

Kansas 2013

Individual Income Tax

Get your refund fast – file electronically! Try one of the simple, secure electronic filing options for an accurate return that is processed quickly. See back cover for details.

webtax.org

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What's New

INCOME TAX RATES. The Kansas income tax rates have been reduced for tax year 2013 to 3.0% for the bottom bracket and 4.9% for the top bracket. Beginning in tax year 2014, the bottom and top brackets will be reduced to 2.7% and 4.8% respectively. The tax rates will continue to drop through tax year 2018.

FOOD SALES TAX PROGRAM. This program is partially restored after being repealed by legislation enacted in 2012. Eligible taxpayers may claim a *nonrefundable* tax credit in the amount of \$125 for every eligible exemption claimed on the taxpayer's federal income tax return. The credit must be applied to Kansas tax liability after all other credits.

NEW MODIFICATIONS. Individuals that report business or farm income on their federal income tax return may be able to modify that income on their Kansas income tax return. See instructions for Part A of Schedule S.

FILING STATUS. Under IRS Revenue Ruling 2013-17, individuals of the same sex who are validly married under the law of the state of celebration are required to file their 2013 federal income tax returns as *married filing separate* or *married filing joint*. However, Kansas law does not recognize marriage between individuals of the same sex; therefore, they may not use either filing status on Kansas income tax returns. Each taxpayer must file their Kansas return using the *single* or *head of household* filing status, whichever is applicable. Consult Notice 13-18 at ksrevenue.org for further instructions and a worksheet for use in preparing your Kansas income tax return.

STANDARD DEDUCTION. The standard deduction level for married taxpayers and for heads-of-household filers changed to \$7,500 and \$5,500 respectively. This deduction remains at \$3,000 for single filers.

ITEMIZED DEDUCTIONS. Itemized deductions for tax year 2013 are reduced by 30% (except for charitable contributions, which is fully retained). To compute your Kansas itemized deductions, complete Part C of Schedule S.

CHILD AND DEPENDENT CARE CREDIT. A Kansas tax credit for child and dependent care expenses is no longer available.

RURAL OPPORTUNITY ZONE (ROZ) CREDIT EXPANDED. An additional 23 counties have been added into the ROZ program. This program offers individuals who relocate from outside Kansas to a ROZ county a tax credit. To claim this tax credit you must file your return electronically (see page 28).

If you purchased goods online 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 the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. **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 Kansas use tax of 8.95% (current Anytown sales tax rate) on the total charge of \$2,010. ($\$2,010 \times 0.0895 = \179.90)

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2013, refer to the instructions for line 19 of Form K-40 on page 8. 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 www.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 28).



PHOTO BY Bob Gress, www.birdsinfocus.com

The WHOOPING CRANE is the tallest flying North American bird and is listed as an endangered species by the United States Fish and Wildlife Service and also by the Kansas Department of Wildlife, Parks, and Tourism. Recovering from a low of only 15 birds in the wild, in the 1940's, to around 600 birds today, the Whooping Crane's recovery is one of conservation's most inspiring success stories. These birds use Cheyenne Bottoms Wildlife Area, Quivira National Wildlife Refuge, and other Kansas wetlands as stop over habitat during both spring and fall migration. Contribute to chickadee checkoff to help conserve this bird's habitat and habitats of other fascinating Kansas critters.

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.

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 \$12,000.

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) \$12,000
	65 or older or blind (one spouse) \$12,700
	65 or older or blind (both spouses) \$13,400
	65 or older and blind (one spouse) \$13,400
	65 or older or blind (one spouse) and 65 or older and blind (other spouse) \$14,100
65 or older and blind (both spouses) \$14,800	
HEAD OF HOUSEHOLD	Under 65 \$10,000
	65 or older or blind \$10,850
	65 or older and blind \$11,700
MARRIED FILING SEPARATE	Under 65 \$ 6,000
	65 or older or blind \$ 6,700
	65 or older and blind \$ 7,400

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 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 19). 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 A19.

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 A19.

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 A26.

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 9.

If your 2013 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2014**. 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. 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 publication 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
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66675-0260

If You Need Forms

Due to the sensitivity of KDOR'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 28). 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 federal Form 4868 with the IRS 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) and mark the box indicating an 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 through 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 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, 2014.

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 (Form K-40ES). 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 Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. Visit **webtax.org** to choose an electronic payment option.

Underpayment Penalty: If line 29 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 18 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 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 2013 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 (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then 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 to mark the appropriate box below the heading.

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 Credit

NEW! *You must have a Kansas income tax liability to obtain a food sales tax credit.*

For qualifying taxpayers, an allowance is available to offset the cost of sales tax paid on food purchased in Kansas. Beginning with tax year 2013, the allowance is in the form of a nonrefundable tax credit, which means your credit amount will reduce your Kansas tax liability. If you do not have a Kansas tax liability, this credit is not available to you.

To qualify, you must be 55 years of age or older all of 2013, **or** be blind or disabled, **or** have a dependent child under the age of 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) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption you claim on your federal income tax return (dependents that are 18 years of age or older, born on or before January 1, 1996, do not qualify for the credit; and, there is no extra exemption for head of household).

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**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2013 household income was \$32,900 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 \$18,600 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 28).

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 2013, 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.

* Same-sex taxpayers who are married under the laws of another state, see "What's New" on page 2.

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 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 (**do not** include you or your spouse). If additional space is needed, enclose a separate schedule.

FOOD SALES TAX CREDIT

To qualify for a credit for 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 2013**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2013, you do NOT qualify for the food sales tax credit.

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

LINE D: If you meet the residency and taxpayer status qualifications, enter your **federal** adjusted gross income (FAGI) on line D. If the amount is a negative number, shade the minus [-] sign in the box to the left of the number.

If your FAGI is less than \$30,616, complete lines E through H to determine your credit. If your FAGI is more than \$30,615, you do not qualify for the food sales tax credit.

LINE E: Enter the number of exemptions you claimed on your **federal** income tax return. **Do not** use the total Kansas exemptions.

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born on or before January 1, 1996).

LINE G: To determine your qualifying exemptions, subtract line F from line E.

