



2011

Individual Income and **Food Sales Tax**

Join the **1.2 million taxpayers** that filed their Kansas income taxes **electronically last year** – it improves processing, saves time, and reduces costs.



Get your refund in as little as 5 days!
IT'S SIMPLE, SAFE & SECURE

See page 26 for details.

webtax.org

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What's New

DUE DATE FOR FILING. April 17, 2012 is the due date for filing 2011 income tax returns. See page 4.

FOOD SALES TAX ALLOWANCES. Qualifying income and refund amounts for food sales tax have increased – see page 8.

NEW TAX CREDIT REQUIREMENT. A Social Security number is now required for all dependents and a spouse (if applicable) when claiming a tax credit, the earned income credit, a credit for dependent care, and a food sales tax refund.

INDIVIDUAL DEVELOPMENT ACCOUNT (IDA) CREDIT. The credit for contributions to IDAs increased from 50% to 75%. See Schedule K-68.

NEW CREDIT – PROMOTING EMPLOYMENT ACROSS KANSAS CREDIT (PEAK). A credit for 95% of tax liability attributed to qualified business income is available to “business owners” that relocate a business to Kansas and is certified through the Kansas Department of Commerce as having met PEAK qualifications. **The K-40 must be filed electronically to claim this credit.** The credit will be computed in the electronic return preparation process – see page 26 for electronic information.

NEW CREDIT FOR TAX YEAR 2012 – RURAL OPPORTUNITY ZONE (ROZ). A credit for 100% of Kansas tax liability will be available next tax year (2012) for nonresidents who establish residency (domicile) in one of the 50 ROZ counties in Kansas. To qualify you must have:

- established residency in a ROZ on or after July 1, 2011 and remained domiciled in the ROZ during the **entire** year for which the credit is to be claimed.
- been domiciled outside of Kansas in the five or more years prior to establishing domicile in a ROZ.
- not exceeded \$10,000 in “Kansas source income” for each of the five years prior to your residency in a ROZ.

For details see our web site at ksrevenue.org or the Kansas Department of Commerce web site at: kansascommerce.com

HIGH PERFORMANCE INCENTIVE PROGRAM CREDIT (HPIP). HPIP carry forward on unexpired credits is increased from 10 to 16 years for those investments that were placed into service in taxable years commencing after December 31, 2000. See Schedule K-59.

BUSINESS & JOB DEVELOPMENT CREDIT. This credit is no longer available in metro counties. Beginning in tax year 2012, it will not be available in metro and non-metro counties. See Schedule K-34.

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



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

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

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

How do I pay the Compensating Use Tax? To pay the Kansas use tax on your untaxed out-of-state purchases made during calendar year 2011, refer to the instructions for line 18 of Form K-40 on page 10. You may either use the chart, or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. *Don't know your sales tax rate?* Go to ksst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our Taxpayer Assistance Center (see page 26).



The **ORNATE BOX TURTLE** has notoriety as the official Kansas state reptile. It is also a favorite of kids, allowing close-up enjoyment of a very interesting animal. The male of this species has red eyes. While not on a current list for sensitive species, they are definitely in danger from over-harvest and need your support now more than ever. Contribute to the Chickadee Checkoff to help conserve this fascinating Kansas creature.

GENERAL INFORMATION

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

Who Must File a Return

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

KANSAS RESIDENTS

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

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$10,500.

A Kansas resident must file if he or she is:		And gross income is at least:
SINGLE	Under 65	\$ 5,250
	65 or older or blind	\$ 6,100
	65 or older and blind	\$ 6,950
MARRIED FILING JOINT	Under 65 (both spouses)	\$ 10,500
	65 or older or blind (one spouse)	\$ 11,200
	65 or older or blind (both spouses)	\$ 11,900
	65 or older and blind (one spouse)	\$ 11,900
	65 or older and blind (one spouse) and 65 or older and blind (other spouse)	\$ 12,600
65 or older and blind (both spouses)	\$ 13,300	
HEAD OF HOUSEHOLD	Under 65	\$ 9,000
	65 or older or blind	\$ 9,850
	65 or older and blind	\$ 10,700
MARRIED FILING SEPARATE	Under 65	\$ 5,250
	65 or older or blind	\$ 5,950
	65 or older and blind	\$ 6,650

MINOR DEPENDENTS

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

NONRESIDENTS

If you are not a resident of Kansas, but you received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see Kansas source income on page 17).

If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

PART-YEAR RESIDENTS

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

MILITARY PERSONNEL

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A13.

Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A13.

NATIVE AMERICAN INDIANS

Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A17.

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

When to File

You can “file now” and “pay later” using our Direct Payment option. See page 11.

If your 2011 return is based on a calendar year, it must be filed and the tax paid no later than **April 17, 2012**. Taxpayers will have extra time to file and pay income tax because April 15 falls on a Sunday and Emancipation Day – a holiday observed in the District of Columbia – falls on Monday, April 16; so by law this holiday impacts tax deadlines in the same way as any federal holiday. The Kansas filing due date is based on the IRS due date; therefore, filing and payment deadlines that fall on weekends and legal holidays are timely satisfied if met on the next business day, which for 2012 returns is April 17. If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

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

Where to File

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

INDIVIDUAL INCOME TAX/FOOD SALES TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66699-1000

If You Need Forms

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

Kansas income tax forms are available by calling or visiting our office (see page 26). Forms that do not contain colored ink for imaging purposes can be downloaded from our web site at: **ksrevenue.org**

Extension of Time to File

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

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

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

Your Federal Return

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

Confidential Information

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

Innocent Spouse Relief

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

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2012.

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

For your convenience, estimate tax payments can be made on-line at <https://www.kdor.org/personaltax/default.aspx> or you may request Form K-40ES by contacting KDOR (see page 26).

Underpayment Penalty: If line 28 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

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

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2011 Kansas return.**

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

AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return, Form 1040X, for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide KDOR with a copy of the adjustment or denial letter.

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

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

Deceased Taxpayers

If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year.

If you are a surviving spouse filing a joint federal income tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure the appropriate box below the heading has been checked.

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

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

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

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

Food Sales Tax Refund

*If you filed a Kansas income tax return last year, you can use "WebFile" to claim your food sales tax refund and get it **fast!** See page 26.*

Form K-40 is not only a Kansas income tax return, but also the claim form for the food sales tax refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$35,400 or less. The refund is claimed on line E on the front of Form K-40 – see instructions on page 8. The food sales tax refund will either increase the amount of your income tax refund or decrease the amount you owe.

