







































# SPECIFIC INSTRUCTIONS FOR FORM K-120AS

You must complete and enclose Parts VI, VII, & VIII, of Form K-120AS with your Kansas return if the corporation is doing business within and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

## PART VI—APPORTIONMENT FORMULA

Part VI is to be used by corporations which derive income from sources both within and without Kansas for the purpose of allocating and apportioning income. All business income is apportionable to Kansas by one of the following methods:

- The majority of corporations will multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.
- Railroads will multiply business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere.
- Interstate motor carriers will multiply business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.
- A qualifying taxpayer may elect to multiply business income by a fraction, the numerator of which is the property factor plus the sales factor, and the denominator of which is two. A qualifying taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. For additional information relating to this method and to determine if you are qualified, you may review K.S.A. 79-3279. If you qualify to use this method you are required to complete, for the first year, the payroll information on Form K-120AS, Part VI, line B **or** Form K-121, Part II, Section 2.
- Single Factor Apportionment – all years beginning after 12/31/01, and at the election of the taxpayer made at the time of filing of the original return, the qualifying business income of any investment funds service corporation organized as a corporation or S corporation which maintains its primary headquarters and operations or is a branch facility that employs at least 100 individuals on a full-time equivalent basis in this state and has any investment company fund shareholders resided in this state shall be apportioned to this state as provided in this subsection, as follows:

By multiplying the investment funds service corporation's qualifying business income from administration, distribution and management services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company's fund shareholders resided in this state at the beginning of and at the end of the investment company's taxable year

that ends with or within the investment funds service corporation's taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company's fund shareholders everywhere at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year.

Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-3280 through K.S.A. 79-3287. The applicable regulations are contained in K.A.R. 92-12-84 through K.A.R. 92-12-103. You may access these laws and regulations in the Policy Information Library at: [www.ksrevenue.org](http://www.ksrevenue.org)

**LINE A—Property Factor.** The property factor shall include all real and tangible personal property owned or rented and used during the income year to produce business income. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned and used in Kansas during the income year for the production of income, plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks and/or leased electronic equipment which are located within and without Kansas during the income year, shall be determined for purposes of the numerator of the factor on the basis of total time within Kansas during the income year. Property owned by the taxpayer shall be valued at its original cost. As a general rule, "original cost" is deemed to be the basis of the property for federal income tax purposes at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer's property for the income year.

**LINE B—Payroll Factor.** The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount “paid” to the employees is determined upon the basis of the taxpayer’s accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer’s method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term “compensation” means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee’s service is performed entirely within Kansas; (b) The employee’s service is performed both inside and outside of Kansas, but the service performed without this State is “incidental” to the employee’s service in Kansas (the word “incidental” means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee’s services are performed both inside and outside of Kansas, the employee’s compensation will be attributed to Kansas if: (1) the employee’s base of operations is in Kansas; or (2) there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (3) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee’s residence is in Kansas. The term “base of operation” is the place from where employees begin work and to which they customarily return in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

**LINE C—Sales Factor.** For purposes of the sales factor of the apportionment formula, the term “sales” means all gross receipts derived by the taxpayer from transactions and activity in the regular course of such trade or business. The following are rules for determining “sales” in various situations:

- In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling goods or products, “sales” includes all gross receipts from the sales of such goods or products (or other property of a kind which would properly be included in the inventory of the taxpayer if on

hand at the close of the income year) held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business. “Gross receipts” for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product.

- In the case of cost plus fixed fee contracts, such as the operation of a government-owned plant for a fee, “sale” includes the entire reimbursed cost, plus the fee.
- In the case of a taxpayer engaged in providing services, such as the operation of an advertising agency, or the performance of equipment service contracts, or research and development contracts, “sales” includes the gross receipts from the performance of such services, including fees, commissions, and similar items.
- In the case of a taxpayer engaged in renting real or tangible property, “sales” includes the gross receipts from the rental, lease, or licensing the use of the property.
- In the case of a taxpayer engaged in the disposition of non-inventory assets and property used or purchased in the regular course of business, “sales” includes the capital gain or ordinary gain realized from such disposition. The term “sales” does not include the return of capital or recovery of basis with respect to non-inventory capital assets.
- For all taxable years beginning after December 31, 2007, in the case of sales of intangible business assets, only the net gains from the sale shall be included in the sales factor.

The numerator of the sales factor shall include gross receipts attributable to Kansas and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-priced differential charges incidental to such gross receipts shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

#### **Sale of Tangible Personal Property in this State**

- Gross receipts from sales of tangible personal property (except sales to the United States Government) are in this state if:
  - the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale;
  - the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.
- Property shall be deemed to be delivered or shipped to a purchaser within this state if the recipient is located in this state, even though the property is ordered from outside this state.

- Property is delivered or shipped to a purchaser within this state if the shipment terminates in this state, even though the property is subsequently transferred by the purchaser to another state.
- The term “purchaser within this state” shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.
- When property being shipped by a seller from the state of origin to a consignee in another state is diverted while enroute to a purchaser in this state, the sales are in this state.
- If a taxpayer whose salesman operates from an office located in this state makes a sale to a purchaser in another state in which the taxpayer is not taxable and the property is shipped directly by a third party to the purchaser, the following rules apply:
  - if the taxpayer is taxable in the state from which the third party ships the property, then the sale is in such state;
  - if the taxpayer is not taxable in the state from which the property is shipped, then the sale is in this state.

**Sales to the United States Government:** Gross receipts from the sales of tangible personal property to the United States Government are to be included in Kansas if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government. Thus, as a general rule, sales by a subcontractor to the prime contractor, the party to the contract with the United States Government, does not constitute sales to the United States Government.

**Sales Other Than Sales of Tangible Personal Property:** K.S.A. 79-3287 provides for the inclusion in the numerator of the sales factor of gross receipts from transactions other than sales of tangible personal property (including transactions with the United States Government). Under this section gross receipts are attributed to Kansas if the income-producing activity which gave rise to the receipts is performed within Kansas or if property producing the receipts is located within Kansas.

Gross receipts are attributed to Kansas if, with respect to a single item of income, the income-producing activity is performed within and without Kansas but the greater proportion of the income-producing activity is performed in Kansas, based on costs of performance. In cases where services are performed partly within and partly without Kansas, the services performed in each state will usually constitute a separate income-producing activity; in such case, the gross receipts for the performance of services attributable to Kansas shall be measured by the ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere. Time spent in

performing services includes the amount of time expended in the performance of a contract or other obligation which gives rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligation, such as time expended in negotiating the contract, is excluded from the computation.

