Kansas Department of Revenue
www.ksrevenue.org

KANSAS

Individual Income Tax & Food Sales Refund

Forms and Instructions

2005

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

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 A14.

- **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 qualifying 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%.

WHAT'S IN THIS BOOKLET?

What's New	2
Electronic Filing & Payment Options	3
TeleFile Worksheet	4
Food Sales Tax Qualifying Worksheet	6
Form K-40	7, 37
Schedule S	9, 39
General Information	11
K-40 Instructions	14
Schedule S Instructions	22
Tax Table	25
Tax Computation Schedules	29
School Districts	30
Intangibles Tax Rates	32
Form 200 (Intangibles Tax Return)	35
Intangibles Instructions	36
Schedule K-210	41
Compensating Use Tax	43
Taxpayer Assistance	44

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.

Electronic Filing & Payment Options

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.

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.

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.

Collect all your W-2 statements and the appropriate information from your Federal Income Tax return and begin by completing this worksheet.

Social Security Numbers

Your Social Security number ☐☐☐☐☐☐☐☐☐ Spouse's Social Security number ☐☐☐☐☐☐☐☐☐

Taxpayer Identification Number

Taxpayer ID number (TIN) ☐☐☐☐☐☐☐

7-digit Taxpayer ID Number (TIN)

1234567 CO 123
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 ..... ☐

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 ..... ☐

Food Sales Tax Refund

If you qualify for the food sales tax refund (see page 14), enter your **qualifying income** from line 30 of the Qualifying Income Worksheet on page 6. ☐

Income and Credits

Quick Call 1 Federal adjusted gross income (See instructions for K-40, page 15) ..... ☐

2 Do you have modifications (for example, CONTRIBUTIONS TO KPERS) to federal adjusted gross income (**See instructions** for K-40, Schedule S, page 21) ..... ☐ Yes ☐ No

Quick Call 3 Standard deduction or itemized deductions (See instructions for K-40, page 15) ..... ☐

4 Kansas tax on lump sum distribution (See instructions for K-40, page 16) ..... ☐

5 Credit for taxes paid to other states (See instructions for K-40, page 16) ..... ☐

6 Child and dependent care expenses (See instructions for K-40, page 17) ..... ☐

7 Other credits (See instructions for K-40, page 18). You will be asked to enter the form number(s) of appropriate schedule(s) ..... ☐

8 Use tax due (See instructions for K-40, page 18) ..... ☐

Quick Call 9 Total Kansas withholding for you and your spouse ..... ☐

10 Estimated tax paid ..... ☐

11 Amount of Kansas tax paid with extension of time ..... ☐

12 Earned income credit (See instructions for K-40, page 19) ..... ☐

13 Refundable portion of tax credits (Enter the refundable amounts from any applicable schedules shown in the K-40 instructions on page 19) ..... ☐

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 Direct Deposit

Kansas Tax (This amount will be provided during the call)

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:

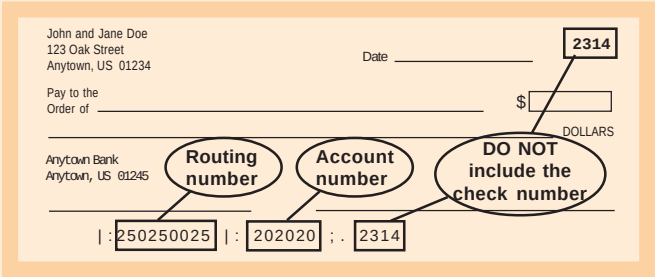
Checking ☐ Savings ☐

Routing number:

Account number:

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 Options

Kansas Tax (This amount will be provided during the call)

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:

Direct Payment – 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 ☐ Savings ☐

Routing number:

Account number:

Check or Money Order – 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.

Credit Card – 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 Number and Signatures

Daytime Phone Number: ( )

Confirmation Number:

Date you TeleFiled:

Your signature

Spouse's signature, if filing joint

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
Income. 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.	
13. Total income. Add lines 1 through 12.	13.	
FEDERAL ADJUSTMENTS TO INCOME. ENTER DEDUCTIONS FOR:		
14. IRA deduction and self-employed SEP, SIMPLE and qualified plans	14.	
15. Penalty on early withdrawal of savings	15.	
16. Alimony paid and moving expenses	16.	
17. Clean-fuel vehicle deduction	17.	
18. Self-employed health insurance, Archer MSA and health savings account deduction	18.	
19. One-half of self-employment tax	19.	
20. Domestic production activities deduction	20.	
21. Tuition & fees deduction, student loan interest deduction and educator expenses,	21.	
22. Business Expenses for Reservists, Artists & Fee-Basis Government Officials	22.	
23. Total Adjustments. Add lines 14 through 22.	23.	
24. **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 from line 24, and enter the result on line 26.	26.	26.
ADDITION TO INCOME FOR FOOD SALES TAX REFUND. ENTER THESE AMOUNTS:		
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.
28. Exempt retirement benefits. Enter amount shown on line A10 of 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.