All returns requesting a food sales tax refund **must be received** by KDOR **no later than April 17** or within the federal extension period. Failure to file for a food sales tax refund before October 15 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.

Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2011 household income was \$31,200 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$17,700 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see page 26).

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

If you are filing an amended return for 2011, mark the box that states the reason. NOTE: You **cannot** amend to change your filing status from “joint” to “separate” after the due date of the return.

FILING STATUS

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

RESIDENCY STATUS

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

EXEMPTIONS AND DEPENDENTS

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

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

In the spaces provided, enter the name, date of birth, relationship, and Social Security number of each person you claimed as a dependent. If additional space is needed, enclose a separate schedule.

FOOD SALES TAX QUALIFICATION

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

If you were a **resident of Kansas for all of 2011**, then you meet the residency qualification. If you resided in Kansas less than 12 months of 2011, you do NOT qualify for the food sales tax refund.

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

LINE D: If you met the residency and taxpayer status qualifications, complete the worksheet on page 22. Enter, on line D, the Qualifying Income amount from line 14 of your worksheet. **To receive a refund, there must be a qualifying entry on this line**, so if your income on line 14 is “0”, you must enter “0” on line D. If the amount is more than \$35,400, you do NOT qualify for a food sales tax refund.

LINE E: If the amount is less than \$35,401, then use the following table to compute the refund amount to enter on line E:

If your income on line 14 of the Qualifying Worksheet is:		
\$ 0 – \$17,700	\$17,701 – \$35,400	\$35,401 or greater
multiply the number of exemptions by \$91	multiply the number of exemptions by \$46	you are not eligible for the refund



If you are **filing for a Food Sales Tax refund only**, you do not need to complete lines 1 through 39 on the back of Form K-40. You can simply SIGN the return on the back and mail it to KDOR. **Important**—KDOR accepts only one original 2011 K-40 return for you. DO NOT file two returns – one requesting a food sales tax refund and another to file your income tax return with your W-2s. **Food Sales Tax and Individual Income Tax must be filed together on the same Form K-40.**

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [-] sign in the box to the left of the negative number.

NOTE: Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

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

KANSAS STANDARD DEDUCTION

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

Single or Married Filing Separate	\$3,000
Married Filing Joint	\$6,000
Head of Household	\$4,500

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

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

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

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

Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$3,850
	2	\$4,700
	3	\$5,100
	4	\$5,800
Married Filing Joint	1	\$6,700
	2	\$7,400
	3	\$8,100
	4	\$8,800
Married Filing Separate	1	\$3,700
	2	\$4,400
	3	\$5,100
	4	\$5,800
Head of Household	1	\$5,350
	2	\$6,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent

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

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return.

If, on your federal return, you elect to deduct state and local **sales and use taxes instead of** state and local **income taxes** then your Kansas itemized deductions are the same as your federal itemized deductions. If you deduct **income taxes** on your federal return, use the worksheet below to calculate your Kansas itemized deductions.

Like 2010, taxpayers with adjusted gross income (AGI) above a certain amount will NOT lose any of their deduction for personal exemptions and itemized deductions. The federal Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001 gradually phased out the limitations on itemized deductions and the phase-out of personal and dependent exemptions over five years, from 2006 to 2010. In tax year 2010, the limitation and the phase-out was not in effect. The general sunset of EGTRRA provisions has been extended through tax year 2011 and will reinstate the full amount of the limitation of itemized deductions and the phase-out of exemptions beginning in tax year 2012.

ITEMIZED DEDUCTION WORKSHEET

1) Total itemized deductions on line 29* of federal Schedule A	\$	<input type="text"/>
2) State and local income taxes on line 5* of the federal Schedule A	\$	<input type="text"/>
3) Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of your Form K-40.	\$	<input type="text"/>

* Federal line number references are subject to change

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

TAX COMPUTATION

LINE 8 – Tax: If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 18 to find the amount of your tax. If line 7 is **more than \$50,000**, you must use the **Tax Computation Schedules** on page 22 to compute your tax.

Residents – If you are filing as a resident, skip lines 9 and 10 and go to line 11. **Nonresidents** – If you are filing as a nonresident, you must complete Part B of Schedule S. See page 17.

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

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

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

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

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

CREDITS

LINE 13 – Credit for taxes paid to other states: If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13 and go to line 14.

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

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

FOREIGN TAX CREDIT WORKSHEET

2011 tax paid to the foreign country	\$	<input type="text"/>
LESS: Federal foreign tax credit allowed	\$	<input type="text"/>
EQUALS: Kansas foreign tax limitation. (Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status)....	\$	<input type="text"/>

Important—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

TAXES PAID TO OTHER STATES BY KANSAS RESIDENTS

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

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

Worksheet for Residents

1) Amount of 2011 tax actually paid to the other state \$

2) Total Kansas tax (Line 12, Form K-40) \$

3) Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here) ... \$

4) Kansas adjusted gross income (Line 3, Form K-40) \$

5) Percentage limitation (Divide line 3 by line 4) %

6) Maximum credit allowable (Multiply line 2 by line 5) \$

7) Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40) \$

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

1) Amount of 2011 tax actually paid to the other state \$

2) Total Kansas tax (line 12, Form K-40) \$

3) Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here) \$

4) Kansas modified source income (line B21, Part B, Schedule S) \$

5) Income earned in the other state while a Kansas resident (amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income) \$

6) Percentage limitation (divide line 5 by line 3) %

7) Amount of other state's tax applicable to income reported to Kansas (multiply line 1 by line 6) \$

8) Percentage limitation (divide line 5 by line 4) %

9) Maximum credit allowable (multiply line 2 by line 8) \$

10) Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40) \$

LINE 14 – Credit for child and dependent care expenses: This credit is available to residents only -- nonresidents and part-year residents are not eligible. Multiply amount of credit allowed against your federal income tax liability (federal Form 2441) by 25% and enter the result on line 14.

