

**LINE 15 — OTHER CREDITS**

Enter on line 15 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:

<u>Credit</u>	<u>Schedule Required</u>
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
Bio-Mass to Energy Credit .....	K-79
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
Coal/Coke Gasification Nitrogen Fertilizer Plant Credit	K-78
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
Integrated Coal Gasification Power Plant Credit .....	K-80
Kansas Center for Entrepreneurship Credit .....	K-31
Kansas Law Enforcement Training Center Credit .....	K-72
Kansas National Guard/Reserve Employer Credit .....	K-74
Petroleum Refinery Credit .....	K-73
Plugging an Abandoned Gas or Oil Well Credit .....	K-39
Qualifying Pipeline Credit .....	K-77
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

**LINE 16 — TOTAL TAX CREDITS**

Add lines 13, 14, and 15 and enter the result on line 16.

**LINE 17 — BALANCE**

Subtract line 16 from line 12 and enter the result. (If the result is zero or a negative amount, enter "0" on line 17.)

**LINE 18 — CONSUMERS' COMPENSATING USE TAX**  
(Refer to page 43 for an explanation of this tax)

Enter on line 18 the compensating use tax due on purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees).

If you made untaxed out-of-state purchases, but do not know the amount of those purchases, use the following chart to estimate the compensating use tax for calendar year 2008.

**Adjusted Gross Income Chart**  
**for Use Tax Computation**

Find your Kansas adjusted gross income in the chart and enter the use tax indicated on line 18 of Form K-40. For example, if the Kansas adjusted gross income on line 3 is \$32,000, you would enter \$25 on line 18 of Form K-40.

If Line 3, Form K-40 is at least	but less than	Enter the following Use Tax amount on Line 18, Form K-40
\$0	\$15,000	\$ 5
\$15,000	\$30,000	\$15
\$30,000	\$45,000	\$25
\$45,000	\$60,000	\$35
\$60,000	\$75,000	\$45
\$75,000 and over – multiply the amount on line 3 of Form K-40 by .068% (.00068) and round to the nearest whole dollar.		



**An entry is required on line 18.** If no untaxed out-of-state purchases were made or you did not live in Kansas during 2008, enter a zero on line 18. If you are currently registered to report and remit Kansas compensating use tax, continue to do so on Form CT-10U, Compensating Use Tax Return, and enter a zero on line 18.

**LINE 19 — TOTAL TAX BALANCE**

Add lines 17 and 18 and enter the result on line 19.

**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). Enter the total on line 20. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date. 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 or not legible, contact your employer.

**LINE 21 — ESTIMATED TAX PAID**

Enter the total of your 2008 estimated tax payments plus any 2007 overpayment you had credited forward to 2008.

**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 are not eligible for this credit.

Multiply the amount of credit allowed on your federal return by 17%. 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* on page 13 of this booklet.