-8 – Line (a)-(l)
  - **Page 5 NEW**
    - Part IV – Partners or Shareholders Distribution of Income
      - Room for 1-6 Partners or Shareholders to complete
  - **Page 6**
    - K-120S AS Corporation Apportionment Schedule
      - Beginning and Ending dates
      - Name as shown on Form K-120S
      - EIN
      - Part V
        - Apportionment Formula – Line A-E
  - **Page 7**
    - K-120S AS
      - Part VI
        - Kansas Pass-Through Schedule
      - Part VII
        - Kansas Disregarded Entity Schedule

## Privilege Tax

### **K-130 / 130AS – Privilege Income Tax Return Rev. 7-22**

- **Pages 1-6**
  - SDC code – pg 1 – 6 (or any additional pages)
  - Form ID – pg 1 – 6 (or any additional pages)
- **Page 1**
  - Header information
    - Beginning and Ending dates
    - Name of Corporation
    - In Care of
    - Mailing Address
    - City, State, Zip code
    - EIN this entity (9 digits)
    - EIN federal consolidated parent (9 digits)
  - Information Requested
    - A. Method used (complete applicable field(s))
      - 1. Activity wholly within Kansas – Single
      - 2. Activity wholly within Kansas – Consolidated
      - 3. Single entity apportionment method (Enclose K-130AS)
      - 4. Combined income method – Single corporation (Enclose Sch. K-121)
      - 5. Combined income method – Multiple corporation (Enclose Sch. K-131)
      - 6. Alternative or separate accounting (Enclose letter of authorization and schedule)
    - Check/Indicate if a Fiduciary Financial Institution
    - B. Business Activity Code
    - C. Date business began in KS
    - D. Date business discontinued in KS
    - E. State and month/day/year of incorporation
    - F. State of commercial domicile
    - G. Type of federal return filed
      - 1. Separate
      - 2. Consolidated
    - I. Name or Address Change check field
    - Amended Return check field
      - If filing an amended return, the initial check field must be indicated along with the reason
      - Kansas only
      - Adjustment by IRS
      - Amended federal return
  - All standard financial information (lines 1-27)
    - New Lines for
- **Page 2**
  - Header information
    - Name of corporation
    - EIN this entity (9 digits)
  - All standard financial information (Lines 23-42)
    - Under Line 38 check field
      - Check if annualizing to compute penalty
  - Check the “I authorize” field
  - Signature fields
    - Officer
      - Title of officer
      - Date
    - Preparer Required if:
      - completed by someone other than the taxpayer, their signature is required
      - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Page 3**
  - Part I
    - Additional Information – Line 1-8
  - Part II



- Part III
    - Affiliated Corporations Doing Business in Kansas
    - [Schedule of NonRefundable Credits – Line 1-16](#)
      - [Adjusted line numbers 1-16](#)
      - [Added 5 new credits](#)
- **Page 4**
  - Part IV
    - Computation of Federal Taxable Income for S Corporation – Line 1-30
- **Page 5**
  - K-120AS Corporation Apportionment Schedule
    - Beginning and Ending dates
    - Name as shown on Form K-130
    - EIN
    - Part V – Apportionment Formula – Line A-E
- **Page 6**
  - K-120AS Corporation Apportionment Schedule
    - Part VI
      - Additional Information – Line 1-3
    - Part VII
      - Affiliated Corporations Included in Form K-120AS

***K-130V – Privilege Income Tax Voucher Rev. 7-22***

Software Vendor (1792)

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date

ICR fields For Office Use Only, Name/Addr check field

**EDITS**

FEINs in scanline must be the same

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

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

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

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

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount submitted

**Estimated Tax**

***K-40ES – Individual Income Estimated Tax Voucher Rev. 7-22***

Software Vendor (1852)

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, Primary 4\_char name, Primary SSN, Secondary 4\_char name, Secondary SSN

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

**EDITS**

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

Primary SSN and Secondary SSN cannot be the same

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

For single taxpayer, scanline should contain XXXX for Spouse Name and 00000000 for Spouse SSN

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

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

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Header information
  - Primary Taxpayer name
  - Spouse Name
  - Current Address
  - Contact Phone Number
- Primary Taxpayer 4-char
- Spouse 4-char
- Primary Taxpayer SSN
- Spouse SSN
- Name or Address Changed
  - Check if applicable
- Amount submitted

