# Kansas Department of Revenue www.ksrevenue.gov



KANSAS Individual Income Tax & Food Sales Refund

Forms and Instructions

# File and pay electronically!

- WebFile
- ♦ TeleFile
- IRS e-file
- Credit Card
- Direct Payment (EFT)

Electronic filing and paying information is available on our electronic services web site:

# www.webtax.org

# 2005



# WHAT'S IN THIS BOOKLET?

# What's New...

The following changes are effective for the 2005 tax year:

- ◆ LEARNING QUEST. The maximum amount of the subtraction modification for contributions to the Learning Quest program have increased. Contributors may claim a subtraction modification up to \$3,000 per student (\$6,000 if married filing a joint return) for tax year 2005. See Line A13 of Schedule S.
- LONG-TERM CARE INSURANCE CONTRACTS. A subtraction modification may be taken for an amount not exceeding \$500 per contract of the premium costs paid for qualified long-term care insurance contracts as defined by Public Law 104-191, section 7702B paragraph (b). See Schedule S, Line-By-Line Instructions for Line A12.
- ◆ ARMED FORCES BONUS. Members of the armed forces of the United States (including Kansas Army and Air National Guard) may take a subtraction modification for amounts received as a recruitment, sign up or retention bonus they received as an incentive to join, enlist or remain in the armed forces of the United States. Also included are amounts the service member received for repayment of educational or student loans incurred by them. See Schedule S, Line-By-Line Instructions for Line Al4.
- NEW CREDIT ANGEL INVESTOR CREDIT. A 50% nonrefundable credit is available for "angel investors" on their investment in any Kansas qualified business. An "angel investor" is an accredited individual investor of high net worth, as defined in 17 C.F.R. 230.50(a). See Schedule K-30.
- NEW CREDIT INDIVIDUAL DEVELOPMENT ACCOUNT. Contributions to and income earned on deposits to an IDA qualify for a subtraction modification - Line A15. "Program Contributors" are entitled to a 50% refundable credit. See Schedule K-68.
- ♦ NEW CREDIT MATHEMATICS & SCIENCE TEACHER EMPLOYMENT CREDIT. Either a 25% or 30% nonrefundable credit is available to any business firm which enters into a partnership agreement to employ Math or Science Teachers. See Schedule K-71.
- REVISED CREDIT SMALL EMPLOYER HEALTHCARE CREDIT. Employers that have established a small employer health benefit plan or made contributions to a health savings account for an eligible employee after December 31, 2004 are allowed increased credits over those previously allowed. See revised Schedule K-57.
- ♦ FOOD SALES TAX QUALIFYING INCOME INCREASED. Qualifying income amounts for the food sales tax refund have increased and are reflected in the chart below. Additional qualifications for this refund are on page 14.

If your qu	alifyi	ng income is:	Your food sales refund is:
\$0	_	\$13,800	\$72 per exemption
\$13,801	_	\$27,600	\$36 per exemption

INTEREST RATE CHANGE. For calendar year 2006 interest will be assessed at 7% per annum (.583% per month or fraction thereof). Penalty for late payment of income tax remains at 1% per month or fraction thereof - capped at 24%.

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GREAT EGRET — As a great egret glides across a setting sun at Quivira National Wildlife Refuge, we are reminded of the special places and wildlife helped by the Chickadee Checkoff. Please remember your contribution on your Kansas Form K-40. Photo by Mike Blair. You can file your state Individual Income Tax return through one of three electronic filing methods offered by the Kansas Department of Revenue (KDOR). Paperless filing options available are **WebFile, IRS e-File,** and **TeleFile**. These filing methods are safe, secure and accurate. You can get your refund in half the time, even faster with Direct Deposit. Visit the Kansas Department of Revenue web site at **www.webtax.org** for more information.

# WebFile

**WebFile** is a secure on-line application for filing your Kansas Individual Income Tax and it will cut your refund time in half! If you have an overpayment, your refund can be deposited directly into your bank account. If you have a balance due, you have the option to pay electronically as well. It is a safe, secure, fast and free way to file and pay your tax or receive your refund.

WebFile can be used to file your Kansas Individual Income Tax return even if you itemize your deductions or need to amend your Kansas return.

To use the application you will need access to the Internet. You should have your taxpayer identification number (TIN) from your mailing label on this booklet OR you can use last year's original refund or balance due amount to access the system. NOTE: *Kansas residents* that did not file a 2004 Kansas return can also use WebFile by following the on-line instructions.

# IRS e-File

IRS e-File is a way to file your return electronically to the IRS and KDOR using an authorized IRS e-File provider.

You can prepare your own return and have a professional electronically transmit it to the IRS and KDOR or you can have your return prepared and transmitted by a tax professional. Depending on the tax professional and the specific services requested, a fee may be charged. You can also e-File using KDOR approved commercial tax filing websites or software products. Go to our web site at **www.webtax.org** for a listing of authorized IRS e-File providers and software products. Within 48 hours of your transmission, you will receive confirmation that KDOR has accepted your return.

# TeleFile

TeleFile allows you to file your return using a touch-tone telephone. If you are a Kansas resident and filed a Kansas return last year, you are eligible to use TeleFile. The TeleFile worksheet on pages 4 and 5 is **your record** of filing your 2005 Kansas tax return - **DO NOT** mail it to KDOR.

You can even TeleFile if you are claiming only a Food Sales Tax refund. To qualify for a refund of sales tax paid on food purchases, you must meet the qualifications for residency, taxpayer status, and qualifying income. Refer to page 14 of this booklet for more information on the Food Sales Tax refund.

# **Direct Payment**

Taxpayers who owe Kansas income tax may pay the balance due either at the time of electronic filing or by utilizing the On-line Individual Tax Payment Center. Visit our website at **www.webtax.org** for more information.

# **Credit Card Payment**

Taxpayers also have the option to pay by credit card. This service is available on the Internet through Official Payments Corporation (OPC), a third party vendor. OPC accepts Mastercard, VISA, Discover and American Express and charges a service fee. Visit the vendor's web site at **www.officialpayments.com** for rules regarding credit card transactions and how to sign up to pay by credit card.

Please visit us at www.webtax.org for the most current electronic information.

# 2005 KANSAS TELEFILE WORKSHEET

This TeleFile worksheet is for your records, DO NOT send it to the Department of Revenue. DO NOT file a separate K-40 form.	<ul> <li>TeleFile is a quick, easy way to file your income tax return. If you are a Kansas resident and filed a Kansas return last year, complete this simple worksheet and call the toll-free number to file your return. Nonresidents and first-time filers are not eligible to use TeleFile.</li> <li>Check the information on your pre-addressed label. Any refund or notification from the Department of Revenue will be mailed to this address. If you do not have a pre-addressed label, information from the department will be mailed to the address shown on your 2004 tax return. If you moved, follow the instructions to update your address during the TeleFile call.</li> <li>Collect all your W-2 statements and the appropriate information from your Federal Income Tax return and begin by completing this worksheet.</li> </ul>
Social Security Numbers	Your Social Security number Security number
Taxpayer Identification Number	Taxpayer ID number (TIN)       7-digit Taxpayer ID Number (TIN)       Immediately the second David A SAMPLEPERSON 123 EVERGREEN ST ANYTOWN KS 66600-0001         If you do not have a TIN, enter the requested refund or balance due amount on your 2004 Kansas Income Tax return       Immediately the second David A SAMPLEPERSON 123 EVERGREEN ST ANYTOWN KS 66600-0001
New Address, County, School District No.	New Address County Abbreviation School District No.
Filing Status and Personal Exemptions	Filing Status (check one):       Single       Married Filing Joint       Married Filing Separate       Head of Household         Number of personal exemptions claimed on your FEDERAL tax return       Image: Comparison of the second seco
Food Sales Tax Refund	If you qualify for the food sales tax refund (see page 14), enter your <b>qualifying income</b> from line 30 of the Qualifying Income Worksheet on page 6.
Income Quick and Call Credits Quick Call	<ul> <li>Federal adjusted gross income (See instructions for K-40, page 15)</li></ul>
Quicl Call	<ul> <li>Total Kansas withholding for you and your spouse</li> <li>Estimated tax paid</li> <li>Estimated tax paid</li> <li>Amount of Kansas tax paid with extension of time</li> <li>Earned income credit (See instructions for K-40, page 19)</li> <li>Refundable portion of tax credits (Enter the refundable amounts from any applicable</li> </ul>
	schedules shown in the K-40 instructions on page 19)

Page 4

YOU ARE NOW READY TO TELEFILE. DIAL 1-800-260-6829. Information for the gray shaded boxes on the following page will be provided during the TeleFile call.

Refund and	Kansas Tax (This amount will be provided during the call)
Direct Deposit	14         Overpayment (This amount will be provided during the call)
	15 Credit Forward (See instructions for K-40, page 20)
	16 Chickadee Checkoff (See instructions for K-40, page 20)
	17       Senior Citizens Meals on Wheels Contribution Program (See instructions for K-40, page 20)
	18       Refund (This amount will be provided during the call)
	Direct Deposit: To have your refund deposited directly into your account, complete the following information:
	Checking Routing number: Account number:
	Savings
	If you are using Direct Deposit to obtain your refund or Direct Payment (below) to pay your tax, the example to the right shows how the routing number and account number appear on your check. If you are not sure what banking information to enter here, verify it with your financial institution. Incorrect information will delay your refund.
Amount Due	
and Payment	Kansas Tax (This amount will be provided during the call)
Options	19   Underpayment (This amount will be provided during the call)
	20 Estimated tax penalty (See instructions for K-40, page 19)
	21 Were you engaged in commercial farming or fishing in 2005? Yes No
	22 Chickadee Checkoff (See instructions for K-40, page 20)
	23       Senior Citizens Meals on Wheels Contribution Program (See instructions for K-40, page 20)
	24   Amount you owe (This amount will be provided during the call)
	The following options are available to pay your Kansas tax due. Choose one of the following to make your payment:
	<b>Direct Payment</b> – Direct payment is an automatic withdrawal from your checking or savings account (see instructions on page 20). If you are choosing this payment option, complete the following information:
	Checking Routing number: Account number:
	Savings
	<b>Check or Money Order</b> – Complete the payment voucher, Form K-40V, included in this booklet. Make your check or money order payable to "Kansas Income Tax." Write your Social Security number on your check or money order to assure proper credit to your account.
	<b>Credit Card</b> – To pay by credit card, visit the service provider's internet web site at www.officialpayments.com. If you pay by credit card, be sure to keep the confirmation number you are given at the end of that transaction so you will have a record of your payment.
	DO NOT HANG UP UNTIL YOU RECEIVE YOUR CONFIRMATION NUMBER
Confirmation	Daytime Phone ( ) Confirmation Date you
Number and	Number: Number: TeleFiled:
Signatures	

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# QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

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

- If you are **NOT** required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- ▶ If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 24.

		COLUMN A	COLUMN B
Inco	ome. Enter the amounts received from the following sources:		
1.	Wages, salaries, tips, etc.	1.	
2.	Taxable interest and dividends	2.	
3.	Taxable refunds	3.	
4.	Alimony received	4.	
5.	Business income or (loss) (federal Schedules C, C-EZ)	5.	
6.	Farm income or (loss) (federal Schedule F)	6.	
7.	Capital gains or (losses) (federal Schedule D or Form 4797)	7.	
8.	Taxable amount of IRA, annuity and pension distributions	8.	
9.	Taxable amount of Social Security benefits	9.	
10.	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Schedule E)	10.	
11.	Unemployment compensation	11.	]
12.	Other Income (Jury duty, gambling winnings, etc.)	12.	
	Total income. Add lines 1 through 12.	13.	
FED	ERAL ADJUSTMENTS TO INCOME. ENTER DEDUCTIONS FOR:		
14.	IRA deduction and self-employed SEP, SIMPLE and qualified plans	14.	
	Penalty on early withdrawal of savings	15.	
	Alimony paid and moving expenses	16.	1
17.	Clean-fuel vehicle deduction	17.	1
18.	Self-employed health insurance, Archer MSA and health savings account deduction	18.	1
	One-half of self-employment tax	19.	1
	Domestic production activities deduction	20.	1
	Tuition & fees deduction, student loan interest deduction and educator expenses,	21.	1
	Business Expenses for Reservists, Artists & Fee-Basis Government Officials	22.	
	Total Adjustments. Add lines 14 through 22.	23.	
	Federal Adjusted Gross Income.		
	Column A filers: Subtract line 23 from line 13.		
	Column B filers: Enter the Federal Adjusted Gross Income amount from Form 1040,		
	1040A, or 1040EZ.	24.	24.
25.	Kansas Modifications to Federal Adjusted Gross Income.		
	Enter the net modifications from line A17 of Kansas Schedule S, Part A. Refer		
	to the instructions that begin on page 22. If this amount is a negative amount,		
	put it in brackets ().	25.	25.
26.	Kansas Adjusted Gross Income. If line 25 is a positive amount, add lines 24		
	and 25 and enter on line 26. If line 25 is a negative amount, subtract line 25		
A pp	from line 24, and enter the result on line 26. ITION TO INCOME FOR FOOD SALES TAX REFUND. ENTER THESE AMOUNTS:	26.	26.
27.	Interest income exempt from Kansas taxation, such as interest received from U. S. Savings Bonds, Treasury Notes, etc., (from line A7 of Kansas Schedule S,		
	if applicable).	27.	27.
20	Exempt retirement benefits. Enter amount shown on line A10 of	<i>L</i> <sup>1</sup>	
∠ŏ.	Schedule S, except Railroad Retirement Benefits.	28.	28.
29.	Total Kansas additions. Add lines 27 and 28.	29.	29.
30.	Qualifying Income for purpose of receiving a Food Sales Tax refund. Add		
	lines 26 and 29.	30.	30.



If line 30 is **MORE** than \$27,600, you do not qualify for the Food Sales Tax Refund.

If line 30 is **LESS** than \$27,600, follow the instructions for line 25 of Form K-40 on page 18 to calculate the amount of your Food Sales Tax refund.



# 2005 KANSAS INDIVIDUAL INCOME TAX and/or FOOD SALES TAX REFUND

	Your First Name	Initial	Last Name		\ \ 	Enter the first fo Use <b>ALL CAPIT</b>	our letters of your last nam ΓΑL letters.	е.	
	Spouse's First Name	Initial	Last Name		1	Your Social Security number	r		
	Mailing Address (Number and Street, includir	ig Rural	Route)		School District No. <sup>1</sup>		our letters of your spouse's ALL CAPITAL letters.	;	
	City, Town, or Post Office		State	Zip Code	County Abbreviation	Spouse's Social Security number			
mation	If your name or address h changed since last year, n an "X" in this box	as hark	joi		spouse if filing g this tax year, this box	Daytime telephone number			
Filing Intor	Mark this box if yo an <b>AMENDED</b> 20 NOTE: This form cannot be	05 K	ansas retur	n.		ed affects	ur 2005 original Ka Amended Federal tax return		ment by
	Filing Status (Mark ONE	)	Resi	dency Sta	tus (Mark ON	IE)	Exemptions		
	Single		<b>—</b> 1	Resident			Number of exemptior on your 2005 federal		
	Married filing joint (Even if only one had incon	ne)		Nonresident <b>c</b> from / /	or Part-year reside / to//_	ent	If filing status is head household, add one		
	Married filing separate Head of household				chedule S, Part E		Total Kansas exempt	· ·	
	If amou	nt is ne	egative, shade	the minus (-)	in box. Exampl	le: -			
me	1. Federal adjusted gross incon	ne				🗧			00
	2. Modifications (From Schedul	e S, lii	ne A17. Enclo	ose Schedule	e S.)	🗖			00
	3. Kansas adjusted gross income (Line 2 added to or subtracted from line 1; see instructions, page 15)								
	4. Standard deduction OR item	ized d	eductions (S	ee instructio	ns, page 15)				00
ons	5. Exemption allowance (\$2,25	i0 x nι	Imber of exer	nptions claim	ned)				00
uct	6. Total deductions (Add lines								00
Ded	7. Taxable income (Subtract lin								00
۲ ۲	8. Tax (From Tax Tables or Ta	k Com	putation Sche	edules begin	ning on page 25)	)			00
tatio	9. Nonresident allocation perce	ntage	(From Sche	dule S, line E	323)				%
ndu	10. Nonresident tax (Multiply lin	e 8 by	line 9)						00
້ອ	11. Kansas tax on lump sum dis	tributio	ons (Residen	its only - see	instructions, pag	ge 16)			00
lax	12. TOTAL INCOME TAX (Resid			-				,	00



114205	5
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	13. Credit for taxes paid to other states (See instructions, page 16)
<u></u>	14. Credit for child & dependent care expenses (See instructions, page 17)
Credits	15. Other credits (Enclose all appropriate credit schedules)
Ü	16. Total tax credits (Add lines 13, 14 and 15)
	17. Income tax balance after credits (Subtract line 16 from line 12; cannot be less than zero)
X	18 Lies tax due (See instructions on page 18)

Тах	18. Use tax due (See instructions on page 18).	00
Use	19. Total Tax Balance (Add lines 17 and 18)	00
	20. Kansas income tax withheld from W-2, 1099, or K-19 (Enclose K-19; see instructions)	00
ayments	21. Estimated tax paid	00
	22. Amount paid with Kansas extension	00
	23. Earned income credit (See instructions, page 19)	00
Б Б	24. Refundable portion of tax credits (Enclose all appropriate credit schedules)	00
g ar	25. FOOD SALES TAX REFUND (You <b>must</b> meet the qualifications listed on page 14)	00
ldin	For an ORIGINAL return, skip to line 28. For an AMENDED return, complete lines 26 and/or 27 before continuing t	o line 28.
hho	26. Payments remitted with original return	00
Vit	27. Overpayment from original return (This figure is a subtraction; see instructions, page 19)	00
	28. Total refundable credits (Add lines 20 through 26 and subtract line 27)	00
	29. UNDERPAYMENT (If line 19 is greater than line 28)	00
Due	30. Interest (See instructions, page 19)	00
C C C	31. Penalty (See instructions, page 19)	00
alar	32. Estimated Tax Penalty (See instructions, page 19)	00
ß	33. AMOUNT YOU OWE (Add lines 29 through 32. Include amounts from lines 36 and 37 if applicable.) See payment options on page 19	00
	34. OVERPAYMENT (If line 19 is less than line 28)	00
ŧ	35. CREDIT FORWARD (Enter the amount of line 34 you wish to be applied to your 2006 estimated tax)	00
iymen	If you wish to donate to either the Chickadee Checkoff or the Senior Citizens Meals on Wheels Program, enter th of your donation on the appropriate line. This donation will reduce your refund or increase the amount you owe	e amount
erp	36. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	00
õ	37. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	00
	38. <b>REFUND</b> (Subtract lines 35, 36 and 37 from line 34)	00

I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer. I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.