LINE 15 – Other credits: Enter the total of all other tax credits for which you are eligible. You must complete and enclose with your Form K-40 the required schedule to claim any of the following credits:

Credit	Schedule Required
Adoption Credit	K-47
Agritourism Liability Insurance Credit	K-33
Alternative Fuel Credit	K-62
Angel Investor Credit	K-30
Assistive Technology Contribution Credit	K-42
Business and Job Development Credit	K-34
Business Machinery and Equipment Credit	K-64
Carryback of Net Operating Farm Loss Refund	K-67
Child Day Care Assistance Credit (employers only)	K-56
Community Service Contribution Credit	K-60
Declared Disaster Capital Investment Credit	K-87
Disabled Access Credit	K-37
Electric Cogeneration Facility Credit	K-83
Environmental Compliance Credit	K-81
Film Production Credit	K-86
High Performance Incentive Program Credit	K-59
Historic Preservation Credit	K-35
Historic Site Contribution Credit	K-75
Individual Development Account Credit	K-68
Kansas Center for Entrepreneurship Credit	K-31
Kansas Law Enforcement Training Center Credit	K-72
Plugging an Abandoned Gas or Oil Well Credit	K-39
Regional Foundation Contribution Credit	K-32
Research & Development Credit	K-53
Single City Port Authority	K-76
Small Employer Healthcare Credit	K-57
Storage and Blending Equipment Credit	K-82
Swine Facility Improvement Credit	K-38
Telecommunications Property/Income Tax Credit	K-36
Temporary Assistance to Families Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

USE TAX

LINE 18 – Use tax due: If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 18. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2011. See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
\$0 - \$15,000	\$ 5	\$45,001 - \$60,000	\$35
\$15,001 - \$30,000	\$15	\$60,001 - \$75,000	\$45
\$30,001 - \$45,000	\$25	\$75,001 and over	line 3 X .081%

LINE 19 – Total tax balance: Add lines 17 and 18 and enter the result.

WITHHOLDING and PAYMENTS

LINE 20 – Kansas income tax withheld: Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable) and enter the total. KDOR does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date. You must, however, enclose any K-19 forms with your Form K-40.

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

LINE 21 – Estimated tax paid: Enter the total of your 2011 estimated tax payments plus any 2010 overpayment you had credited forward to 2011.

LINE 22 – Amount paid with Kansas extension: Enter the amount paid with your request for an extension of time to file.

LINE 23 – Earned income credit: This credit is available to residents only -- nonresidents and part-year residents are not eligible. Multiply amount of credit allowed on your federal return by 18%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return*.

LINE 24 – Refundable portion of tax credits: Enter the total refundable portion of these credits:

Credit	Schedule Required
Business Machinery and Equipment Credit	K-64
Carryback of Net Operating Farm Loss Refund	K-67
Child Day Care Assistance Credit (employers only)	K-56
Community Service Contribution Credit	K-60
Declared Disaster Capital Investment Credit	K-87
Disabled Access Credit	K-37
Historic Site Contribution Credit	K-75
Individual Development Account Credit	K-68
Regional Foundation Contribution Credit	K-32
Small Employer Healthcare Credit	K-57
Telecommunications and Railroad Credit	K-36

LINE 25 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2011 tax year. Enter the amount of money you remitted to KDOR with your original 2011 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 26 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2011 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

LINE 27 – Total refundable credits: Add lines 20 through 25 and, if applicable, your FOOD SALES TAX REFUND amount from line E; then subtract line 26. Enter result on line 27.

BALANCE DUE

LINE 28 – Underpayment: If your tax balance on line 19 is greater than your total credits on line 27, enter the difference on line 28.

If the amount on line 28 is not paid by the due date, penalty and interest will be added (see rules outlined in lines 29 and 30).

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

LINE 29 – Interest: Compute interest at **.417% for each month** (or fraction thereof) from the original due date of the return on the amount on line 28.

LINE 30 – Penalty: Compute penalty at **1% per month** (or fraction thereof) from the original due date of the return on the amount on line 28. The maximum penalty is 24%.

LINE 31 – Estimated tax penalty: If the amount on line 28 minus line 18 is at least \$500 and is more than 10% of the tax on line 17, you may be subject to an estimated tax penalty. To determine if you have a penalty, complete Schedule K-210. If you have a penalty on Schedule K-210, enter the amount on line 31. If the amount on line 28 minus the amount on line 17 is \$500 or more, you may not be subject to an estimated tax penalty if you meet one of the two exceptions: **1)** if withholdings and/or estimated payments (lines 20 and 21) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 20 and 21) equal or exceed 90% of this year's income tax liability (line 17). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 31.

LINE 32 – Amount you owe: Add lines 28 through 31 and enter the total on line 32. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 35 through 38, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

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

CREDIT CARD

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

DIRECT PAYMENT

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

When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing KDOR to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to "file now, pay later." For example, if you file your return on March 20th and elect Direct Payment, you can have your bank account debited on the April 17 due date.

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of April 17 are considered to be timely paid.

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

Important—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

CHECK OR MONEY ORDER

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

Returned checks: A fee of \$30.00, plus costs for a registered letter (currently \$10.04), is charged on all returned checks.

OVERPAYMENT

LINE 33 – Overpayment: If your tax balance, line 19, is less than your total credits, line 27, enter the difference on line 33. NOTE: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 34), or contributed to any of the donation programs on lines 35 through 38.

LINE 34 – Credit forward: Enter the portion of line 33 you wish to have applied to your 2012 Kansas estimated income tax (must be \$1 or more). If the amount on line 33 is less than \$5, you may carry it forward to 2012 as an additional credit even if you do not make estimated tax payments. You may make voluntary contributions to any of the donation programs listed on lines 35 through 38 – see the following instructions. Your contribution(s) **will reduce** your **refund** or **increase** the **amount you owe**.

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

LINE 35 – Chickadee checkoff: Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Last year's contributions were used to:

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

Enter on line 35 the amount you wish to contribute to this program (must be \$1 or more).

LINE 36 – Senior citizens meals on wheels contribution program: All contributions are used solely for the purpose of providing funds for the senior citizens Meals On Wheels contribution program. The meals are prepared by a dietary staff and delivered by volunteers. The underlying objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. Enter on line 36 the amount you wish to contribute to this program (must be \$1 or more).

LINE 37 – Kansas breast cancer research fund: This fund is devoted to ending suffering and death from breast cancer in Kansas. Every dollar collected stays in Kansas to bring the latest in breast cancer prevention, early detection, diagnosis, and treatment to Kansans. The research is conducted at the University of Kansas Cancer Center. With the hope of finding a cure, the purpose of this fund is to help save lives and significantly enhance the health of Kansans living with breast cancer. Enter on line 37 the amount you wish to contribute to this fund (must be \$1 or more).

LINE 38 – Military emergency relief fund: Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on

active military duty. Enter on line 38 the amount you wish to contribute to this fund (must be \$1 or more).