**K-41ES – Fiduciary Estimated Voucher Rev. 7-22 – PAPER FILING ONLY**

**Software Vendor (8170)**

**FIELDS CAPTURED**

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

**EDITS**

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

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amount submitted

**K-120ES – Corporate Income Estimated Tax Voucher Rev. 7-22**

**Software Vendor (1845)**

**FIELDS CAPTURED**

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

**EDITS**

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

**REQUIREMENTS**

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amount submitted

**K-130ES – Privilege Estimated Tax Voucher Rev. 7-22**

**Software Vendor (1865)**

**FIELDS CAPTURED**

Scanline Form\_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date

ICR fields For Office Use Only, Name/Addr check field, Amended Payment check field, Extension Payment check field

**EDITS**

FEINs in scanline must be the same

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

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

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

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

Fields required to be completed to process voucher:

- Filing period must be completed
  - Beginning and Ending Dates
- EIN
- Business name and address completed
- Daytime phone number
- Name of contact person
- Name or Address Changed
  - Check if applicable
- Amount submitted

**Nonscannable Forms**

If a nonscannable form is **not** listed below, this indicates there will be **no changes** for TY2022 and will not be posted on the FTA SES site. Once you have started submitting the scannable forms, I will move the nonscannable forms over to the approved column if you had been approved for it last year and it is not being revised for 2022. Only forms with changes will be posted on the FTA SES site.

• DIS	Rev. 7/22	Certificate of Disability
• Form 200	Rev. 7/22	Local Intangibles Tax Return
• K-9	7/22	Statement of Partnership or S Corporation of Tax Paid
• K-26	7/22	Aviation / Aerospace Credit
• K-27	7/22	Housing Investor Tax Credit
• K-29	7/22	Short-Line Railroad Tax Credit
• K-30	Rev. 7/22	Angel Investor Credit
• K-31	Rev. 7-22	Center for Entrepreneurship Credit
• K-35	Rev. 7/22	Historic Preservation Credit
• K-37	Rev. 7/22	Disabled Access Credit
• K-40C	Rev. 7/22	Composite Income Tax Schedule
• K-43	Rev. 8/22	Eisenhower Foundation Contribution Credit
• K-46	Rev. 7/22	Friends of Cedar Crest Association Contribution Credit
• K-48	Rev. 7/22	Technology Enabled Fiduciary Financial Institutions Credit
• K-56	Rev. 7/22	Child Day Care Assistance Credit
• K-59	Rev. 7/22	High Performance Incentive Program (HPIP) Credits
• K-60	Rev. 7-22	Community Service Contribution Credit
• K-62	Rev. 7-22	Alternative-Fuel Tax Credit
• K-68	Rev. 7-22	Individual Development Account Credit
• K-69	7/22	Targeted Employment Credit
• K-70	Rev. 7-22	Low Income Student Scholarship Credit
• K-76	Rev. 7/22	Single City Port Authority Credit
• K-84	Rev. 7/22	Community College and Technical Distributions Credit
• K-89	Rev. 7/22	Rule Opportunity Zone Credit ( <b>Electronic filing Only</b> )
• K-91	7/22	Teacher's School and Classroom Supply Credit
• K-92	7/22	Restoration and Preservation Credit
• K-121S	Rev. 7/22	Small Business Combined Income Method of Reporting
• K-210	Rev. 7/22	Underpayment of Estimated Individual Tax
• K-220	Rev. 7/22	Underpayment of Estimated Corporate Tax
• K-230	Rev. 7/22	Underpayment of Estimated Privilege Tax