LINE H: Compute the amount of your food sales tax credit by multiplying line G by \$125. Enter the result on line H and on line 17 of 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	\$3,000
Married Filing Joint	\$7,500
Head of Household	\$5,500
Married Filing Separate	\$3,750

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 <input type="checkbox"/>	Blind <input type="checkbox"/>
	Spouse was 65 or older <input type="checkbox"/>	Blind <input type="checkbox"/>
Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 3,850
	2	\$ 4,700
	3	\$ 8,200
	4	\$ 8,900
Married Filing Joint	1	\$ 9,600
	2	\$ 9,600
	3	\$10,300
	4	\$10,300
Married Filing Separate	1	\$ 4,450
	2	\$ 5,150
	3	\$ 5,850
	4	\$ 6,550
Head of Household	1	\$ 6,350
	2	\$ 7,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent

1) Enter the amount of your earned income \$

2) Minimum standard deduction \$ 500.00

3) Enter the larger of lines 1 or 2 \$

4) Enter the amount for your filing status \$

Single: \$3,000 Married filing joint: \$7,500
 Head of household: \$5,500 Married filing separate: \$3,750

5) Enter lesser of lines 3 or 4. **Stop here** if under 65 and not blind. Enter result on line 4, K-40 ... \$

6) a. Check all that apply: You were 65 or older Blind
 Spouse was 65 or older Blind

b. Number of boxes checked

c. Multiply 6b by \$850 (\$700 if married filing joint or separate) \$

7) Add lines 5 and 6c. Enter result here and on line 4, K-40 \$

KANSAS ITEMIZED DEDUCTIONS

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19). **Important**—If your itemized deductions on federal Schedule A were limited based on your federal adjusted gross income, then you will need to complete the following *Kansas Itemized Deductions Worksheet* to assist you in itemizing your Kansas deductions in Part C of Schedule S.

Worksheet for Kansas Itemized Deductions
 (for taxpayers with a limitation on their federal itemized deductions)

1) Divide line 9 of the *Federal Itemized Deductions Worksheet* by line 3 of that worksheet (cannot exceed 100%) %

2) Multiply **state and local income taxes** from line 5 of federal Schedule A by line 1 above \$

3) Subtract line 2 above from the state and local income taxes amount shown on line 5 of federal Schedule A. Enter result here and on line C2 of Schedule S \$

4) Multiply **gifts to charity** from line 19 of federal Schedule A by line 1 above \$

5) Subtract line 4 above from the gifts to charity amount shown on line 19 of federal Schedule A. Enter result here and line C3 of Schedule S \$

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 **\$100,000 or less**, use the **Tax Tables** beginning on page 20 to find the amount of your tax. If line 7 is **more than \$100,000**, you will need to use the **Tax Computation Worksheet** on page 27 to compute your tax.

If you are **filing as a resident**, skip lines 9 and 10 and proceed to line 11. If you are **filing as a nonresident**, you must complete Part B of Schedule S. See page 19.

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 (from federal Form 4972) on line 11. If a *nonresident*, leave line 11 blank.

If you are paying 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 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 income 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.

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 and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. 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.

Worksheet for Foreign Tax Credit

2013 tax paid to the foreign country \$

LESS: Federal foreign tax credit allowed \$

EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status ... \$

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 KAGI (line 3) 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” that follows. 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) 2013 income tax that was actually **paid** to the other state \$

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

3) Total income derived from other state **and** included in KAGI \$

4) KAGI (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 here and on line 13, Form K-40. \$

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

If you are 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) 2013 tax that was **paid** to the other state\$

2) Total income 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) Modified Kansas source income (line B21, Part B of Schedule S)\$

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

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

7) 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 – Other credits: Some tax credits have expired or have been repealed for use by individual income tax filers. Following is a list of credits that are still available. Enter the total of all tax credits

for which you are eligible. In claiming credits, you must complete and enclose with your Form K-40 the applicable schedule.

Adoption (for carry forward use only)	K-47
Agritourism Liability Insurance (for carry forward use only)	K-33
Alternative Fuel (for carry forward use only)	K-62
Angel Investor	K-30
Business and Job Development (for carry forward use only)	K-34
Community Service Contribution	K-60
Declared Disaster Capital Investment (for carry forward use only) ...	K-87
Disabled Access	K-37
Electric Cogeneration Facility (for carry forward use only)	K-83
Film Production (for carry forward use only)	K-86
High Performance Incentive Program	K-59
Historic Preservation	K-35
Kansas Center for Entrepreneurship	K-31
Owners Promoting Employment Across Kansas (PEAK)	K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only) ...	K-39
Research and Development (for carry forward use only)	K-53
Rural Opportunity Zone	K-89
Storage and Blending Equipment (for carry forward use only)	K-82
Venture and Local Seed Capital (for carry forward use only)	K-55

LINE 15 – Subtotal: Subtract lines 13 and 14 from line 12 and enter the result.

LINE 16 – Earned income tax credit (EITC): This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 5.

Earned Income Tax Credit (EITC) Worksheet

1) Federal EITC (from your federal tax return)\$

2) Kansas EITC (multiply line 1 by 17%)\$

3) Enter amount from line 15 of Form K-40\$

4) Total (subtract line 3 from line 2)\$

If line 4 is a **positive** figure, enter the amount from line 3 above on line 16 of Form K-40. Then enter amount from line 4 on line 24 of Form K-40.

If line 4 is a **negative** figure, enter the amount from line 2 above on line 16 of Form K-40. Then enter zero (0) on line 24 of Form K-40.

LINE 17 – Food sales tax credit: Enter your food sales tax credit as computed on Line H, front of Form K-40.

LINE 18 – Tax balance after credits: Subtract lines 16 and 17 from line 15 and enter result (cannot be less than zero).

USE TAX

LINE 19 – 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 19. If you are unsure as to the amount of tax due, use the following chart to estimate the compensating use tax for calendar year 2013. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** 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	\$75,001and over	line 3 X .080%

LINE 20 – Total tax balance: Add lines 18 and 19 and enter the result on line 20.

WITHHOLDING and PAYMENTS

LINE 21 – 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 22 – Estimated tax paid: Enter the total of your 2013 estimated tax payments plus any 2012 overpayment you had credited forward to 2013.

LINE 23 – Amount paid with Kansas extension: Enter the amount paid with your request for an extension of time to file.

LINE 24 – Refundable portion of earned income tax credit (EITC): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 24.

LINE 25 – Refundable portion of tax credits: Enter the refundable portion of your community service contribution credit (K-60) and/or disabled access credit (K-37). Enclose a copy of the schedule(s) with your return.

LINE 26 – Payments remitted with original return: Use this line ONLY if you are filing an amended K-40 for the 2013 tax year. Enter the amount of money you remitted to KDOR with your original 2013 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 27 – Overpayment from original return: Use this line ONLY if you are filing an amended K-40 for the 2013 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 28 – Total refundable credits: Add lines 21 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

LINE 29 – Underpayment: If your tax balance on line 20 is greater than your total credits on line 28, enter the difference on line 29.

If the amount on line 29 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 30 and 31).

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 30 – Interest: Using the amount on line 29, compute interest at **.333% for each month** (or fraction thereof) from the original due date of the return.