# 2005 KANSAS SUPPLEMENTAL SCHEDULE

Your First Name	Initial	Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters.
			Your Social Security number
Spouse's First Name	Initial	Last Name	Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.
			Spouse's Social Security number

# PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (See instructions, page 21)

# ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:

A1.	State and municipal bond interest not specifically exempt from Kansas Income Tax (Reduced by related expenses)				00	
A2.	Contributions to all Kansas public employee's retirement systems (See instructions)				00	
A3.	Federal net operating loss carry forward.				00	
A4.	Contributions to a Regional Foundation (See instructions)				00	
A5.	Other additions to Federal adjusted gross income (See instructions and enclose list)				00	
A6.	Total additions to Federal adjusted gross income (Add lines A1 through A5).				00	

# SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:

A7.	Interest on U.S. Government obligations (Reduced by related expenses)				00
A8.	State income tax refund (If included on line 1 of Form K-40 or the Telefile worksheet)		ĺ		00
A9.	Kansas net operating loss carry forward		ĺ		00
A10.	Retirement benefits specifically exempt from Kansas Income Tax		Ĺ		00
A11.	Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions)		ĺ		00
A12.	Qualified Long-Term Care Insurance premiums (See instructions)		ĺ		00
A13.	Learning Quest Education Savings Program contributions (See instructions)		ĺ		00
A14.	Armed Forces Recruitment, Sign-up, or Retention Bonus.		ĺ		00
A15.	Other subtractions from Federal adjusted gross income (See instructions and enclose list)		ĺ		00
A16.	Total subtractions from Federal adjusted gross income (Add lines A7 through A15).		Ċ		00

# **NET MODIFICATIONS:**

If amount is negative, shade minus (-) in box. Example:

A17. Net modifications to Federal adjusted gross income (Subtract line A16 from line A6). Enter on line 2, Form K-40. If negative, shade minus (-) in box.

00

Amount From Kansas Sources:

# PART B - NONRESIDENT ALLOCATION (See instructions, page 24)

If amount is negative, shade minus (-) in box. Example:

# INCOME:

		Total From Federal Return:	Amo	ount Fr	om Ka	ansas	s Sourc	es:
B1.	Wages, salaries, tips, etc							00
B2.	Interest and dividend income							00
B3.	Refunds of state and local income taxes							00
B4.	Alimony received							00
B5.	Business income or loss						$\Box$	00
B6.	Farm income or loss						$\Box$	00
B7.	Capital gain or loss	<b>=</b>						00
B8.	Other gains or losses	<b>=</b>					$\Box$	00
B9.	Pensions, IRA distributions, and annuities							00
B10.	Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc							00
B11.	Unemployment compensation, taxable Social Security benefits, and other income	-						00
B12.	Total income from Kansas sources (Add lines B1 thro	ugh B11)						00

# ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

# **Total From Federal Return:**

### 00 B13. IRA Retirement Deductions ..... 00 B14. Penalty on early withdrawal of savings. 00 00 B16. Moving expenses ..... 00 B17. Other federal adjustments ..... 00 B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)..... 00 B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)..... 00 B20. Net modifications applicable to Kansas source income (See instructions) ..... 00 B21. Modified Kansas source income (Line B19 plus or minus line B20) ..... 00 B22. Kansas adjusted gross income (From line 3, Form K-40)..... B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to nearest whole percent, enter on line 9, Form K-40) .....

# **GENERAL INFORMATION**

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

# Who Must KANSAS RESIDENTS

File a Return

# A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where he or she is 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:
- You are required to file a federal income tax return, OR
- Your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

And has gross income of at least:

\$5 250

The <u>minimum</u> filing requirements for each filing status and exemption allowance situation are shown below. 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 do not need to file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$10,500.

# A Kansas resident must file if he or she is: SINGLE OR MARRIED FILING SEPARATE Under 65

Childen de littleten en la construction de la const	ψ0,200
65 or older or blind	\$6,100
65 or older and blind	\$6,950
MARRIED FILING JOINT	
Under 65 (both spouses)	\$10,500
65 or older or blind (one spouse)	
65 or older or blind (both spouses)	\$11,900
65 or older and blind (one spouse)	\$11,900
65 or older or blind (one spouse) and 65 or older and blind (other spouse)	
65 or older and blind (both spouses)	\$13,300
HEAD OF HOUSEHOLD	
Under 65	\$9,000
65 or older or blind	\$9,850
65 or older and blind	\$10,700
	. ,



IMPORTANT: You must file a Kansas Individual Income Tax return to receive any refund of taxes withheld, regardless of the amount of total income, or to receive the Food Sales Tax refund.

# MINOR DEPENDENTS

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

### NONRESIDENTS

If you are not a resident of Kansas, but you received income from Kansas sources, you must file a Kansas Individual Income Tax return regardless of the amount of income received from Kansas sources.

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.

# PART-YEAR RESIDENTS

You are a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a partyear resident, you have the option to file your Kansas return either as a resident or as a nonresident.

# **MILITARY PERSONNEL**

The active 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 - to include 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 (or your spouse if filing jointly) received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due of **nonresident** military service members. All nonresident service members will subtract out the amount of their military compensation on Schedule S, line A11. See *Schedule S Line-by-Line Instructions* on page 21.

**NOTE:** Kansas law provides that if either a husband or wife is a resident of Kansas, the other is a nonresident of Kansas, and they 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.

### 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 on a reservation, by a native American Indian residing on his or her tribal reservation, is also exempt from Kansas Income Tax. If any such income is included in the federal adjusted gross income, it is subtracted on the Kansas return.

When to File	If your 2005 return is based on a calendar year, it must be filed and the tax paid no later than <b>April 15, 2006.</b> If your return is based on a fiscal year, your Kansas return is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet assume a calendar year taxpayer. By using an electronic filing option and the direct payment method, you can file your return at any time and choose to have your bank account debited on the due date of the return. See instructions for this payment option on page 20. AMENDED RETURNS: In general, amended returns must be filed with the Department of Revenue within three (3) years of when the original return was filed. If the amended return will result in a refund to you, the amended return may be filed within three (3) years of when the original return was filed. If the arended return was filed, or within two (2) years from the date the tax was paid, whichever is later.
Where to File	Please use the pre-addressed envelope in this tax booklet to mail your tax return. This envelope is designed for use in our automated mail-opening equipment and will expedite the processing of your return. If you are expecting a refund, place an "X" in the box on the front of the envelope. If your envelope has been misplaced, mail your return to the following address: INDIVIDUAL INCOME TAX/FOOD SALES TAX KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON ST TOPEKA, KS 66699-1000
lf You Need Forms	A tax booklet is mailed each year to the address on your previous year's Income Tax return. Kansas Income Tax forms and instructions are available throughout the state at city and county clerk's offices, driver's license stations, banks, libraries, and other places of convenience. Specialized schedules and forms are available from our Taxpayer Assistance Office, or by calling our voice mail forms request line at (785) 296-4937 and from our web site at www.ksrevenue.org. Important: Due to the sensitivity of the Department's imaging equipment for tax return processing, only an original preprinted form or an approved computer-generated version of the K-40, Schedule S, and K-40V should be filed.
Extension of Time to File	If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed Form 4868 with the Internal Revenue Service for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. (If you are entitled to a refund, an extension is not required to file the return after the original due date.) <b>Important:</b> An extension of time to file is NOT an extension to pay. If you do not pay the tax amount due (may be estimated) by the <u>original</u> due date, you will owe interest and penalty on any balance due. To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) located in this book. Check the box on the K-40V indicating extension payment.
Copy of 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 the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your Federal return (1040EZ, 1040A or 1040 and applicable Schedules A-F) with your Kansas return.
Estimated Tax	If you have self-employment income or other income not subject to Kansas withholding, you may be required to file estimated income tax voucher to prepay your Kansas Income Tax. Estimated tax payments are required if: Your Kansas Income Tax balance due (after withholding and prepaid credits) is \$500 or more; AND Your withholding and prepaid credits for the current tax year are less than: (1) 90% of the tax on your current year's return or (2) 100% of the tax on your prior year's return. To make estimated tax payments, obtain Form K-40ES, the Kansas estimated tax vouchers and instructions. If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments if your return is filed and tax is paid on or before March 1, 2006. Underpayment Penalty: If line 29 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210, in this booklet, to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.
Amending Your Return	You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change on another state's return (error or adjustment), 3) there is a change on your federal return (error or adjustment). Check the <b>AMENDED box in the Filing Information section of the K-40 if you are amending your 2005 Kansas return</b> . (Note: If you filed a Schedule S with your original return you must also file a Schedule S with your amended return, even if there are no amended changes.) Pay the full amount of tax and interest due on an amended return and no late pay penalty will be assessed. Refer to the department's web site for annual interest rates.

	AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return, Form 1040X for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the Kansas Department of Revenue 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 you know that a previously filed federal return was not correct, or if your original return was adjusted by the Internal Revenue Service, 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 (Department of Revenue could make assessments for as many years back as necessary).
Deceased Taxpayers	If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a surviving spouse filing a joint Federal Income Tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure the appropriate box below the heading has been checked.
	<ul> <li>Decedent Refund Documentation If you are a surviving spouse requesting a refund of less than \$100, you must enclose ONE of the following with your Form K-40: <ul> <li>Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer</li> <li>Death certificate</li> <li>Obituary statement</li> <li>Funeral home notice</li> <li>Letters Testamentary</li> <li>Kansas Form RF-9, Decedent Refund Claim</li> <li>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: <ul> <li>Proof of death (death certificate, obituary statement or funeral home notice), AND</li> <li>Kansas Form RF-9, Decedent Refund Claim</li> </ul> </li> </ul></li></ul>
Innocent Spouse Relief	In those cases where husband and wife file as married filing joint for Kansas, and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.
Confidential Information	Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, 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.
Food Sales Tax Refund	Form K-40 is not only a Kansas Income Tax return, but also the claim form for the Food Sales Tax Refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$27,600 or less (see page 14). The refund is claimed on line 25 of Form K-40. The Food Sales Tax refund will either increase the amount of your Income Tax refund or decrease the amount you owe. If you filed a Kansas Income Tax return last year, you may use TeleFile or WebFile to claim your Food Sales Tax refund and get your refund quicker. See page 3 for details on these quick and easy paperless filing options. All returns requesting a Food Sales Tax refund MUST BE RECEIVED by the department NOT LATER THAN April 15 <sup>th</sup> or, within the federal extension period. Failure to file for a food sales tax refund before October 15 <sup>th</sup> will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists therefor; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline.
Homestead Refund Program	This program offers a property tax rebate of up to \$600 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2005 household income was less than \$27,000, 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 rebate is claimed on Kansas Form K-40H, Kansas Homestead Refund Claim. This form and instructions are available from our Taxpayer Assistance Center, driver's license stations, your county clerk's office, and other places of convenience throughout the state, or by calling our voice mail forms request line: (785) 296-4937. Page 13

# **TAXPAYER INFORMATION**

Label: If you have a pre-addressed label (located on the back cover of this booklet) and the name and address information is correct, place it on your Form K-40 in the space provided after you have completed your return.

Name and Address: If you do not have a pre-addressed label, or if the information on the label is incorrect, PRINT or TYPE your name and address in the spaces provided. Be sure to include your apartment or lot number, if applicable, to assure delivery of your refund or correspondence.

School District and County: Residents-Using the list on pages 30 and 31, enter your school district and county abbreviation for where you resided on December 31, 2005. Nonresidents—Leave these boxes blank.

Name or Address Change Box: If your name or address has changed since your last Kansas return was filed, mark an "X" in the box below the name and address area.

Deceased Taxpayer Box: If the taxpayer (or spouse, if filing a joint return), died during 2005, mark an "X" in the appropriate box below the name and address area.

First Four Letters of Last Name: Using ALL CAPITAL letters, enter the first four letters of your last name and that of your spouse in the boxes provided. If your last name has less than four letters, leave the remaining box(es) empty.

Social Security Number: You must enter the Social Security number(s) in the boxes on your return. In order to improve the confidentiality of your tax information, your Social Security numbers are not printed on your label.

Telephone Number: Should a problem arise in processing your return, it is helpful if we have a telephone number where you can be reached during our office hours. It will be kept confidential.

# **FILING INFORMATION**

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 and your spouse file separate Federal Income Tax returns, you must file separate Kansas returns.

Amended Return. If you are filing an amended return for tax year 2005, place an "X" in the AMENDED box and in the appropriate sub-box indicating the reason you are filing an amended return.



If you are filing an amended return, you cannot change the filing status from "joint" to "separate" after the due date has passed for filing a separate return (April 15<sup>th</sup> for calendar year taxpayers).

Residency Status: Check the appropriate box for your residency status (see the definitions that begin on page 11).

If you and your spouse file a joint Federal Income Tax return and one of you is a nonresident of Kansas, you must file a joint nonresident Kansas return.

Exemptions: Enter the number of exemptions claimed on your federal return. If your filing status is "Head of Household," you are allowed an additional exemption on your Kansas return; 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.

# FOOD SALES TAX REFUND

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

Residency: You must been domiciled in Kansas for the entire 12 months of 2005. To be "domiciled in Kansas" means you have established a permanent residence in Kansas and intend to remain in Kansas. If you resided in Kansas less than 12 months of 2005, you do not qualify for the Food Sales Tax refund, even if your filing status shown on Form K-40 is "Resident."

Taxpayer Status: If you meet the Residency qualification above, answer these questions:

1)	Were you 55 years of age or older during 2005 (born prior to January 1, 1951)?	□ Yes	□ No
2)	Were you totally and permanently disabled or blind during 2005 (regardless of age)?	□ Yes	□ No
3)	Did you have a dependent child who lived with you the entire year who was born before January 1, 2005 and was under the age of 18 all of 2005?	□ Yes	□ No

If you answered "Yes" to one or more of these questions, you meet the taxpayer status qualification.

**Qualifying Income:** The income limit for a Food Sales Tax refund is \$27,600. If you met the first two qualifications, complete the worksheet on page 6.

If you meet ALL of the qualifications for residency, taxpayer status, and qualifying income, complete Form K-40, the TeleFile Worksheet, or WebFile, whichever method of filing you prefer.

# INCOME



If the amounts on lines 1, 2, or 3 are negative numbers, be sure to shade the minus (–) in the box to the left of the negative number.

# LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your Federal <u>adjusted</u> gross income as reported on your 2005 Federal Income Tax return.

# LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Many taxpayers will not have any modifications. If you do not have any modifications, skip line 2 and enter the amount from line 1 on line 3.

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S. Review the instructions on page 21 to determine if you have any modifications to your Federal adjusted gross income.

# LINE 3 — KANSAS ADJUSTED GROSS INCOME

If line 2 is a positive amount, add lines 1 and 2 and enter the total on line 3. If line 2 is a negative amount (be sure to shade the minus (–) in the box to the left of the amount), subtract line 2 from line 1 and enter the result on line 3.

**NOTE:** If the amount on line 3 is \$27,600 or less, you <u>may</u> qualify for the Food Sales Tax refund. Review the qualifications on page 14 and the qualifying income worksheet on page 6.

# DEDUCTIONS

# LINE 4 — STANDARD 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 your deductions on your federal return, you may either itemize on your Kansas return (by completing Itemized Deduction Worksheets I or II) or take the Kansas standard deduction, 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 your deductions, then the other must also itemize.

# **KANSAS STANDARD DEDUCTION**

Enter your Kansas standard deduction from the applicable chart or worksheet that follows.

If you can be claimed as a dependent by another taxpayer and line 1 of Form K-40 includes income other than earned income, you must use the "Standard Deduction for Dependents" worksheet.

# **CHART I** – Standard Deduction Chart for Most People

Do not use this chart if you are 65 or older or blind, OR if someone can claim you as a dependent.

Filing status:	Enter on line 4 of Form K-40:
Single	. \$3,000
Married Filing Joint	
Married Filing Separate	. \$3,000
Head of Household	. \$4,500

# <u>CHART II</u> – Standard Deduction Chart for People 65 or Older and/or Blind

If someone can claim you as a dependent, use the worksheet for dependents in the next column.

	u were 65 o ur spouse w	r older /as 65 or older	Blind Blind Blind
TOTAL Numbe	er of boxes o	hecked	_
Filing status:		Number of boxes checked:	Enter on line 4 of Form K-40:
Single		1	\$3,850
		2	\$4,700
Married Filing	g Joint	1	\$6,700
		2	\$7,400
		3	\$8,100
		4	\$8,800
Married Filing	g Separate	1	\$3,700
		2	\$4,400
		3	\$5,100
		4	\$5,800
Head of Hous	sehold	1	\$5,350
		2	\$6,200

# STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

Use this worksheet only if someone can claim you as a dependent.

1) Enter the amount of your earned income.	1.
2) Minimum standard deduction.	2. \$500
3) Enter the larger of lines 1 or 2.	3
4) Enter the amount for your filing status: Single — \$3,000 Married filing joint — \$6,000 Married filing separate — \$3,000 Head of household — \$4,500	4
<ol> <li>Enter the lesser of lines 3 or 4</li> <li>STOP HERE if you are under 65 and not blind. Enter this amount on line 4 of Form k</li> </ol>	5 <-40.
6) a. Check if: You were 65 or older Your spouse was 65 or older	Blind 🗌 Blind 🔲
b. TOTAL number of boxes checked	
c. Multiply 6b by \$850 (\$700 if married filing joint or separate)	6c
<ol> <li>Add lines 5 and 6c. Enter here and on line 4 of Form K-40.</li> </ol>	7

# **KANSAS ITEMIZED DEDUCTIONS**

You may itemize your deductions on your Kansas return **ONLY** if you itemized your deductions on your Federal return. Your Kansas itemized deductions are the same as your Federal itemized deductions EXCEPT Kansas does not allow a deduction for state and local income taxes.

To compute your Kansas itemized deductions, complete the worksheet applicable for your federal adjusted gross income.