KEEP THIS FOR YOUR RECORDS
DO NOT MAIL

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.

K-40

(Rev. 7/05)

DO NOT STAPLE

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

114505

Filing Information

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Mailing Address (Number and Street, including Rural Route)	School District No.

City, Town, or Post Office	State	Zip Code	County Abbreviation

Enter the first four letters of your last name. Use **ALL CAPITAL** letters.

Your Social Security number

Enter the first four letters of your spouse's last name. Use **ALL CAPITAL** letters.

Spouse's Social Security number

Daytime telephone number

☐ If your name or address has changed since last year, mark an "X" in this box

☐ If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box

☐ Mark this box if you are filing this as an **AMENDED** 2005 Kansas return.
NOTE: This form cannot be used for tax years prior to 2005.

Reason for amending your 2005 original Kansas return:

☐ Amended affects Kansas only ☐ Amended Federal tax return ☐ Adjustment by the IRS

Filing Status (Mark ONE)

☐ Single
☐ Married filing joint (Even if only one had income)
☐ Married filing separate
☐ Head of household

Residency Status (Mark ONE)

☐ Resident
☐ Nonresident **or** Part-year resident from ___/___/___ to ___/___/___
(Complete Schedule S, Part B)

Exemptions

Number of exemptions claimed on your 2005 federal return . . . . . .

If filing status is head of household, add one exemption . . . . . .

Total Kansas exemptions . . . . . .

Income

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

1. Federal adjusted gross income 00
2. Modifications (From Schedule S, line A17. Enclose Schedule S.). 00
3. Kansas adjusted gross income (Line 2 added to or subtracted from line 1; see instructions, page 15) 00

Deductions

4. Standard deduction OR itemized deductions (See instructions, page 15). 00
5. Exemption allowance ($2,250 x number of exemptions claimed) 00
6. Total deductions (Add lines 4 and 5). 00
7. Taxable income (Subtract line 6 from line 3. If less than zero, enter 0.) 00

Tax Computation

8. Tax (From Tax Tables or Tax Computation Schedules beginning on page 25) 00
9. Nonresident allocation percentage (From Schedule S, line B23). . . . . %
10. Nonresident tax (Multiply line 8 by line 9) 00
11. Kansas tax on lump sum distributions (Residents only - see instructions, page 16). 00
12. TOTAL INCOME TAX (Residents: add lines 8 & 11; Nonresidents: enter amount from line 10). . . 00

PLEASE COMPLETE REVERSE SIDE

114205

TAX: Enter the income tax amount from line 12 _____

Credits

13. Credit for taxes paid to other states (See instructions, page 16) 00
14. Credit for child & dependent care expenses (See instructions, page 17). 00
15. Other credits (Enclose all appropriate credit schedules) 00
16. Total tax credits (Add lines 13, 14 and 15) 00
17. Income tax balance after credits (Subtract line 16 from line 12; cannot be less than zero) 00

Use Tax

18. Use tax due (See instructions on page 18). 00
19. Total Tax Balance (Add lines 17 and 18). 00

Withholding and Payments

20. Kansas income tax withheld from W-2, 1099, or K-19 (Enclose K-19; see instructions) 00
21. Estimated tax paid. 00
22. Amount paid with Kansas extension 00
23. Earned income credit (See instructions, page 19). 00
24. Refundable portion of tax credits (Enclose all appropriate credit schedules) 00
25. FOOD SALES TAX REFUND (You **must** meet the qualifications listed on page 14) 00

For an ORIGINAL return, skip to line 28. For an AMENDED return, complete lines 26 and/or 27 before continuing to line 28.