**LINE D(1)—TOTAL PERCENT.** If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B and C.

**LINE D(2)—TOTAL PERCENT.** If you are qualified and are utilizing the elective two-factor formula to apportion income to Kansas, add lines A and C.

**LINE E—AVERAGE PERCENT.** Divide line D(1) or D(2), whichever is applicable, by the number of factors used in the formula. For instance, if you are using the three-factor formula and the corporation does not have payroll anywhere, divide by 2.

### Consistency in Reporting

In completing Form K-120, K-120AS and K-121, if, with respect to prior tax years and to filing other states’ tax returns, the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the sales factor, the taxpayer shall disclose by separate enclosed schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and sales factors which materially affect the amount of business income apportioned to Kansas need to be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state’s statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

When a taxpayer makes sales of tangible personal property which are shipped from Kansas and assigned to a state in which the taxpayer does not file a return or report, the taxpayer shall identify the state to which the property is shipped, report the total amount of sales assigned to such state, and furnish the facts upon which the taxpayer relies as establishing jurisdiction to tax by such state.

## PART VII—ADDITIONAL INFORMATION

All corporations must answer all questions.

## PART VIII—AFFILIATED CORPORATION INFORMATION

All corporations must complete this section and indicate which of the affiliated corporations have property or payroll or sales in either the “total company” factors or the “within Kansas” factors of the apportionment formula on Part VI of the return.

# K-121

(Rev. 7/08)

# KANSAS COMBINED INCOME METHOD OF REPORTING

For the taxable year beginning \_\_\_\_\_ 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Name As Shown on Form K-120

Employer Identification Number (EIN)

## PART I KANSAS COMBINED NET INCOME

| Enter separate corporate names and federal identification numbers                                      | Corporation A | Corporation B | Eliminations<br>(Explain Below) | Combined Income |
|--|---------------|---------------|---------------------------------|-----------------|
| 1. Federal taxable income .....  |               |               |                                 |                 |
| 2. Total state and municipal interest .....  |               |               |                                 |                 |
| 3. Taxes on or measured by income or fees or payments in lieu of income taxes .....                    |               |               |                                 |                 |
| 4. Federal net operating loss deduction .....  |               |               |                                 |                 |
| 5. Other additions to federal taxable income (Enclose schedule) ...                                    |               |               |                                 |                 |
| 6. Total (Add lines 1 through 5) .....   |               |               |                                 |                 |
| 7. Interest on U.S. government obligations .....   |               |               |                                 |                 |
| 8. IRC Section 78 and 80% of foreign dividends (Enclose schedule)                                      |               |               |                                 |                 |
| 9. Other subtractions from federal taxable income (Enclose schedule)                                   |               |               |                                 |                 |
| 10. Total subtractions (Add lines 7, 8, & 9) .....   |               |               |                                 |                 |
| 11. Net income before apportionment (Subtract line 10 from line 6) .                                   |               |               |                                 |                 |
| 12. Nonbusiness income—Total company (Enclose schedule) .....  |               |               |                                 |                 |
| 13. Apportionable business income (Subtract line 12 from line 11) ..                                   |               |               |                                 |                 |
| 14. Percent to Kansas (From line 6, Part II) .....   |               |               |                                 |                 |
| 15. Amount to Kansas (Line 14, Corp. A & B multiplied by line 13 combined income) .....                |               |               |                                 |                 |
| 16. Nonbusiness income—Kansas (Enclose schedule) .....   |               |               |                                 |                 |
| 17. Kansas net income (Add lines 15 & 16) .....  |               |               |                                 |                 |
| 18. Kansas net operating loss deduction (Enclose schedule) .....                                       |               |               |                                 |                 |
| 19. Combined report income (Subtract line 18 from line 17, enter on line 19, page 1, Form K-120) ..... |               |               |                                 |                 |
| 20. Normal tax (4% of line 19) .....   |               |               |                                 |                 |
| 21. Surtax (3.1% of amount on line 19 in excess of \$50,000) .....                                     |               |               |                                 |                 |
| 22. Total tax (Add lines 20 & 21, enter on line 23, page 2, Form K-120)                                |               |               |                                 |                 |

**EXPLANATION OF ELIMINATIONS:**

**ENCLOSE A COPY OF FEDERAL FORM 851 WITH THIS SCHEDULE**

(Any corporation filing using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total Kansas combined income and tax on that return.)

**PART II**

(Form K-121)