# ITEMIZED DEDUCTION WORKSHEET I

# Federal Adjusted Gross Income of \$145,950 or Less

(\$72,975 or less if married filing separately)

 Total itemized deductions on line 28\* of federal Schedule A.
 State and local income taxes on line 5\*

\$

\$

\$

\$

\$

%

- 2) State and local income taxes on line 5" of federal Schedule A.
- Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of Form K-40.

\*Federal line number references are subject to change

# ITEMIZED DEDUCTION WORKSHEET II

# Federal Adjusted Gross Income Over \$145,950

(Over \$72,975 if married filing separately)

Refer to your federal itemized deductions worksheet, in your federal 1040 instruction book, not the Federal Schedule A.

- Divide line 9\* of the "Federal Itemized Deductions Worksheet" by line 3\* of that worksheet (cannot exceed 100%).
- 2) Enter the amount from line 5 of federal Schedule A (state and local income taxes paid).
- 3) Multiply line 1 by line 2.
- 4) Subtract line 3 from line 2.
- 5) Enter the amount from line 28\* of federal Schedule A.
- 6) Subtract line 4 from line 5. Enter this amount on line 4 of Form K-40. \$
- \*Federal line number references are subject to change

# LINE 5 — EXEMPTION ALLOWANCE

Multiply the total number of exemptions claimed on Form K-40 by \$2,250.

**Important:** If you are claimed as a dependent by another taxpayer, enter "0" on line 5.

# LINE 6 — TOTAL DEDUCTIONS

Add lines 4 and 5. Enter the total on line 6.

# LINE 7 — TAXABLE INCOME

Subtract line 6 from line 3. Enter the result on line 7. If line 7 is less than zero, enter "0".

# TAX COMPUTATION

# LINE 8 — TAX

If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 25 to find the amount of your tax.

If line 7 is more than \$50,000, you must use the Tax Computation Schedules on page 29 to compute your tax. If you are married filing jointly, use Schedule I. All others will use Schedule II.



**Residents** – If you are filing as a resident, skip lines 9 and 10 and go to line 11.

**Nonresidents** – If you are filing as a nonresident, you must complete Part B of Schedule S. Follow the instructions beginning on page 24.

# LINE 9 - NONRESIDENT ALLOCATION PERCENTAGE

Enter the percentage from Schedule S, Part B, line B23.

# 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 has been 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 <u>resident</u>*, enter **13%** of the Federal **tax** on your lump sum distribution (determined on Federal Form 4972) on line 11. *If you are a <u>nonresident</u>*, leave line 11 blank.

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

# LINE 12 — TOTAL KANSAS TAX

If you are filing this return as a **resident**, add lines **8** and **11** and enter the result on line 12.

If you are filing this return as a **nonresident**, enter the amount from line **10** again on line 12.

# CREDITS

# LINE 13 — CREDIT FOR TAXES PAID TO OTHER STATES

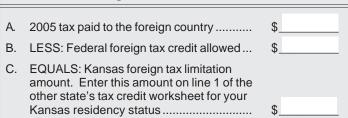
If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13 and go to line 14.

To receive this credit, 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. If claiming a foreign tax credit, and you were required to complete federal Form 1116, enclose a copy with your Kansas return.

Foreign Tax Credit: As used in this section, "state" means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return.

If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section.

# **Foreign Tax Credit Worksheet**



Taxes Paid to Other States by Kansas Residents: If you are a Kansas resident you may claim this credit if:

- Your total income on line 1 includes income earned in the other state(s); AND
- 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); your credit is determined from the "Worksheet for Residents", below. You must complete the tax return(s) for the other state(s) before using this 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, Form K-40.

Worksheet for Residents			
Amount of 2005 tax actually paid to the other state	\$		
Total Kansas tax(Line 12, Form K-40)	\$		
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)	\$		
Kansas adjusted gross income (Line 3, Form K-40)	\$		
Percentage limitation (Divide line 3 by line 4)	%		
Maximum credit allowable (Multiply line 2 by line 5)	\$		
Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40)	\$		
	Amount of 2005 tax actually paid to the other state Total Kansas tax(Line 12, Form K-40) 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) Kansas adjusted gross income (Line 3, Form K-40) Percentage limitation (Divide line 3 by line 4) Maximum credit allowable (Multiply line 2 by line 5) Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6;		

Taxes Paid to Other States by Nonresidents: If you are filing as a nonresident of Kansas you may claim this 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 "Worksheet for Nonresidents" to determine your credit. If the 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 Nonresidents	
Amount of 2005 tax actually paid to the other state	\$
Total Kansas tax (line 12, Form K-40)	\$
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)	\$
Kansas modified source income (Line B21, Part B, Schedule S)	\$
Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income)	\$
Percentage limitation (Divide line 5 by line 3)	%
Amount of other state's tax applicable to income reported to Kansas (Multiply line 1 by line 6)	\$
Percentage limitation (Divide line 5 by line 4)	%
Maximum credit allowable (Multiply line 2 by line 8)	\$
Credit for taxes paid to the other state (Enter the <u>lesser</u> of line 7 or line 9; enter also on line 13, Form K-40)	\$
	Amount of 2005 tax actually paid to the other state

# LINE 14 — CREDIT FOR CHILD AND DEPENDENT **CARE EXPENSES**

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit <u>allowed</u> against your Federal Income Tax liability on your federal return (from Federal Form 2441) by 25%. Enter the result on line 14.

# LINE 15 — OTHER CREDITS

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

Credit	Schedule <u>Required</u>
Adoption Credit	K-47
Agricultural Loan Interest Reduction CreditI	<-51/K-52
Agritourism Liability Insurance Credit	K-33
Alternative Fuel Credit	K-62
Angel Investor Credit	K-30
Assistive Technology Contribution Credit	K-42
Business and Job Development Credit	K-34
Business Machinery and Equipment Credit	K-64
Child Day Care Assistance Credit	
(employers only)	K-56
Community Service Contribution Credit	K-60
Disabled Access Credit	K-37
Habitat Management Credit	K-63
High Performance Incentive Program Credit	K-59
Historic Preservation Credit	K-35
Mathematics & Science Teacher Credit	K-71
Plugging an Abandoned Gas or Oil Well Credit	K-39
Regional Foundation Contribution Credit	K-32
Research & Development Credit	K-53
Single City Port Authority	K-76
Small Employer Healthcare Credit	K-57
Swine Facility Improvement Credit	K-38
Telecommunications Property/Income Tax Credit	K-36
Temporary Assistance to Families	
Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

# LINE 16 — TOTAL TAX CREDITS

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

# LINE 17 — BALANCE

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

# LINE 18 — CONSUMERS' COMPENSATING USE TAX

# Please refer to the explanation of this tax on page 43.

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

If you have made untaxed out-of-state purchases, but do not know the amount, use the following <u>Adjusted Gross Income</u> <u>Chart</u> to estimate the compensating use tax for calendar year 2005.

# **Adjusted Gross Income Chart**

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

If Line 3, Form K-40 is at least	but less than	Enter the following Use Tax amount on Line 18, Form K-40		
\$0	\$15,000	\$ 5		
\$15,000	\$30,000	\$15		
\$30,000	\$45,000	\$25		
\$45,000	\$60,000	\$35		
\$60,000	\$75,000	\$45		
\$75,000 and over $-$ multiply the amount on line 3 of Form K-40				

\$75,000 and over – multiply the amount on line 3 of Form K-40 by .068% (.00068) and round to the nearest whole dollar.

An entry is required on line 18. If no untaxed outof-state purchases were made or you did not live in Kansas during 2005 – enter a zero on line 18. If you are currently registered to report and remit Kansas Compensating Use Tax – continue to do so on your Compensating Use Tax return, Form CT-10U, and enter a zero on line 18.

# LINE 19 — TOTAL TAX BALANCE

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

# WITHHOLDING AND PAYMENTS

# LINE 20 — KANSAS INCOME TAX WITHHELD

Add the Kansas withholding amounts shown on your W-2 forms (also 1099s and K-19 forms, if applicable). Enter the total on line 20. The department is no longer requiring that copies of the W-2 or 1099 forms be enclosed with a paper Form K-40. However, the department reserves the right to ask for this information at a later date. K-19 forms must still be enclosed with a paper Form K-40.

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

# LINE 21 — ESTIMATED TAX PAID

Enter the total of your 2005 estimated tax payments plus any 2004 overpayment you had credited forward to 2005.

# LINE 22 — AMOUNT PAID WITH KANSAS EXTENSION

Enter the amount paid with your request for an extension of time to file.

# LINE 23 — EARNED INCOME CREDIT

This credit is available to residents only. Nonresidents are not eligible for this credit.

Multiply the amount of credit allowed on your Federal return by 15%. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return to claim the credit. See *Amending Your Return* on page 12 of this booklet.

# LINE 24 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

Business Machinery and Equipment	K-64
Child Day Care Assistance Credit (employers only)	K-56
Community Service Contribution Credit	K-60
Disabled Access Credit	K-37
Habitat Management Credit	K-63
Individual Development Account Credit	K-68
Regional Foundation Contribution Credit	K-32
Single City Port Authority	K-76
Small Employer Healthcare Credit	K-57
Telecommunications Property/Income Credit	K-36

# LINE 25 — FOOD SALES TAX REFUND

Refer to the qualifications for this credit on page 14. If you meet all the qualifications enter the amount of the refund on line 25.

To compute your Food Sales Tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your Qualifying Income amount from line 30 of the Qualifying Income Worksheet on page 6.

If your qualifying income on line 30 of the worksheet is:

\$0 to \$13,800	-	multiply the number of exemptions by \$72. Enter the refund amount on line 25.
\$13,801 to \$27,600	-	multiply the number of exemptions by \$36. Enter the refund amount on line 25.
\$27,601 or greater	-	you are not eligible for the refund.

# LINE 26 — CASH REMITTED ON ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2005 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2005 return.

# LINE 27 — OVERPAYMENT FROM ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2005 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 20 through 26 and subtract line 27; enter the result on line 28.

# BALANCE DUE

# LINE 29 — UNDERPAYMENT

If your tax balance on line 19 is greater than your total credits on line 28, enter the difference on line 29.

# LATE CHARGES

If the amount on line 29 is not paid by the due date, penalty and interest are added according to the rules outlined in 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 <u>original</u> due date of your return, an automatic extension is applied and no penalty is assessed.

# LINE 30 — INTEREST

Compute interest at **0.583% for each month** (or fraction thereof) from the *original* due date of the return on the amount on line 29.

# LINE 31 — PENALTY

Compute penalty at **1% per month** (or fraction thereof) from the *original* due date of the return on the amount on line 29. The maximum penalty is 24%.

# LINE 32 — ESTIMATED TAX PENALTY

If the amount on line 29 minus the amount on line 18 is \$500 or more, you may be subject to an estimated tax penalty. To determine if you have a penalty, complete Schedule K-210, found in the back of this booklet. If you have a penalty on Schedule K-210, enter the amount on line 32. If the amount on line 29 minus the amount on line 18 is \$500 or more, you may not be subject to an estimated tax penalty if you meet one of the two exceptions: 1) if your withholdings and/or estimated payments (lines 20 & 21) equal or exceed 100% of the prior year's tax liability (line 17 from last year's return) or, 2) if your withholdings and/or estimated payments (lines 20 & 21) equal or exceed 90% of this year's income tax liability (line 17).



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 less than \$5 does not need to be paid. You may make a contribution to the Nongame Wildlife Improvement Program (line 36) or to the Senior Citizens Meals on Wheels Contribution Program (line 37) even if you have a balance due return. Just add these amounts to your tax and write one check for total of the tax due and your contribution(s).

The Department of Revenue offers the following three options to pay your Kansas tax:

<u>**Credit Card.</u>** To pay by Credit Card, you must visit the service provider's Internet web site listed below. A convenience fee will be charged by the service provider based on the amount</u>

of tax you are paying. You can find out what the fee is by visiting the provider's web site:

# Official Payments Corporation www.officialpayments.com

**Direct Payment.** This payment option is available if you WebFile, TeleFile or IRS e-File your Kansas return – it is NOT available if you file a paper Form K-40 return. When you select Direct Payment, and provide your bank routing number and bank account number, you are authorizing the department to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to "file now, pay later." For example, if you file your return on February 20 and elect Direct Payment, you may choose to have your bank account debited on the April 15<sup>th</sup> 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<sup>th</sup> are considered to be timely paid.

Direct Payment saves time – no check to write and no K-40V voucher to complete and mail. If you need to revoke your election of this payment authorization, you must notify the department at 1-800-525-3901 by 4:00 PM; two business days before the scheduled payment date.



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

Check or Money Order. If you choose this payment option, you must complete and submit Form K-40V with your payment. Write your Social Security number on your check or money order and make it payable to "Kansas Income Tax." If you are making a payment for someone else (i.e., son, daughter, 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 Form K-40V or Form K-40. Instead, enclose it loosely with your return.

Returned check charge: A fee of \$30.00, plus costs for a registered letter (currently \$7.92), is charged on all returned checks.

# REFUND

# LINE 34 - OVERPAYMENT

If your <u>tax balance</u> on line 19 is less than your total credits on line 28, enter the difference on line 34.

**NOTE:** An overpayment of 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 the Chickadee Checkoff (line 36) or the Senior Citizens Meals on Wheels Contribution Program (line 37).

# LINE 35 — CREDIT FORWARD

Enter the portion of line 34 you wish to have applied to your 2006 Kansas estimated income tax (must be \$1 or more).

If the amount on line 34 is less than \$5, you may carry it forward to 2006 as an additional credit even if you do not make estimated tax payments.

# LINE 36 — CHICKADEE CHECKOFF

You may contribute to the Kansas Nongame Wildlife Improvement program to help improve the quality of wildlife in Kansas. Your donation is tax deductible. In 2005, contributions were used to:

- Support a statewide assessment of reptiles and amphibians to further efforts to keep species from being put on endangered lists.
- Support the Kansas Nature-based Tourism Alliance and NaturalKansas website.
- Monitor bald eagle populations and nesting success.
- Develop recovery plans for state endangered species.
- Continue research on declining aquatic animals in southeast Kansas and restore some species.
- Sponsor the Kansas winter birdfeeder survey.
- Coordinate the Kansas Bluebird Program.
- Help support the (OWLS) Outdoor Wildlife Learning Sites for schools.

Enter on line 36 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

# LINE 37 — SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM

All contributions are used solely for the purpose of providing funds for the Senior Citizens Meals On Wheels Contribution Program. The meals are prepared by a dietary staff and are delivered by volunteers. The underlying objective of the program is to prevent deterioration of the elderly and handicapped individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and the daily visit is important in case of an emergency situation.

Enter on line 37 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

**Examination Adjustment:** If your overpayment is decreased due to an adjustment to your return, your Nongame Wildlife contribution and/or your Senior Citizens Meals on Wheels contribution will be reduced by that amount. If your overpayment is increased, your Nongame Wildlife and/or your Senior Citizens Meals on Wheels contribution amount will remain the same.

# LINE 38 — REFUND

Add lines 35, 36 and 37 and subtract from line 34. This is your refund. If line 38 is less than \$5, it will not be refunded. If line 38 is less than \$5 you have an option to carry it forward to be applied to your 2006 Kansas income tax liability (enter the amount on line 35). If you do carry it forward, please remember to claim it on line 21 of the 2006 return. You also have an option to donate it to the Chickadee Checkoff or the Senior Citizens Meals On Wheels Contribution Program or both. Please allow 4 to 8 weeks from the date you mail your return to receive your refund. Errors, improperly completed forms, photocopied forms or incomplete information will delay the processing of your return. For a faster refund (7 days or less), consider filing your return electronically. See page 3 for details.

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

# SIGNATURE

Your Income Tax return must be signed. Both taxpayers must sign a joint return even if only one had income. If the return is prepared by someone other than you, the preparer should also sign in the space provided.

If you are filing a return on behalf of a decedent, the return should be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. If a refund is due, enclose the required documents (see instructions for *Deceased Taxpayers* on page 13).

# PREPARER AUTHORIZATION BOX

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

# MAILING YOUR RETURN

Before mailing your return, please be sure:

- $\checkmark$  you have completed all required information on the return.
- $\checkmark$  your numbers are legible in each box.
- ✓ you have enclosed, but not attached all K-19 forms and applicable schedules. If you have a modification on line 2 of form K-40, you MUST enclose your completed Schedule S form.
- ✓ you have completed and enclosed Form K-40V if you are making a tax payment.

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

# SCHEDULE S LINE-BY-LINE INSTRUCTIONS

# PART A — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

# ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

These are items of income that are not taxed or included on your Federal return but are taxable to Kansas.

# LINE A1 — State and Municipal Bond Interest

Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (i.e., management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

DO NOT include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after December 31, 1987, or the following bonds exempted by Kansas law:

- Board of Regents Bonds for Kansas Colleges and Universities
- Electrical Generation Revenue Bonds
- Industrial Revenue Bonds
- Kansas Highway Bonds
- Kansas Turnpike Authority Bonds
- 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 — Contributions to Public Employees' Retirement Systems

Individuals affected are state employees, teachers, school district employees and other regular and special members of KPERS, regular and special members of the Kansas Police and Firemen's Retirement System and members of the Justice and Judges Retirement System.

**Current employees:** Enter the amount you **contributed** from your salary to the Kansas Public Employees' Retirement System (KPERS) as shown on your W-2 form, typically box 14.

**Retired employees:** If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is <u>subtracted</u> on line A10—"Retirement benefits specifically exempt from Kansas Income Tax." Make no entry on this line unless you also made contributions to KPERS during 2005 (for example, you retired during 2005).

Lump Sum Distributions: If you received a lump sum KPERS distribution during 2005, include on line A2 your 2005

KPERS contributions and follow the instructions for line A13—"Other subtractions from federal adjusted gross income."

# LINE A3 — Federal Net Operating Loss Carry Forward

Enter any Federal net operating loss carry forward claimed on your 2005 Federal Income Tax return.

# LINE A4 — Contributions to a Regional Foundation

Enter the amount of any charitable contribution claimed on your federal return used to compute the Regional Foundation Community Contribution Credit on Schedule K-32.

# LINE A5 — Other Additions to Federal Adjusted Gross Income

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

- Individual Development Account. CONTRIBUTORS: Enter the amount of the contribution claimed to the extent the same is the basis for claiming the Individual Development Account Credit on Schedule K-68. ACCOUNT HOLDERS: Enter amounts received as withdrawals that are not used to pay for education expenses; job training costs; purchase of primary residence; or major repairs or improvement to a primary residence.
- Federal Income Tax Refund. As a general rule, there will be no entry here unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a Federal Income Tax refund in 2005 for that prior year.
- Disabled Access Credit Modification. Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
- Partnership, S Corporation or Fiduciary Adjustments. If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- Community Service Contribution Credit. The amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- Swine Facility Improvement Credit. The amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- Habitat Management Credit. The amount of any real estate taxes and costs claimed on your federal return used to determine the credit on Schedule K-63.
- Learning Quest Education Savings Program. The amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- Small Employer Healthcare Credit. Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.