LINE 39 – Refund: Add lines 34 through 38 and subtract the result from line 33. This is your refund amount. If line 39 is less than \$5, it will not be refunded, however, you may carry it forward to be applied to your 2012 Kansas income tax liability (enter the amount on line 34). If you do carry it forward, please remember to claim it as an estimate payment on your 2012 return. You also have an option to apply it to one of the donation programs (lines 35 through 38 of Form K-40).

If you file a **paper** form K-40, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See page 26 for details.

REFUND SET-OFF PROGRAM

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

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

SIGNATURE(S)

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

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

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

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

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

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

Schedule S Instructions

PART A

Additions to Federal Adjusted Gross Income

If you have items of income that are not taxed or included on your federal return but are taxable to Kansas, then complete lines A1 through A5 of Schedule S.

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

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

LINE A2. Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS, regular and special members of the Kansas Police and Firemen's Retirement System and members of the Justice and Judges Retirement System. **Current employees:** Enter the amount you contributed from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is subtracted on line A12—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2011 (for example, you retired during 2011). **Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2011, include on line A2 your 2011 KPERS contributions and follow the instructions for line A17, Other subtractions from federal adjusted gross income.

LINE A3. Enter any federal net operating loss carry forward claimed on your 2011 federal return.

LINE A4. Enter amount of any charitable contributions claimed on your federal return used to compute contributions to a Regional Foundation on Schedule K-32.

LINE A5. Enter on line A5 the following additions to your federal adjusted gross income:

- **Individual Development Account (IDA).** **CONTRIBUTORS:** The amount of the contribution claimed to the extent the same is the basis for claiming the IDA Credit on Schedule K-68. **ACCOUNT HOLDERS:** Amounts received as withdrawals that are not used to pay for education expenses; job training costs; purchase of primary residence; or major repairs or improvement to a primary residence.
- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a federal income tax refund in 2011 for that prior year.
- **Disabled Access Credit Modification.** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.

- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
 - **Community Service Contribution Credit.** Amount of charitable contribution claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
 - **Swine Facility Improvement Credit.** Amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
 - **Learning Quest Education Savings Program.** Amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
 - **Small Employer Healthcare Credit.** Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.
 - **Expenditures – Energy Credits.** Amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Credit Schedule K-73, K-77, K-79, K-81, K-82 or K-83.
 - **Amortization – Energy Credits.** Amount of any amortization deduction claimed on the federal income tax return to the extent the same is claimed for deduction with regard to Credit Schedule K-73, K-77, K-79, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
 - **Ad Valorem or Property Taxes.** Amount of Ad Valorem or Property taxes paid by a nonresident of Kansas to a state other than Kansas or to a local government located outside of Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of Ad Valorem or Property Taxes paid to a Kansas political subdivision in determining taxable income (for income tax purposes) in such other state, to the extent that such taxes are claimed as an itemized deduction for federal income tax purposes.
- LINE A6.** Add lines A1 through A5 and enter the result on line A6.

Subtractions from Federal Adjusted Gross Income

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A7 through A18 of Schedule S.

LINE A7. If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2011 under the Social Security Act (including SSI) to the extent these benefits are included in federal adjusted gross income. **Do not make an entry** if your social security benefit is not subject to federal income tax.

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

LINE A9. Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations.

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by KDOR at a later date.

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

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

LINE A11. Enter amount from line 14 of Schedule CRF if it is the first year of carry forward or line 16a-j of Schedule CRF if it is any of the years following. Enclose a Schedule CRF for each loss year.

LINE A12. If you are **receiving** retirement benefits/pay, report on line A12 **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter the total amount of benefits received from these plans that was included in your federal adjusted gross income. Do not enclose copies of the 1099R forms, instead keep copies for your records in case KDOR requires verification at a later date.

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

LINE A13. Enter amount of the military compensation earned in tax year 2011 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 3. Enter also, any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A14. Enter amount of the premium costs paid for qualified LTC insurance contracts*. Limitations are as follows:

Single, Head of Household, and Married Filing Separate filers purchasing a LTC contract for the named taxpayer are limited to one \$1,000 subtraction modification per return. *Married Filing Joint filers* purchasing LTC contracts for both named taxpayers are limited to two \$1,000 subtraction modifications per return (for a total of \$2,000).

* A **Kansas "qualified" LTC insurance contract** is one that meets the definition of a **federal "qualified" LTC insurance contract**. This subtraction modification is in addition to any federal deduction.

LINE A15. Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition program established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. This is a great way to save money for higher education expenses. For details visit: learningquest.com

LINE A16. Enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal adjusted gross income. Also enter amounts you received for repayment of educational or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent included in federal adjusted gross income.

LINE A17. Enter on line A17 a total of the following subtractions from your federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

- **Individual Development Account (IDA):** Enter amount of income earned on contributions deposited to an IDA established to pay education expenses and/or job training costs, purchase of primary residence, or major repairs or improvement to a primary residence.
- **Jobs Tax Credit:** Enter the amount of the federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends:** Enter dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions:** Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal adjusted gross income. See NOTICE 07-05 for additional information.
- **Partnership, S Corporation or Fiduciary Adjustments:** If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- **S Corporation Privilege Adjustment:** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.
- **Sale of Kansas Turnpike Bonds:** Enter the gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- **Electrical Generation Revenue Bonds:** Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your federal adjusted gross income.

- **Native American Indian Reservation Income:** Enter the amount of income earned on a reservation, by a native American Indian residing on his or her tribal reservation, to the extent included in federal adjusted gross income.
- **Amortization – Energy Credits:** Enter the amount of amortization deduction allowed relating to Credit Schedule K-73, K-77, K-79, K-82 or K-83, and the amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% may be subtracted for each of the succeeding nine years.

LINE A18. Add lines A7 through A17 and enter result.

LINE A19. Subtract line A18 from line A6 and enter the result here and on line 2 of Form K-40. **If line A18 is larger than line A6 (or if line A6 is zero),** enter the result on line 2 of Form K-40 and **mark the box** to the left to indicate it is a negative amount.

PART B

If you are filing as a nonresident, you must complete Part B. The purpose of Part B is to determine what percent of your total income from all sources and states is from Kansas sources.

INCOME

LINES B1 through B11. This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2011 federal return. In the right-hand column enter the amounts from Kansas sources.