LINE 31 – Penalty: Using the amount on line 29, compute penalty at **1% per month** (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 32 – Estimated tax penalty: To determine if you have a penalty, subtract line 18 from the total of your withholding and estimate payments (lines 21 and 22) – if this amount is \$500 or more you will need to complete Schedule K-210. If you have a penalty on Schedule K-210, enter the amount on line 32. There are two exceptions: 1) if withholdings and/or estimated payments (lines 21 and 22) 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 21 and 22) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

LINE 33 – Amount you owe: Add lines 29 through 32 and enter the total on line 33. 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 36 through 41, 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 online 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. A convenience fee, based on the amount of tax you are paying, 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 online transaction.

When you select Direct Payment and provide your bank routing number and 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* – so if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the April 15 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 15 are considered to be timely paid. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

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

CHECK OR MONEY ORDER

If you choose pay by check or money order, **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 \$10.86), is charged on all returned checks.

OVERPAYMENT

LINE 34 – Overpayment: If your tax balance, line 20, is less than your total credits, line 28, enter the difference on line 34. NOTE: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 41.

LINE 35 – Credit forward: Enter the portion of line 34 you wish to have applied to your 2014 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward

to 2014 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 41 – 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 36 – Chickadee checkoff: Contributions to this Kansas nongame wildlife improvement program will help improve the quality of wildlife in Kansas. Contributions are 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.

To contribute, enter \$1 or more on line 36.

LINE 37 – Meals on Wheels contribution program for senior citizens: Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The 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. To contribute, enter \$1 or more on line 37.

LINE 38 – Kansas breast cancer research fund: This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter \$1 or more on line 38.

LINE 39 – 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. To contribute, enter \$1 or more on line 39.

LINE 40 – Kansas hometown heroes fund: All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter \$1 or more on line 40.

LINE 41 – Kansas creative arts industry fund: The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts

organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 41.

LINE 42 – Refund: Add lines 35 through 41 and subtract line 34. This is your refund amount. If line 42 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2014 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimate payment on your 2014 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 35 through 41.

If you file a **paper 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 28.

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.

Returns filed on behalf of a decedent must 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: It may be necessary for KDOR to contact you with questions. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your return and 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, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- ✓ 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

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2012 tax forms and subject to change for 2013.

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A13.

LINE A1: Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the 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 exempt 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; and regular and special members of the Kansas Police and Firemen's Retirement System as well as 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 A18—Retirement benefits specifically exempt from Kansas income tax. Make no entry on this line unless you also made contributions to KPERS during 2013 (for example, you retired during 2013). **Lump Sum Distributions:** If you received a lump sum KPERS distribution during 2013, include on line A2 your 2013 KPERS contributions and follow the instructions for line A26, Other subtractions from federal adjusted gross income.

LINE A3: Enter any federal net operating loss carry forward claimed on your 2013 federal return.

LINE A4: Enter any business loss as determined by the federal Internal Revenue Code (IRC) and reported on both federal Schedule C and line 12 of your Form 1040.

LINE A5: If you have a Kansas expensing **recapture** amount from Schedule K-120EX, enter the amount on line A5 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A6: Enter any loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A7: Enter any farm loss as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A8: Enter the amount of self-employment deduction from line 27 of your federal Form 1040 to the extent this deduction is attributable to income you reported on Schedule C, E or F and on line 12, 17 or 18 of your federal Form 1040.

LINE A9: Enter deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040.

LINE A10: Enter deduction for health insurance paid by self-employed individuals included on line 29 of your federal Form 1040.

LINE A11: Enter domestic production activities as reported on line 35 of your federal Form 1040.

LINE A12: Enter amounts for the following additions on line A12:

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2013 for that prior year.
- **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.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** 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.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state other than Kansas or to a local government located outside 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 to the extent they are claimed as an itemized deduction for federal income tax purposes.

LINE A13: Add lines A1 through A12 and enter result on line A13.

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 A14 through A27.

LINE A14: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2013 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 A15: Enter 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 and rolled over into a qualified retirement account, and **2)** included in federal adjusted gross income (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 Systems.

LINE A16: 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 investing 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 A17: Enter any state or local income tax refund included as income on your federal return.

LINE A18: If you are **receiving** retirement benefits/pay, report on line A18 **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 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 for verification by KDOR 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 (KPERS) 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 KPERS System.
- **Railroad Retirement Benefits.** Retirement plans 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 A19: Enter amount of military compensation earned in tax year 2013 **only** if you are a **nonresident** of Kansas. See *MILITARY PERSONNEL* on page 3. Also enter 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 A20: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) 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 A21: Enter amounts of a recruitment, sign up or retention bonus that you received as 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 education 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 they are included in federal adjusted gross income.

LINE A22: *This line to be used only by fiscal filers with tax year beginning 2012.* Enter the amount of your Kansas expensing

deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable KDOR to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

LINE A23: Enter business income as determined by the federal IRC and reported on federal Schedule C and line 12 of Form 1040.

LINE A24: Enter rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits and net farm rental as determined by the federal IRC and reported on both federal Schedule E and line 17 of your Form 1040.

LINE A25: Enter farm income as determined by the federal IRC and reported on federal Schedule F and line 18 of your Form 1040.

LINE A26: Enter on line A26 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.

- **Jobs Tax Credit.** Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions:** Employees who terminated KPERS employment after 7/1/84, 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 more 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. Do not include any amount of modification from federal Schedule E and included on line A24 of the Schedule S.
- **Sale of Kansas Turnpike Bonds.** The gain from the sale of Kansas Turnpike Bonds that was included in your federal adjusted gross income.
- **Electrical Generation Revenue Bonds:** The gain from the sale of Electrical Generation Revenue Bonds that was included in your federal adjusted gross income.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal adjusted gross income.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction 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% for each of the succeeding nine years.
- **Sale of Certain Livestock.** The net gain from the sale of 1) cattle and horses held for draft, breeding, dairy or sporting purposes, for at least 24 months; and 2) other livestock (not poultry) held for draft, breeding, dairy or sporting purposes for at least 12 months. This amount cannot exceed the amount of additions reported on lines A4, A6, and A7 of Schedule S

attributable to the business in which such livestock sold has been used. You must submit a copy of federal Form 4797 with your return (attach a PDF if you e-File your return and fax a copy if you use KS WebFile).

LINE A27: Add lines A14 through A26 and enter result.

LINE A28: Subtract line A27 from line A13 and enter the result here and on line 2 of Form K-40. **If line A27 is larger than line A13 (or if line A13 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 – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

If you are filing as a nonresident or part-year resident, complete this section to determine what percent of your total income from all sources and states is from Kansas sources.

INCOME

LINES B1 through B11: In the left-hand column, enter the amounts from your 2013 federal return. In the right-hand column enter amounts from Kansas sources.

A part-year resident electing 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 items were from Kansas sources), and 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 and S Corporations; income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources; and, 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 U.S., performed during an induction period; and, qualified disaster relief payments under IRC Section 139.

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

ADJUSTMENTS TO INCOME

In the *Federal* column enter 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 a separate sheet with calculations of amounts entered as Kansas source income on lines B13 through B17. **Note:** 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 2013 for a move into Kansas.