26. Payments remitted with original return 00
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

Balance Due

29. **UNDERPAYMENT** (If line 19 is greater than line 28) 00
30. Interest (See instructions, page 19) 00
31. Penalty (See instructions, page 19) 00
32. Estimated Tax Penalty (See instructions, page 19) . . . . ☐ Check here if you were engaged in commercial farming or fishing in 2005. 00
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

Overpayment

34. **OVERPAYMENT** (If line 19 is less than line 28). 00
35. **CREDIT FORWARD** (Enter the amount of line 34 you wish to be applied to your 2006 estimated tax) . . . 00

If you wish to donate to either the Chickadee Checkoff or the Senior Citizens Meals on Wheels Program, enter the amount of your donation on the appropriate line. This donation will reduce your refund or increase the amount you owe.

36. **CHICKADEE CHECKOFF** (Kansas Nongame Wildlife Improvement Program). 00
37. **SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM** 00
38. **REFUND** (Subtract lines 35, 36 and 37 from line 34) 00

Signatures

☐ 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.

Signature of taxpayer | Date | Signature of preparer other than taxpayer | Phone number of preparer

If joint return, BOTH taxpayer and spouse must sign even if only one had income

Tax preparer's EIN (Employer Identification Number) OR SSN (Social Security Number)

ENCLOSE any necessary documents with this form. DO NOT STAPLE.

MAIL TO: KANSAS INCOME TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66699-1000

SCHEDULE S
(Rev. 7/05)

2005 KANSAS SUPPLEMENTAL SCHEDULE

114305

Your First Name	Initial	Last Name

Spouse's First Name	Initial	Last Name

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

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). 00

A9. Kansas net operating loss carry forward 00

A10. Retirement benefits specifically exempt from Kansas Income Tax 00

A11. Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions). 00

A12. Qualified Long-Term Care Insurance premiums (See instructions). 00

A13. Learning Quest Education Savings Program contributions (See instructions). 00

A14. Armed Forces Recruitment, Sign-up, or Retention Bonus. 00

A15. Other subtractions from Federal adjusted gross income (See instructions and enclose list). 00

A16. Total subtractions from Federal adjusted gross income (Add lines A7 through A15). 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

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

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

INCOME:

		Total From Federal Return:		Amount From Kansas Sources:
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		−	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 through B11)		−	00

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

		Total From Federal Return:		Amount From Kansas Sources:
B13.	IRA Retirement Deductions			00
B14.	Penalty on early withdrawal of savings			00
B15.	Alimony paid			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)		−	00
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 File a Return

KANSAS RESIDENTS

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.

The minimum 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:	And has gross income of at least:
SINGLE OR MARRIED FILING SEPARATE	
Under 65	$5,250
65 or older or blind	$6,100
65 or older and blind	$6,950
MARRIED FILING JOINT	
Under 65 (both spouses)	$10,500
65 or older or blind (one spouse)	$11,200
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)	$12,600
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 part-year 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 **April 15, 2006.** 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, 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

If 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.)

Important: 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 original 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 AMENDED box in the Filing Information section of the K-40 if you are amending your 2005 Kansas return.** (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.

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:

- Federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer
- Death certificate
- Obituary statement
- Funeral home notice
- Letters Testamentary
- Kansas Form RF-9, Decedent Refund Claim

If you are a surviving spouse requesting a refund of OVER $100, or if a refund of ANY amount is being requested by someone other than the surviving spouse, you must submit with your Form K-40:

- Proof of death (death certificate, obituary statement or funeral home notice), **AND**
- Kansas Form RF-9, Decedent Refund Claim

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 15th or, within the federal extension period. Failure to file for a food sales tax refund before October 15th 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.

FORM K-40
LINE-BY-LINE INSTRUCTIONS

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 15th 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 **adjusted** 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 may 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	$6,000
Married Filing Separate	$3,000
Head of Household	$4,500

CHART II – 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.

Check if: You were 65 or older ☐ Blind ☐
Your spouse was 65 or older ☐ Blind ☐

TOTAL Number of boxes checked _____

Filing status:	Number of boxes checked:	Enter on line 4 of Form K-40:
Single	1	$3,850
	2	$4,700
Married Filing Joint	1	$6,700
	2	$7,400
	3	$8,100
	4	$8,800
Married Filing Separate	1	$3,700
	2	$4,400
	3	$5,100
	4	$5,800
Head of Household	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. _____
5) Enter the lesser of lines 3 or 4 5. _____
   STOP HERE if you are under 65 and not blind. Enter this amount on line 4 of Form K-40.
6) a. Check if:
   You were 65 or older ☐ Blind ☐
   Your spouse was 65 or older ☐ Blind ☐
   b. TOTAL number of boxes checked _____
   c. Multiply 6b by $850 ($700 if married filing joint or separate) 6c. _____
7) Add lines 5 and 6c. Enter here and on line 4 of Form K-40. 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)

1) Total itemized deductions on line 28* of federal Schedule A. $ _____
2) State and local income taxes on line 5* of federal Schedule A. $ _____
3) 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.