# LINE A6 — Total Additions to Federal Adjusted Gross Income

Add lines A1 through A5 and enter the result on line A6.

# SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

These are items of income that are taxable on your Federal return but are not taxable to Kansas.

# LINE A7 — Interest on U.S. Government Obligations

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 (such as management or trustee fees) directly incurred in the purchase of these securities.

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

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the department 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 A8 — State or Local Income Tax Refund

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

# LINE A9 — Kansas Net Operating Loss Carry Forward

Enter the amount from line 15 of Schedule CRF if it is the first year of carry forward OR line 17 a-j of Schedule CRF if it is any of the years following. Enclose a Schedule CRF for each loss year.

# LINE A10 — Exempt Retirement Benefits

If you are **receiving** retirement benefits/pay, use this line to report **retirement benefits** exempt from Kansas Income Tax. For example, KPERS retirement benefits are subject to Federal Income Tax, but exempt from Kansas Income Tax. YOU WILL NEED TO MAKE A SPECIFIC ENTRY on Schedule S to report these exempt benefits. On line A10 enter the total amount of benefits received from these plans that was included in your Federal adjusted gross income. You do not need to enclose copies of the 1099R forms with your return but keep copies for your records in case the Department of Revenue requires verification of the amount claimed.

Federal Retirement Benefits: Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the Federal government or for service in the United States Armed Forces.

# Kansas Pension Plans:

- Kansas Public Employees' Retirement Annuities
- Kansas Police and Firemen's Retirement System Pensions
- Kansas Teachers' Retirement Annuities
- Kansas Highway Patrol Pensions
- Justices and Judges Retirement System
- Board of Public Utilities
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans.
- Certain pensions received from Kansas first class cities that are not covered by the Kansas Public Employee's Retirement System
- Railroad Retirement Benefits: Any retirement plan administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

# LINE A11 — Military Compensation of a Nonresident Servicemember

Enter on line A11, the amount of the military compensation earned in Tax Year 2005 **only** if you are a **nonresident** of the state of Kansas. See *MILITARY PERSONNEL* on page 11.

# LINE A12 — Qualified Long-Term Care Insurance Contracts

Enter an amount not exceeding \$500 per contract of the premium costs paid for qualified long-term care insurance contracts as defined by Public Law 104-191, section 7702B paragraph (b).

# LINE A13 — Learning Quest Education Savings Program

Enter on line A13 the amount of contributions deposited in the Learning Quest Education Savings Program, up to a maximum of \$3,000 per student (beneficiary) or, \$6,000 per student (beneficiary) if your filing status is <u>married filing joint</u>.

# LINE A14 — Armed Forces Recruitment, Sign-Up or Retention Bonus for Members of the Armed Forces of the United States (including Kansas Army and Air National Guard)

Enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces of the United States, to the extent included in federal adjusted gross income. Also include amounts you received for repayment of educational or student loans incurred by you or for which you are obligated to which you received as a result of your service in the armed forces of the United States, to the extent included in federal adjusted gross income.

# LINE A15 — Other Subtractions from Federal Adjusted Gross Income

Enter on line A15, a total of the following subtractions from your Federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

Individual Development Account: Enter the amount of income earned on contributions deposited to an individual development account established to pay for education expenses; job training costs; purchase of primary residence; or, major repairs or improvement to a primary residence.

- Kansas National Guard Death Benefit: Enter the amount received as a death benefit, not to exceed \$250,000, paid to you as the beneficiary or beneficiaries of any member of the Kansas National Guard who, after November 1, 2004 and prior to July 1, 2007, dies as a result of federal active duty in a combat area in the line of duty.
- Jobs Tax Credit: Enter the amount of the Federal targeted jobs tax credit disallowance claimed on your Federal Income Tax return.
- Kansas Venture Capital, Inc. Dividends: Enter the amount of dividend income received from Kansas Venture Capital, Inc.
- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their Federal return.

Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in Federal Adjusted Gross Income. See NOTICE 05-04 for additional information.

- Partnership, S Corporation or Fiduciary Adjustments: If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.
- S Corporation Privilege Adjustment: If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.
- Sale of Kansas Turnpike Bonds: Enter the gain from the sale of Kansas Turnpike Bonds that was included in your Federal adjusted gross income.
- Electrical Generation Revenue Bonds: Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your Federal adjusted gross income.
- Native American Indian Reservation Income: Enter the amount of income earned on a reservation, by a native American Indian residing on his or her tribal reservation, to the extent included in federal adjusted gross income.

# LINE A16 — Total Subtractions from Federal Adjusted Gross Income

Add lines A7 through A15 and enter the result on line A16.

# LINE A17 — Net Modifications

Subtract line A16 from line A6. If line A6 is larger than line A16, enter the result on line 2 of Form K-40. If line A16 is larger than line A6 (or if line A6 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

# PART B-NONRESIDENT ALLOCATION

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

# INCOME:

**LINES B1 through B11**—This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2005 Federal return. Enter in the right-hand column the amounts from Kansas sources.

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

Kansas source income includes:

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

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

- Income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas
- Compensation paid by the United States for service in the armed forces of the United States, performed during an induction period

# LINE B12 — Total Income from Kansas Sources

Add lines B1 through B11 and enter the result on line B12.

# ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

Enter in the "Federal" column the adjustments to income shown on the front of your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. <u>The following instructions apply to</u> the "Kansas Sources" column only.

Enclose with your K-40 a separate sheet showing calculations of amounts entered on lines B13 through B17 in the Kansas source column.

# LINE B13 — IRA/Retirement Deductions

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

# LINE B14 — Penalty on Early Withdrawal of Savings

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

# LINE B15 — Alimony Paid

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 — Moving Expenses

Enter only those moving expenses incurred in 2005 to move into Kansas.

# LINE B17 — Other Federal Adjustments

Enter the total of the following deductions:

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

# LINE B18 — Total Federal Adjustments to Kansas Source Income

Add lines B13 through B17 and enter the total on line B18.

# LINE B19 — Kansas Source Income after Federal Adjustments

Subtract line B18 from line B12. Enter the result on line B19.

# LINE B20 — Net Modifications Applicable to Kansas Source Income

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 — Modified Kansas Source Income

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 — Kansas Adjusted Gross Income

Enter the amount from line 3, Form K-40.

# LINE B23 — Nonresident Allocation Percentage

Divide line B21 by line B22. Round the result to the nearest whole percent. It cannot exceed 100%. Enter the percentage here and on line 9, Form K-40.

# 2005 KANSAS TAX TABLE FOR TAXABLE INCOME LESS THAN \$50,000

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

		And yo	ou are			And ye	ou are			And y	ou are			And y	ou are
If lin Form is-	K-40	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	If lin Form is-	K-40	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	If lin Form is	K-40	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	If lin Form is-	K-40	Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your t	ax is	At Least	But Less Than	Your	ax is	At Least	But Less Than	Your	tax is	At Least	But Less Than	Your	tax is
0	25	0	0												
25 50 100 150 200	50 100 150 200 250	1 3 4 6 8	1 3 4 6 8	2,750 2,800 2,850 2,900 2,950	2,800 2,850 2,900 2,950 3,000	97 99 101 102 104	97 99 101 102 104	5,500 5,550 5,600 5,650 5,700	5,550 5,600 5,650 5,700 5,750	193 195 197 199 200	193 195 197 199 200	8,250 8,300 8,350 8,400 8,450	8,300 8,350 8,400 8,450 8,500	290 291 293 295 297	290 291 293 295 297
250 300 350 400 450	300 350 400 450 500	10 11 13 15 17	10 11 13 15 17	3,000 3,050 3,100 3,150 3,200	3,050 3,100 3,150 3,200 3,250	106 108 109 111 113	106 108 109 111 113	5,750 5,800 5,850 5,900 5,950	5,800 5,850 5,900 5,950 6,000	202 204 206 207 209	202 204 206 207 209	8,500 8,550 8,600 8,650 8,700	8,550 8,600 8,650 8,700 8,750	298 300 302 304 305	298 300 302 304 305
500 550 600 650 700	550 600 650 700 750	18 20 22 24 25	18 20 22 24 25	3,250 3,300 3,350 3,400 3,450	3,300 3,350 3,400 3,450 3,500	115 116 118 120 122	115 116 118 120 122	6,000 6,050 6,100 6,150 6,200	6,050 6,100 6,150 6,200 6,250	211 213 214 216 218	211 213 214 216 218	8,750 8,800 8,850 8,900 8,950	8,800 8,850 8,900 8,950 9,000	307 309 311 312 314	307 309 311 312 314
750 800 850 900 950	800 850 900 950 1,000	27 29 31 32 34	27 29 31 32 34	3,500 3,550 3,600 3,650 3,700	3,550 3,600 3,650 3,700 3,750	123 125 127 129 130	123 125 127 129 130	6,250 6,300 6,350 6,400 6,450	6,300 6,350 6,400 6,450 6,500	220 221 223 225 227	220 221 223 225 227	9,000 9,050 9,100 9,150 9,200	9,050 9,100 9,150 9,200 9,250	316 318 319 321 323	316 318 319 321 323
1,000 1,050 1,100 1,150 1,200	1,050 1,100 1,150 1,200 1,250	36 38 39 41 43	36 38 39 41 43	3,750 3,800 3,850 3,900 3,950	3,800 3,850 3,900 3,950 4,000	132 134 136 137 139	132 134 136 137 139	6,500 6,550 6,600 6,650 6,700	6,550 6,600 6,650 6,700 6,750	228 230 232 234 235	228 230 232 234 235	9,250 9,300 9,350 9,400 9,450	9,300 9,350 9,400 9,450 9,500	325 326 328 330 332	325 326 328 330 332
1,250 1,300 1,350 1,400 1,450	1,300 1,350 1,400 1,450 1,500	45 46 48 50 52	45 46 48 50 52	4,000 4,050 4,100 4,150 4,200	4,050 4,100 4,150 4,200 4,250	141 143 144 146 148	141 143 144 146 148	6,750 6,800 6,850 6,900 6,950	6,800 6,850 6,900 6,950 7,000	237 239 241 242 244	237 239 241 242 244	9,500 9,550 9,600 9,650 9,700	9,550 9,600 9,650 9,700 9,750	333 335 337 339 340	333 335 337 339 340
1,500 1,550 1,600 1,650 1,700	1,550 1,600 1,650 1,700 1,750	53 55 57 59 60	53 55 57 59 60	4,250 4,300 4,350 4,400 4,450	4,300 4,350 4,400 4,450 4,500	150 151 153 155 157	150 151 153 155 157	7,000 7,050 7,100 7,150 7,200	7,050 7,100 7,150 7,200 7,250	246 248 249 251 253	246 248 249 251 253	9,750 9,800 9,850 9,900 9,950	9,800 9,850 9,900 9,950 10,000	342 344 346 347 349	342 344 346 347 349
1,750 1,800 1,850 1,900 1,950	1,800 1,850 1,900 1,950 2,000	62 64 66 67 69	62 64 66 67 69	4,500 4,550 4,600 4,650 4,700	4,550 4,600 4,650 4,700 4,750	158 160 162 164 165	158 160 162 164 165	7,250 7,300 7,350 7,400 7,450	7,300 7,350 7,400 7,450 7,500	255 256 258 260 262	255 256 258 260 262	10,000 10,050 10,100 10,150 10,200	10,100 10,150 10,200	351 353 354 356 358	351 353 354 356 358
2,000 2,050 2,100 2,150 2,200	2,050 2,100 2,150 2,200 2,250	71 73 74 76 78	71 73 74 76 78	4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	167 169 171 172 174	167 169 171 172 174	7,500 7,550 7,600 7,650 7,700	7,550 7,600 7,650 7,700 7,750	263 265 267 269 270	263 265 267 269 270	10,250 10,300 10,350 10,400 10,450	10,350 10,400 10,450	360 361 363 365 367	360 361 363 365 367
2,250 2,300 2,350 2,400 2,450	2,300 2,350 2,400 2,450 2,500	80 81 83 85 87	80 81 83 85 87	5,000 5,050 5,100 5,150 5,200	5,050 5,100 5,150 5,200 5,250	176 178 179 181 183	176 178 179 181 183	7,750 7,800 7,850 7,900 7,950	7,800 7,850 7,900 7,950 8,000	272 274 276 277 279	272 274 276 277 279	10,500 10,550 10,600 10,650 10,700	10,600 10,650 10,700	368 370 372 374 375	368 370 372 374 375
2,500 2,550 2,600 2,650 2,700	2,550 2,600 2,650 2,700 2,750	88 90 92 94 95	88 90 92 94 95	5,250 5,300 5,350 5,400 5,450	5,300 5,350 5,400 5,450 5,500	185 186 188 190 192	185 186 188 190 192	8,000 8,050 8,100 8,150 8,200	8,050 8,100 8,150 8,200 8,250	281 283 284 286 288	281 283 284 286 288	10,750 10,800 10,850 10,900 10,950	10,850 10,900 10,950	377 379 381 382 384	377 379 381 382 384

# 2005 KANSAS TAX TABLE (Continued)

	And ye	ou are			And y	ou are	<b></b>	_	And yo	ou are			And ye	ou are
If line 7, Form K-40 is—	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	If lin Form is-	K-40	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, nK-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, nK-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Less Least Than	Your t	tax is	At Least	But Less Than	Your	l tax is	At Least	But Less Than	Your	tax is	At Least	But Less Than	Your	tax is
11,000 11,050 11,050 11,100 11,100 11,150 11,150 11,200 11,200 11,250	388 389 391	386 388 389 391 393		14,350	500 501 503 505 507	500 501 503 505 507	17,550 17,600 17,650	17,550 17,600 17,650 17,700 17,750	683 686 689 692 695	613 615 617 619 620	20,800 20,850 20,900	20,800 20,850 20,900 20,950 21,000	886 889 892 895 898	727 729 731 732 734
11,250 11,300 11,300 11,350 11,350 11,400 11,400 11,450 11,450 11,500	396 398 400	395 396 398 400 402	14,500 14,550 14,600 14,650 14,700	14,600 14,650 14,700	508 510 512 514 515	508 510 512 514 515	17,800 17,850 17,900	17,800 17,850 17,900 17,950 18,000	698 702 705 708 711	622 624 626 627 629	21,050 21,100 21,150	21,050 21,100 21,150 21,200 21,250	902 905 908 911 914	736 738 739 741 743
11,500 11,550 11,550 11,600 11,600 11,650 11,650 11,700 11,700 11,750	405 407 409	403 405 407 409 410	14,800 14,850	14,900 14,950	517 519 521 522 524	517 519 521 522 524	18,050 18,100 18,150	18,050 18,100 18,150 18,200 18,250	714 717 720 723 727	631 633 634 636 638	21,300 21,350 21,400	21,300 21,350 21,400 21,450 21,500	917 920 923 927 930	745 746 748 750 752
11,750 11,800 11,800 11,850 11,850 11,900 11,900 11,950 11,950 12,000	414 416 417	412 414 416 417 419	15,000 15,050 15,100 15,150 15,200	15,100 15,150 15,200	527 530 533 536 539	526 528 529 531 533	18,300 18,350 18,400	18,300 18,350 18,400 18,450 18,500	730 733 736 739 742	640 641 643 645 647	21,550 21,600 21,650	21,550 21,600 21,650 21,700 21,750	933 936 939 942 945	753 755 757 759 760
12,000 12,050 12,050 12,100 12,100 12,150 12,150 12,200 12,200 12,250	423 424 426	421 423 424 426 428	15,300 15,350	15,400 15,450	542 545 548 552 555	535 536 538 540 542	18,550 18,600 18,650	18,550 18,600 18,650 18,700 18,750	745 748 752 755 758	648 650 652 654 655	21,800 21,850 21,900	21,800 21,850 21,900 21,950 22,000	948 952 955 958 961	762 764 766 767 769
12,250 12,300 12,300 12,350 12,350 12,400 12,400 12,450 12,450 12,500	431 433 435	430 431 433 435 437	15,500 15,550 15,600 15,650 15,700	15,600 15,650 15,700	558 561 564 567 570	543 545 547 549 550	18,800 18,850 18,900	18,800 18,850 18,900 18,950 19,000	761 764 767 770 773	657 659 661 662 664	22,050 22,100 22,150	22,050 22,100 22,150 22,200 22,250	964 967 970 973 977	771 773 774 776 778
12,50012,55012,55012,60012,60012,65012,65012,70012,70012,750	440 442 444	438 440 442 444 445	15,800 15,850	15,900 15,950	573 577 580 583 586	552 554 556 557 559	19,050 19,100 19,150	19,050 19,100 19,150 19,200 19,250	777 780 783 786 789	666 668 669 671 673	22,300 22,350 22,400	22,300 22,350 22,400 22,450 22,500	980 983 986 989 992	780 781 783 785 787
12,750 12,800 12,800 12,850 12,850 12,900 12,900 12,950 12,950 13,000	449 451 452	447 449 451 452 454	16,000 16,050 16,100 16,150 16,200	16,100 16,150 16,200	589 592 595 598 602	561 563 564 566 568	19,300 19,350 19,400	19,300 19,350 19,400 19,450 19,500	792 795 798 802 805	675 676 678 680 682	22,550 22,600 22,650	22,550 22,600 22,650 22,700 22,750	995 998 1,002 1,005 1,008	788 790 792 794 795
13,000 13,050 13,050 13,100 13,100 13,150 13,150 13,200 13,200 13,250	458 459 461	456 458 459 461 463	16,250 16,300 16,350 16,400 16,450	16,350 16,400 16,450	605 608 611 614 617	570 571 573 575 577	19,550 19,600 19,650	19,550 19,600 19,650 19,700 19,750	808 811 814 817 820	683 685 687 689 690	22,800 22,850 22,900	22,800 22,850 22,900 22,950 23,000	1,011 1,014 1,017 1,020 1,023	797 799 801 802 804
13,250 13,300 13,300 13,350 13,350 13,400 13,400 13,450 13,450 13,500	466 468 470	465 466 468 470 472	16,500 16,550 16,600 16,650 16,700	16,600 16,650 16,700	620 623 627 630 633	578 580 582 584 585	19,800 19,850 19,900	19,800 19,850 19,900 19,950 20,000	823 827 830 833 836	692 694 696 697 699	23,050 23,100 23,150	23,050 23,100 23,150 23,200 23,250	1,027 1,030 1,033 1,036 1,039	806 808 809 811 813
13,500 13,550 13,550 13,600 13,600 13,650 13,650 13,700 13,700 13,750	475 477 479	473 475 477 479 480	16,750 16,800 16,850 16,900 16,950	16,850 16,900 16,950	636 639 642 645 648	587 589 591 592 594	20,050 20,100 20,150	20,050 20,100 20,150 20,200 20,250	839 842 845 848 852	701 703 704 706 708	23,300 23,350 23,400	23,300 23,350 23,400 23,450 23,500	1,042 1,045 1,048 1,052 1,055	815 816 818 820 822
13,750 13,800 13,800 13,850 13,850 13,900 13,900 13,950 13,950 14,000	484 486 487	482 484 486 487 489	17,000 17,050 17,100 17,150 17,200	17,100 17,150 17,200	652 655 658 661 664	596 598 599 601 603	20,300 20,350 20,400	20,300 20,350 20,400 20,450 20,500	855 858 861 864 867	710 711 713 715 717	23,550 23,600 23,650	23,550 23,600 23,650 23,700 23,750	1,058 1,061 1,064 1,067 1,070	823 825 827 829 830
14,000 14,050 14,050 14,100 14,100 14,150 14,150 14,200 14,200 14,250	493 494 496	491 493 494 496 498	17,250 17,300 17,350 17,400 17,450	17,350 17,400 17,450	667 670 673 677 680	605 606 608 610 612	20,550 20,600 20,650	20,550 20,600 20,650 20,700 20,750	870 873 877 880 883	718 720 722 724 725	23,800 23,850 23,900	23,800 23,850 23,900 23,950 24,000	1,073 1,077 1,080 1,083 1,086	832 834 836 837 839