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

- 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 – amount 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 2013 (not already entered on lines B13 through 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.

NONRESIDENT ALLOCATION PERCENTAGE

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.

PART C – KANSAS ITEMIZED DEDUCTIONS

ITEMIZED DEDUCTION COMPUTATION

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas. **Important**—If your itemized deductions on federal Schedule A were limited based on your adjusted gross income, use the *Kansas Itemized Deductions Worksheet* on page 7 to assist you in completing Part C.

LINE C1: Enter your total federal itemized deductions from line 29 of your federal Schedule A.

LINE C2: Enter state and local income taxes (from line 5 of federal Schedule A **or** from line 3 of the *Kansas Itemized Deductions Worksheet* on page 7).

LINE C3: Enter the total amount of gifts to charity (from line 19 of federal Schedule A **or** from line 5 of the *Kansas Itemized Deductions Worksheet* on page 7).

LINE C4: Subtract line C2 and C3 from line C1 and enter result.

LINE C5: Multiply line C4 by 70% and enter the result.

LINE C6: Enter the amount reported on line C3.

LINE C7: Add lines C5 and C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

2013 KANSAS TAX TABLE

(for taxable income to \$100,000)

FIND YOUR TAX: Read down the income columns until you find the line that includes your Kansas taxable income from line 7 of Form K-40 across to the column heading describing your filing status. 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 not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26	50	1	1
51	100	2	2
101	150	4	4
151	200	5	5
201	250	7	7
251	300	8	8
301	350	10	10
351	400	11	11
401	450	13	13
451	500	14	14
501	550	16	16
551	600	17	17
601	650	19	19
651	700	20	20
701	750	22	22
751	800	23	23
801	850	25	25
851	900	26	26
901	950	28	28
951	1,000	29	29
1,001	1,050	31	31
1,051	1,100	32	32
1,101	1,150	34	34
1,151	1,200	35	35
1,201	1,250	37	37
1,251	1,300	38	38
1,301	1,350	40	40
1,351	1,400	41	41
1,401	1,450	43	43
1,451	1,500	44	44
1,501	1,550	46	46
1,551	1,600	47	47
1,601	1,650	49	49
1,651	1,700	50	50
1,701	1,750	52	52
1,751	1,800	53	53
1,801	1,850	55	55
1,851	1,900	56	56
1,901	1,950	58	58
1,951	2,000	59	59
2,001	2,050	61	61
2,051	2,100	62	62
2,101	2,150	64	64
2,151	2,200	65	65
2,201	2,250	67	67
2,251	2,300	68	68
2,301	2,350	70	70
2,351	2,400	71	71
2,401	2,450	73	73
2,451	2,500	74	74
2,501	2,550	76	76
2,551	2,600	77	77
2,601	2,650	79	79
2,651	2,700	80	80
2,701	2,750	82	82
2,751	2,800	83	83
2,801	2,850	85	85
2,851	2,900	86	86
2,901	2,950	88	88
2,951	3,000	89	89
3,001	3,050	91	91
3,051	3,100	92	92
3,101	3,150	94	94
3,151	3,200	95	95
3,201	3,250	97	97
3,251	3,300	98	98

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
3,301	3,350	100	100
3,351	3,400	101	101
3,401	3,450	103	103
3,451	3,500	104	104
3,501	3,550	106	106
3,551	3,600	107	107
3,601	3,650	109	109
3,651	3,700	110	110
3,701	3,750	112	112
3,751	3,800	113	113
3,801	3,850	115	115
3,851	3,900	116	116
3,901	3,950	118	118
3,951	4,000	119	119
4,001	4,050	121	121
4,051	4,100	122	122
4,101	4,150	124	124
4,151	4,200	125	125
4,201	4,250	127	127
4,251	4,300	128	128
4,301	4,350	130	130
4,351	4,400	131	131
4,401	4,450	133	133
4,451	4,500	134	134
4,501	4,550	136	136
4,551	4,600	137	137
4,601	4,650	139	139
4,651	4,700	140	140
4,701	4,750	142	142
4,751	4,800	143	143
4,801	4,850	145	145
4,851	4,900	146	146
4,901	4,950	148	148
4,951	5,000	149	149
5,001	5,050	151	151
5,051	5,100	152	152
5,101	5,150	154	154
5,151	5,200	155	155
5,201	5,250	157	157
5,251	5,300	158	158
5,301	5,350	160	160
5,351	5,400	161	161
5,401	5,450	163	163
5,451	5,500	164	164
5,501	5,550	166	166
5,551	5,600	167	167
5,601	5,650	169	169
5,651	5,700	170	170
5,701	5,750	172	172
5,751	5,800	173	173
5,801	5,850	175	175
5,851	5,900	176	176
5,901	5,950	178	178
5,951	6,000	179	179
6,001	6,050	181	181
6,051	6,100	182	182
6,101	6,150	184	184
6,151	6,200	185	185
6,201	6,250	187	187
6,251	6,300	188	188
6,301	6,350	190	190
6,351	6,400	191	191
6,401	6,450	193	193
6,451	6,500	194	194
6,501	6,550	196	196
6,551	6,600	197	197

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
6,601	6,650	199	199
6,651	6,700	200	200
6,701	6,750	202	202
6,751	6,800	203	203
6,801	6,850	205	205
6,851	6,900	206	206
6,901	6,950	208	208
6,951	7,000	209	209
7,001	7,050	211	211
7,051	7,100	212	212
7,101	7,150	214	214
7,151	7,200	215	215
7,201	7,250	217	217
7,251	7,300	218	218
7,301	7,350	220	220
7,351	7,400	221	221
7,401	7,450	223	223
7,451	7,500	224	224
7,501	7,550	226	226
7,551	7,600	227	227
7,601	7,650	229	229
7,651	7,700	230	230
7,701	7,750	232	232
7,751	7,800	233	233
7,801	7,850	235	235
7,851	7,900	236	236
7,901	7,950	238	238
7,951	8,000	239	239
8,001	8,050	241	241
8,051	8,100	242	242
8,101	8,150	244	244
8,151	8,200	245	245
8,201	8,250	247	247
8,251	8,300	248	248
8,301	8,350	250	250
8,351	8,400	251	251
8,401	8,450	253	253
8,451	8,500	254	254
8,501	8,550	256	256
8,551	8,600	257	257
8,601	8,650	259	259
8,651	8,700	260	260
8,701	8,750	262	262
8,751	8,800	263	263
8,801	8,850	265	265
8,851	8,900	266	266
8,901	8,950	268	268
8,951	9,000	269	269
9,001	9,050	271	271
9,051	9,100	272	272
9,101	9,150	274	274
9,151	9,200	275	275
9,201	9,250	277	277
9,251	9,300	278	278
9,301	9,350	280	280
9,351	9,400	281	281
9,401	9,450	283	283
9,451	9,500	284	284
9,501	9,550	286	286
9,551	9,600	287	287
9,601	9,650	289	289
9,651	9,700	290	290
9,701	9,750	292	292
9,751	9,800	293	293
9,801	9,850	295	295
9,851	9,900	296	296