**APPORTIONMENT FORMULA**

|  | Corporation A<br>Within Kansas |             | Corporation B<br>Within Kansas |             | Total<br>Company |             | Percent<br>Within<br>Kansas |
|--|--------------------------------|-------------|--------------------------------|-------------|------------------|-------------|-----------------------------|
|  | Beg. of Year                   | End of Year | Beg. of Year                   | End of Year | Beg. of Year     | End of Year |                             |
| 1a. Value of owned real and tangible personal property used in the business at original cost.                      |                                |             |                                |             |                  |             |                             |
| Inventory .....  |                                |             |                                |             |                  |             |                             |
| Depreciable Assets .....   |                                |             |                                |             |                  |             |                             |
| Land .....   |                                |             |                                |             |                  |             |                             |
| Other Tangible Assets (Enclose schedule) .....   |                                |             |                                |             |                  |             |                             |
| Less: Construction in Progress .....   |                                |             |                                |             |                  |             |                             |
| Total Property to be Averaged .....  |                                |             |                                |             |                  |             |                             |
| <b>Average Owned Property</b> (Beg. + End ÷ 2)   |                                |             |                                |             |                  |             |                             |
| 1b. Net annual rental property. Multiplied by 8 .....  |                                |             |                                |             |                  |             |                             |
| <b>TOTAL PROPERTY</b> .....  |                                |             |                                |             |                  |             |                             |
| Percentage: Corporation A (Divide Corp. A by Total Co.)  |                                |             |                                |             |                  |             | 1A                          |
| Percentage: Corporation B (Divide Corp. B by Total Co.)  |                                |             |                                |             |                  |             | 1B                          |
| 2. Wages, salaries, commissions and other compensation of employees related to business income included in return. |                                |             |                                |             |                  |             |                             |
| <b>TOTAL PAYROLL</b> .....   |                                |             |                                |             |                  |             |                             |
| Percentage: Corporation A (Divide Corp. A by Total Co.)  |                                |             |                                |             |                  |             | 2A                          |
| Percentage: Corporation B (Divide Corp. B by Total Co.)  |                                |             |                                |             |                  |             | 2B                          |
| 3. Sales (Gross receipts, less returns and allowances) .....   |                                |             |                                |             |                  |             |                             |
| a. Sales delivered or shipped to purchasers in Kansas:   |                                |             |                                |             |                  |             |                             |
| (1) Shipped from outside Kansas .....  |                                |             |                                |             |                  |             |                             |
| (2) Shipped from within Kansas .....   |                                |             |                                |             |                  |             |                             |
| b. Sales shipped from Kansas to:   |                                |             |                                |             |                  |             |                             |
| (1) The United States Government .....   |                                |             |                                |             |                  |             |                             |
| (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) .....            |                                |             |                                |             |                  |             |                             |
| c. Dividends .....   |                                |             |                                |             |                  |             |                             |
| Interest .....   |                                |             |                                |             |                  |             |                             |
| Rents .....  |                                |             |                                |             |                  |             |                             |
| Royalties .....  |                                |             |                                |             |                  |             |                             |
| Gains/losses from intangible asset sales .....   |                                |             |                                |             |                  |             |                             |
| Gross proceeds from tangible asset sales .....   |                                |             |                                |             |                  |             |                             |
| Other income (Attach schedule) .....   |                                |             |                                |             |                  |             |                             |
| <b>TOTAL SALES</b> .....   |                                |             |                                |             |                  |             |                             |
| Percentage: Corporation A (Divide Corp. A by Total Co.)  |                                |             |                                |             |                  |             | 3A                          |
| Percentage: Corporation B (Divide Corp. B by Total Co.)  |                                |             |                                |             |                  |             | 3B                          |
| 4. Total Percent: Corporation A (Add lines 1A, 2A, & 3A)   |                                |             |                                |             |                  |             | 4A                          |
| Corporation B (Add lines 1B, 2B, & 3B)      If utilizing three factor formula                                      |                                |             |                                |             |                  |             | 4B                          |
| 5. Total Percent: Corporation A (Add lines 1A & 3A)  |                                |             |                                |             |                  |             | 5A                          |
| Corporation B (Add lines 1B & 3B)      If qualified and utilizing two factor formula                               |                                |             |                                |             |                  |             | 5B                          |
| 6. Average Percent: Corporation A (To Line 14, Part I, Page 1)   |                                |             |                                |             |                  |             | 6A                          |
| Corporation B (To Line 14, Part I, Page 1)      Average percent of line 4 or 5, whichever is applicable            |                                |             |                                |             |                  |             | 6B                          |

**INSERT FRONT OF SCHEDULE K-64  
BUSINESS MACHINERY & EQUIPMENT CREDIT**

**INSERT  
INSTRUCTIONS FOR SCHEDULE K-64**

**INSERT  
2008 FORM 200**

**INSERT  
BACK OF FORM 200**

# 2009 INTANGIBLES TAX RATES

The following list shows the 2009 Intangibles Tax Rates as provided by the county clerks. The list shows the rate of tax imposed by the counties as well as any city/township rate. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. The Intangibles Tax Return (Form 200) must be filed with the Kansas Department of Revenue on or before April 15, 2009. The county clerk will compute your intangibles tax liability and the county treasurer will bill you at a later date.

**IMPORTANT NOTE:** This list contains only those rates of which the Department of Revenue has been notified as of July 15, 2008. If you believe the tax rate for your area is different, please contact your county clerk.

**The following counties (and cities and townships therein) have imposed no intangibles tax:**

|                   |                  |                     |                  |
|-------------------|------------------|---------------------|------------------|
| ALLEN COUNTY      | ELLIS COUNTY     | KIOWA COUNTY        | SEDGWICK COUNTY  |
| ANDERSON COUNTY   | FINNEY COUNTY    | LEAVENWORTH COUNTY  | SEWARD COUNTY    |
| BARTON COUNTY     | FRANKLIN COUNTY  | LINN COUNTY         | SHAWNEE COUNTY   |
| BOURBON COUNTY    | GEARY COUNTY     | LYON COUNTY         | SHERIDAN COUNTY  |
| BUTLER COUNTY     | GRANT COUNTY     | MIAMI COUNTY        | SHERMAN COUNTY   |
| CHAUTAUQUA COUNTY | GREENWOOD COUNTY | MONTGOMERY COUNTY   | STANTON COUNTY   |
| CHEROKEE COUNTY   | HAMILTON COUNTY  | MORRIS COUNTY       | STEVENS COUNTY   |
| COFFEY COUNTY     | HASKELL COUNTY   | MORTON COUNTY       | TREGO COUNTY     |
| COMANCHE COUNTY   | HODGEMAN COUNTY  | OTTAWA COUNTY       | WICHITA COUNTY   |
| CRAWFORD COUNTY   | JACKSON COUNTY   | POTTAWATOMIE COUNTY | WILSON COUNTY    |
| DOUGLAS COUNTY    | JEFFERSON COUNTY | ROOKS COUNTY        | WOODSON COUNTY   |
| EDWARDS COUNTY    | JOHNSON COUNTY   | SALINE COUNTY       | WYANDOTTE COUNTY |
| ELK COUNTY        | KINGMAN COUNTY   | SCOTT COUNTY        |                  |

**ATCHISON COUNTY**  
 Atchison County Intangibles—0%

|                       |             |
|-----------------------|-------------|
| <u>Cities</u>         | <u>Rate</u> |
| Huron .....           | 2.25        |
| Muscotah .....        | 2.25        |
| <u>Townships</u>      | <u>Rate</u> |
| Grasshopper Twp ..... | 2.25        |
| Kapioma Twp .....     | 2.25        |
| Lancaster Twp .....   | 2.25        |
| Walnut Twp .....      | 2.25        |

**BARBER COUNTY**  
 Barber County Intangibles—0%

|                      |             |
|----------------------|-------------|
| <u>Townships</u>     | <u>Rate</u> |
| Lake City Twp .....  | 2.25        |
| McAdoo Twp .....     | 2.25        |
| Moore Twp .....      | 2.25        |
| Nippawalla Twp ..... | 2.25        |
| Sharon Twp .....     | 2.25        |

**BROWN COUNTY**  
 Brown County Intangibles—0%

|                      |             |
|----------------------|-------------|
| <u>Townships</u>     | <u>Rate</u> |
| Hamlin Twp .....     | 2.25        |
| Hiawatha Twp .....   | 2.25        |
| Irving Twp .....     | 2.25        |
| Morrill Twp .....    | 2.25        |
| Robinson Twp .....   | 2.25        |
| Walnut Twp .....     | 2.25        |
| Washington Twp ..... | 2.25        |