# 2005 KANSAS TAX TABLE (Continued)

		And yo	ou are		_	And y	ou are		_	And yo	ou are		_	And y	ou are
Form	ne 7, nK-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, K-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, K-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, n K-40 ;—	Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your t	ax is	At Least	But Less Than		tax is	At Least	But Less Than	Your	tax is	At Least	But Less Than	Your	tax is
24,050 24,100 24,150	24,050 24,100 24,150 24,200 24,250	1,089 1,092 1,095 1,098 1,102	841 843 844 846 848	27,250 27,300 27,350 27,400 27,450	27,350 27,400 27,450	1,292 1,295 1,298 1,302 1,305	955 956 958 960 962	30,550 30,600 30,650	30,550 30,600 30,650 30,700 30,750	1,496 1,500 1,503 1,506 1,509	1,083 1,086 1,089 1,092 1,095	33,750 33,800 33,850 33,900 33,950	33,800 33,850 33,900 33,950 34,000	1,706 1,709 1,712 1,716 1,719	1,286 1,289 1,292 1,295 1,298
	24,350	1,105 1,108 1,111 1,114 1,117	850 851 853 855 855	27,550 27,600 27,650		1,308 1,311 1,314 1,317 1,320	963 965 967 969 970	30,750 30,800 30,850 30,900 30,950	30,850 30,900 30,950	1,512 1,516 1,519 1,522 1,525	1,098 1,102 1,105 1,108 1,111	34,000 34,050 34,100 34,150 34,200	34,050 34,100 34,150 34,200 34,250	1,722 1,725 1,729 1,732 1,735	1,302 1,305 1,308 1,311 1,314
24,550 24,600 24,650	24,550 24,600 24,650 24,700 24,750	1,120 1,123 1,127 1,130 1,133	858 860 862 864 865	27,750 27,800 27,850 27,900 27,950	27,850 27,900 27,950	1,323 1,327 1,330 1,333 1,336	972 974 976 977 979	31,050 31,100 31,150	31,050 31,100 31,150 31,200 31,250	1,529 1,532 1,535 1,538 1,542	1,114 1,117 1,120 1,123 1,127	34,250 34,300 34,350 34,400 34,450	34,300 34,350 34,400 34,450 34,500	1,738 1,741 1,745 1,748 1,751	1,317 1,320 1,323 1,327 1,330
24,750 24,800 24,850 24,900 24,950	24,850 24,900 24,950	1,136 1,139 1,142 1,145 1,148	867 869 871 872 874	28,050 28,100	28,050 28,100 28,150 28,200 28,250	1,339 1,342 1,345 1,348 1,352	981 983 984 986 988	31,300 31,350 31,400		1,545 1,548 1,551 1,554 1,558	1,130 1,133 1,136 1,139 1,142	34,500 34,550 34,600 34,650 34,700	34,550 34,600 34,650 34,700 34,750	1,754 1,758 1,761 1,764 1,767	1,333 1,336 1,339 1,342 1,345
25,050 25,100 25,150	25,150	1,152 1,155 1,158 1,161 1,164	876 878 879 881 883	28,250 28,300 28,350 28,400 28,450	28,350 28,400 28,450	1,355 1,358 1,361 1,364 1,367	990 991 993 995 997	31,550 31,600 31,650	31,550 31,600 31,650 31,700 31,750	1,561 1,564 1,567 1,571 1,574	1,145 1,148 1,152 1,155 1,158	34,750 34,800 34,850 34,900 34,950	34,800 34,850 34,900 34,950 35,000	1,770 1,774 1,777 1,780 1,783	1,348 1,352 1,355 1,358 1,361
25,250 25,300 25,350 25,400 25,450	25,350 25,400 25,450	1,167 1,170 1,173 1,177 1,180	885 886 888 890 892	28,500 28,550 28,600 28,650 28,700	28,550 28,600 28,650 28,700 28,750	1,370 1,373 1,377 1,380 1,383	998 1,000 1,002 1,004 1,005	31,800 31,850 31,900	31,900	1,577 1,580 1,583 1,587 1,590	1,161 1,164 1,167 1,170 1,173	35,000 35,050 35,100 35,150 35,200	35,050 35,100 35,150 35,200 35,250	1,787 1,790 1,793 1,796 1,800	1,364 1,367 1,370 1,373 1,377
25,550 25,600 25,650	25,550 25,600 25,650 25,700 25,750	1,183 1,186 1,189 1,192 1,195	893 895 897 899 900	28,750 28,800 28,850 28,900 28,950	28,800 28,850 28,900 28,950 29,000	1,386 1,389 1,392 1,395 1,398	1,007 1,009 1,011 1,012 1,014	32,050 32,100 32,150	32,050 32,100 32,150 32,200 32,250	1,593 1,596 1,600 1,603 1,606	1,177 1,180 1,183 1,186 1,189	35,250 35,300 35,350 35,400 35,450	35,300 35,350 35,400 35,450 35,500	1,803 1,806 1,809 1,812 1,816	1,380 1,383 1,386 1,389 1,392
	25,800 25,850 25,900 25,950 26,000	1,198 1,202 1,205 1,208 1,211	902 904 906 907 909	29,100 29,150	29,150	1,402 1,405 1,408 1,411 1,414	1,016 1,018 1,019 1,021 1,023	32,350 32,400	32,300 32,350 32,400 32,450 32,500	1,609 1,612 1,616 1,619 1,622	1,192 1,195 1,198 1,202 1,205	35,500 35,550 35,600 35,650 35,700	35,650 35,700	1,819 1,822 1,825 1,829 1,832	1,395 1,398 1,402 1,405 1,408
26,050 26,100 26,150	26,050 26,100 26,150 26,200 26,250	1,214 1,217 1,220 1,223 1,227	911 913 914 916 918	29,250 29,300 29,350 29,400 29,450	29,350 29,400 29,450	1,417 1,420 1,423 1,427 1,430	1,025 1,026 1,028 1,030 1,032	32,550 32,600 32,650	32,550 32,600 32,650 32,700 32,750	1,625 1,629 1,632 1,635 1,638	1,208 1,211 1,214 1,217 1,220	35,750 35,800 35,850 35,900 35,950	35,800 35,850 35,900 35,950 36,000	1,835 1,838 1,841 1,845 1,848	1,411 1,414 1,417 1,420 1,423
26,300 26,350	26,300 26,350 26,400 26,450 26,500	1,230 1,233 1,236 1,239 1,242	920 921 923 925 927		29,700	1,433 1,436 1,439 1,442 1,445	1,033 1,035 1,037 1,039 1,040	32,800 32,850 32,900	32,800 32,850 32,900 32,950 33,000	1,641 1,645 1,648 1,651 1,654	1,223 1,227 1,230 1,233 1,236	36,000 36,050 36,100 36,150 36,200	36,100 36,150	1,851 1,854 1,858 1,861 1,864	1,427 1,430 1,433 1,436 1,439
26,550 26,600 26,650	26,550 26,600 26,650 26,700 26,750	1,245 1,248 1,252 1,255 1,258	928 930 932 934 935	29,750 29,800 29,850 29,900 29,950	29,850 29,900 29,950	1,448 1,452 1,455 1,458 1,461	1,042 1,044 1,046 1,047 1,049	33,050 33,100 33,150	33,050 33,100 33,150 33,200 33,250	1,658 1,661 1,664 1,667 1,671	1,239 1,242 1,245 1,248 1,252	36,250 36,300 36,350 36,400 36,450	36,300 36,350 36,400 36,450 36,500	1,867 1,870 1,874 1,877 1,880	1,442 1,445 1,448 1,452 1,455
26,800 26,850	26,800 26,850 26,900 26,950 27,000	1,261 1,264 1,267 1,270 1,273	937 939 941 942 944		30,200	1,464 1,467 1,471 1,474 1,477	1,052 1,055 1,058 1,061 1,064	33,300 33,350 33,400	33,300 33,350 33,400 33,450 33,500	1,674 1,677 1,680 1,683 1,687	1,255 1,258 1,261 1,264 1,267	36,500 36,550 36,600 36,650 36,700	36,600 36,650	1,883 1,887 1,890 1,893 1,896	1,458 1,461 1,464 1,467 1,470
27,050 27,100 27,150	27,050 27,100 27,150 27,200 27,250	1,277 1,280 1,283 1,286 1,289	946 948 949 951 953	30,250 30,300 30,350 30,400 30,450	30,350	1,480 1,483 1,487 1,490 1,493	1,067 1,070 1,073 1,077 1,080	33,550 33,600 33,650	33,550 33,600 33,650 33,700 33,750	1,690 1,693 1,696 1,700 1,703	1,270 1,273 1,277 1,280 1,283	36,750 36,800 36,850 36,900 36,950	36,800 36,850 36,900 36,950 37,000	1,899 1,903 1,906 1,909 1,912	1,473 1,477 1,480 1,483 1,486

# 2005 KANSAS TAX TABLE (Continued)

	_	And yo	ou are			And y	ou are		_	And yo	ou are			And y	ou are
Form	ne 7, nK-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint		ne 7, K-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, K-40 —	Single, Head-of- Household or Married Filing Separate	Married Filing Joint	Form	ne 7, n K-40 .—	Single, Head-of- Household or Married Filing	Married Filing Joint
At Least	But Less Than	Your	tax is	At Least	But Less Than	Your	l tax is	At Least	But Less Than	Your t	ax is	At Least	But Less Than	Separate Your	tax is
37,050 37,100 37,150	37,050 37,100 37,150 37,200 37,250	1,916 1,919 1,922 1,925 1,929	1,489 1,492 1,495 1,498 1,502		40,300 40,350 40,400 40,450 40,500	2,125 2,128 2,132 2,135 2,138	1,692 1,695 1,698 1,702 1,705	43,500 43,550 43,600 43,650 43,700	43,550 43,600 43,650 43,700 43,750	2,335 2,338 2,341 2,345 2,348	1,895 1,898 1,902 1,905 1,908	46,800 46,850 46,900	46,800 46,850 46,900 46,950 47,000	2,544 2,548 2,551 2,554 2,557	2,098 2,102 2,105 2,108 2,111
37,400	37,300 37,350 37,400 37,450 37,500	1,932 1,935 1,938 1,941 1,945	1,505 1,508 1,511 1,514 1,517	40,600 40,650	40,550 40,600 40,650 40,700 40,750	2,141 2,145 2,148 2,151 2,154	1,708 1,711 1,714 1,717 1,720	43,750 43,800 43,850 43,900 43,950	43,850 43,900	2,351 2,354 2,357 2,361 2,364	1,911 1,914 1,917 1,920 1,923	47,050 47,100 47,150		2,561 2,564 2,567 2,570 2,574	2,114 2,117 2,120 2,123 2,127
37,500 37,550 37,600 37,650 37,700	37,550 37,600 37,650 37,700 37,750	1,948 1,951 1,954 1,958 1,961	1,520 1,523 1,527 1,530 1,533	40,850 40,900	40,800 40,850 40,900 40,950 41,000	2,157 2,161 2,164 2,167 2,170	1,723 1,727 1,730 1,733 1,736	44,050 44,100 44,150	44,050 44,100 44,150 44,200 44,250	2,367 2,370 2,374 2,377 2,380	1,927 1,930 1,933 1,936 1,939	47,300 47,350 47,400	47,300 47,350 47,400 47,450 47,500	2,577 2,580 2,583 2,586 2,590	2,130 2,133 2,136 2,139 2,142
37,900	37,900 37,950	1,964 1,967 1,970 1,974 1,977	1,536 1,539 1,542 1,545 1,548	41,100 41,150	41,050 41,100 41,150 41,200 41,250	2,174 2,177 2,180 2,183 2,187	1,739 1,742 1,745 1,748 1,752	44,300 44,350 44,400		2,383 2,386 2,390 2,393 2,396	1,942 1,945 1,948 1,952 1,955	47,550 47,600 47,650		2,593 2,596 2,599 2,603 2,606	2,145 2,148 2,152 2,155 2,158
38,100 38,150	38,050 38,100 38,150 38,200 38,250	1,980 1,983 1,987 1,990 1,993	1,552 1,555 1,558 1,561 1,564	41,350 41,400	41,300 41,350 41,400 41,450 41,500	2,190 2,193 2,196 2,199 2,203	1,755 1,758 1,761 1,764 1,767	44,550 44,600 44,650	44,550 44,600 44,650 44,700 44,750	2,399 2,403 2,406 2,409 2,412	1,958 1,961 1,964 1,967 1,970	47,800 47,850 47,900	47,800 47,850 47,900 47,950 48,000	2,609 2,612 2,615 2,619 2,622	2,161 2,164 2,167 2,170 2,173
38,250 38,300 38,350 38,400 38,450	38,300 38,350 38,400 38,450 38,500	1,996 1,999 2,003 2,006 2,009	1,567 1,570 1,573 1,577 1,580	41,600 41,650	41,550 41,600 41,650 41,700 41,750	2,206 2,209 2,212 2,216 2,219	1,770 1,773 1,777 1,780 1,783	44,800 44,850 44,900		2,415 2,419 2,422 2,425 2,428	1,973 1,977 1,980 1,983 1,986	48,050 48,100 48,150	48,150	2,625 2,628 2,632 2,635 2,638	2,177 2,180 2,183 2,186 2,189
38,500 38,550 38,600 38,650 38,700	38,550 38,600 38,650 38,700 38,750	2,012 2,016 2,019 2,022 2,025	1,583 1,586 1,589 1,592 1,595	41,850 41,900	41,800 41,850 41,900 41,950 42,000	2,222 2,225 2,228 2,232 2,232 2,235	1,786 1,789 1,792 1,795 1,798	45,050 45,100 45,150	45,050 45,100 45,150 45,200 45,250	2,432 2,435 2,438 2,441 2,445	1,989 1,992 1,995 1,998 2,002	48,300 48,350 48,400	48,300 48,350 48,400 48,450 48,500	2,641 2,644 2,648 2,651 2,654	2,192 2,195 2,198 2,202 2,205
38,750 38,800 38,850 38,900 38,950	38,800 38,850 38,900 38,950 39,000	2,028 2,032 2,035 2,038 2,041	1,598 1,602 1,605 1,608 1,611	42,100 42,150	42,050 42,100 42,150 42,200 42,250	2,238 2,241 2,245 2,248 2,251	1,802 1,805 1,808 1,811 1,814	45,300 45,350 45,400	45,300 45,350 45,400 45,450 45,500	2,448 2,451 2,454 2,457 2,461	2,005 2,008 2,011 2,014 2,017	48,550 48,600 48,650	48,550 48,600 48,650 48,700 48,750	2,657 2,661 2,664 2,667 2,670	2,208 2,211 2,214 2,217 2,220
39,050 39,100 39,150	39,050 39,100 39,150 39,200 39,250	2,045 2,048 2,051 2,054 2,058	1,614 1,617 1,620 1,623 1,627	42,300 42,350 42,400	42,300 42,350 42,400 42,450 42,500	2,254 2,257 2,261 2,264 2,267	1,817 1,820 1,823 1,827 1,830	45,550 45,600 45,650	45,550 45,600 45,650 45,700 45,750	2,464 2,467 2,470 2,474 2,477	2,020 2,023 2,027 2,030 2,033	48,800 48,850 48,900	48,800 48,850 48,900 48,950 49,000	2,673 2,677 2,680 2,683 2,686	2,223 2,227 2,230 2,233 2,236
39,300 39,350	39,300 39,350 39,400 39,450 39,500	2,061 2,064 2,067 2,070 2,074	1,630 1,633 1,636 1,639 1,642	42,550	42,650 42,700	2,270 2,274 2,277 2,280 2,283	1,833 1,836 1,839 1,842 1,845	45,800 45,850 45,900	45,800 45,850 45,900 45,950 46,000	2,480 2,483 2,486 2,490 2,493	2,036 2,039 2,042 2,045 2,048	49,050 49,100 49,150	49,050 49,100 49,150 49,200 49,250	2,690 2,693 2,696 2,699 2,703	2,239 2,242 2,245 2,248 2,252
39,600 39,650	39,550 39,600 39,650 39,700 39,750	2,077 2,080 2,083 2,087 2,090	1,645 1,648 1,652 1,655 1,658	42,800 42,850 42,900	42,900	2,286 2,290 2,293 2,296 2,299	1,848 1,852 1,855 1,858 1,861	46,050 46,100 46,150	46,050 46,100 46,150 46,200 46,250	2,496 2,499 2,503 2,506 2,509	2,052 2,055 2,058 2,061 2,064	49,300 49,350 49,400	49,300 49,350 49,400 49,450 49,500	2,706 2,709 2,712 2,715 2,719	2,255 2,258 2,261 2,264 2,267
39,800 39,850	39,800 39,850 39,900 39,950 40,000	2,093 2,096 2,099 2,103 2,106	1,661 1,664 1,667 1,670 1,673	43,050 43,100 43,150	43,150	2,303 2,306 2,309 2,312 2,316	1,864 1,867 1,870 1,873 1,877	46,300 46,350 46,400	46,300 46,350 46,400 46,450 46,500	2,512 2,515 2,519 2,522 2,525	2,067 2,070 2,073 2,077 2,080	49,550 49,600 49,650	49,550 49,600 49,650 49,700 49,750	2,722 2,725 2,728 2,732 2,735	2,270 2,273 2,277 2,280 2,283
40,050 40,100 40,150	40,050 40,100 40,150 40,200 40,250	2,109 2,112 2,116 2,119 2,122	1,677 1,680 1,683 1,686 1,689	43,300 43,350 43,400	43,300 43,350 43,400 43,450 43,500	2,319 2,322 2,325 2,328 2,332	1,880 1,883 1,886 1,889 1,892	46,550 46,600 46,650	46,550 46,600 46,650 46,700 46,750	2,528 2,532 2,535 2,538 2,541	2,083 2,086 2,089 2,092 2,095	49,800 49,850 49,900	49,800 49,850 49,900 49,950 50,000	2,738 2,741 2,744 2,748 2,751	2,286 2,289 2,292 2,295 2,295 2,298

# 2005 TAX COMPUTATION SCHEDULES

YOU MUST USE THE TAX COMPUTATION SCHEDULES IF YOUR TAXABLE INCOME IS \$50,000 OR MORE

	Ве	e sure to use the prop	er schedule when computing tax.						
SCHE	SCHEDULE I-MARRIED FILING JOINT								
I	lf amount on li	ne 7, Form K-40 is:	Enter on line 8, Form K-40:						
(	Over	But Not Over							
	\$ 0	\$30,000	3.50% of line 7, Form K-40						
Q	\$30,000	\$60,000 \$1	,050 plus 6.25% of excess over \$30,000						
	\$60,000	\$2	925 plus 6.45% of excess over \$60,000						
			<b>SEHOLD, OR MARRIED FILING SEPARATE</b> Enter on line 8, Form K-40:						
(	Over	But Not Over							
9	\$ 0	\$15,000	3.50% of line 7, Form K-40						
9	\$15,000	\$30,000 \$5	25 plus 6.25% of excess over \$15,000						
g	\$30,000	\$1	,462.50 plus 6.45% of excess over \$30,000						

# LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

This list was furnished by the Kansas State Department of Education.