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
9,901	9,950	298	298
9,951	10,000	299	299
10,001	10,050	301	301
10,051	10,100	302	302
10,101	10,150	304	304
10,151	10,200	305	305
10,201	10,250	307	307
10,251	10,300	308	308
10,301	10,350	310	310
10,351	10,400	311	311
10,401	10,450	313	313
10,451	10,500	314	314
10,501	10,550	316	316
10,551	10,600	317	317
10,601	10,650	319	319
10,651	10,700	320	320
10,701	10,750	322	322
10,751	10,800	323	323
10,801	10,850	325	325
10,851	10,900	326	326
10,901	10,950	328	328
10,951	11,000	329	329
11,001	11,050	331	331
11,051	11,100	332	332
11,101	11,150	334	334
11,151	11,200	335	335
11,201	11,250	337	337
11,251	11,300	338	338
11,301	11,350	340	340
11,351	11,400	341	341
11,401	11,450	343	343
11,451	11,500	344	344
11,501	11,550	346	346
11,551	11,600	347	347
11,601	11,650	349	349
11,651	11,700	350	350
11,701	11,750	352	352
11,751	11,800	353	353
11,801	11,850	355	355
11,851	11,900	356	356
11,901	11,950	358	358
11,951	12,000	359	359
12,001	12,050	361	361
12,051	12,100	362	362
12,101	12,150	364	364
12,151	12,200	365	365
12,201	12,250	367	367
12,251	12,300	368	368
12,301	12,350	370	370
12,351	12,400	371	371
12,401	12,450	373	373
12,451	12,500	374	374
12,501	12,550	376	376
12,551	12,600	377	377
12,601	12,650	379	379
12,651	12,700	380	380
12,701	12,750	382	382
12,751	12,800	383	383
12,801	12,850	385	385
12,851	12,900	386	386
12,901	12,950	388	388
12,951	13,000	389	389
13,001	13,050	391	391
13,051	13,100	392	392
13,101	13,150	394	394
13,151	13,200	395	395

2013 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
13,201	13,250	397	397
13,251	13,300	398	398
13,301	13,350	400	400
13,351	13,400	401	401
13,401	13,450	403	403
13,451	13,500	404	404
13,501	13,550	406	406
13,551	13,600	407	407
13,601	13,650	409	409
13,651	13,700	410	410
13,701	13,750	412	412
13,751	13,800	413	413
13,801	13,850	415	415
13,851	13,900	416	416
13,901	13,950	418	418
13,951	14,000	419	419
14,001	14,050	421	421
14,051	14,100	422	422
14,101	14,150	424	424
14,151	14,200	425	425
14,201	14,250	427	427
14,251	14,300	428	428
14,301	14,350	430	430
14,351	14,400	431	431
14,401	14,450	433	433
14,451	14,500	434	434
14,501	14,550	436	436
14,551	14,600	437	437
14,601	14,650	439	439
14,651	14,700	440	440
14,701	14,750	442	442
14,751	14,800	443	443
14,801	14,850	445	445
14,851	14,900	446	446
14,901	14,950	448	448
14,951	15,000	449	449
15,001	15,050	451	451
15,051	15,100	454	452
15,101	15,150	456	454
15,151	15,200	459	455
15,201	15,250	461	457
15,251	15,300	463	458
15,301	15,350	466	460
15,351	15,400	468	461
15,401	15,450	471	463
15,451	15,500	473	464
15,501	15,550	476	466
15,551	15,600	478	467
15,601	15,650	481	469
15,651	15,700	483	470
15,701	15,750	486	472
15,751	15,800	488	473
15,801	15,850	490	475
15,851	15,900	493	476
15,901	15,950	495	478
15,951	16,000	498	479
16,001	16,050	500	481
16,051	16,100	503	482
16,101	16,150	505	484
16,151	16,200	508	485
16,201	16,250	510	487
16,251	16,300	512	488
16,301	16,350	515	490
16,351	16,400	517	491
16,401	16,450	520	493
16,451	16,500	522	494

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
16,501	16,550	525	496
16,551	16,600	527	497
16,601	16,650	530	499
16,651	16,700	532	500
16,701	16,750	535	502
16,751	16,800	537	503
16,801	16,850	539	505
16,851	16,900	542	506
16,901	16,950	544	508
16,951	17,000	547	509
17,001	17,050	549	511
17,051	17,100	552	512
17,101	17,150	554	514
17,151	17,200	557	515
17,201	17,250	559	517
17,251	17,300	561	518
17,301	17,350	564	520
17,351	17,400	566	521
17,401	17,450	569	523
17,451	17,500	571	524
17,501	17,550	574	526
17,551	17,600	576	527
17,601	17,650	579	529
17,651	17,700	581	530
17,701	17,750	584	532
17,751	17,800	586	533
17,801	17,850	588	535
17,851	17,900	591	536
17,901	17,950	593	538
17,951	18,000	596	539
18,001	18,050	598	541
18,051	18,100	601	542
18,101	18,150	603	544
18,151	18,200	606	545
18,201	18,250	608	547
18,251	18,300	610	548
18,301	18,350	613	550
18,351	18,400	615	551
18,401	18,450	618	553
18,451	18,500	620	554
18,501	18,550	623	556
18,551	18,600	625	557
18,601	18,650	628	559
18,651	18,700	630	560
18,701	18,750	633	562
18,751	18,800	635	563
18,801	18,850	637	565
18,851	18,900	640	566
18,901	18,950	642	568
18,951	19,000	645	569
19,001	19,050	647	571
19,051	19,100	650	572
19,101	19,150	652	574
19,151	19,200	655	575
19,201	19,250	657	577
19,251	19,300	659	578
19,301	19,350	662	580
19,351	19,400	664	581
19,401	19,450	667	583
19,451	19,500	669	584
19,501	19,550	672	586
19,551	19,600	674	587
19,601	19,650	677	589
19,651	19,700	679	590
19,701	19,750	682	592
19,751	19,800	684	593