**CHASE COUNTY**  
 Chase County Intangibles—.75%

|                     |             |
|---------------------|-------------|
| <u>Townships</u>    | <u>Rate</u> |
| Homestead Twp ..... | 2.25        |

**CHEYENNE COUNTY**  
 Cheyenne County Intangibles—.75%

|                     |             |
|---------------------|-------------|
| <u>Cities</u>       | <u>Rate</u> |
| Bird City .....     | 2.25        |
| <u>Townships</u>    | <u>Rate</u> |
| Benkelman Twp ..... | 2.25        |
| Bird City Twp ..... | 2.25        |

|                   |      |
|-------------------|------|
| Calhoun Twp ..... | 2.25 |
| Wano Twp .....    | 2.25 |

**CLARK COUNTY**  
 Clark County Intangibles—.75%

|                     |             |
|---------------------|-------------|
| <u>Cities</u>       | <u>Rate</u> |
| Englewood .....     | 2.25        |
| Minneola .....      | 2.25        |
| <u>Townships</u>    | <u>Rate</u> |
| Appleton Twp .....  | 2.25        |
| Englewood Twp ..... | 2.25        |
| Lexington Twp ..... | 2.25        |

**CLAY COUNTY**  
 Clay County Intangibles—.75%

|                |             |
|----------------|-------------|
| <u>Cities</u>  | <u>Rate</u> |
| Green .....    | 2.25        |
| Longford ..... | 2.25        |

**CLOUD COUNTY**  
 Cloud County Intangibles—.75%

|                  |             |
|------------------|-------------|
| <u>Cities</u>    | <u>Rate</u> |
| Aurora .....     | 2.25        |
| Clyde .....      | 2.25        |
| Jamestown .....  | 2.25        |
| <u>Townships</u> | <u>Rate</u> |
| Arion Twp .....  | .50         |
| Aurora Twp ..... | 2.25        |
| Colfax Twp ..... | 2.25        |
| Elk Twp .....    | .50         |
| Grant Twp .....  | 1.00        |

**COWLEY COUNTY**  
 Cowley County Intangibles—.75%

|                      |             |
|----------------------|-------------|
| <u>Cities</u>        | <u>Rate</u> |
| Cambridge .....      | 2.25        |
| <u>Townships</u>     | <u>Rate</u> |
| Bolton Twp .....     | 2.25        |
| Creswell Twp .....   | 2.25        |
| Fairview Twp .....   | 2.25        |
| Liberty Twp .....    | 2.25        |
| Maple Twp .....      | 2.25        |
| Ninnescah Twp .....  | 2.25        |
| Omnia Twp .....      | 2.25        |
| Rock Creek Twp ..... | 2.25        |

|                      |      |
|----------------------|------|
| Salem Twp .....      | 2.25 |
| Silverdale Twp ..... | 2.25 |
| Vernon Twp .....     | 2.25 |
| Walnut Twp .....     | 2.25 |

**DECATUR COUNTY**  
 Decatur County Intangibles—0%

|                     |             |
|---------------------|-------------|
| <u>Cities</u>       | <u>Rate</u> |
| Clayton .....       | 2.25        |
| Norcatour .....     | 2.25        |
| <u>Townships</u>    | <u>Rate</u> |
| Allison Twp .....   | 2.25        |
| Cook Twp .....      | 2.25        |
| Finley Twp .....    | 2.25        |
| Grant Twp .....     | 2.25        |
| Harlan Twp .....    | 2.25        |
| Liberty Twp .....   | 2.25        |
| Lincoln Twp .....   | 2.25        |
| Logan Twp .....     | 2.25        |
| Lyon Twp .....      | 2.25        |
| Olive Twp .....     | 2.25        |
| Roosevelt Twp ..... | 2.25        |
| Summit Twp .....    | 2.25        |

**DICKINSON COUNTY**  
 Dickinson County Intangibles—.75%

|                      |             |
|----------------------|-------------|
| <u>Townships</u>     | <u>Rate</u> |
| Banner Twp .....     | 2.25        |
| Center Twp .....     | 2.25        |
| Hope Twp .....       | 2.25        |
| Jefferson Twp .....  | 2.25        |
| Noble Twp .....      | 2.25        |
| Sherman Twp .....    | 2.25        |
| Union Twp .....      | 2.25        |
| Willowdale Twp ..... | 2.25        |

**DONIPHAN COUNTY**  
 Doniphan County Intangibles—.75%

|                   |             |
|-------------------|-------------|
| <u>Cities</u>     | <u>Rate</u> |
| Denton .....      | 2.25        |
| Elwood .....      | 2.25        |
| Highland .....    | 2.25        |
| Severance .....   | 2.25        |
| Troy .....        | 2.25        |
| Wathena .....     | 2.25        |
| White Cloud ..... | 2.25        |

|                    |             |
|--------------------|-------------|
| <u>Townships</u>   | <u>Rate</u> |
| Burr Oak Twp ..... | 2.25        |
| Iowa Twp .....     | 2.25        |

**ELLSWORTH COUNTY**  
 Ellsworth County Intangibles—.75%

|                      |             |
|----------------------|-------------|
| <u>Townships</u>     | <u>Rate</u> |
| Ash Creek Twp .....  | 2.25        |
| Black Wolf Twp ..... | 2.25        |
| Columbia Twp .....   | 2.25        |
| Garfield Twp .....   | 2.25        |
| Mulberry Twp .....   | 2.25        |
| Thomas Twp .....     | 2.25        |
| Trivoli Twp .....    | 2.25        |

**FORD COUNTY**  
 Ford County Intangibles—0%

|                      |             |
|----------------------|-------------|
| <u>Townships</u>     | <u>Rate</u> |
| Bloom Twp .....      | 2.25        |
| Bucklin Twp .....    | 2.25        |
| Concord Twp .....    | 2.25        |
| Ford Twp .....       | 2.25        |
| Richland Twp .....   | 2.25        |
| Sodville Twp .....   | 2.25        |
| Spearville Twp ..... | 2.25        |
| Wheatland Twp .....  | 2.25        |

**GOVE COUNTY**  
 Gove County Intangibles—.75%

|                      |             |
|----------------------|-------------|
| <u>Cities</u>        | <u>Rate</u> |
| Gove .....           | 2.25        |
| Grainfield .....     | 2.25        |
| Grinnell .....       | 2.25        |
| Park .....           | .75         |
| Quinter .....        | 2.25        |
| <u>Townships</u>     | <u>Rate</u> |
| Baker Twp .....      | 2.25        |
| Gove Twp .....       | 2.25        |
| Grainfield Twp ..... | 2.25        |
| Grinnell Twp .....   | 2.25        |