# 2022 – 2023 LETTER OF INTENT

## TO PRODUCE SUBSTITUTE OR REPRODUCED FORMS

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

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

- First submittals of scannable and non-scannable forms must be received by **December 1, 2022**, to be used by the first of the year. (Income, Homestead, Fiduciary, Corporate, S-Corp, and Privilege)
- **No** first submittals of scannable forms will be accepted after **March 8, 2023**.
- Companies or individuals who develop substitute tax forms or products must meet the placement and data requirements in accordance with the guidelines “Pub. KS-1648 Specifications and Approval Requirements for Reproducing State Tax Forms” issued by the Kansas Department of Revenue.
- Software Developers/Vendors and Forms library products must be able to print a banner on all affected “returns/voucher” forms, where incorrect variable (data) has been entered in a format other than what is specified by the Kansas Department of Revenue. The banner must be 18pt font **bold** and be printed on the return/voucher; to alert the user that incorrectly formatted data has been entered. The Kansas Department of Revenue recommends using: **“INCOMPLETE DATA: DO NOT FILE”**. This banner is to allow the Kansas Department of Revenue to readily identify these forms to reject them.
- Refrain from selling, releasing, licensing, or distributing tax packages to customers or clients prior to receiving approval for each tax form included in the package. – Due to the large number of **“DRAFT”** forms being filed, not approved or non-submitted forms are **not** to be included in the release of any software package.
- Notify customers or clients of the computer hardware requirements, including printers, printer fonts, font cartridges, specialty fonts, etc., necessary to produce our company’s scannable/substitute tax forms that were approved by the Kansas Department of Revenue.
- Notify the Kansas Department of Revenue, and our customers / clients immediately if computation errors or other variable data errors are found. Promptly correct errors in the company’s products and substitute tax forms. Provide the Kansas Department of Revenue with proof(s) showing that the company has corrected the errors and notified customers or clients of the corrections.
- Authorize the Kansas Department of Revenue to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have agreed, complied, or failed to comply with the specifications for reproducing tax forms.

Signature

Title

Date

**Please email to [faye.streeter@ks.gov](mailto:faye.streeter@ks.gov), no later than **August 31, 2022**.  
**Your forms will not be tested until received.****

## CONTACT INFORMATION

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

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

### DATES

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

**Software release date:**

\* If you do not have a **Kansas Software Developer Code**, leave field blank and one will be assigned. Your LOI will be sent back with **SDC** field completed.

\*\* All first submittals of scannable forms must be received by Dec. 1, for software to be released with approved forms by Jan. 1.

## COMPANY INFORMATION

Our company:

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

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

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## SCANNABLE FORMS

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

- |                                 |   |   |                                      |                                  |
|---------------------------------|---|---|--------------------------------------|----------------------------------|
| <input type="checkbox"/> K-40   | <input type="checkbox"/> K-40H                | <input type="checkbox"/> K-120/120AS    | <input type="checkbox"/> K-130/130AS | <input type="checkbox"/> K-40ES  |
| <input type="checkbox"/> Sch S  | <input type="checkbox"/> K-40PT               | <input type="checkbox"/> K-120EX        | <input type="checkbox"/> K-130V      | <input type="checkbox"/> K-41ES  |
| <input type="checkbox"/> Sch CR | <input type="checkbox"/> K-40SVR <sup>^</sup> | <input type="checkbox"/> K-120V         |                                      | <input type="checkbox"/> K-120ES |
| <input type="checkbox"/> Sch A  | <input type="checkbox"/> K-41/18              | <input type="checkbox"/> K-120S/120S AS |                                      | <input type="checkbox"/> K-130ES |
| <input type="checkbox"/> K-40V  | <input type="checkbox"/> K-41V                |   |                                      |                                  |

## NON-SCANNABLE FORMS

Check **all** forms that apply for the whole company not sections within company. If forms will be added to your software package during the year and after your initial LOI was submitted, check the additional form(s) that are being added and submit a new LOI with the form(s) requesting approval.