The correct school district number to be entered should be the one where you resided on December 31, 2005, even though you may have moved since then and your new address, county, and new school district number may be different.

The following list is provided to assist you in locating your Unified School District Number. The districts are listed under the county in which the headquarters of the districts

### COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256

ANDERSON (AN) Crest 479 Garnett 365

ATCHISON (AT) Atchison County Community 377 Atchison Public Schools 409

BARBER (BA) Barber County North 254 South Barber 255

BARTON (BT) Claflin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431

BOURBON (BB) Fort Scott 234 Uniontown 235

BROWN (BR) South Brown County 430 Hiawatha 415

### BUTLER (BU) Andover 385 Augusta 402 Circle 375 Douglass Public Schools 396 El Dorado 490 Flinthills 492 Bluestem 205 Remington-Whitewater 206 Rose Hill Public Schools 394

CHASE (CS) Chase County 284

CHAUTAUQUA (CQ) Cedar Vale 285 Chautaugua Co. Community 286

CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

CHEYENNE (CN) Cheylin 103 St. Francis Schools 297

**CLARK (CA)** Ashland 220 Minneola 219

CLAY (CY) Clay Center 379

CLOUD (CD) Concordia 333 Southern Cloud 334

**COFFEY (CF)** Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245

COMANCHE (CM) Comanche County 300

COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465

CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250

**DECATUR (DC)** Oberlin 294 Prairie Heights 295

DICKINSON (DK) Abilene 435

Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP) Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406 are located. Many districts overlap into one or more counties, therefore, if you are unable to locate your school district in your home county, check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

Enter the appropriate county abbreviation and school district number in the spaces provided on your Form K-40.

### COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497

EDWARDS (ED) Kinsley-Offerle 347 Lewis 502

ELK (EK) Elk Valley 283 West Elk 282

ELLIS (EL) Ellis 388 Hays 489 Victoria 432

ELLSWORTH (EW) Ellsworth 327 Lorraine 328

FINNEY (FI) Garden City 457 Holcomb 363

FORD (FO) Bucklin 459 Dodge City 443 Spearville 381

**FRANKLIN (FR)** Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287

GEARY (GE) Geary County Schools 475

**GOVE (GO)** Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293

GRAHAM (GH) Hill City 281

GRANT (GT) Ulysses 214

GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

GREELEY (GL) Greeley County Schools 200

**GREENWOOD (GW)** Eureka 389 Hamilton 390 Madison-Virgil 386

HAMILTON (HM) Syracuse 494

HARPER (HP) Anthony-Harper 361 Attica 511

HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439

HASKELL (HS) Satanta 507 Sublette 374

HODGEMAN (HG) Hanston 228 Jetmore 227

JACKSON (JA) Holton 336 Royal Valley 337 North Jackson 335

JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338

JEWELL (JW)

Jewell 279 Mankato 278 White Rock 104

JOHNSON (JO)

Blue Valley 229 De Soto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

KEARNY (KE) Deerfield 216 Lakin 215

KINGMAN (KM) Cunningham 332 Kingman-Norwich 331

**KIOWA (KW)** Greensburg 422 Haviland 474 Mullinville 424

LABETTE (LB) Chetopa 505 Labette County 506 Oswego 504 Parsons 503

LANE (LE) Dighton 482 Healy Public Schools 468

LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464

LINCOLN (LC) Lincoln 298 Sylvan Grove 299

LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362

LOGAN (LG) Oakley 274 Triplains 275

LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252

MARION (MN) Centre 397 Goessel 411 Durham-Hillsboro-Lehigh 410 Marion 408 Peabody-Burns 398

MARSHALL (MS) Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP) Canton-Galva 419 Inman 448 Smokey Valley 400 McPherson 418 Moundridge 423

MEADE (ME) Fowler 225 Meade 226 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368

**MITCHELL (MC)** Beloit 273 Waconda 272

MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446

MORRIS (MR) Morris County 417

MORTON (MT) Elkhart 218 Rolla 217

NEMAHA (NM) B & B 451 Nemaha Valley 442 Sabetha 441

NEOSHO (NO) Chanute Public Schools 413 Erie-St. Paul 101

NESS (NS) Ness City 303

NORTON (NT) Northern Valley Schools 212 Norton Comunity Schools 211 West Solomon Valley Schools 213

OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434

OSBORNE (OB) Osborne County 392

OTTAWA (OT) North Ottawa County 239 Twin Valley 240

PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496

PHILLIPS (PL) Eastern Heights 324 Logan 326 Phillipsburg 325

POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville-Wheaton 322 Wamego 320 Rock Creek 323

PRATT (PR) Pratt 382 Skyline Schools 438 Western Plains 106 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

RAWLINS (RA) Rawlins County 105

RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311

REPUBLIC (RP) Republic County 427 Hillcrest Rural Schools 455 Pike Valley 426

RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376

RILEY (RL) Blue Valley 384 Manhattan-Ogden 383 Riley County 378

ROOKS (RO) Palco 269 Plainville 270 Stockton 271

RUSH (RH) LaCrosse 395 Otis-Bison 403

RUSSELL (RS) Paradise 399 Russell County 407

SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306

SCOTT (SC) Scott County 466

SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267 Valley Center Public Schools 262 Wichita 259

**SEWARD (SW)** Kismet-Plains 483 Liberal 480

SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501 COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

SHERIDAN (SD) Hoxie Community Schools 412

SHERMAN (SH) Goodland 352

SMITH (SM) Smith Center 237 West Smith County 238

STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349

STANTON (ST) Stanton County 452

**STEVENS (SV)** Hugoton Public Schools 210 Moscow Public Schools 209

SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353

**THOMAS (TH)** Brewster 314 Colby Public Schools 315 Golden Plains 316

TREGO (TR) WaKeeney 208

WABAUNSEE (WB) Mill Creek Valley 329 Mission Valley 330

WALLACE (WA) Wallace County Schools 241 Weskan 242

WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 North Central 221 Washington Schools 222

WICHITA (WH) Leoti 467

WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461

WOODSON (WO) Woodson 366

WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

# 2006 INTANGIBLES TAX RATES

The following list shows the 2006 Intangibles Tax Rates as provided by the county clerks. The list shows the rate of tax imposed by the counties as well as any city/township rate. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. The Intangibles Tax Return (Form 200) must be filed with the Kansas Department of Revenue on or before April 15, 2006. The county clerk will compute your intangibles tax liability and the county treasurer will bill you at a later date.

IMPORTANT NOTE: This list contains only those rates of which the Department of Revenue has been notified as of July 15, 2005. If you believe the tax rate for your area is different, please contact your county clerk.

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

ALLEN COUNTY ANDERSON COUNTY BARTON COUNTY **BOURBON COUNTY** CHAUTAUQUA COUNTY CHEROKEE COUNTY COFFEY COUNTY **COMANCHE COUNTY CRAWFORD COUNTY** DOUGLAS COUNTY EDWARDS COUNTY ELK COUNTY **ELLIS COUNTY** 

FINNEY COUNTY FRANKLIN COUNTY GEARY COUNTY **GRANT COUNTY** GREENWOOD COUNTY HAMILTON COUNTY HASKELL COUNTY HODGEMAN COUNTY JACKSON COUNTY JEFFERSON COUNTY KINGMAN COUNTY KIOWA COUNTY

# LEAVENWORTH COUNTY LINN COUNTY LYON COUNTY MIAMI COUNTY MONTGOMERY COUNTY MORRIS COUNTY MORTON COUNTY **OTTAWA COUNTY** POTTAWATOMIE COUNTY **ROOKS COUNTY** SALINE COUNTY SCOTT COUNTY

SEDGWICK COUNTY SEWARD COUNTY SHAWNEE COUNTY SHERIDAN COUNTY SHERMAN COUNTY STANTON COUNTY STEVENS COUNTY TREGO COUNTY WICHITA COUNTY WILSON COUNTY WOODSON COUNTY WYANDOTTE COUNTY

# ATCHISON COUNTY

Atchison County Intangibles—	.0%
Cities	<u>Rate</u>
Huron	
Muscotah	. 2.25
<u>Townships</u>	<u>Rate</u>
Grasshopper Twp	. 2.25
Kapioma Twp	. 2.25
Lancaster Twp	. 2.25
Walnut Twp	. 2.25
-	

# **BARBER COUNTY**

Barber County Intangibles—	-0%
<u>Townships</u>	<u>Rate</u>
Lake City Twp	2.25
McAdoo Twp	2.25
Moore Twp	2.25
Nippawalla Twp	2.25
Sharon Twp	

# **BROWN COUNTY**

Brown County Intangibles—(	0%
<u>Townships</u>	<u>Rate</u>
Hamlin Twp	2.25
Hiawatha Twp	
Irving Twp	
Morrill Twp	
Robinson Twp	2.25
Walnut Twp	2.25
Washington Twp	

### **BUTLER COUNTY**

Butler County Intangibles—09	%
<u>Townships</u>	Rate
Milton Twp	1.50

### CHASE COUNTY

Chase County Inta	ngibles—.75%
<u>Townships</u>	Rate
Homestead Twp	2.25

### **CHEYENNE COUNTY**

Cheyenne County Intang	ibles—.75%
<u>Cities</u>	Rate
Bird City	2.25

<u>Townships</u>	<u>Rate</u>
Benkelman Twp	. 2.25
Bird City Twp	
Calhoun Twp	. 2.25
Wano Twp	

# **CLARK COUNTY**

Clark County Intangibles-	.75%
<u>Cities</u>	<u>Rate</u>
Englewood	2.25
Minneola	2.25
<u>Townships</u>	<u>Rate</u>
Appleton Twp	2.25
Englewood Twp	2.25
Lexington Twp	

# **CLAY COUNTY**

	Clay County Intangibles-	75%
Cit	ies	Rate

Green	. 2.25
Longford	. 2.25

### **CLOUD COUNTY**

Cloud County Intangibles—.75%

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

# **COWLEY COUNTY**

Cowley County Intangibles-	—.75%
<u>Cities</u>	<u>Rate</u>
Cambridge	2.25
<u>Townships</u>	<u>Rate</u>
Bolton Twp	2.25
Creswell Twp	2.25
Fairview Twp	2.25
Liberty Twp	
Maple Twp	

Ninnescah Twp	2.25
Omnia Twp	2.25
Rock Creek Twp	2.25
Salem Twp	2.25
Sheridan Twp	2.25
Silverdale Twp	2.25
Vernon Twp	2.25
Walnut Twp	2.25
Windsor Twp	2.25

### **DECATUR COUNTY**

Decatur County Intangibles-0%

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

### **DICKINSON COUNTY**

Dickinson County Intangibles—	.75%
<u>Townships</u>	<u>Rate</u>
Banner Twp	2.25
Center Twp	2.25
Fragrant Hill Twp	2.25
Hope Twp	2.25
Jefferson Twp	2.25
Noble Twp	2.25
Sherman Twp	2.25
Willowdale Twp	

## **DONIPHAN COUNTY**

Doniphan County Intangibles-.75%

-	-	-	
<u>Cities</u>			<u>Rate</u>
Denton			2.25
Elwood			2.25

Highland	2.25
Severance	
Troy	2.25
Wathena	2.25
White Cloud	2.25
<u>Townships</u>	<u>Rate</u>
Burr Oak Twp	2.25
Iowa Twp	

# ELLSWORTH COUNTY

Ellsworth County Intangibles	s—.75%
<u>Townships</u>	<u>Rate</u>
Ash Creek Twp	2.25
Black Wolf Twp	2.25
Columbia Twp	2.25
Garfield Twp	2.25
Mulberry Twp	2.25
Thomas Twp	2.25
Trivoli Twp	2.25

### FORD COUNTY

### Ford County Intangibles-0%

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

### **GOVE COUNTY**

<u>Cities</u>	<u>Rate</u>
Gove	2.25
Grainfield	2.25
Grinnell	2.25
Park	
Quinter	2.25
<u>Townships</u>	
<u>Townships</u>	<u>Rate</u>
	<u>Rate</u> 2.25
<u>Townships</u> Baker Twp	<u>Rate</u> 2.25 2.25

### **GRAHAM COUNTY**

Graham County Intangib	les—.75%
<u>Townships</u>	Rate
Allodium Twp	2.25
Dryont Twp	2.25

Allodium Twp	2.25
Bryant Twp	2.25
Gettysburg Twp	2.25
Graham Twp	2.25
Happy Twp	2.25
Indiana Twp	2.25
Millbrook Twp.	2.25
Nicodemus Twp	2.25
Pioneer Twp	2.25
Solomon Twp	2.25

# GRAY COUNTY

6
Rate
2.25
2.25
2.25
2.20
<u>Rate</u> 2.25 2.25 2.25 2.25 2.25

# **GREELEY COUNTY**

Greeley County Intangil	bles—0%
<u>Cities</u>	Rate
Tribune	2.25

# HARPER COUNTY

Harper County Intangibles—0%

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

### HARVEY COUNTY

Harvey County Intangibles—(	0%	
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<u>Cities</u>	<u>Rate</u>
North Newton	2.00
<u>Townships</u>	<u>Rate</u>
Alta Twp	2.25
Emma Twp	2.25
Garden Twp	2.25
Highland Twp	2.25
Lake Twp	2.25
Newton Twp	2.25
Sedgwick Twp	

# JEWELL COUNTY

Jewell County Intangibles-.75%

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

### JOHNSON COUNTY

	Johnson County Intangibles-0%	
2	<u>Cities</u> <u>Ra</u>	<u>te</u>
5	Mission Hills	25

# **KEARNY COUNTY**

# LABETTE COUNTY

Labette County Intangibles—	-0%
Cities	<u>Rate</u>
Mound Valley	2.25

### LANE COUNTY

Lane County Intangibles-	.75%
<u>Townships</u>	Rate
Dighton Twp	2.25
White Rock Twp	2.25

### LINCOLN COUNTY

Lincoln County Intangibles-	.75%
<u>Cities</u>	Rate
Lincoln	2.25
<u>Townships</u>	<u>Rate</u>
Franklin Twp	2.25
Pleasant Twp	2.25
Salt Creek Twp	2.25
Scott Twp	1.00

# LOGAN COUNTY

Logan County Intangibles-.75%

•	•	
<u>Cities</u>		<u>Rate</u>
Russell Spring	s	 2.25
Winona		 2.25
<u>Townships</u>		<u>Rate</u>
Elkader Twp		 2.25
Lees Twp		 2.25
Logansport Tw	vp	 2.25
Oakley Twp		 2.25
Russell Spring	s Twp.	 2.25
Western Twp .		