**GRAHAM COUNTY**  
 Graham County Intangibles—.75%

|                    |             |
|--------------------|-------------|
| <u>Townships</u>   | <u>Rate</u> |
| Allodium Twp ..... | 2.25        |
| Bryant Twp .....   | 2.25        |

|                      |      |
|----------------------|------|
| Gettysburg Twp ..... | 2.25 |
| Graham Twp .....     | 2.25 |
| Happy Twp .....      | 2.25 |
| Indiana Twp .....    | 2.25 |
| Millbrook Twp .....  | 2.25 |
| Nicodemus Twp .....  | 2.25 |
| Pioneer Twp .....    | 2.25 |
| Solomon Twp .....    | 2.25 |

**GRAY COUNTY**

Gray County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Copeland .....         | 2.25        |
| Ensign .....           | 2.25        |
| Ingalls .....          | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Copeland Twp .....     | 2.25        |
| East Hess Twp .....    | 2.25        |
| Foote Twp .....        | 2.25        |
| Montezuma Twp .....    | 2.25        |

**GREELEY COUNTY**

Greeley County Intangibles—0%

|                     |             |
|---------------------|-------------|
| <u>Cities</u> ..... | <u>Rate</u> |
| Tribune .....       | 2.25        |

**HARPER COUNTY**

Harper County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Bluff City .....       | 2.25        |
| Waldron .....          | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Township #2 .....      | 2.25        |
| Township #3 .....      | 2.25        |
| Township #4 .....      | 2.25        |

**HARVEY COUNTY**

Harvey County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| North Newton .....     | 2.00        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Alta Twp .....         | 2.25        |
| Emma Twp .....         | 2.25        |
| Garden Twp .....       | 2.25        |
| Highland Twp .....     | 2.25        |
| Lake Twp .....         | 2.25        |
| Sedgwick Twp .....     | 2.25        |

**JEWELL COUNTY**

Jewell County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Burr Oak .....         | 2.25        |
| Esbon .....            | 2.25        |
| Jewell .....           | 2.25        |
| Mankato .....          | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Athens Twp .....       | .50         |
| Burr Oak Twp .....     | 2.25        |
| Esbon Twp .....        | 2.25        |
| Grant Twp .....        | 2.25        |
| Harrison Twp .....     | 1.00        |
| Highland Twp .....     | 1.00        |
| Holmwood Twp .....     | .25         |
| Ionia Twp .....        | .25         |
| Jackson Twp .....      | .25         |
| Limestone Twp .....    | 2.25        |
| Odessa Twp .....       | 1.00        |
| Vicksburg Twp .....    | 2.25        |
| Walnut Twp .....       | 2.25        |
| Whitemound Twp .....   | 2.25        |

**KEARNY COUNTY**

Kearny County Intangibles—0%

|                     |             |
|---------------------|-------------|
| <u>Cities</u> ..... | <u>Rate</u> |
| Deerfield .....     | 2.25        |

**LABETTE COUNTY**

Labette County Intangibles—0%

|                     |             |
|---------------------|-------------|
| <u>Cities</u> ..... | <u>Rate</u> |
| Mound Valley .....  | 2.25        |

**LANE COUNTY**

Lane County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Townships</u> ..... | <u>Rate</u> |
| Dighton Twp .....      | 2.25        |
| White Rock Twp .....   | 2.25        |

**LINCOLN COUNTY**

Lincoln County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Lincoln .....          | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Franklin Twp .....     | 2.25        |
| Pleasant Twp .....     | 2.25        |
| Salt Creek Twp .....   | 2.25        |
| Scott Twp .....        | 1.00        |

**LOGAN COUNTY**

Logan County Intangibles—.75%

|                           |             |
|---------------------------|-------------|
| <u>Cities</u> .....       | <u>Rate</u> |
| Russell Springs .....     | 2.25        |
| Winona .....              | 2.25        |
| <u>Townships</u> .....    | <u>Rate</u> |
| Elkader Twp .....         | 2.25        |
| Lees Twp .....            | 2.25        |
| Logansport Twp .....      | 2.25        |
| Oakley Twp .....          | 2.25        |
| Russell Springs Twp ..... | 2.25        |
| Western Twp .....         | 2.25        |

**MARION COUNTY**

Marion County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Goessel .....          | 2.25        |
| Peabody .....          | 1.125       |
| <u>Townships</u> ..... | <u>Rate</u> |
| Fairplay Twp .....     | 1.125       |
| Menno Twp .....        | 2.25        |
| Peabody Twp .....      | 2.25        |
| West Branch Twp .....  | 2.25        |

**MARSHALL COUNTY**

Marshall County Intangibles—.75%

|                            |             |
|----------------------------|-------------|
| <u>Cities</u> .....        | <u>Rate</u> |
| Axtell .....               | 2.25        |
| Blue Rapids .....          | 2.25        |
| Marysville .....           | 2.25        |
| Oketo .....                | 2.25        |
| Summerfield .....          | 2.25        |
| Vermillion .....           | 2.25        |
| Waterville .....           | 2.25        |
| <u>Townships</u> .....     | <u>Rate</u> |
| Balderson Twp .....        | 2.25        |
| Bigelow Twp .....          | 2.25        |
| Blue Rapids City Twp ..... | 1.25        |
| Center Twp .....           | 2.25        |
| Clear Fork Twp .....       | 2.25        |
| Cleveland Twp .....        | 2.25        |
| Cottage Hill Twp .....     | 2.25        |
| Elm Creek Twp .....        | 2.25        |
| Franklin Twp .....         | 2.25        |
| Guittard Twp .....         | 2.25        |
| Herkimer Twp .....         | 2.25        |
| Logan Twp .....            | 2.25        |
| Marysville Twp .....       | 2.25        |
| Murray Twp .....           | 2.25        |
| Noble Twp .....            | 2.25        |
| Oketo Twp .....            | 2.25        |
| Richland Twp .....         | 2.25        |
| Rock Twp .....             | 2.25        |
| St. Bridget Twp .....      | 2.25        |
| Walnut Twp .....           | 2.25        |
| Waterville Twp .....       | 2.25        |