1) 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 resident, enter **13%** of the Federal **tax** on your lump sum distribution (determined on Federal Form 4972) on line 11. *If you are a nonresident*, 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

A.	2005 tax paid to the foreign country	$ _____
B.	LESS: Federal foreign tax credit allowed ...	$ _____
C.	EQUALS: Kansas foreign tax limitation amount. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status	$ _____

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

1)	Amount of 2005 tax actually paid to the other state	$ _____
2)	Total Kansas tax(Line 12, Form K-40) ...	$ _____
3)	Other state's adjusted source income (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)	$ _____
4)	Kansas adjusted gross income (Line 3, Form K-40)	$ _____
5)	Percentage limitation (Divide line 3 by line 4)	_____ %
6)	Maximum credit allowable (Multiply line 2 by line 5)	$ _____
7)	Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40)	$ _____

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

1)	Amount of 2005 tax actually paid to the other state	$ _____
2)	Total Kansas tax (line 12, Form K-40)	$ _____
3)	Other state's adjusted source income (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)	$ _____
4)	Kansas modified source income (Line B21, Part B, Schedule S)	$ _____
5)	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) ...	$ _____
6)	Percentage limitation (Divide line 5 by line 3)	_____ %
7)	Amount of other state's tax applicable to income reported to Kansas (Multiply line 1 by line 6)	$ _____
8)	Percentage limitation (Divide line 5 by line 4)	_____ %
9)	Maximum credit allowable (Multiply line 2 by line 8)	$ _____
10)	Credit for taxes paid to the other state (Enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)	$ _____

LINE 14 — 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 allowed 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 Required
Adoption Credit	K-47
Agricultural Loan Interest Reduction Credit	K-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 Adjusted Gross Income Chart 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 by .068% (.00068) and round to the nearest whole dollar.		

An entry is required on line 18. If no untaxed out-of-state purchases were made or you did not live in Kansas during 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 original 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:

Credit Card. 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

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 15th 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 15th 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 tax balance 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:

- ✓ you have completed all required information on the return.
- ✓ 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 subtracted 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 married filing joint.

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. The following instructions apply to 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.

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
0	25	0	0
25	50	1	1
50	100	3	3
100	150	4	4
150	200	6	6
200	250	8	8
250	300	10	10
300	350	11	11
350	400	13	13
400	450	15	15
450	500	17	17
500	550	18	18
550	600	20	20
600	650	22	22
650	700	24	24
700	750	25	25
750	800	27	27
800	850	29	29
850	900	31	31
900	950	32	32
950	1,000	34	34
1,000	1,050	36	36
1,050	1,100	38	38
1,100	1,150	39	39
1,150	1,200	41	41
1,200	1,250	43	43
1,250	1,300	45	45
1,300	1,350	46	46
1,350	1,400	48	48
1,400	1,450	50	50
1,450	1,500	52	52
1,500	1,550	53	53
1,550	1,600	55	55
1,600	1,650	57	57
1,650	1,700	59	59
1,700	1,750	60	60
1,750	1,800	62	62
1,800	1,850	64	64
1,850	1,900	66	66
1,900	1,950	67	67
1,950	2,000	69	69
2,000	2,050	71	71
2,050	2,100	73	73
2,100	2,150	74	74
2,150	2,200	76	76
2,200	2,250	78	78
2,250	2,300	80	80
2,300	2,350	81	81
2,350	2,400	83	83
2,400	2,450	85	85
2,450	2,500	87	87
2,500	2,550	88	88
2,550	2,600	90	90
2,600	2,650	92	92
2,650	2,700	94	94
2,700	2,750	95	95