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

Kansas source income includes:

- All income earned while a Kansas resident
- Income from services performed in Kansas
- Kansas lottery, pari-mutuel, casino and gambling winnings
- Income from real or tangible personal property located in Kansas
- Income from a business, trade, profession or occupation operating in Kansas, including partnerships & S Corporations
- Income from a resident estate or trust, or income from a nonresident estate or trust that received income from Kansas sources
- Unemployment compensation derived from sources in Kansas

Income received by a nonresident from Kansas sources does NOT include:

- Income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas
- Amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was “earned” while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.
- Compensation paid by the United States for service in the armed forces of the United States, performed during an induction period
- Qualified disaster relief payments under IRC Section 139

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

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME

Enter in the “Federal” column the adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. *(Enclose with your Form K-40 and Schedule S a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.)*

The instructions for the following lines apply to the “Amount From Kansas Sources” column only.

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

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

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

LINE B16. Enter only those moving expenses incurred in 2011 for a move into Kansas.

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

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

* This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2011 (not already entered on lines B13 - B16).

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

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

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

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

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

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

**2011 KANSAS TAX TABLE
FOR TAXABLE INCOME LESS THAN \$50,000**

TO FIND YOUR TAX: Read down the income columns until you find the line which includes your Kansas taxable income from line 7 of Form K-40, and read across to the column heading describing your filing status as indicated on Form K-40. The amount in that column should be entered on line 8, Form K-40.

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
0	25	0	0
25	50	1	1
50	100	3	3
100	150	4	4
150	200	6	6
200	250	8	8
250	300	10	10
300	350	11	11
350	400	13	13
400	450	15	15
450	500	17	17
500	550	18	18
550	600	20	20
600	650	22	22
650	700	24	24
700	750	25	25
750	800	27	27
800	850	29	29
850	900	31	31
900	950	32	32
950	1,000	34	34
1,000	1,050	36	36
1,050	1,100	38	38
1,100	1,150	39	39
1,150	1,200	41	41
1,200	1,250	43	43
1,250	1,300	45	45
1,300	1,350	46	46
1,350	1,400	48	48
1,400	1,450	50	50
1,450	1,500	52	52
1,500	1,550	53	53
1,550	1,600	55	55
1,600	1,650	57	57
1,650	1,700	59	59
1,700	1,750	60	60
1,750	1,800	62	62
1,800	1,850	64	64
1,850	1,900	66	66
1,900	1,950	67	67
1,950	2,000	69	69
2,000	2,050	71	71
2,050	2,100	73	73
2,100	2,150	74	74
2,150	2,200	76	76
2,200	2,250	78	78
2,250	2,300	80	80
2,300	2,350	81	81
2,350	2,400	83	83
2,400	2,450	85	85
2,450	2,500	87	87
2,500	2,550	88	88
2,550	2,600	90	90
2,600	2,650	92	92
2,650	2,700	94	94
2,700	2,750	95	95

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
2,750	2,800	97	97
2,800	2,850	99	99
2,850	2,900	101	101
2,900	2,950	102	102
2,950	3,000	104	104
3,000	3,050	106	106
3,050	3,100	108	108
3,100	3,150	109	109
3,150	3,200	111	111
3,200	3,250	113	113
3,250	3,300	115	115
3,300	3,350	116	116
3,350	3,400	118	118
3,400	3,450	120	120
3,450	3,500	122	122
3,500	3,550	123	123
3,550	3,600	125	125
3,600	3,650	127	127
3,650	3,700	129	129
3,700	3,750	130	130
3,750	3,800	132	132
3,800	3,850	134	134
3,850	3,900	136	136
3,900	3,950	137	137
3,950	4,000	139	139
4,000	4,050	141	141
4,050	4,100	143	143
4,100	4,150	144	144
4,150	4,200	146	146
4,200	4,250	148	148
4,250	4,300	150	150
4,300	4,350	151	151
4,350	4,400	153	153
4,400	4,450	155	155
4,450	4,500	157	157
4,500	4,550	158	158
4,550	4,600	160	160
4,600	4,650	162	162
4,650	4,700	164	164
4,700	4,750	165	165
4,750	4,800	167	167
4,800	4,850	169	169
4,850	4,900	171	171
4,900	4,950	172	172
4,950	5,000	174	174
5,000	5,050	176	176
5,050	5,100	178	178
5,100	5,150	179	179
5,150	5,200	181	181
5,200	5,250	183	183
5,250	5,300	185	185
5,300	5,350	186	186
5,350	5,400	188	188
5,400	5,450	190	190
5,450	5,500	192	192

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
5,500	5,550	193	193
5,550	5,600	195	195
5,600	5,650	197	197
5,650	5,700	199	199
5,700	5,750	200	200
5,750	5,800	202	202
5,800	5,850	204	204
5,850	5,900	206	206
5,900	5,950	207	207
5,950	6,000	209	209
6,000	6,050	211	211
6,050	6,100	213	213
6,100	6,150	214	214
6,150	6,200	216	216
6,200	6,250	218	218
6,250	6,300	220	220
6,300	6,350	221	221
6,350	6,400	223	223
6,400	6,450	225	225
6,450	6,500	227	227
6,500	6,550	228	228
6,550	6,600	230	230
6,600	6,650	232	232
6,650	6,700	234	234
6,700	6,750	235	235
6,750	6,800	237	237
6,800	6,850	239	239
6,850	6,900	241	241
6,900	6,950	242	242
6,950	7,000	244	244
7,000	7,050	246	246
7,050	7,100	248	248
7,100	7,150	249	249
7,150	7,200	251	251
7,200	7,250	253	253
7,250	7,300	255	255
7,300	7,350	256	256
7,350	7,400	258	258
7,400	7,450	260	260
7,450	7,500	262	262
7,500	7,550	263	263
7,550	7,600	265	265
7,600	7,650	267	267
7,650	7,700	269	269
7,700	7,750	270	270
7,750	7,800	272	272
7,800	7,850	274	274
7,850	7,900	276	276
7,900	7,950	277	277
7,950	8,000	279	279
8,000	8,050	281	281
8,050	8,100	283	283
8,100	8,150	284	284
8,150	8,200	286	286
8,200	8,250	288	288