**McPHERSON COUNTY**

McPherson County Intangibles—.75%

|                              |             |
|------------------------------|-------------|
| <u>Townships</u> .....       | <u>Rate</u> |
| Bonaville Twp .....          | 2.25        |
| Delmore Twp .....            | 2.25        |
| Empire Twp .....             | 1.00        |
| Groveland Twp .....          | 2.25        |
| Gypsum Creek Twp .....       | 2.25        |
| Harper Twp .....             | 2.25        |
| Jackson Twp .....            | 2.25        |
| King City Twp .....          | 2.25        |
| Little Valley Twp .....      | 2.25        |
| Lone Tree Twp .....          | 2.25        |
| Marquette Twp .....          | 2.25        |
| McPherson Twp .....          | 2.25        |
| Meridian Twp .....           | 2.25        |
| Mound Twp .....              | 2.25        |
| New Gottland Twp .....       | 2.25        |
| Smoky Hill Twp .....         | 2.25        |
| South Sharps Creek Twp ..... | 2.25        |
| Spring Valley Twp .....      | 2.25        |
| Superior Twp .....           | 2.25        |
| Turkey Creek Twp .....       | 2.25        |
| Union Twp .....              | 2.25        |

**MEADE COUNTY**

Meade County Intangibles—.75%

|                         |             |
|-------------------------|-------------|
| <u>Townships</u> .....  | <u>Rate</u> |
| Crooked Creek Twp ..... | 2.25        |
| Logan Twp .....         | 2.25        |
| Odee Twp .....          | 2.25        |
| Sand Creek Twp .....    | 2.25        |

**MITCHELL COUNTY**

Mitchell County Intangibles—.75%

|                          |             |
|--------------------------|-------------|
| <u>Cities</u> .....      | <u>Rate</u> |
| Beloit .....             | 2.25        |
| Glen Elder .....         | 2.25        |
| Hunter .....             | 2.25        |
| Tipton .....             | 2.25        |
| <u>Townships</u> .....   | <u>Rate</u> |
| Asherville Twp .....     | 2.25        |
| Beloit Twp .....         | 2.25        |
| Bloomfield Twp .....     | 2.25        |
| Blue Hill Twp .....      | 2.25        |
| Carr Creek Twp .....     | 2.25        |
| Center Twp .....         | 2.25        |
| Custer Twp .....         | 2.25        |
| Eureka Twp .....         | 2.25        |
| Glen Elder Twp .....     | 2.25        |
| Hayes Twp .....          | 2.25        |
| Logan Twp .....          | 2.25        |
| Lulu Twp .....           | 2.25        |
| Pittsburg Twp .....      | 2.25        |
| Plum Creek Twp .....     | 2.25        |
| Round Springs Twp .....  | 2.25        |
| Salt Creek Twp .....     | 2.25        |
| Solomon Rapids Twp ..... | 2.25        |
| Turkey Creek Twp .....   | 2.25        |
| Walnut Creek Twp .....   | 2.25        |

**NEMAHA COUNTY**

Nemaha County Intangibles—0%

|                          |             |
|--------------------------|-------------|
| <u>Cities</u> .....      | <u>Rate</u> |
| Bern .....               | 2.25        |
| <u>Townships</u> .....   | <u>Rate</u> |
| Adams Twp .....          | 2.25        |
| Berwick Twp .....        | 2.25        |
| Capioma Twp .....        | 2.25        |
| Center Twp .....         | 2.25        |
| Gilman Twp .....         | 2.25        |
| Granada Twp .....        | 2.25        |
| Harrison Twp .....       | 2.25        |
| Mitchell Twp .....       | 2.25        |
| Nemaha Twp .....         | 2.25        |
| Red Vermillion Twp ..... | 2.25        |
| Reilly Twp .....         | 2.25        |
| Richmond Twp .....       | 2.25        |

|                      |      |
|----------------------|------|
| Rock Creek Twp ..... | 2.25 |
| Washington Twp ..... | 2.25 |

**NEOSHO COUNTY**

Neosho County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Townships</u> ..... | <u>Rate</u> |
| Canville Twp .....     | 2.25        |
| Erie Twp .....         | 2.25        |
| Lincoln Twp .....      | 2.25        |
| Walnut Grove Twp ..... | 2.25        |

**NESS COUNTY**

Ness County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Bazine .....           | 2.25        |
| Brownell .....         | 2.25        |
| Ness City .....        | 2.25        |
| Ransom .....           | 2.25        |
| Utica .....            | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Bazine Twp .....       | 2.25        |
| Center Twp .....       | 2.25        |
| Eden Twp .....         | 2.25        |
| Forrester Twp .....    | 2.25        |
| Franklin Twp .....     | 2.25        |
| Highpoint Twp .....    | 2.25        |
| Johnson Twp .....      | 2.25        |
| Nevada Twp .....       | 2.25        |
| Ohio Twp .....         | 2.25        |
| Waring Twp .....       | 2.25        |

**NORTON COUNTY**

Norton County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Lenora .....           | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Highland Twp .....     | .25         |

**OSAGE COUNTY**

Osage County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Townships</u> ..... | <u>Rate</u> |
| Agency Twp .....       | 2.25        |
| Lincoln Twp .....      | 2.25        |
| Scranton Twp .....     | 2.25        |

**OSBORNE COUNTY**

Osborne County Intangibles—.75%

|                        |             |
|------------------------|-------------|
| <u>Cities</u> .....    | <u>Rate</u> |
| Alton .....            | 2.25        |
| Downs .....            | 2.25        |
| Natoma .....           | 2.25        |
| Portis .....           | 2.25        |
| <u>Townships</u> ..... | <u>Rate</u> |
| Bethany Twp .....      | 2.25        |
| Bloom Twp .....        | 2.25        |
| Corinth Twp .....      | 2.25        |
| Covert Twp .....       | 2.25        |
| Delhi Twp .....        | 2.25        |
| Grant Twp .....        | 2.25        |
| Hancock Twp .....      | 2.25        |
| Hawkeye Twp .....      | 2.25        |
| Independence Twp ..... | 2.25        |
| Jackson Twp .....      | 2.25        |
| Kill Creek Twp .....   | 2.25        |
| Lawrence Twp .....     | 2.25        |
| Liberty Twp .....      | 2.25        |
| Mt. Ayr Twp .....      | 2.25        |
| Natoma Twp .....       | 2.25        |
| Penn Twp .....         | 2.25        |
| Ross Twp .....         | 2.25        |
| Round Mound Twp .....  | 2.25        |
| Summer Twp .....       | 2.25        |
| Tilden Twp .....       | 2.25        |
| Valley Twp .....       | 2.25        |
| Victor Twp .....       | 2.25        |
| Winfield Twp .....     | 2.25        |