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
2,750	2,800	97	97
2,800	2,850	99	99
2,850	2,900	101	101
2,900	2,950	102	102
2,950	3,000	104	104
3,000	3,050	106	106
3,050	3,100	108	108
3,100	3,150	109	109
3,150	3,200	111	111
3,200	3,250	113	113
3,250	3,300	115	115
3,300	3,350	116	116
3,350	3,400	118	118
3,400	3,450	120	120
3,450	3,500	122	122
3,500	3,550	123	123
3,550	3,600	125	125
3,600	3,650	127	127
3,650	3,700	129	129
3,700	3,750	130	130
3,750	3,800	132	132
3,800	3,850	134	134
3,850	3,900	136	136
3,900	3,950	137	137
3,950	4,000	139	139
4,000	4,050	141	141
4,050	4,100	143	143
4,100	4,150	144	144
4,150	4,200	146	146
4,200	4,250	148	148
4,250	4,300	150	150
4,300	4,350	151	151
4,350	4,400	153	153
4,400	4,450	155	155
4,450	4,500	157	157
4,500	4,550	158	158
4,550	4,600	160	160
4,600	4,650	162	162
4,650	4,700	164	164
4,700	4,750	165	165
4,750	4,800	167	167
4,800	4,850	169	169
4,850	4,900	171	171
4,900	4,950	172	172
4,950	5,000	174	174
5,000	5,050	176	176
5,050	5,100	178	178
5,100	5,150	179	179
5,150	5,200	181	181
5,200	5,250	183	183
5,250	5,300	185	185
5,300	5,350	186	186
5,350	5,400	188	188
5,400	5,450	190	190
5,450	5,500	192	192

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
5,500	5,550	193	193
5,550	5,600	195	195
5,600	5,650	197	197
5,650	5,700	199	199
5,700	5,750	200	200
5,750	5,800	202	202
5,800	5,850	204	204
5,850	5,900	206	206
5,900	5,950	207	207
5,950	6,000	209	209
6,000	6,050	211	211
6,050	6,100	213	213
6,100	6,150	214	214
6,150	6,200	216	216
6,200	6,250	218	218
6,250	6,300	220	220
6,300	6,350	221	221
6,350	6,400	223	223
6,400	6,450	225	225
6,450	6,500	227	227
6,500	6,550	228	228
6,550	6,600	230	230
6,600	6,650	232	232
6,650	6,700	234	234
6,700	6,750	235	235
6,750	6,800	237	237
6,800	6,850	239	239
6,850	6,900	241	241
6,900	6,950	242	242
6,950	7,000	244	244
7,000	7,050	246	246
7,050	7,100	248	248
7,100	7,150	249	249
7,150	7,200	251	251
7,200	7,250	253	253
7,250	7,300	255	255
7,300	7,350	256	256
7,350	7,400	258	258
7,400	7,450	260	260
7,450	7,500	262	262
7,500	7,550	263	263
7,550	7,600	265	265
7,600	7,650	267	267
7,650	7,700	269	269
7,700	7,750	270	270
7,750	7,800	272	272
7,800	7,850	274	274
7,850	7,900	276	276
7,900	7,950	277	277
7,950	8,000	279	279
8,000	8,050	281	281
8,050	8,100	283	283
8,100	8,150	284	284
8,150	8,200	286	286
8,200	8,250	288	288

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
8,250	8,300	290	290
8,300	8,350	291	291
8,350	8,400	293	293
8,400	8,450	295	295
8,450	8,500	297	297
8,500	8,550	298	298
8,550	8,600	300	300
8,600	8,650	302	302
8,650	8,700	304	304
8,700	8,750	305	305
8,750	8,800	307	307
8,800	8,850	309	309
8,850	8,900	311	311
8,900	8,950	312	312
8,950	9,000	314	314
9,000	9,050	316	316
9,050	9,100	318	318
9,100	9,150	319	319
9,150	9,200	321	321
9,200	9,250	323	323
9,250	9,300	325	325
9,300	9,350	326	326
9,350	9,400	328	328
9,400	9,450	330	330
9,450	9,500	332	332
9,500	9,550	333	333
9,550	9,600	335	335
9,600	9,650	337	337
9,650	9,700	339	339
9,700	9,750	340	340
9,750	9,800	342	342
9,800	9,850	344	344
9,850	9,900	346	346
9,900	9,950	347	347
9,950	10,000	349	349
10,000	10,050	351	351
10,050	10,100	353	353
10,100	10,150	354	354
10,150	10,200	356	356
10,200	10,250	358	358
10,250	10,300	360	360
10,300	10,350	361	361
10,350	10,400	363	363
10,400	10,450	365	365
10,450	10,500	367	367
10,500	10,550	368	368
10,550	10,600	370	370
10,600	10,650	372	372
10,650	10,700	374	374
10,700	10,750	375	375
10,750	10,800	377	377
10,800	10,850	379	379
10,850	10,900	381	381
10,900	10,950	382	382
10,950	11,000	384	384