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
19,801	19,850	686	595
19,851	19,900	689	596
19,901	19,950	691	598
19,951	20,000	694	599
20,001	20,050	696	601
20,051	20,100	699	602
20,101	20,150	701	604
20,151	20,200	704	605
20,201	20,250	706	607
20,251	20,300	708	608
20,301	20,350	711	610
20,351	20,400	713	611
20,401	20,450	716	613
20,451	20,500	718	614
20,501	20,550	721	616
20,551	20,600	723	617
20,601	20,650	726	619
20,651	20,700	728	620
20,701	20,750	731	622
20,751	20,800	733	623
20,801	20,850	735	625
20,851	20,900	738	626
20,901	20,950	740	628
20,951	21,000	743	629
21,001	21,050	745	631
21,051	21,100	748	632
21,101	21,150	750	634
21,151	21,200	753	635
21,201	21,250	755	637
21,251	21,300	757	638
21,301	21,350	760	640
21,351	21,400	762	641
21,401	21,450	765	643
21,451	21,500	767	644
21,501	21,550	770	646
21,551	21,600	772	647
21,601	21,650	775	649
21,651	21,700	777	650
21,701	21,750	780	652
21,751	21,800	782	653
21,801	21,850	784	655
21,851	21,900	787	656
21,901	21,950	789	658
21,951	22,000	792	659
22,001	22,050	794	661
22,051	22,100	797	662
22,101	22,150	799	664
22,151	22,200	802	665
22,201	22,250	804	667
22,251	22,300	806	668
22,301	22,350	809	670
22,351	22,400	811	671
22,401	22,450	814	673
22,451	22,500	816	674
22,501	22,550	819	676
22,551	22,600	821	677
22,601	22,650	824	679
22,651	22,700	826	680
22,701	22,750	829	682
22,751	22,800	831	683
22,801	22,850	833	685
22,851	22,900	836	686
22,901	22,950	838	688
22,951	23,000	841	689
23,001	23,050	843	691
23,051	23,100	846	692

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
23,101	23,150	848	694
23,151	23,200	851	695
23,201	23,250	853	697
23,251	23,300	855	698
23,301	23,350	858	700
23,351	23,400	860	701
23,401	23,450	863	703
23,451	23,500	865	704
23,501	23,550	868	706
23,551	23,600	870	707
23,601	23,650	873	709
23,651	23,700	875	710
23,701	23,750	878	712
23,751	23,800	880	713
23,801	23,850	882	715
23,851	23,900	885	716
23,901	23,950	887	718
23,951	24,000	890	719
24,001	24,050	892	721
24,051	24,100	895	722
24,101	24,150	897	724
24,151	24,200	900	725
24,201	24,250	902	727
24,251	24,300	904	728
24,301	24,350	907	730
24,351	24,400	909	731
24,401	24,450	912	733
24,451	24,500	914	734
24,501	24,550	917	736
24,551	24,600	919	737
24,601	24,650	922	739
24,651	24,700	924	740
24,701	24,750	927	742
24,751	24,800	929	743
24,801	24,850	931	745
24,851	24,900	934	746
24,901	24,950	936	748
24,951	25,000	939	749
25,001	25,050	941	751
25,051	25,100	944	752
25,101	25,150	946	754
25,151	25,200	949	755
25,201	25,250	951	757
25,251	25,300	953	758
25,301	25,350	956	760
25,351	25,400	958	761
25,401	25,450	961	763
25,451	25,500	963	764
25,501	25,550	966	766
25,551	25,600	968	767
25,601	25,650	971	769
25,651	25,700	973	770
25,701	25,750	976	772
25,751	25,800	978	773
25,801	25,850	980	775
25,851	25,900	983	776
25,901	25,950	985	778
25,951	26,000	988	779
26,001	26,050	990	781
26,051	26,100	993	782
26,101	26,150	995	784
26,151	26,200	998	785
26,201	26,250	1,000	787
26,251	26,300	1,002	788
26,301	26,350	1,005	790
26,351	26,400	1,007	791

2013 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26,401	26,450	1,010	793
26,451	26,500	1,012	794
26,501	26,550	1,015	796
26,551	26,600	1,017	797
26,601	26,650	1,020	799
26,651	26,700	1,022	800
26,701	26,750	1,025	802
26,751	26,800	1,027	803
26,801	26,850	1,029	805
26,851	26,900	1,032	806
26,901	26,950	1,034	808
26,951	27,000	1,037	809
27,001	27,050	1,039	811
27,051	27,100	1,042	812
27,101	27,150	1,044	814
27,151	27,200	1,047	815
27,201	27,250	1,049	817
27,251	27,300	1,051	818
27,301	27,350	1,054	820
27,351	27,400	1,056	821
27,401	27,450	1,059	823
27,451	27,500	1,061	824
27,501	27,550	1,064	826
27,551	27,600	1,066	827
27,601	27,650	1,069	829
27,651	27,700	1,071	830
27,701	27,750	1,074	832
27,751	27,800	1,076	833
27,801	27,850	1,078	835
27,851	27,900	1,081	836
27,901	27,950	1,083	838
27,951	28,000	1,086	839
28,001	28,050	1,088	841
28,051	28,100	1,091	842
28,101	28,150	1,093	844
28,151	28,200	1,096	845
28,201	28,250	1,098	847
28,251	28,300	1,100	848
28,301	28,350	1,103	850
28,351	28,400	1,105	851
28,401	28,450	1,108	853
28,451	28,500	1,110	854
28,501	28,550	1,113	856
28,551	28,600	1,115	857
28,601	28,650	1,118	859
28,651	28,700	1,120	860
28,701	28,750	1,123	862
28,751	28,800	1,125	863
28,801	28,850	1,127	865
28,851	28,900	1,130	866
28,901	28,950	1,132	868
28,951	29,000	1,135	869
29,001	29,050	1,137	871
29,051	29,100	1,140	872
29,101	29,150	1,142	874
29,151	29,200	1,145	875
29,201	29,250	1,147	877
29,251	29,300	1,149	878
29,301	29,350	1,152	880
29,351	29,400	1,154	881
29,401	29,450	1,157	883
29,451	29,500	1,159	884
29,501	29,550	1,162	886
29,551	29,600	1,164	887
29,601	29,650	1,167	889
29,651	29,700	1,169	890