**PAWNEE COUNTY**

Pawnee County Intangibles—0%

|                        |             |
|------------------------|-------------|
| <u>Townships</u> ..... | <u>Rate</u> |
| Conkling Twp .....     | 2.25        |

|                     |      |
|---------------------|------|
| Grant Twp .....     | 1.25 |
| Keysville Twp ..... | 2.25 |
| Logan Twp .....     | 2.25 |
| Sawmill Twp .....   | 2.25 |
| Walnut Twp .....    | 2.25 |

**PHILLIPS COUNTY**

Phillips County Intangibles—.75%

| <u>Cities</u>      | <u>Rate</u> |
|--------------------|-------------|
| Agra .....         | 2.25        |
| Glade .....        | 2.25        |
| Kirwin .....       | 2.25        |
| Logan .....        | 2.25        |
| Phillipsburg ..... | 2.25        |
| Prairie View ..... | 2.25        |

| <u>Townships</u>       | <u>Rate</u> |
|------------------------|-------------|
| Arcade Twp .....       | 2.25        |
| Crystal Twp .....      | 2.25        |
| Freedom Twp .....      | 2.25        |
| Kirwin Twp .....       | .25         |
| Mound Twp .....        | .875        |
| Plainview Twp .....    | 2.25        |
| Plum Twp .....         | .125        |
| Prairie View Twp ..... | 2.25        |
| Sumner Twp .....       | 2.25        |

**PRATT COUNTY**

Pratt County Intangibles—0%

| <u>Townships</u>       | <u>Rate</u> |
|------------------------|-------------|
| Banner Twp .....       | 2.25        |
| Center Twp .....       | 2.00        |
| Elm Twp .....          | 2.25        |
| Gove Twp .....         | 2.25        |
| McClellan Twp .....    | 2.25        |
| McPherson Twp .....    | 2.00        |
| Ninnescah Twp .....    | 2.25        |
| Paxon Twp .....        | 2.25        |
| Richland Twp .....     | 2.25        |
| Saratoga Twp .....     | 2.00        |
| South Valley Twp ..... | 2.00        |

**RAWLINS COUNTY**

Rawlins County Intangibles—.75%

| <u>Cities</u>  | <u>Rate</u> |
|----------------|-------------|
| Atwood .....   | 2.25        |
| Herndon .....  | 2.25        |
| McDonald ..... | 2.25        |

| <u>Townships</u>    | <u>Rate</u> |
|---------------------|-------------|
| Achilles Twp .....  | 2.25        |
| Center Twp .....    | 1.00        |
| Driftwood Twp ..... | 2.25        |
| Herl Twp .....      | 2.25        |
| Ludell Twp .....    | 2.00        |
| Rocewood Twp .....  | 1.00        |
| Union Twp .....     | 2.25        |

**RENO COUNTY**

Reno County Intangibles—.75%

| <u>Cities</u>        | <u>Rate</u> |
|----------------------|-------------|
| Partridge .....      | 2.25        |
| Plevna .....         | 2.25        |
| Pretty Prairie ..... | 2.25        |
| Sylvia .....         | 2.25        |
| Willowbrook .....    | 2.25        |

| <u>Townships</u> | <u>Rate</u> |
|------------------|-------------|
| Albion Twp ..... | 2.25        |

|                        |      |
|------------------------|------|
| Arlington Twp .....    | 2.25 |
| Bell Twp .....         | 2.25 |
| Castleton Twp .....    | 2.25 |
| Enterprise Twp .....   | 2.25 |
| Hayes Twp .....        | 2.25 |
| Little River Twp ..... | 2.25 |
| Medford Twp .....      | 2.25 |
| Miami Twp .....        | 2.25 |
| Ninnescah Twp .....    | 2.25 |
| Plevna Twp .....       | 2.25 |
| Reno Twp .....         | 2.25 |
| Roscoe Twp .....       | 2.25 |
| Troy Twp .....         | 2.25 |
| Walnut Twp .....       | 2.25 |

**REPUBLIC COUNTY**

Republic County Intangibles—.75%

| <u>Cities</u> | <u>Rate</u> |
|---------------|-------------|
| Agenda .....  | 2.25        |
| Cuba .....    | 2.25        |
| Munden .....  | 2.25        |
| Narka .....   | 2.25        |
| Scandia ..... | 2.25        |

| <u>Townships</u>  | <u>Rate</u> |
|-------------------|-------------|
| Liberty Twp ..... | 1.00        |

**RICE COUNTY**

Rice County Intangibles—0%

| <u>Townships</u>    | <u>Rate</u> |
|---------------------|-------------|
| Bell Twp .....      | 2.25        |
| Center Twp .....    | 2.25        |
| Eureka Twp .....    | 2.25        |
| Lincoln Twp .....   | 2.25        |
| Mitchell Twp .....  | 2.25        |
| Rockville Twp ..... | 2.25        |
| Sterling Twp .....  | 2.25        |
| Union Twp .....     | 2.25        |
| Valley Twp .....    | 2.25        |

**RILEY COUNTY**

Riley County Intangibles—.75%

| <u>Cities</u>      | <u>Rate</u> |
|--------------------|-------------|
| Leonardville ..... | 2.25        |
| Riley .....        | 2.25        |

| <u>Townships</u>      | <u>Rate</u> |
|-----------------------|-------------|
| Ashland Twp .....     | 2.25        |
| Bala Twp .....        | 2.25        |
| Center Twp .....      | 2.25        |
| Fancy Creek Twp ..... | 2.25        |
| Madison Twp .....     | 1.00        |
| May Day Twp .....     | 2.25        |
| Ogden Twp .....       | 2.25        |
| Swede Creek Twp ..... | 2.25        |
| Wildcat Twp .....     | 2.25        |

**RUSH COUNTY**

Rush County Intangibles—0%

| <u>Cities</u>     | <u>Rate</u> |
|-------------------|-------------|
| Alexander .....   | 2.25        |
| La Crosse .....   | 2.25        |
| Rush Center ..... | 2.25        |

| <u>Townships</u>                  | <u>Rate</u> |
|-----------------------------------|-------------|
| Alexander-Belle Prairie Twp ..... | 2.25        |
| Big Timber Twp .....              | 2.25        |

|                               |      |
|-------------------------------|------|
| Center Twp .....              | 2.25 |
| La Crosse-Brookdale Twp ..... | 2.25 |