- |  |  |   |   |  |  |
|--|--|---|---|--|--|
| <input type="checkbox"/> CM-15               | <input type="checkbox"/> K-4U <sup>*</sup> | <input type="checkbox"/> K-40C <sup>*</sup> | <input type="checkbox"/> K-62 <sup>*</sup>    | <input type="checkbox"/> K-139 <sup>*</sup>    | <input type="checkbox"/> ST-28A <sup>*</sup> |
| <input type="checkbox"/> CM-16               | <input type="checkbox"/> K-9 <sup>^</sup>  | <input type="checkbox"/> K-42               | <input type="checkbox"/> K-68                 | <input type="checkbox"/> K-139F <sup>*</sup>   | <input type="checkbox"/> ST-28C <sup>*</sup> |
| <input type="checkbox"/> CR-16 <sup>*</sup>  | <input type="checkbox"/> K-26 <sup>^</sup> | <input type="checkbox"/> K-43               | <input type="checkbox"/> K-69 <sup>^</sup>    | <input type="checkbox"/> K-205 <sup>^</sup>    | <input type="checkbox"/> ST-28D <sup>*</sup> |
| <input type="checkbox"/> CR-17 <sup>*</sup>  | <input type="checkbox"/> K-27 <sup>^</sup> | <input type="checkbox"/> K-44 <sup>*</sup>  | <input type="checkbox"/> K-70                 | <input type="checkbox"/> K-206 <sup>^</sup>    | <input type="checkbox"/> ST-28F              |
| <input type="checkbox"/> CR-18 <sup>*</sup>  | <input type="checkbox"/> K-29 <sup>^</sup> | <input type="checkbox"/> K-46               | <input type="checkbox"/> K-76                 | <input type="checkbox"/> K-210                 | <input type="checkbox"/> ST-28G <sup>*</sup> |
| <input type="checkbox"/> CR-108 <sup>*</sup> | <input type="checkbox"/> K-30              | <input type="checkbox"/> K-47 <sup>*</sup>  | <input type="checkbox"/> K-81 <sup>*</sup>    | <input type="checkbox"/> K-220                 | <input type="checkbox"/> ST-28L <sup>*</sup> |
| <input type="checkbox"/> DIS                 | <input type="checkbox"/> K-31              | <input type="checkbox"/> K-48 <sup>^</sup>  | <input type="checkbox"/> K-84 <sup>^</sup>    | <input type="checkbox"/> K-230                 | <input type="checkbox"/> ST-28M <sup>*</sup> |
| <input type="checkbox"/> DO-5 <sup>*</sup>   | <input type="checkbox"/> K-33 <sup>*</sup> | <input type="checkbox"/> K-53 <sup>*</sup>  | <input type="checkbox"/> K-91 <sup>^</sup>    | <input type="checkbox"/> K-260 <sup>^</sup>    | <input type="checkbox"/> ST-28W <sup>*</sup> |
| <input type="checkbox"/> DO-10 <sup>*</sup>  | <input type="checkbox"/> K-35              | <input type="checkbox"/> K-55 <sup>*</sup>  | <input type="checkbox"/> K-92 <sup>^</sup>    | <input type="checkbox"/> KS-2848 <sup>*</sup>  | <input type="checkbox"/> ST-31 <sup>*</sup>  |
| <input type="checkbox"/> DO-41 <sup>*</sup>  | <input type="checkbox"/> K-36 <sup>*</sup> | <input type="checkbox"/> K-56               | <input type="checkbox"/> K-120EL <sup>*</sup> | <input type="checkbox"/> PR-70B <sup>*</sup>   | <input type="checkbox"/> ST-201 <sup>*</sup> |
| <input type="checkbox"/> Form 200            | <input type="checkbox"/> K-37              | <input type="checkbox"/> K-57 <sup>*</sup>  | <input type="checkbox"/> K-121 <sup>*</sup>   | <input type="checkbox"/> RF-9                  | <input type="checkbox"/> ST-203 <sup>*</sup> |
| <input type="checkbox"/> K-4 <sup>*</sup>    | <input type="checkbox"/> K-38 <sup>*</sup> | <input type="checkbox"/> K-59               | <input type="checkbox"/> K-121S               | <input type="checkbox"/> Sch FHBS <sup>^</sup> |  |
| <input type="checkbox"/> K-4C <sup>*</sup>   | <input type="checkbox"/> K-39 <sup>*</sup> | <input type="checkbox"/> K-60               | <input type="checkbox"/> K-131 <sup>*</sup>   | <input type="checkbox"/> ST-28 <sup>*</sup>    |  |

<sup>^</sup> **New forms** (These were available at time of posting. If more are added, the LOI will be reposted)

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

**\* Forms that have no changes will not be posted on the FTA SES. Once you have sent in your LOI and the first scannable form, I will add to the approval list those forms with no changes. Your approval from 2021 will still be good for 2022 regarding only non-scannable forms listed above.**

Quite a few of the credit schedules can no longer be claimed when filing a K-40 (see Sch CR) but can still be claimed when filing K-41, K-120, K-120S or K-130 (see each specific form) or can be used for carryforwards only.