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
29,701	29,750	1,172	892
29,751	29,800	1,174	893
29,801	29,850	1,176	895
29,851	29,900	1,179	896
29,901	29,950	1,181	898
29,951	30,000	1,184	899
30,001	30,050	1,186	901
30,051	30,100	1,189	904
30,101	30,150	1,191	906
30,151	30,200	1,194	909
30,201	30,250	1,196	911
30,251	30,300	1,198	913
30,301	30,350	1,201	916
30,351	30,400	1,203	918
30,401	30,450	1,206	921
30,451	30,500	1,208	923
30,501	30,550	1,211	926
30,551	30,600	1,213	928
30,601	30,650	1,216	931
30,651	30,700	1,218	933
30,701	30,750	1,221	936
30,751	30,800	1,223	938
30,801	30,850	1,225	940
30,851	30,900	1,228	943
30,901	30,950	1,230	945
30,951	31,000	1,233	948
31,001	31,050	1,235	950
31,051	31,100	1,238	953
31,101	31,150	1,240	955
31,151	31,200	1,243	958
31,201	31,250	1,245	960
31,251	31,300	1,247	962
31,301	31,350	1,250	965
31,351	31,400	1,252	967
31,401	31,450	1,255	970
31,451	31,500	1,257	972
31,501	31,550	1,260	975
31,551	31,600	1,262	977
31,601	31,650	1,265	980
31,651	31,700	1,267	982
31,701	31,750	1,270	985
31,751	31,800	1,272	987
31,801	31,850	1,274	989
31,851	31,900	1,277	992
31,901	31,950	1,279	994
31,951	32,000	1,282	997
32,001	32,050	1,284	999
32,051	32,100	1,287	1,002
32,101	32,150	1,289	1,004
32,151	32,200	1,292	1,007
32,201	32,250	1,294	1,009
32,251	32,300	1,296	1,011
32,301	32,350	1,299	1,014
32,351	32,400	1,301	1,016
32,401	32,450	1,304	1,019
32,451	32,500	1,306	1,021
32,501	32,550	1,309	1,024
32,551	32,600	1,311	1,026
32,601	32,650	1,314	1,029
32,651	32,700	1,316	1,031
32,701	32,750	1,319	1,034
32,751	32,800	1,321	1,036
32,801	32,850	1,323	1,038
32,851	32,900	1,326	1,041
32,901	32,950	1,328	1,043
32,951	33,000	1,331	1,046

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
33,001	33,050	1,333	1,048
33,051	33,100	1,336	1,051
33,101	33,150	1,338	1,053
33,151	33,200	1,341	1,056
33,201	33,250	1,343	1,058
33,251	33,300	1,345	1,060
33,301	33,350	1,348	1,063
33,351	33,400	1,350	1,065
33,401	33,450	1,353	1,068
33,451	33,500	1,355	1,070
33,501	33,550	1,358	1,073
33,551	33,600	1,360	1,075
33,601	33,650	1,363	1,078
33,651	33,700	1,365	1,080
33,701	33,750	1,368	1,083
33,751	33,800	1,370	1,085
33,801	33,850	1,372	1,087
33,851	33,900	1,375	1,090
33,901	33,950	1,377	1,092
33,951	34,000	1,380	1,095
34,001	34,050	1,382	1,097
34,051	34,100	1,385	1,100
34,101	34,150	1,387	1,102
34,151	34,200	1,390	1,105
34,201	34,250	1,392	1,107
34,251	34,300	1,394	1,109
34,301	34,350	1,397	1,112
34,351	34,400	1,399	1,114
34,401	34,450	1,402	1,117
34,451	34,500	1,404	1,119
34,501	34,550	1,407	1,122
34,551	34,600	1,409	1,124
34,601	34,650	1,412	1,127
34,651	34,700	1,414	1,129
34,701	34,750	1,417	1,132
34,751	34,800	1,419	1,134
34,801	34,850	1,421	1,136
34,851	34,900	1,424	1,139
34,901	34,950	1,426	1,141
34,951	35,000	1,429	1,144
35,001	35,050	1,431	1,146
35,051	35,100	1,434	1,149
35,101	35,150	1,436	1,151
35,151	35,200	1,439	1,154
35,201	35,250	1,441	1,156
35,251	35,300	1,443	1,158
35,301	35,350	1,446	1,161
35,351	35,400	1,448	1,163
35,401	35,450	1,451	1,166
35,451	35,500	1,453	1,168
35,501	35,550	1,456	1,171
35,551	35,600	1,458	1,173
35,601	35,650	1,461	1,176
35,651	35,700	1,463	1,178
35,701	35,750	1,466	1,181
35,751	35,800	1,468	1,183
35,801	35,850	1,470	1,185
35,851	35,900	1,473	1,188
35,901	35,950	1,475	1,190
35,951	36,000	1,478	1,193
36,001	36,050	1,480	1,195
36,051	36,100	1,483	1,198
36,101	36,150	1,485	1,200
36,151	36,200	1,488	1,203
36,201	36,250	1,490	1,205
36,251	36,300	1,492	1,207

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	36,350	1,495	1,210
36,351	36,400	1,497	1,212
36,401	36,450	1,500	1,215
36,451	36,500	1,502	1,217
36,501	36,550	1,505	1,220
36,551	36,600	1,507	1,222
36,601	36,650	1,510	1,225
36,651	36,700	1,512	1,227
36,701	36,750	1,515	1,230
36,751	36,800	1,517	1,232
36,801	36,850	1,519	1,234
36,851	36,900	1,522	1,237
36,901	36,950	1,524	1,239
36,951	37,000	1,527	1,242
37,001	37,050	1,529	1,244
37,051	37,100	1,532	1,247
37,101	37,150	1,534	1,249
37,151	37,200	1,537	1,252
37,201	37,250	1,539	1,254
37,251	37,300	1,541	1,256
37,301	37,350	1,544	1,259
37,351	37,400	1,546	1,261
37,401	37,450	1,549	1,264
37,451	37,500	1,551	1,266
37,501	37,550	1,554	1,269
37,551	37,600	1,556	1,271
37,601	37,650	1,559	1,274
37,651	37,700	1,561	1,276
37,701	37,750	1,564	1,279
37,751	37,800	1,566	1,281
37,801	37,850	1,568	1,283
37,851	37,900	1,571	1,286
37,901	37,950	1,573	1,288
37,951	38,000	1,576	1,291
38,001	38,050	1,578	1,293
38,051	38,100	1,581	1,296
38,101	38,150	1,583	1,298
38,151	38,200	1,586	1,301
38,201	38,250	1,588	1,303
38,251	38,300	1,590	1,305
38,301	38,350	1,593	1,308
38,351	38,400	1,595	1,310
38,401	38,450	1,598	1,313
38,451	38,500	1,600	1,315
38,501	38,550	1,603	1,318
38,551	38,600	1,605	1,320
38,601	38,650	1,608	1,323
38,651	38,700	1,610	1,325
38,701	38,750	1,613	1,328
38,751	38,800	1,615	1,330
38,801	38,850	1,617	1,332
38,851	38,900	1,620	1,335
38,901	38,950	1,622	1,337
38,951	39,000	1,625	1,340
39,001	39,050		