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
8,250	8,300	290	290
8,300	8,350	291	291
8,350	8,400	293	293
8,400	8,450	295	295
8,450	8,500	297	297
8,500	8,550	298	298
8,550	8,600	300	300
8,600	8,650	302	302
8,650	8,700	304	304
8,700	8,750	305	305
8,750	8,800	307	307
8,800	8,850	309	309
8,850	8,900	311	311
8,900	8,950	312	312
8,950	9,000	314	314
9,000	9,050	316	316
9,050	9,100	318	318
9,100	9,150	319	319
9,150	9,200	321	321
9,200	9,250	323	323
9,250	9,300	325	325
9,300	9,350	326	326
9,350	9,400	328	328
9,400	9,450	330	330
9,450	9,500	332	332
9,500	9,550	333	333
9,550	9,600	335	335
9,600	9,650	337	337
9,650	9,700	339	339
9,700	9,750	340	340
9,750	9,800	342	342
9,800	9,850	344	344
9,850	9,900	346	346
9,900	9,950	347	347
9,950	10,000	349	349
10,000	10,050	351	351
10,050	10,100	353	353
10,100	10,150	354	354
10,150	10,200	356	356
10,200	10,250	358	358
10,250	10,300	360	360
10,300	10,350	361	361
10,350	10,400	363	363
10,400	10,450	365	365
10,450	10,500	367	367
10,500	10,550	368	368
10,550	10,600	370	370
10,600	10,650	372	372
10,650	10,700	374	374
10,700	10,750	375	375
10,750	10,800	377	377
10,800	10,850	379	379
10,850	10,900	381	381
10,900	10,950	382	382
10,950	11,000	384	384

2011 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are		Your tax is	If line 7, Form K-40 is—		And you are		Your tax is	If line 7, Form K-40 is—		And you are		Your tax is	
At Least	But Less Than	Single, Head-of- Household or Married Filing Separate	Married Filing Joint		At Least	But Less Than	Single, Head-of- Household or Married Filing Separate	Married Filing Joint		At Least	But Less Than	Single, Head-of- Household or Married Filing Separate	Married Filing Joint		
11,000	11,050	386	386	14,250	14,300	500	500	17,500	17,550	683	613	20,750	20,800	886	727
11,050	11,100	388	388	14,300	14,350	501	501	17,550	17,600	686	615	20,800	20,850	889	729
11,100	11,150	389	389	14,350	14,400	503	503	17,600	17,650	689	617	20,850	20,900	892	731
11,150	11,200	391	391	14,400	14,450	505	505	17,650	17,700	692	619	20,900	20,950	895	732
11,200	11,250	393	393	14,450	14,500	507	507	17,700	17,750	695	620	20,950	21,000	898	734
11,250	11,300	395	395	14,500	14,550	508	508	17,750	17,800	698	622	21,000	21,050	902	736
11,300	11,350	396	396	14,550	14,600	510	510	17,800	17,850	702	624	21,050	21,100	905	738
11,350	11,400	398	398	14,600	14,650	512	512	17,850	17,900	705	626	21,100	21,150	908	739
11,400	11,450	400	400	14,650	14,700	514	514	17,900	17,950	708	627	21,150	21,200	911	741
11,450	11,500	402	402	14,700	14,750	515	515	17,950	18,000	711	629	21,200	21,250	914	743
11,500	11,550	403	403	14,750	14,800	517	517	18,000	18,050	714	631	21,250	21,300	917	745
11,550	11,600	405	405	14,800	14,850	519	519	18,050	18,100	717	633	21,300	21,350	920	746
11,600	11,650	407	407	14,850	14,900	521	521	18,100	18,150	720	634	21,350	21,400	923	748
11,650	11,700	409	409	14,900	14,950	522	522	18,150	18,200	723	636	21,400	21,450	927	750
11,700	11,750	410	410	14,950	15,000	524	524	18,200	18,250	727	638	21,450	21,500	930	752
11,750	11,800	412	412	15,000	15,050	527	526	18,250	18,300	730	640	21,500	21,550	933	753
11,800	11,850	414	414	15,050	15,100	530	528	18,300	18,350	733	641	21,550	21,600	936	755
11,850	11,900	416	416	15,100	15,150	533	529	18,350	18,400	736	643	21,600	21,650	939	757
11,900	11,950	417	417	15,150	15,200	536	531	18,400	18,450	739	645	21,650	21,700	942	759
11,950	12,000	419	419	15,200	15,250	539	533	18,450	18,500	742	647	21,700	21,750	945	760
12,000	12,050	421	421	15,250	15,300	542	535	18,500	18,550	745	648	21,750	21,800	948	762
12,050	12,100	423	423	15,300	15,350	545	536	18,550	18,600	748	650	21,800	21,850	952	764
12,100	12,150	424	424	15,350	15,400	548	538	18,600	18,650	752	652	21,850	21,900	955	766
12,150	12,200	426	426	15,400	15,450	552	540	18,650	18,700	755	654	21,900	21,950	958	767
12,200	12,250	428	428	15,450	15,500	555	542	18,700	18,750	758	655	21,950	22,000	961	769
12,250	12,300	430	430	15,500	15,550	558	543	18,750	18,800	761	657	22,000	22,050	964	771
12,300	12,350	431	431	15,550	15,600	561	545	18,800	18,850	764	659	22,050	22,100	967	773
12,350	12,400	433	433	15,600	15,650	564	547	18,850	18,900	767	661	22,100	22,150	970	774
12,400	12,450	435	435	15,650	15,700	567	549	18,900	18,950	770	662	22,150	22,200	973	776
12,450	12,500	437	437	15,700	15,750	570	550	18,950	19,000	773	664	22,200	22,250	977	778
12,500	12,550	438	438	15,750	15,800	573	552	19,000	19,050	777	666	22,250	22,300	980	780
12,550	12,600	440	440	15,800	15,850	577	554	19,050	19,100	780	668	22,300	22,350	983	781
12,600	12,650	442	442	15,850	15,900	580	556	19,100	19,150	783	669	22,350	22,400	986	783
12,650	12,700	444	444	15,900	15,950	583	557	19,150	19,200	786	671	22,400	22,450	989	785
12,700	12,750	445	445	15,950	16,000	586	559	19,200	19,250	789	673	22,450	22,500	992	787
12,750	12,800	447	447	16,000	16,050	589	561	19,250	19,300	792	675	22,500	22,550	995	788
12,800	12,850	449	449	16,050	16,100	592	563	19,300	19,350	795	676	22,550	22,600	998	790
12,850	12,900	451	451	16,100	16,150	595	564	19,350	19,400	798	678	22,600	22,650	1,002	792
12,900	12,950	452	452	16,150	16,200	598	566	19,400	19,450	802	680	22,650	22,700	1,005	794
12,950	13,000	454	454	16,200	16,250	602	568	19,450	19,500	805	682	22,700	22,750	1,008	795
13,000	13,050	456	456	16,250	16,300	605	570	19,500	19,550	808	683	22,750	22,800	1,011	797
13,050	13,100	458	458	16,300	16,350	608	571	19,550	19,600	811	685	22,800	22,850	1,014	799
13,100	13,150	459	459	16,350	16,400	611	573	19,600	19,650	814	687	22,850	22,900	1,017	801
13,150	13,200	461	461	16,400	16,450	614	575	19,650	19,700	817	689	22,900	22,950	1,020	802
13,200	13,250	463	463	16,450	16,500	617	577	19,700	19,750	820	690	22,950	23,000	1,023	804
13,250	13,300	465	465	16,500	16,550	620	578	19,750	19,800	823	692	23,000	23,050	1,027	806
13,300	13,350	466	466	16,550	16,600	623	580	19,800	19,850	827	694	23,050	23,100	1,030	808
13,350	13,400	468	468	16,600	16,650	627	582	19,850	19,900	830	696	23,100	23,150	1,033	809
13,400	13,450	470	470	16,650	16,700	630	584	19,900	19,950	833	697	23,150	23,200	1,036	811
13,450	13,500	472	472	16,700	16,750	633	585	19,950	20,000	836	699	23,200	23,250	1,039	813
13,500	13,550	473	473	16,750	16,800	636	587	20,000	20,050	839	701	23,250	23,300	1,042	815
13,550	13,600	475	475	16,800	16,850	639	589	20,050	20,100	842	703	23,300	23,350	1,045	816
13,600	13,650	477	477	16,850	16,900	642	591	20,100	20,150	845	704	23,350	23,400	1,048	818
13,650	13,700	479	479	16,900	16,950	645	592	20,150	20,200	848	706	23,400	23,450	1,052	820
13,700	13,750	480	480	16,950	17,000	648	594	20,200	20,250	852	708	23,450	23,500	1,055	822
13,750	13,800	482	482	17,000	17,050	652	596	20,250	20,300	855	710	23,500	23,550	1,058	823
13,800	13,850	484	484	17,050	17,100	655	598	20,300	20,350	858	711	23,550	23,600	1,061	825
13,850	13,900	486	486	17,100	17,150	658	599	20,350	20,400	861	713	23,600	23,650	1,064	827
13,900	13,950	487	487	17,150	17,200	661	601	20,400	20,450	864	715	23,650	23,700	1,067	829
13,950	14,000	489	489	17,200	17,250	664	603	20,450	20,500	867	717	23,700	23,750	1,070	830
14,000	14,050	491	491	17,250	17,300	667	605	20,500	20,550	870	718	23,750	23,800	1,073	832
14,050	14,100	493	493	17,300	17,350	670	606	20,550	20,600	873	720	23,800	23,850	1,077	834
14,100	14,150	494	494	17,350	17,400	673	608	20,600	20,650	877	722	23,850	23,900	1,080	836
14,150	14,200	496	496	17,400	17,450	677	610	20,650	20,700	880	724	23,900	23,950	1,083	837
14,200	14,250	498	498	17,450	17,500	680	612	20,700	20,750	883	725	23,950	24,000	1,086	839