# MARION COUNTY

Marion County Intangibles-.75%

5	U	
<u>Cities</u>		Rate
Goessel		2.25
Peabody		1.125
<u>Townships</u>		<u>Rate</u>
Fairplay Twp		1.125
Menno Twp		
Peabody Twp		2.25
West Branch Twp		2.25
*		

### MARSHALL COUNTY

<u>Cities</u>	<u>Rate</u>
Axtell	
Blue Rapids	2.25
Marysville	2.25
Oketo	2.25
Summerfield	
Vermillion	
Waterville	
<u>Townships</u>	<u>Rate</u>
Balderson Twp	2.25
Balderson Twp Bigelow Twp	2.25 2.25
Balderson Twp Bigelow Twp Blue Rapids City Twp	2.25 2.25 1.25
Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp	2.25 2.25 1.25 2.25
Balderson Twp Bigelow Twp Blue Rapids City Twp	2.25 2.25 1.25 2.25 2.25
Balderson Twp Bigelow Twp Blue Rapids City Twp Center Twp Clear Fork Twp	2.25 

Franklin Twp	2.25
Guittard Twp	
Herkimer Twp	2.25
Logan Twp	
Marysville Twp	2.25
Murray Twp	
Noble Twp	
Oketo Twp	
Richland Twp	
Rock Twp	
St. Bridget Twp	
Walnut Twp	
Waterville Twp	2.25

### McPHERSON COUNTY

McPherson County Intangibles—.75%

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

# MEADE COUNTY

Meade County Intangibles—.75%	
<u>Townships</u>	<u>Rate</u>
Crooked Creek Twp	2.25
Logan Twp	2.25
Odee Twp	2.25
Sand Creek Twp	2.25

# MITCHELL COUNTY

Mitchell County Intangibles—.75%

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

# NEMAHA COUNTY

Nemaha County Intangible	s—0%
<u>Cities</u>	<u>Rate</u>
Bern	2.25

<u>Townships</u>	<u>Rate</u>
Adams Twp	2.25
Berwick Twp	
Capioma Twp	
Center Twp	
Gilman Twp	
Granada Twp	
Harrison Twp	
Mitchell Twp	
Nemaha Twp	
Neuchatel Twp	
Red Vermillion Twp	
Reilly Twp	2.25
Richmond Twp	
Rock Creek Twp	
Washington Twp	

### **NEOSHO COUNTY**

Neosho County Intangibles-0%

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

# **NESS COUNTY**

	0	
<u>Cities</u>		<u>Rate</u>
Bazine	 	2.25
Brownell	 	2.25
Ness City	 	2.25
Ransom	 	2.25
Utica	 	2.25
<u>Townships</u>		Rate
Bazine Twp	 	2.25
Center Twp		
Eden Twp		
Forrester Twp .	 	2.25
Franklin Twp		
Highpoint Twp	 	2.25
Johnson Twp		
Nevada Twp		
Ohio Twp	 	2.25
Waring Twp		

### NORTON COUNTY

Norton County Intangibles—.75%	
<u>Cities</u> <u>Rate</u>	
Lenora	
Townships Rate	
Highland Twp	

### **OSAGE COUNTY**

Osage County Intangib	oles—0%
<u>Townships</u>	Rate
Agency Twp	2.25
Lincoln Twp	2.25
Scranton Twp	2.25

# **OSBORNE COUNTY**

Osborne County Intangibles-	.75%
<u>Cities</u>	Rate
Alton	2.25
Downs	
Natoma	2.25
Portis	2.25
<u>Townships</u>	<u>Rate</u>
Bethany Twp	2.25
Bloom Ťwp	
Corinth Twp	
Covert Twp	
Delhi Twp	
Grant Twp	
Hancock Twp	
Hawkeye Twp	
Independence Twp	
Jackson Twp	
Kill Creek Twp	
Lawrence Twp	
Liberty Twp	
Mt. Ayr Twp	
Natoma Twp	

# Penn Twp 2.25 Ross Twp 2.25 Round Mound Twp 2.25 Summer Twp 2.25 Tilden Twp 2.25 Valley Twp 2.25 Victor Twp 2.25 Winfield Twp 2.25

### **PAWNEE COUNTY**

Pawnee County Intangi	bles—0%
<u>Townships</u>	<u>Rate</u>
Conkling Twp	2.25

Conkling Twp	2.25
Grant Twp	
Keysville Twp	2.25
Logan Twp	2.25
Sawmill Twp	2.25
Walnut Twp	

# PHILLIPS COUNTY

Phillips County Intangibles-.75%

<b>C</b> 1.1	<b>D</b> .
<u>Cities</u>	<u>Rate</u>
Agra	2.25
Glade	2.25
Kirwin	
Logan	
Phillipsburg	
Prairie View	
<u>Townships</u>	<u>Rate</u>
Arcade Twp	2.25
Crystal Twp	
Freedom Twp	
Kirwin Twp	
Mound Twp	
Plainview Twp	
Plum Twp	
Prairie View Twp	
Sumner Twp	
1	

# PRATT COUNTY

### Pratt County Intangibles-0%

<u>Townships</u>	<u>Rate</u>
Banner Twp	2.25
Center Twp	. 1.00
Elm Twp	2.25
Gove Twp	2.25
McClellan Twp	2.25
McPherson Twp	. 1.00
Ninnescah Twp	2.25
Paxon Twp	2.25
Richland Twp	
Saratoga Twp	
South Valley Twp	. 1.00

### **RAWLINS COUNTY**

Rawlins County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Atwood	2.25
Herndon	2.25
McDonald	2.25
<u>Townships</u>	<u>Rate</u>
Achilles Twp	2.25
Center Twp	1.00
Driftwood Twp	2.25
Herl Twp	2.25
Ludell Twp	2.00
Rocewood Twp	1.00
Union Twp	2.25

# **RENO COUNTY**

Reno County Intangibles—.75%

<u>Cities</u>	<u>Rate</u>
Partridge	2.25
Plevna	
Pretty Prairie	
Sylvia	2.25
Willowbrook	
<u>Townships</u>	<u>Rate</u>
Albion Twp	2.25
Arlington Twp	2.25
Bell Twp	
Castleton Twp	
Enterprise Twp	
Hayes Twp	
Little River Twp	
Medford Twp	
Miami Twp	
Ninnescah Twp	
Plevna Twp	
Reno Twp	
Roscoe Twp	
Troy Twp	
Walnut Twp	

### **REPUBLIC COUNTY**

Republic County Intangibles—.75%

<u>Cities</u>	Rate
Agenda	2.25
Cuba	2.25
Munden	2.25
Narka	2.25
Scandia	2.25
Townshins	<b>D</b>
<u></u>	Rate
Liberty Twp	1.00

# RICE COUNTY

Rice County Intangibles—0%

<u>Townships</u>	Rate
Bell Twp	2.25
Center Twp	2.25
Eureka Twp	2.25
Lincoln Twp	2.25
Mitchell Twp	2.25
Rockville Twp	
Sterling Twp	2.25
Union Twp	
Valley Twp	
<b>5</b> 1	

### **RILEY COUNTY**

Riley County Intangibles—.75%

*.*....

<u>Cities</u>	<u>Rate</u>
Leonardville	2.25
Riley	2.25
<u>Townships</u>	<u>Rate</u>
Ashland Twp	2.25
Bala Twp	2.25
Center Twp	
Fancy Creek Twp	2.25
Jackson Twp	2.25
Madison Twp	
May Day Twp	2.25
Ogden Twp	2.25
Swede Creek Twp	2.25
Wildcat Twp	

# **RUSH COUNTY**

Rush County Intangibles—0%

<u>Cities</u>	Rate
Alexander	2.25
La Crosse	2.25
Rush Center	2.25
<u>Townships</u>	<u>Rate</u>
Alexander-Belle Prairie Twp	2.25
Big Timber Twp	
Center Twp	2.25
La Crosse-Brookdale Twp	2.25

# **RUSSELL COUNTY**

Russell County Intangibles-0%

<u>Cities</u>	<u>Rate</u>
Lucas	2.25
Luray	2.25
Waldo	2.25
<u>Townships</u>	Rate
Big Creek Twp	2.00
Fairfield Twp	2.25
Fairview Twp	2.25
Lincoln Twp	
Luray Twp	2.25
Waldo Twp	2.25
Winterset Twp	2.25

### **SMITH COUNTY**

Smith County Intangibles—.75%

Simul County Intangibles—	.13%
<u>Cities</u>	<u>Rate</u>
Athol	2.25
Cedar	2.25
Gaylord	2.25
Kensington	
Lebanon	
Smith Center	2.25
<u>Townships</u>	<u>Rate</u>
Banner Twp	2.25
Beaver Twp	2.25
Blaine Twp	
Cedar Twp	2.25
Center Twp	2.25
Cora Twp	2.25
Crystal Plains Twp	2.25
Dor Twp	50
Garfield Twp	2.25
German Twp	2.25
Harlan Twp	2.25
Houston Twp	2.25
Lane Twp	2.25
Lincoln Twp	2.25
Logan Twp	2.25
Martin Twp	2.25
Oak Twp	2.25
Pawnee Twp	2.25
Pleasant Twp	2.25
Swan Twp	2.25
Valley Twp	2.25
Webster Twp	
White Rock Twp	1.00

### **STAFFORD COUNTY**

Stafford County Intangibles-0%

<u>Cities</u>	<u>Rate</u>
Hudson	2.25
Stafford	2.25
<u>Townships</u>	<u>Rate</u>
Albano Twp	2.25
East Cooper Twp	2.25

# Fairview Twp 2.25 Ohio Twp 2.25 Richland Twp 2.25 Stafford Twp 2.25 Union Twp 2.25 West Cooper Twp 2.25

### SUMNER COUNTY

Sumner County Intangibles-0%

<u>Townships</u>	<u>Rate</u>
Avon Twp	2.25
Belle Plaine Twp	2.25
Bluff Twp	
Caldwell Twp	
Chikaskia Twp	
Downs Twp	
Falls Twp	
Greene Twp	
Guelph Twp	
Harmon Twp	
Jackson Twp	2.25
London Twp	
Morris Twp	
Oxford Twp	
Ryan Twp	
South Haven Twp	
bouur materi i op inninnin	

# **THOMAS COUNTY** Thomas County Intangibles—0%

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### WABAUNSEE COUNTY

Wabaunsee County Intangibles-0%

<u>Townships</u>	<u>Rate</u>
Farmer Twp	
Maple Hill Twp	2.25

# WALLACE COUNTY

Wallace County Intangibles—.75%

<u>Townships</u>	<u>Rate</u>
Weskan Twp	2.25

# WASHINGTON COUNTY

Washington County Intangibles—.75%

Cities	Rate
Haddam	
Hanover	
Linn	
Palmer	
Washington	2.25
<u>Townships</u>	<u>Rate</u>
Brantford Twp	2.25
Charleston Twp	
Coleman Twp	
Farmington Twp	
Grant Twp	2.25
Greenleaf Twp	
Haddam Twp	
Hanover Twp	
Highland Twp	
Independence Twp	2 25
Kimeo Twp	2 25
Lincoln Twp	
Linn Twp	
Little Blue Twp	2 25
Logan Twp	2.25
Mill Creek Twp	
Sheridan Twp	
Sherman Twp	2.25
Strawberry Twp	2.23
Union Twp	2.25

# LOCAL INTANGIBLES TAX RETURN



	For the year January 1 - December 31, 2006, or other taxable year beginning, 20, 20, ending	g, 20
L	Name (If joint return, use first names and middle initials of both)         Last Name	Your Social Security Number
PRINT (PE		
e pri	Mailing Address (Number and street, including apartment number, or rural route)	Spouse's Social Security Number
PLEASE OR TY		
LE 0	City, Town or Post Office, State and Zip Code	Federal Indentification Number
Questi	ions 1 & 2 must be answered before your intangibles tax rate can be determined.	For County Use Only TAX UNIT NUMBER
1. Is y	our legal residence located within the corporate limits of a city or town?	
	Yes: If yes, name of city or town.	
	No: If no, name of township.	
2. Cou	unty of residence as of January 1, 2006	
3. Inta	angibles Income (Line 11, Part 1 or line 17, Part II)	\$

# YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY, YOUR COUNTY TREASURER WILL BILL YOU. DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.

# **PART I - INTANGIBLES EARNINGS**

4.	Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends recieved from all savings and loan associations and credits unions	4	
5.	Dividends or other income from corporation stock including those located in Kansas and dividends or interest income received from mutual funds and trust companies.	5	
	Interest from notes (Except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	
	Earnings from conditional sales contracts, chattel paper or other secured transactions	7	
		8	
8.	Interest or discount income from bonds, debentures, and certificates of indebtedness.	Ŭ	
9.	Interest, carrying charges and other income from accounts receivable (Nonresidents, see instructions)	9	
10.	Other intangibles income (See instructions)	10	
	Total intangibles income (If you qualify for the "Special Senior Citizen or Disability Exemption," complete Part II to determine your intangibles income. Enter on line 3 if you do not qualify for the exemption.)	11	

# PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION - (See instructions) (Part II must be completed entirely or the exemption will not be allowed)

12.	YOUR DATE OF BIRTH (If you were born after January 1, 1946 you must be blind or disabled to qualify. See instructions.)	MONTH	DAY	(	YEAR
13.	Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness?	dness. (See instru	ctions)	Yes	🗌 No
14.	Total household income for 2005. (Must be less than 20,000; see instructions)		14		
15.	Enter total intangibles income from Part I, line 11		15		
16.	LESS: Special intangibles income exemption. (See instructions for allowable exemption)		16		
17.	Taxable intangibles income. (Enter on line 3 above)		17		

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

sign here

Signature of taxpayer

Date

If joint return, BOTH husband and wife must sign

Signature of preparer other than taxpayer

YOUR TELEPHONE NUMBER

TELEPHONE NUMBER - The number you furnish will be confidential and should be the one we can reach you at during office hours.

MAIL THIS RETURN TO: KANSAS INCOME TAX, KANSAS DEPARTMENT OF REVENUE, 915 SW HARRISON ST., TOPEKA, KANSAS 66699-1000 PLEASE <u>DO NOT</u> STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.

# **INSTRUCTIONS FOR 2006 LOCAL INTANGIBLES TAX RETURN**

**INTANGIBLES TAX.** The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

WHO MUST FILE AN INTANGIBLES RETURN. All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2005, must file an intangibles tax return if the TAX due is \$5 or more.

If you live in an area that has no intangibles tax, or your tax is less than \$5, you do not have to file an intangibles tax return.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangbiles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax.

Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file intangibles tax returns.

Senior citizens or disabled persons are required to file intangibles tax returns, but may be entitled to a special senior citizen or disability exemption, explained in Part II, under "Special Senior Citizen or Disability Exemption."

**EXEMPT INTANGIBLES INCOME.** Intangibles tax does not apply to the following: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of Subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

WHEN AND WHERE TO FILE. If you have intangibles income, an intangibles tax return must be filed with the Kansas Department of Revenue on or before April 15, 2006 (there are no provisions for extensions of time to file an intangibles tax return). Do not attach the intangibles return to the Kansas Income Tax return.

The county clerk will compute your tax and you will be billed for this tax by your local county treasurer in November 2006. If your return is delinquent, you may be assessed interest and/or penalty by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5, you will not be billed. Do not send any payment for intangibles tax to the Kansas Department of Revenue.

**AMENDED RETURNS.** To correct an error on an intangibles tax return that has already been filed, complete another Form 200 with the correct information and write the word "AMENDED" across the top. Attach letter explaining the reason(s) for the correction.

### SPECIFIC LINE INSTRUCTIONS

**HEADING:** Print or type your name, address and Social Security number(s) or tax identification number. If your accounting records are maintained on a fiscal year basis, please indicate your fiscal year in the space provided above your name.

**LINE 1:** Mark the appropriate box YES or NO. If YES, enter the name of the city or town where your residence is located. If NO, enter the name of the township where your residence is located. Please DO NOT enter both a city and a township name.

LINE 2: Enter the name of the county in which your residence is located.

**LINE 3:** Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II, line 17.

### **PART I - INTANGIBLES EARNINGS**

There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.

LINE 4: Enter on line 4 interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

**LINE 5:** Enter on line 5 all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops.

Also enter on line 5 all investment income received from all mutual funds and trust companies. Do not report capital gains.

**LINE 6:** Enter on line 6 all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

**LINE 7:** Enter on line 7 all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

**LINE 8:** Enter on line 8 interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

**LINE 9:** Enter on line 9 all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

**LINE 10:** Enter on line 10 all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

**LINE 11:** Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the special senior citizen or disability exemption (see Part II), enter this amount on line 3.

### PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY. To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2006; OR have been disable or blind during all of 2005, regardless of age; AND have a household income of \$20,000 or less.

If your total household income for 2005 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000.

If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2006.

LINE 12: Enter the month, day, and year of your birth.

LINE 13: If you are claiming this special exemption because of disability or blindness, you must have been disabled or blind during the entire year of 2005. If you are filing as a disabled person, you must attach a copy of your Social Security certification of disability letter showing proof that you received Social Security benefits during the entire year of 2005 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, you must submit a visual acuity statement from your doctor.

**LINE 14:** Add the total income received from ALL sources during 2005 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

**NOTE:** If the amount on line 14 is less than \$27,601, you may qualify for a Food Sales Tax Refund on Form K-40, Kansas Individual Income Tax and Food Sales Tax Refund Form. You may also qualify for a Homestead Refund on Form K-40H if your "household income" is less than \$27,001. To request an Income Tax or Homestead Booklet, call the department's voice mail Forms Request Line at (785) 296-4937.

LINE 15: Enter the total intangibles income from Part I, line 11.

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter \$5,000 on line 16. If line 14 is greater than \$15,000 but less than \$20,000, subtract the amount over \$15,000 from \$5,000, and enter the result on line 16. Example: If line 14 is \$18,000, enter \$2,000 on line 16.