2013 KANSAS TAX TABLE (concluded)

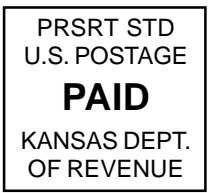
If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are					
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint				
		your tax is				your tax is				your tax is					
92,401	92,450	4,244	3,959	94,301	94,350	4,337	4,052	96,201	96,250	4,430	4,145	98,101	98,150	4,523	4,238
92,451	92,500	4,246	3,961	94,351	94,400	4,339	4,054	96,251	96,300	4,432	4,147	98,151	98,200	4,526	4,241
92,501	92,550	4,249	3,964	94,401	94,450	4,342	4,057	96,301	96,350	4,435	4,150	98,201	98,250	4,528	4,243
92,551	92,600	4,251	3,966	94,451	94,500	4,344	4,059	96,351	96,400	4,437	4,152	98,251	98,300	4,530	4,245
92,601	92,650	4,254	3,969	94,501	94,550	4,347	4,062	96,401	96,450	4,440	4,155	98,301	98,350	4,533	4,248
92,651	92,700	4,256	3,971	94,551	94,600	4,349	4,064	96,451	96,500	4,442	4,157	98,351	98,400	4,535	4,250
92,701	92,750	4,259	3,974	94,601	94,650	4,352	4,067	96,501	96,550	4,445	4,160	98,401	98,450	4,538	4,253
92,751	92,800	4,261	3,976	94,651	94,700	4,354	4,069	96,551	96,600	4,447	4,162	98,451	98,500	4,540	4,255
92,801	92,850	4,263	3,978	94,701	94,750	4,357	4,072	96,601	96,650	4,450	4,165	98,501	98,550	4,543	4,258
92,851	92,900	4,266	3,981	94,751	94,800	4,359	4,074	96,651	96,700	4,452	4,167	98,551	98,600	4,545	4,260
92,901	92,950	4,268	3,983	94,801	94,850	4,361	4,076	96,701	96,750	4,455	4,170	98,601	98,650	4,548	4,263
92,951	93,000	4,271	3,986	94,851	94,900	4,364	4,079	96,751	96,800	4,457	4,172	98,651	98,700	4,550	4,265
93,001	93,050	4,273	3,988	94,901	94,950	4,366	4,081	96,801	96,850	4,459	4,174	98,701	98,750	4,553	4,268
93,051	93,100	4,276	3,991	94,951	95,000	4,369	4,084	96,851	96,900	4,462	4,177	98,751	98,800	4,555	4,270
93,101	93,150	4,278	3,993	95,001	95,050	4,371	4,086	96,901	96,950	4,464	4,179	98,801	98,850	4,557	4,272
93,151	93,200	4,281	3,996	95,051	95,100	4,374	4,089	96,951	97,000	4,467	4,182	98,851	98,900	4,560	4,275
93,201	93,250	4,283	3,998	95,101	95,150	4,376	4,091	97,001	97,050	4,469	4,184	98,901	98,950	4,562	4,277
93,251	93,300	4,285	4,000	95,151	95,200	4,379	4,094	97,051	97,100	4,472	4,187	98,951	99,000	4,565	4,280
93,301	93,350	4,288	4,003	95,201	95,250	4,381	4,096	97,101	97,150	4,474	4,189	99,001	99,050	4,567	4,282
93,351	93,400	4,290	4,005	95,251	95,300	4,383	4,098	97,151	97,200	4,477	4,192	99,051	99,100	4,570	4,285
93,401	93,450	4,293	4,008	95,301	95,350	4,386	4,101	97,201	97,250	4,479	4,194	99,101	99,150	4,572	4,287
93,451	93,500	4,295	4,010	95,351	95,400	4,388	4,103	97,251	97,300	4,481	4,196	99,151	99,200	4,575	4,290
93,501	93,550	4,298	4,013	95,401	95,450	4,391	4,106	97,301	97,350	4,484	4,199	99,201	99,250	4,577	4,292
93,551	93,600	4,300	4,015	95,451	95,500	4,393	4,108	97,351	97,400	4,486	4,201	99,251	99,300	4,579	4,294
93,601	93,650	4,303	4,018	95,501	95,550	4,396	4,111	97,401	97,450	4,489	4,204	99,301	99,350	4,582	4,297
93,651	93,700	4,305	4,020	95,551	95,600	4,398	4,113	97,451	97,500	4,491	4,206	99,351	99,400	4,584	4,299
93,701	93,750	4,308	4,023	95,601	95,650	4,401	4,116	97,501	97,550	4,494	4,209	99,401	99,450	4,587	4,302
93,751	93,800	4,310	4,025	95,651	95,700	4,403	4,118	97,551	97,600	4,496	4,211	99,451	99,500	4,589	4,304
93,801	93,850	4,312	4,027	95,701	95,750	4,406	4,121	97,601	97,650	4,499	4,214	99,501	99,550	4,592	4,307
93,851	93,900	4,315	4,030	95,751	95,800	4,408	4,123	97,651	97,700	4,501	4,216	99,551	99,600	4,594	4,309
93,901	93,950	4,317	4,032	95,801	95,850	4,410	4,125	97,701	97,750	4,504	4,219	99,601	99,650	4,597	4,312
93,951	94,000	4,320	4,035	95,851	95,900	4,413	4,128	97,751	97,800	4,506	4,221	99,651	99,700	4,599	4,314
94,001	94,050	4,322	4,037	95,901	95,950	4,415	4,130	97,801	97,850	4,508	4,223	99,701	99,750	4,602	4,317
94,051	94,100	4,325	4,040	95,951	96,000	4,418	4,133	97,851	97,900	4,511	4,226	99,751	99,800	4,604	4,319
94,101	94,150	4,327	4,042	96,001	96,050	4,420	4,135	97,901	97,950	4,513	4,228	99,801	99,850	4,606	4,321
94,151	94,200	4,330	4,045	96,051	96,100	4,423	4,138	97,951	98,000	4,516	4,231	99,851	99,900	4,609	4,324
94,201	94,250	4,332	4,047	96,101	96,150	4,425	4,140	98,001	98,050	4,518	4,233	99,901	99,950	4,611	4,326
94,251	94,300	4,334	4,049	96,151	96,200	4,428	4,143	98,051	98,100	4,521	4,236	99,951	100,000	4,614	4,329

100,001 and over – use the Tax Computation Worksheet

2013 TAX COMPUTATION WORKSHEET

(Be sure to use the correct computation for your filing status)

Married Filing Joint					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$30,000	\$	3.0% (.030)	\$	\$0	\$
\$30,001 and over	\$	4.9% (.049)	\$	\$570	\$
Single, Head of Household, or Married Filing Separate					
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.
\$0 – \$15,000	\$	3.0% (.030)	\$	\$0	\$
\$15,001 and over	\$	4.9% (.049)	\$	\$285	\$



If label is correct, peel off and affix to the return you file. If incorrect, do not use.

Taxpayer Assistance

ksrevenue.org

Filing. For questions about Kansas taxes, contact our Tax Assistance Center. If you are eligible, free tax preparation is available through programs such as VITA (offered by the IRS), 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/money/taxes/aarp_taxaide/

Tax Assistance Center
120 SE 10th Ave
PO Box 750260
Topeka, KS 66675-0260

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 your 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 & 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 2012 Kansas income tax return. Nonresidents must have filed a 2012 Kansas income tax return to use WebFile for 2013. 

IRS e-File is a *fast, accurate, and safe* way to file a federal and Kansas income 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 1.2 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 **online** 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.