TAX COMPUTATION SCHEDULES

SCHEDULE I – Married Filing Joint

Taxable Income <small>If line 7 of your Form K-40 is:</small>	(a) <small>Enter amount from line 7</small>	(b) <small>Subtraction amount:</small>	(c) <small>Subtract (b) from (a)</small>	(d) <small>Multiplication amount:</small>	(e) <small>Multiply (c) by (d)</small>	(f) <small>Addition amount:</small>	Tax <small>Add (e) and (f). Enter total here and line 8, Form K-40.</small>
\$0 – \$30,000	\$	\$0	\$	3.50% (.0350)	\$	\$0	\$
\$30,001 – \$60,000	\$	\$30,000	\$	6.25% (.0625)	\$	\$1,050.00	\$
\$60,001 and over	\$	\$60,000	\$	6.45% (.0645)	\$	\$2,925.00	\$

SCHEDULE II – Single, Head of Household, or Married Filing Separate

Taxable Income <small>If line 7 of your Form K-40 is:</small>	(a) <small>Enter amount from line 7</small>	(b) <small>Subtraction amount:</small>	(c) <small>Subtract (b) from (a)</small>	(d) <small>Multiplication amount:</small>	(e) <small>Multiply (c) by (d)</small>	(f) <small>Addition amount:</small>	Tax <small>Add (e) and (f). Enter total here and line 8, Form K-40.</small>
\$0 – \$15,000	\$	\$0	\$	3.50% (.035)	\$	\$0	\$
\$15,001 – \$30,000	\$	\$15,000	\$	6.25% (.0625)	\$	\$ 525.00	\$
\$30,001 and over	\$	\$30,000	\$	6.45% (.0645)	\$	\$1,462.50	\$

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

KEEP THIS WORKSHEET FOR YOUR RECORDS – DO NOT MAIL.

The income limit for the food sales tax refund is \$35,400. If you are a resident of Kansas and met the taxpayer status qualification (lines A, B and C of form K-40), then complete lines 1 through 14 of this worksheet to determine if you meet the qualifying income limitation. (If you are **not** required to file a federal return, complete COLUMN A. If you filed a federal Form 1040, 1040A or 1040EZ, complete COLUMN B.)

Income. Enter the amounts received from the following sources:

1. Wages, salaries, tips, etc.
2. Taxable interest and dividends
3. Taxable refunds
4. Alimony received
5. Unemployment compensation
6. Other income (Jury duty, gambling winnings, etc.)
7. Total income. Add lines 1 through 6.

8. **Federal Adjusted Gross Income (FAGI).** Column A filers: Enter the amount from line 7. Column B filers: Enter the FAGI from Form 1040, 1040A, or 1040EZ.

9. **Modifications to Federal Adjusted Gross Income.** Enter the net modifications from line A19 of Kansas Schedule S. See Schedule S instructions. If amount is a negative figure, put it in brackets ().

10. **Kansas Adjusted Gross Income.** If line 9 is a positive amount, add lines 8 & 9 and enter result. If line 9 is a negative amount, subtract line 9 from line 8, and enter result.