2005 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
11,000	11,050	386	386
11,050	11,100	388	388
11,100	11,150	389	389
11,150	11,200	391	391
11,200	11,250	393	393
11,250	11,300	395	395
11,300	11,350	396	396
11,350	11,400	398	398
11,400	11,450	400	400
11,450	11,500	402	402
11,500	11,550	403	403
11,550	11,600	405	405
11,600	11,650	407	407
11,650	11,700	409	409
11,700	11,750	410	410
11,750	11,800	412	412
11,800	11,850	414	414
11,850	11,900	416	416
11,900	11,950	417	417
11,950	12,000	419	419
12,000	12,050	421	421
12,050	12,100	423	423
12,100	12,150	424	424
12,150	12,200	426	426
12,200	12,250	428	428
12,250	12,300	430	430
12,300	12,350	431	431
12,350	12,400	433	433
12,400	12,450	435	435
12,450	12,500	437	437
12,500	12,550	438	438
12,550	12,600	440	440
12,600	12,650	442	442
12,650	12,700	444	444
12,700	12,750	445	445
12,750	12,800	447	447
12,800	12,850	449	449
12,850	12,900	451	451
12,900	12,950	452	452
12,950	13,000	454	454
13,000	13,050	456	456
13,050	13,100	458	458
13,100	13,150	459	459
13,150	13,200	461	461
13,200	13,250	463	463
13,250	13,300	465	465
13,300	13,350	466	466
13,350	13,400	468	468
13,400	13,450	470	470
13,450	13,500	472	472
13,500	13,550	473	473
13,550	13,600	475	475
13,600	13,650	477	477
13,650	13,700	479	479
13,700	13,750	480	480
13,750	13,800	482	482
13,800	13,850	484	484
13,850	13,900	486	486
13,900	13,950	487	487
13,950	14,000	489	489
14,000	14,050	491	491
14,050	14,100	493	493
14,100	14,150	494	494
14,150	14,200	496	496
14,200	14,250	498	498

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
14,250	14,300	500	500
14,300	14,350	501	501
14,350	14,400	503	503
14,400	14,450	505	505
14,450	14,500	507	507
14,500	14,550	508	508
14,550	14,600	510	510
14,600	14,650	512	512
14,650	14,700	514	514
14,700	14,750	515	515
14,750	14,800	517	517
14,800	14,850	519	519
14,850	14,900	521	521
14,900	14,950	522	522
14,950	15,000	524	524
15,000	15,050	527	526
15,050	15,100	530	528
15,100	15,150	533	529
15,150	15,200	536	531
15,200	15,250	539	533
15,250	15,300	542	535
15,300	15,350	545	536
15,350	15,400	548	538
15,400	15,450	552	540
15,450	15,500	555	542
15,500	15,550	558	543
15,550	15,600	561	545
15,600	15,650	564	547
15,650	15,700	567	549
15,700	15,750	570	550
15,750	15,800	573	552
15,800	15,850	577	554
15,850	15,900	580	556
15,900	15,950	583	557
15,950	16,000	586	559
16,000	16,050	589	561
16,050	16,100	592	563
16,100	16,150	595	564
16,150	16,200	598	566
16,200	16,250	602	568
16,250	16,300	605	570
16,300	16,350	608	571
16,350	16,400	611	573
16,400	16,450	614	575
16,450	16,500	617	577
16,500	16,550	620	578
16,550	16,600	623	580
16,600	16,650	627	582
16,650	16,700	630	584
16,700	16,750	633	585
16,750	16,800	636	587
16,800	16,850	639	589
16,850	16,900	642	591
16,900	16,950	645	592
16,950	17,000	648	594
17,000	17,050	652	596
17,050	17,100	655	598
17,100	17,150	658	599
17,150	17,200	661	601
17,200	17,250	664	603
17,250	17,300	667	605
17,300	17,350	670	606
17,350	17,400	673	608
17,400	17,450	677	610
17,450	17,500	680	612

