

TAX COMPUTATION SCHEDULES

SCHEDULE I MARRIED FILING JOINT			SCHEDULE II SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE		
If amount on K-40, line 7 is over: but not over: Enter on line 8, Form K-40:			If amount on K-40, line 7 is over: but not over: Enter on line 8, Form K-40:		
\$ 0	\$30,000	3.50% of line 7, Form K-40	\$ 0	\$15,000	3.50% of line 7, Form K-40
\$30,000	\$60,000	\$1,050 plus 6.25% of excess over \$30,000	\$15,000	\$30,000	\$525 plus 6.25% of excess over \$15,000
\$60,000	\$2,925 plus 6.45% of excess over \$60,000	\$30,000	\$1462.50 plus 6.45% of excess over \$30,000

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

All taxpayers who meet the “residency” and “taxpayer status” qualifications must complete this worksheet to determine if they meet the “income” qualification for a Food Sales Tax refund.

- ▶ If you are **NOT** required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- ▶ If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 8.

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND		
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:	COLUMN A	COLUMN B
1. Wages, salaries, tips, etc.	1.	
2. Taxable interest and dividends	2.	
3. Taxable refunds	3.	
4. Alimony received	4.	
5. Unemployment compensation	5.	
6. Other income (Jury duty, gambling winnings, etc.)	6.	
7. Total income. Add lines 1 through 6.	7.	
8. Federal Adjusted Gross Income. Column A filers: Enter amount from line 7. Column B filers: Enter the federal adjusted gross income from Form 1040, 1040A, or 1040EZ.	8.	8.
9. Modifications to Federal Adjusted Gross Income. Enter the net modifications from line A19 of Kansas Schedule S. See Schedule S instructions. If negative amount, put it in brackets ().	9.	9.
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.	10.	10.
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)	11.	11.
12. Exempt retirement benefits. Enter amounts from lines A8 & A12 of Schedule S, except any Railroad Retirement Benefits.	12.	12.
13. Total Kansas additions. Add lines 11 & 12.	13.	13.
14. Qualifying Income for purpose of receiving a Food Sales Tax refund. Add lines 10 & 13.	14.	14.

If line 14 is **MORE** than \$31,900, you do not qualify for the food sales tax refund. If line 14 is **LESS** than \$31,901, see instructions for line 25, Form K-40.