Addition to Income for Food Sales Tax Refund. Enter these amounts:

11. Interest and dividends from U.S. obligations, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A9 of Kansas Schedule S, if applicable)
12. Exempt retirement benefits. Enter amounts from lines A8 & A12 of Schedule S, **except** any Railroad Retirement Benefits.
13. Total Kansas additions. Add lines 11 & 12 and enter result.
14. **QUALIFYING INCOME** for the purpose of receiving a Food Sales Tax refund. Add lines 10 & 13 and enter result.

	COLUMN A		COLUMN B
1			
2			
3			
4			
5			
6			
7			
8		8	
9		9	
10		10	
11		11	
12		12	
13		13	
14		14	

If line 14 is **MORE** than \$35,400, you **do not qualify** for the food sales tax refund. If line 14 is **LESS** than \$35,401, you meet the qualifying income limitation. If you qualify for the residency and taxpayer status (see page 8), then report the amount from line 14 of this worksheet on line D, front of Form K-40.

KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2011**, even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER	COUNTY & ABBREVIATION DISTRICT NAME & NUMBER
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	Hamilton 390 Madison-Virgil 386 HAMILTON (HM) Syracuse 494 HARPER (HP) Anthony-Harper 361 Attica 511 HARVEY (HV) Burrtton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439	LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362 LOGAN (LG) Oakley 274 Triplains 275 LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252	OSBORNE (OB) Osborne County 392 OTTAWA (OT) North Ottawa County 239 Twin Valley 240 PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496 PHILLIPS (PL) Logan 326 Phillipsburg 325 Thunder Ridge Schools 110	Valley Center Public Schools 262 Wichita 259 SEWARD (SW) Kismet-Plains 483 Liberal 480 SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501
ATCHISON (AT) Atchison Co. Community 377 Atchison Public Schools 409 BARBER (BA) Barber County North 254 South Barber 255 BARTON (BT) Ellinwood Public Schools 355 Great Bend 428 Hoisington 431 BOURBON (BB) Fort Scott 234 Uniontown 235 BROWN (BR) South Brown County 430 Hiawatha 415 BUTLER (BU) Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill Public Schools 394	DECATUR (DC) Oberlin 294 DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393 DONIPHAN (DP) Doniphan West Schools 111 Riverside 114 Troy Public Schools 429 DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497 EDWARDS (ED) Kinsley-Offerte 347 Lewis 502 ELK (EK) Elk Valley 283 West Elk 282 ELLIS (EL) Ellis 388 Hays 489 Victoria 432 ELLSWORTH (EW) Central Plains 112 Ellsworth 327 FINNEY (FI) Garden City 457 Holcomb 363 FORD (FO) Bucklin 459 Dodge City 443 Spearville 381 FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287 GEARY (GE) Geary County Schools 475 GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293 GRAHAM (GH) Hill City 281 GRANT (GT) Ulysses 214 GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 GREELEY (GL) Greeley County Schools 200 GREENWOOD (GW) Eureka 389	HASKELL (HS) Satanta 507 Sublette 374 HODGEMAN (HG) Jemore 227 JACKSON (JA) Holton 336 North Jackson 335 Royal Valley 337 JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338 JEWELL (JW) Rock Hills 107 JOHNSON (JO) Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 KEARNY (KE) Deerfield 216 Lakin 215 KINGMAN (KM) Cunningham 332 Kingman-Norwich 331 KIOWA (KW) Haviland 474 Kiowa County 422 LABETTE (LB) Chetopa 505 Labette County 506 Oswego 504 Parsons 503 LANE (LE) Dighton 482 Healy Public Schools 468 LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464 LINCOLN (LC) Lincoln 298 Sylvan Grove 299	MARION (MN) Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion 408 Peabody-Burns 398 MARSHALL (MS) Marysville 364 Valley Heights 498 Vermillion 380 McPHERSON (MP) Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400 MEADE (ME) Fowler 225 Meade 226 MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368 MITCHELL (MC) Beloit 273 Waconda 272 MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446 MORRIS (MR) Morris County 417 MORTON (MT) Elkhart 218 Rolla 217 NEMAHA (NM) Nemaha Central 115 Prairie Hills 113 NEOSHO (NO) Chanute Public Schools 413 Galesburg 101 NESS (NS) Western Plains 106 Ness City 303 NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211 OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville-Wheaton 322 Rock Creek 323 Wamego 320 PRATT (PR) Pratt 382 Skyline Schools 438 RAWLINS (RA) Rawlins County 105 RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311 REPUBLIC (RP) Pike Valley 426 Republic County 109 RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376 RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378 ROOKS (RO) Palco 269 Plainville 270 Stockton 271 RUSH (RH) LaCrosse 395 Otis-Bison 403 RUSSELL (RS) Paradise 399 Russell County 407 SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306 SCOTT (SC) Scott County 466 SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267	SHERIDAN (SD) Hoxie Community Schools 412 SHERMAN (SH) Goodland 352 SMITH (SM) Smith Center 237 STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349 STANTON (ST) Stanton County 452 STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209 SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353 THOMAS (TH) Brewster 314 Colby Public Schools 315 Golden Plains 316 TREGO (TR) WaKeeney 208 WABAUNSEE (WB) Mill Creek Valley 329 Mission Valley 330 WALLACE (WA) Wallace County Schools 241 Weskan 242 WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 Washington County Schools 108 WICHITA (WH) Leoti 467 WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461 WOODSON (WO) Woodson 366 WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202



tax assistance

ksrevenue.org

Filing. If you need help completing your return, contact our Tax Assistance Center. Free assistance for eligible taxpayers is also available through volunteer programs such as VITA, offered by the IRS, and AARP-Tax Aide and TCE. These programs have sites throughout the state of Kansas. To find a site near you, call 1-800-829-1040 or visit a local IRS office. To find an AARP site, call 1-888-227-7669 or visit their web site at: aarp.org/applications/VMISLocator/searchTaxAideLocations.action

Tax Assistance Center
Docking State Office Building - 1st floor
915 SW Harrison Street
Topeka, KS 66625-2007

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

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

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

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



electronic file and pay options

webtax.org

WebFile is a *simple, secure, fast* and *FREE* Kansas filing option. All Kansas residents can use WebFile, whether or not they filed a 2010 Kansas income tax return. Nonresidents must have filed a 2010 Kansas income tax return to use WebFile for 2011.

IRS e-File is a *fast, accurate, and safe* way to file a federal and Kansas tax return. Ask your preparer about e-File or visit our web site for a list of authorized e-File providers and software products. **Join the 1.1 million taxpayers that used IRS e-File last year!**

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

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