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
17,500	17,550	683	613
17,550	17,600	686	615
17,600	17,650	689	617
17,650	17,700	692	619
17,700	17,750	695	620
17,750	17,800	698	622
17,800	17,850	702	624
17,850	17,900	705	626
17,900	17,950	708	627
17,950	18,000	711	629
18,000	18,050	714	631
18,050	18,100	717	633
18,100	18,150	720	634
18,150	18,200	723	636
18,200	18,250	727	638
18,250	18,300	730	640
18,300	18,350	733	641
18,350	18,400	736	643
18,400	18,450	739	645
18,450	18,500	742	647
18,500	18,550	745	648
18,550	18,600	748	650
18,600	18,650	752	652
18,650	18,700	755	654
18,700	18,750	758	655
18,750	18,800	761	657
18,800	18,850	764	659
18,850	18,900	767	661
18,900	18,950	770	662
18,950	19,000	773	664
19,000	19,050	777	666
19,050	19,100	780	668
19,100	19,150	783	669
19,150	19,200	786	671
19,200	19,250	789	673
19,250	19,300	792	675
19,300	19,350	795	676
19,350	19,400	798	678
19,400	19,450	802	680
19,450	19,500	805	682
19,500	19,550	808	683
19,550	19,600	811	685
19,600	19,650	814	687
19,650	19,700	817	689
19,700	19,750	820	690
19,750	19,800	823	692
19,800	19,850	827	694
19,850	19,900	830	696
19,900	19,950	833	697
19,950	20,000	836	699
20,000	20,050	839	701
20,050	20,100	842	703
20,100	20,150	845	704
20,150	20,200	848	706
20,200	20,250	852	708
20,250	20,300	855	710
20,300	20,350	858	711
20,350	20,400	861	713
20,400	20,450	864	715
20,450	20,500	867	717
20,500	20,550	870	718
20,550	20,600	873	720
20,600	20,650	877	722
20,650	20,700	880	724
20,700	20,750	883	725

If line 7, Form K-40 is—		And you are	
At Least	But Less Than	Single, Head-of-Household or Married Filing Separate	Married Filing Joint
		Your tax is	
20,750	20,800	886	727
20,800	20,850	889	729
20,850	20,900	892	731
20,900	20,950	895	732
20,950	21,000	898	734
21,000	21,050	902	736
21,050	21,100	905	738
21,100	21,150	908	739
21,150	21,200	911	741
21,200	21,250	914	743
21,250	21,300	917	745
21,300	21,350	920	746
21,350	21,400	923	748
21,400	21,450	927	750
21,450	21,500	930	752
21,500	21,550	933	753
21,550	21,600	936	755
21,600	21,650	939	757
21,650	21,700	942	759
21,700	21,750	945	760
21,750	21,800	948	762
21,800	21,850	952	764
21,850	21,900	955	766
21,900	21,950	958	767
21,950	22,000	961	769
22,000	22,050	964	771
22,050	22,100	967	773
22,100	22,150	970	774
22,150	22,200	973	776
22,200	22,250	977	778
22,250	22,300	980	780
22,300	22,350	983	781
22,350	22,400	986	783
22,400	22,450	989	785
22,450	22,500	992	787
22,500	22,550	995	788
22,550	22,600	998	790
22,600	22,650	1,002	792
22,650	22,700	1,005	794
22,700	22,750	1,008	795
22,750	22,800	1,011	797
22,800	22,850	1,014	799
22,850	22,900	1,017	801
22,900	22,950	1,020	802
22,950	23,000	1,023	804
23,000	23,050	1,027	806
23,050	23,100	1,030	808
23,100	23,150	1,033	809
23,150	23,200	1,036	811
23,200	23,250	1,039	813
23,250	23,300	1,042	815
23,300	23,350	1,045	816
23,350	23,400	1,048	818
23,400	23,450	1,052	820
23,450	23,500	1,055	822
23,500	23,550	1,058	823
23,550	23,600	1,061	825
23,600	23,650	1,064	827
23,650	23,700	1,067	829
23,700	23,750	1,070	830
23,750	23,800	1,073	832
23,800	23,850	1,077	834
23,850	23,900	1,080	836
23,900	23,950	1,083	837
23,950	24,000	1,086	839