**RUSSELL COUNTY**

Russell County Intangibles—0%

| <u>Cities</u> | <u>Rate</u> |
|---------------|-------------|
| Lucas .....   | 2.25        |
| Luray .....   | 2.25        |
| Waldo .....   | 2.25        |

| <u>Townships</u>    | <u>Rate</u> |
|---------------------|-------------|
| Big Creek Twp ..... | 2.00        |
| Fairfield Twp ..... | 2.25        |
| Fairview Twp .....  | 2.25        |
| Lincoln Twp .....   | 2.25        |
| Luray Twp .....     | 2.25        |
| Waldo Twp .....     | 2.25        |
| Winterset Twp ..... | 2.25        |

**SMITH COUNTY**

Smith County Intangibles—.75%

| <u>Cities</u>      | <u>Rate</u> |
|--------------------|-------------|
| Athol .....        | 2.25        |
| Cedar .....        | 2.25        |
| Gaylord .....      | 2.25        |
| Kensington .....   | 2.25        |
| Lebanon .....      | 2.25        |
| Smith Center ..... | 2.25        |

| <u>Townships</u>         | <u>Rate</u> |
|--------------------------|-------------|
| Banner Twp .....         | 2.25        |
| Beaver Twp .....         | 2.25        |
| Blaine Twp .....         | 2.25        |
| Cedar Twp .....          | 2.25        |
| Center Twp .....         | 2.25        |
| Cora Twp .....           | 2.25        |
| Crystal Plains Twp ..... | 2.25        |
| Dor Twp .....            | .50         |
| Garfield Twp .....       | 2.25        |
| German Twp .....         | 2.25        |
| Harlan Twp .....         | 2.25        |
| Houston Twp .....        | 2.25        |
| Lane Twp .....           | 2.25        |
| Lincoln Twp .....        | 2.25        |
| Logan Twp .....          | 2.25        |
| Martin Twp .....         | 2.25        |
| Oak Twp .....            | 2.25        |
| Pawnee Twp .....         | 2.25        |
| Pleasant Twp .....       | 2.25        |
| Swan Twp .....           | 2.25        |
| Valley Twp .....         | 2.25        |
| Webster Twp .....        | 2.25        |
| White Rock Twp .....     | 1.00        |

**STAFFORD COUNTY**

Stafford County Intangibles—0%

| <u>Cities</u>  | <u>Rate</u> |
|----------------|-------------|
| Hudson .....   | 2.25        |
| Stafford ..... | 2.25        |

| <u>Townships</u>      | <u>Rate</u> |
|-----------------------|-------------|
| Albano Twp .....      | 2.25        |
| East Cooper Twp ..... | 2.25        |
| Fairview Twp .....    | 2.25        |
| Ohio Twp .....        | 2.25        |
| Richland Twp .....    | 2.25        |
| Stafford Twp .....    | 2.25        |
| Union Twp .....       | 2.25        |
| West Cooper Twp ..... | 2.25        |

**SUMNER COUNTY**

Sumner County Intangibles—0%

| <u>Townships</u>       | <u>Rate</u> |
|------------------------|-------------|
| Avon Twp .....         | 2.25        |
| Belle Plaine Twp ..... | 2.25        |
| Bluff Twp .....        | 2.25        |
| Caldwell Twp .....     | 2.25        |
| Chikaskia Twp .....    | 2.25        |
| Downs Twp .....        | 2.25        |
| Falls Twp .....        | 2.25        |
| Greene Twp .....       | 2.25        |
| Guelph Twp .....       | 2.25        |
| Harmon Twp .....       | 2.25        |
| Jackson Twp .....      | 2.25        |
| London Twp .....       | 2.25        |
| Morris Twp .....       | 2.25        |
| Oxford Twp .....       | 2.25        |
| Ryan Twp .....         | 2.25        |
| South Haven Twp .....  | 2.25        |

**THOMAS COUNTY**

Thomas County Intangibles—0%

| <u>Cities</u> | <u>Rate</u> |
|---------------|-------------|
| Gem .....     | 2.25        |

**WABAUNSEE COUNTY**

Wabaunsee County Intangibles—0%

| <u>Townships</u>     | <u>Rate</u> |
|----------------------|-------------|
| Farmer Twp .....     | .50         |
| Maple Hill Twp ..... | 2.25        |

**WALLACE COUNTY**

Wallace County Intangibles—.75%

| <u>Townships</u> | <u>Rate</u> |
|------------------|-------------|
| Weskan Twp ..... | 2.25        |

**WASHINGTON COUNTY**

Washington County Intangibles—.75%

| <u>Cities</u>    | <u>Rate</u> |
|------------------|-------------|
| Haddam .....     | 2.25        |
| Hanover .....    | 2.25        |
| Linn .....       | 2.25        |
| Palmer .....     | 2.25        |
| Washington ..... | 2.25        |

| <u>Townships</u>       | <u>Rate</u> |
|------------------------|-------------|
| Brantford Twp .....    | 2.25        |
| Charleston Twp .....   | 2.25        |
| Coleman Twp .....      | 2.25        |
| Farmington Twp .....   | 2.25        |
| Grant Twp .....        | 2.25        |
| Greenleaf Twp .....    | 2.25        |
| Haddam Twp .....       | 2.25        |
| Hanover Twp .....      | 2.25        |
| Highland Twp .....     | 2.25        |
| Independence Twp ..... | 2.25        |
| Kimeo Twp .....        | 2.25        |
| Lincoln Twp .....      | 2.25        |
| Linn Twp .....         | 2.25        |
| Little Blue Twp .....  | 2.25        |
| Logan Twp .....        | 2.25        |
| Mill Creek Twp .....   | 2.25        |
| Sheridan Twp .....     | 2.25        |
| Sherman Twp .....      | 2.25        |
| Strawberry Twp .....   | 2.25        |
| Union Twp .....        | 2.25        |



State of Kansas  
 Department of Revenue  
 Docking State Office Building, 915 SW Harrison St.  
 Topeka, KS 66612-1588

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# Taxpayer Assistance

## BY PHONE

If you have a question about completing your Kansas Corporate Income Tax return, call 785-368-8222 to speak with a customer representative.

If you prefer, you may fax information to 785-291-3614.

TTY Users  
 Telecommunications  
 Device for the Deaf  
 785-296-6461



## IN PERSON

Personal assistance to complete your return is also available at the following location:

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

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

## REQUEST FOR TAX FORMS - 785-296-4937

Tax forms are available at most city and county clerk offices, banks, libraries, and other places of convenience. To obtain forms by mail, contact the Kansas Department of Revenue voice mail system at 785-296-4937. You will be asked to give your name, address, telephone number, and form(s) you desire. Please allow about two weeks for delivery of your form(s). Tax forms can also be found on the Department of Revenue's web site at [www.ksrevenue.org](http://www.ksrevenue.org).