**LINE 17:** Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.

**TAXPAYER ASSISTANCE.** If you need assistance in completing Form 200, call the department at 785-368-8222.



# 2005 KANSAS INDIVIDUAL INCOME TAX and/or FOOD SALES TAX REFUND

	Your First Name	Initial	Last Name		\ \ 	Enter the first fo Use <b>ALL CAPIT</b>	our letters of your last nam ΓΑL letters.	е.	
	Spouse's First Name	Initial	Last Name		1	Your Social Security number	r		
	Mailing Address (Number and Street, includir	ig Rural	Route)		School District No. <sup>1</sup>		our letters of your spouse's ALL CAPITAL letters.	;	
	City, Town, or Post Office		State	Zip Code	County Abbreviation	Spouse's Social Security number			
mation	If your name or address h changed since last year, n an "X" in this box	as hark	joi		spouse if filing g this tax year, this box	Daytime telephone number			
Filing Intor	Mark this box if yo an <b>AMENDED</b> 20 NOTE: This form cannot be	05 K	ansas retur	n.		ed affects	ur 2005 original Ka Amended Federal tax return		ment by
	Filing Status (Mark ONE	)	Resi	dency Sta	tus (Mark ON	IE)	Exemptions		
	Single		<b>—</b> 1	Resident			Number of exemptior on your 2005 federal		
	Married filing joint (Even if only one had incon	ne)		Nonresident <b>c</b> from / /	or Part-year reside / to//_	ent	If filing status is head household, add one		
	Married filing separate Head of household				chedule S, Part E		Total Kansas exempt	· ·	
	If amou	nt is ne	egative, shade	the minus (-)	in box. Exampl	le: -			
me	1. Federal adjusted gross incon	ne				🗧			00
	2. Modifications (From Schedul	e S, lii	ne A17. Enclo	ose Schedule	e S.)	🗖			00
	<ol> <li>Kansas adjusted gross incor instructions, page 15)</li> </ol>	ne (Lir	ne 2 added to	or subtracte	d from line 1; se	e _	ĺ	ĺ	00
	4. Standard deduction OR item	ized d	eductions (S	ee instructio	ns, page 15)				00
ons	5. Exemption allowance (\$2,25	i0 x nι	Imber of exer	nptions claim	ned)				00
uct	6. Total deductions (Add lines								00
Ded	7. Taxable income (Subtract lin								00
۲ ۲	8. Tax (From Tax Tables or Ta	k Com	putation Sche	edules begin	ning on page 25)	)			00
tatio	9. Nonresident allocation perce	ntage	(From Sche	dule S, line E	323)				%
ndu	10. Nonresident tax (Multiply lin	e 8 by	line 9)						00
້ອ	11. Kansas tax on lump sum dis	tributio	ons (Residen	its only - see	instructions, pag	ge 16)			00
lax	12. TOTAL INCOME TAX (Resid			-				,	00



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	13. Credit for taxes paid to other states (See instructions, page 16)
S	14. Credit for child & dependent care expenses (See instructions, page 17)
Credits	15. Other credits (Enclose all appropriate credit schedules)
Ü	16. Total tax credits (Add lines 13, 14 and 15)
	17. Income tax balance after credits (Subtract line 16 from line 12; cannot be less than zero)
aX	18 Use tax due (See instructions on page 18)

TAX: Enter the income tax amount from line 12 \_

Тах	18. Use tax due (See instructions on page 18)	00					
Use.	19. Total Tax Balance (Add lines 17 and 18).	00					
	20. Kansas income tax withheld from W-2, 1099, or K-19 (Enclose K-19; see instructions)    21. Estimated tax paid	00					
ents	22. Amount paid with Kansas extension	00					
aym	23. Earned income credit (See instructions, page 19)	00					
й р	24. Refundable portion of tax credits (Enclose all appropriate credit schedules)	00					
g an	25. FOOD SALES TAX REFUND (You <b>must</b> meet the qualifications listed on page 14)	00					
ldin	For an ORIGINAL return, skip to line 28. For an AMENDED return, complete lines 26 and/or 27 before continued	uing to line 28.					
hho	26. Payments remitted with original return	00					
Wit	27. Overpayment from original return (This figure is a subtraction; see instructions, page 19)						
	28. Total refundable credits (Add lines 20 through 26 and subtract line 27)	00					
Due	29. UNDERPAYMENT (If line 19 is greater than line 28)	00					
lanc	31. Penalty (See instructions, page 19)       Check here if you were engaged in commercial farming or fishing in 2005.         32. Estimated Tax Penalty (See instructions, page 19)       Check here if you were engaged in commercial farming or fishing in 2005.	00					
Ba	<ul> <li>33. AMOUNT YOU OWE (Add lines 29 through 32. Include amounts from lines 36 and 37 if applicable.) See payment options on page 19</li></ul>	00					
	34. OVERPAYMENT (If line 19 is less than line 28).	00					
payment		00 nter the amount					
verpayment	35. CREDIT FORWARD (Enter the amount of line 34 you wish to be applied to your 2006 estimated tax)	00 nter the amount					
Overpayment	35. CREDIT FORWARD (Enter the amount of line 34 you wish to be applied to your 2006 estimated tax) If you wish to donate to either the Chickadee Checkoff or the Senior Citizens Meals on Wheels Program, er of your donation on the appropriate line. This donation will reduce your refund or increase the amount you	nter the amount u owe.					

I authorize the Director of Taxation or the Director's designee to discuss my return and enclosures with my preparer. I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.





# 2005 KANSAS SUPPLEMENTAL SCHEDULE

Your First Name	Initial	Last Name	Enter the first four letters of your last name. Use ALL CAPITAL letters.
			Your Social Security number
Spouse's First Name	Initial	Last Name	Enter the first four letters of your spouse's last name. Use ALL CAPITAL letters.
			Spouse's Social Security number

# PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (See instructions, page 21)

# ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:

A1.	State and municipal bond interest not specifically exempt from Kansas Income Tax (Reduced by related expenses)				00	
A2.	Contributions to all Kansas public employee's retirement systems (See instructions)				00	
A3.	Federal net operating loss carry forward.				00	
A4.	Contributions to a Regional Foundation (See instructions)				00	
A5.	Other additions to Federal adjusted gross income (See instructions and enclose list)				00	
A6.	Total additions to Federal adjusted gross income (Add lines A1 through A5).				00	

# SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:

A7.	Interest on U.S. Government obligations (Reduced by related expenses)				00
A8.	State income tax refund (If included on line 1 of Form K-40 or the Telefile worksheet)		ĺ		00
A9.	Kansas net operating loss carry forward		ĺ		00
A10.	Retirement benefits specifically exempt from Kansas Income Tax		Ĺ		00
A11.	Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions)		ĺ		00
A12.	Qualified Long-Term Care Insurance premiums (See instructions)		ĺ		00
A13.	Learning Quest Education Savings Program contributions (See instructions)		ĺ		00
A14.	Armed Forces Recruitment, Sign-up, or Retention Bonus.		ĺ		00
A15.	Other subtractions from Federal adjusted gross income (See instructions and enclose list)		ĺ		00
A16.	Total subtractions from Federal adjusted gross income (Add lines A7 through A15).		Ċ		00

# **NET MODIFICATIONS:**

If amount is negative, shade minus (-) in box. Example:

A17. Net modifications to Federal adjusted gross income (Subtract line A16 from line A6). Enter on line 2, Form K-40. If negative, shade minus (-) in box.

Amount From Kansas Sources:

# PART B - NONRESIDENT ALLOCATION (See instructions, page 24)

If amount is negative, shade minus (-) in box. Example:

# INCOME:

		Total From Federal Return:	Amo	unt Fro	om Kan	sas So	urces:
B1.	Wages, salaries, tips, etc						00
B2.	Interest and dividend income						00
B3.	Refunds of state and local income taxes						00
B4.	Alimony received						00
B5.	Business income or loss	•					00
B6.	Farm income or loss	•				$\Box$	00
B7.	Capital gain or loss	•					00
B8.	Other gains or losses	•					00
B9.	Pensions, IRA distributions, and annuities.						00
B10.	Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc	•					00
B11.	Unemployment compensation, taxable Social Security benefits, and other income	-					00
B12.	Total income from Kansas sources (Add lines B1 thro						00

# ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

# **Total From Federal Return:**

### 00 B13. IRA Retirement Deductions ..... 00 B14. Penalty on early withdrawal of savings. 00 00 B16. Moving expenses ..... 00 B17. Other federal adjustments ..... 00 B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)..... 00 B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)..... 00 B20. Net modifications applicable to Kansas source income (See instructions) ..... 00 B21. Modified Kansas source income (Line B19 plus or minus line B20) ..... 00 B22. Kansas adjusted gross income (From line 3, Form K-40)..... B23. Nonresident allocation percentage (Divide line B21 by line B22 and round to nearest whole percent, enter on line 9, Form K-40) .....



# **KANSAS** Individual Underpayment of Estimated Tax

# Name as shown on Form K-40 Social Security Number

# CURRENT AND PRIOR YEAR INFORMATION

1.	Amount from line 17, 2005 Form K-40	1	
	Multiply line 1 by 90% (farmers and fishers multiply by 662/3%)	2	
	Prior year's tax liability (from line 17, 2004 Form K-40)	3	
	Enter the total amount of your 2005 Kansas Income Tax withheld	4	

# PART I - EXCEPTIONS TO THE PENALTY

- 5. Cumulative total of your 2005 withholding .....
- 6. Cumulative timely paid estimated tax payments from January through each payment due date .....
- 7. Total amount withheld and timely paid estimate payments (add lines 5 and 6) .....
- Exception 1 Cumulative amount from either line 2 or line 3, whichever is less
- Exception 2 Tax on annualized 2005 income; enclose computation. (Farmers/fishers use line 9b.)

# PART II – FIGURING THE PENALTY

10.	Amount of underpayment. Enter the sum of line 8 less line 7; line 9a less line 7; or, line 9b less line 7, whichever is applicable								
11.	Due date of each installment								
12.	Number of days from the due date of the installment to the due date of the next installment or 12/31/05, whichever is earlier. If paid late, see instructions								
13.	Enter the number of days from 1/15/06 to the date paid or 4/15/06, whichever is earlier. If paid late, see instructions								
14.	$\frac{\text{Line 12}}{365} \text{ X}  5\% \text{ X amount on line 10}$								
15.	Line 13 365 X 7% X amount on line 10								
16.	Penalty (Add lines 14 and 15)								
17.	Total penalty. Add amounts on line 16 and enter the tota the back of Form K-40								

	1/1/05 - 4/15/05	1/1/05 - 6/15/05	1/1/05 - 9/15/05	1/1/05 - 1/15/06
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7				
8	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
9b				66.66% of tax

	10										
	11	4/15/05	6/15/05	9/15/05	5	1/15/06					
0	12	61	92	107							
	13			15							
	14										
	15										
	16										
ota	l he	re and on line 32	17								
		······									

# **INSTRUCTIONS FOR SCHEDULE K-210**

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

# WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer including farmers and fishers, use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2005 tax due (line 17 of the K-40 - DO NOT include compensating tax from line 18 of the K-40), less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers – other than farmers or fishers – If you filed Form K-40 and paid the tax in full on or before January 31, 2006, no payment is required for the January  $15^{th}$  payment quarter.

# FARMERS AND FISHERS

If <u>at least two-thirds</u> of your annual gross income is from farming or fishing **and** you filed Form K-40 and paid the tax on or before March 1, 2006, you may be exempt from any penalty for underpayment of estimated tax. If so, write on line 1, "Exempt-farmer/fisher", and do not complete the rest of this schedule.

However, if you meet this gross income test, but did not file a return and pay the tax on or before March 1, 2006, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

# HOW TO USE THIS SCHEDULE

Generally, you should follow steps 1 through 4 below to complete this schedule:

- Step 1 Enter your name and Social Security number in the space provided.
- Step 2 Complete lines 1 through 4 "Current & Prior Year Information" according to the information on your return for this tax year and the prior tax year.
- Step 3 Complete lines 5 through 9 "Exceptions to Avoid the Penalty" to determine if you have an underpayment for any of the four payment periods.
- Step 4 Complete lines 10 through 17 "Figuring the Penalty" to determine the amount of the penalty. The amount of underpayment to enter on line 10 is the **lesser** of:
  - Line 8 less line 7; OR,
  - Line 9a less line 7; OR,
  - Line 9b less line 7, whichever is applicable.

# PART I - EXCEPTIONS TO AVOID THE PENALTY

You will NOT be subject to a penalty if your 2005 tax payments (line 7) equal or exceed the amounts for one of the exceptions (lines 8 or 9a or 9b) for the same payment period.

**NOTE**: This schedule is generally for calendar year taxpayers for payment periods April 15, June 15, September 15 and January 15 and if payments are required on all four dates.

**Line 5:** Multiply line 4 by the percentage shown in each column of line 5.

**Line 6:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

**Example**: Column 3 will be the total of your withholding and estimated tax payments made from January 1 through September 15, 2005.

# Exception 1—Current or Prior Year's Tax

**Line 8:** This exception applies if the amount on line 7 of a column equals or exceeds the amount on line 8 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column

of line 8. If the amount on line 7 (for each column) is equal to or greater than the amount on line 8 (for each column) - no penalty is due - no further entries are required.

# Exception 2—Tax on Annualized 2005 Income

**Line 9:** This exception applies if your 2005 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2005 periods:

- January 1 March 31 January 1 – May 31 January 1 – August 31 January 1 – December 31
- Multiply income by 4 Multiply income by 2.4 Multiply income by 1.5 Multiply income by 1

This exception applies if the amount on line 7 exceeds the amount on line 9a or 9b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 9b.

**For example**, to figure the first column, total your income from January 1 to March 31, 2005 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure and your 2005 Kansas Income Tax Booklet, figure the tax. Multiply the tax by the percentage rate in the first column.

Repeat these steps for the remaining three columns, using the multiplication factors given above to annualize the income for that period. Enclose a schedule showing your computation of annualized income and tax amounts. If the amount on line 7 (for each column) is equal to or greater than the amount on line 9a (for each column), or line 9b, for farmers or fishers - no penalty is due - no further entries are required.

# **PART II – FIGURING THE PENALTY**

**Line 10:** Enter on line 10 any underpayment as a result of line 8 less line 7, line 9a less line 7 or line 9b less line 7, as applicable.

**Line 12 & 13:** Penalty is computed to 12/31/05 at 5% and from 1/1/06 at 7%. Therefore, the number of days needs to be captured on lines 12 and 13 for applicable penalty rate.

**Line 12:** The number of days on line 12 are precomputed for a calendar year taxpayer that made timely payments.

If you did **not** make timely payments, you should disregard the precomputed number of days on line 12 and compute the number of days on each quarter to the date paid.

**Example**: If you paid the 6/15/05 installment on 6/28/05 the number of days to enter on line 12, column 2 would be computed from 6/15/05 to 6/28/05, which equals 13 days. If you then paid the next quarter timely at 9/15/05, the number of days would be from 9/15/05 to 1/15/06, which equals the 122 days (107 + 15) already entered.

**Line 13:** The 7% penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3<sup>rd</sup> column is from 1/1/06 to 1/15/06. If you did **not** make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/06, enter in the third column the number of days from 1/1/05 to the date filed and disregard the precomputed number of days (15) entered on line 13.
- The fourth column must be completed by you. Enter the number of days from 1/15/06 to the date the return was filed and paid.

**Line 14 &15:** Penalty is computed to 12/31/05 at 5% and from 1/1/06 to the date the tax was paid or 4/15/06, whichever is earlier, at 7%.

# What is Compensating Use Tax?

Since 1937 Kansas has imposed a compensating use tax on goods and merchandise 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 sales tax rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax on them.

Individuals and businesses buying items from retailers in other states may be subject to Kansas 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 You Owe Use Tax?

Individual Kansans that buy goods in other states or through catalogs, mail-order companies, over the Internet or from TV, magazine and newspaper ads must pay Kansas use tax on these purchases if the seller does not charge a Kansas tax equal to the Kansas Retailers' Sales Tax rate in effect where the item(s) will be used, stored or consumed.



A Topeka, 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 Topeka resident will owe 7.45% (current Topeka sales tax rate) Kansas use tax on the total cost of \$2,010. \$2,010 X .0745 = \$149.75.



You call a toll-free number and place an order for gifts and food items. The items are shipped to your Kansas address and no tax is charged on the

order. You will owe Kansas use tax on the total cost of these items since you would have had to pay Kansas sales tax on them had they been purchased from a Kansas retailer.

Kansas businesses also owe use tax on items on which they are the final consumers – equipment, fixtures, office supplies and other non-inventory items purchased for their business. When these items are purchased from a Kansas retailer, Kansas sales tax is paid to the retailer. When they are purchased from an out-of-state retailer without Kansas tax, the Kansas use tax must be paid directly to the Kansas Department of Revenue, at a rate equal to the combined state and local sales tax rate where the business takes delivery in Kansas.



A Garden City, KS clothing store orders garment racks from a vendor in St. Louis for \$500 plus \$25

shipping charge. There is no sales tax on the invoice. The Garden City store will owe Kansas Consumers' Compensating Use Tax equal to the Garden City sales tax rate (currently 7.3%) on the total cost of these fixtures. \$525 X .073 = \$38.33.

# How to Pay Use Tax

# Individuals - Complete line 18, Form K-40

To pay the Kansas use tax on your untaxed outof-state purchases by mail, internet, etc., during calendar year 2005, please consult the **Line-By-Line Instructions** on page 18. You may either use the chart, or compute the tax due by applying the state and local tax rate in effect for your address to the total purchases subject to the tax.

DON'T KNOW YOUR SALES TAX RATE? Go on-line to **www.ksrevenue.org** and select the "Kansas Sales and Use Tax Locator" under the "Your Business" section.

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 office at (785) 368-8222.

# Businesses - Obtain a Use Tax Reporting Number

Kansas businesses buying equipment, fixtures, tools, supplies and other taxable items for their business must register with the department and file separate use tax returns. There is no use tax reporting on Kansas income tax forms K-41 (Fiduciary), K-120 (Corporation) and K-120S (Partnership and Small Business Corporation) or K-130 (Privilege).

To obtain a use tax reporting number, simply complete the Business Tax Application, Form CR-16, available from our web site, office, or forms request line. The department will assign a reporting number and will periodically (quarterly returns for most taxpayers) send you the use tax returns (Form CT-10U) on which to report your taxable purchases and pay the use tax due. If your estimated use tax liability for a calendar year is less than \$80, you will only file one use tax return for the entire calendar year. Paperless filing and payment options are also available through our Online Business Center at **www.webtax.org**.

More information about use tax for businesses including a sample completed use tax return is in our Publication KS-1510, Kansas Sales and Compensating Use Tax, available from our web site or office.



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

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

# Taxpayer Assistance

# BY PHONE

If you have a question about completing your Kansas Individual Tax return, call (785) 368-8222 to speak to a customer representative.

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

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



# IN PERSON

Personal assistance to complete your return is available from our Topeka office or from free volunteer income tax assistance programs (VITA) by the Internal Revenue Service (IRS) and the American Association of Retired Persons (AARP). VITA and AARP Tax-Aide sites can be found in community centers, libraries, churches, retirement homes, etc. For the VITA/TCE site nearest you, call 1-800-TAX-1040 (1-800-829-1040), or contact the IRS Taxpayer Education Coordinator at your local IRS office. For the AARP-Tax Aide site nearest you, call 1-888-227-7669 visit their web page at **www.aarp.org/taxaide/home.html** and enter your city, state and zip code.

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

The Department of Revenue office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

### REFUND INFORMATION

You can check the status of your current year refund 24 hours a day/7 days a week from our web site or by phone. You will need to provide the Social Security number(s) shown on your return and the expected amount of your refund. When you have this information, do one of the following:

- Go to www.ksrevenue.org, click on Your Personal, then click on Refund Status Online.
- Call 1-800-894-0318 for automated refund information and follow the recorded instructions.

NOTE: If you *filed your return electronically*, please allow the Department of Revenue 7 days to process your refund. If you *filed a paper return*, normal processing time is 4 to 8 weeks.

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

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