2005 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
24,000	24,050	1,089	841
24,050	24,100	1,092	843
24,100	24,150	1,095	844
24,150	24,200	1,098	846
24,200	24,250	1,102	848
24,250	24,300	1,105	850
24,300	24,350	1,108	851
24,350	24,400	1,111	853
24,400	24,450	1,114	855
24,450	24,500	1,117	857
24,500	24,550	1,120	858
24,550	24,600	1,123	860
24,600	24,650	1,127	862
24,650	24,700	1,130	864
24,700	24,750	1,133	865
24,750	24,800	1,136	867
24,800	24,850	1,139	869
24,850	24,900	1,142	871
24,900	24,950	1,145	872
24,950	25,000	1,148	874
25,000	25,050	1,152	876
25,050	25,100	1,155	878
25,100	25,150	1,158	879
25,150	25,200	1,161	881
25,200	25,250	1,164	883
25,250	25,300	1,167	885
25,300	25,350	1,170	886
25,350	25,400	1,173	888
25,400	25,450	1,177	890
25,450	25,500	1,180	892
25,500	25,550	1,183	893
25,550	25,600	1,186	895
25,600	25,650	1,189	897
25,650	25,700	1,192	899
25,700	25,750	1,195	900
25,750	25,800	1,198	902
25,800	25,850	1,202	904
25,850	25,900	1,205	906
25,900	25,950	1,208	907
25,950	26,000	1,211	909
26,000	26,050	1,214	911
26,050	26,100	1,217	913
26,100	26,150	1,220	914
26,150	26,200	1,223	916
26,200	26,250	1,227	918
26,250	26,300	1,230	920
26,300	26,350	1,233	921
26,350	26,400	1,236	923
26,400	26,450	1,239	925
26,450	26,500	1,242	927
26,500	26,550	1,245	928
26,550	26,600	1,248	930
26,600	26,650	1,252	932
26,650	26,700	1,255	934
26,700	26,750	1,258	935
26,750	26,800	1,261	937
26,800	26,850	1,264	939
26,850	26,900	1,267	941
26,900	26,950	1,270	942
26,950	27,000	1,273	944
27,000	27,050	1,277	946
27,050	27,100	1,280	948
27,100	27,150	1,283	949
27,150	27,200	1,286	951
27,200	27,250	1,289	953

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
27,250	27,300	1,292	955
27,300	27,350	1,295	956
27,350	27,400	1,298	958
27,400	27,450	1,302	960
27,450	27,500	1,305	962
27,500	27,550	1,308	963
27,550	27,600	1,311	965
27,600	27,650	1,314	967
27,650	27,700	1,317	969
27,700	27,750	1,320	970
27,750	27,800	1,323	972
27,800	27,850	1,327	974
27,850	27,900	1,330	976
27,900	27,950	1,333	977
27,950	28,000	1,336	979
28,000	28,050	1,339	981
28,050	28,100	1,342	983
28,100	28,150	1,345	984
28,150	28,200	1,348	986
28,200	28,250	1,352	988
28,250	28,300	1,355	990
28,300	28,350	1,358	991
28,350	28,400	1,361	993
28,400	28,450	1,364	995
28,450	28,500	1,367	997
28,500	28,550	1,370	998
28,550	28,600	1,373	1,000
28,600	28,650	1,377	1,002
28,650	28,700	1,380	1,004
28,700	28,750	1,383	1,005
28,750	28,800	1,386	1,007
28,800	28,850	1,389	1,009
28,850	28,900	1,392	1,011
28,900	28,950	1,395	1,012
28,950	29,000	1,398	1,014
29,000	29,050	1,402	1,016
29,050	29,100	1,405	1,018
29,100	29,150	1,408	1,019
29,150	29,200	1,411	1,021
29,200	29,250	1,414	1,023
29,250	29,300	1,417	1,025
29,300	29,350	1,420	1,026
29,350	29,400	1,423	1,028
29,400	29,450	1,427	1,030
29,450	29,500	1,430	1,032
29,500	29,550	1,433	1,033
29,550	29,600	1,436	1,035
29,600	29,650	1,439	1,037
29,650	29,700	1,442	1,039
29,700	29,750	1,445	1,040
29,750	29,800	1,448	1,042
29,800	29,850	1,452	1,044
29,850	29,900	1,455	1,046
29,900	29,950	1,458	1,047
29,950	30,000	1,461	1,049
30,000	30,050	1,464	1,052
30,050	30,100	1,467	1,055
30,100	30,150	1,471	1,058
30,150	30,200	1,474	1,061
30,200	30,250	1,477	1,064
30,250	30,300	1,480	1,067
30,300	30,350	1,483	1,070
30,350	30,400	1,487	1,073
30,400	30,450	1,490	1,077
30,450	30,500	1,493	1,080

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
30,500	30,550	1,496	1,083
30,550	30,600	1,500	1,086
30,600	30,650	1,503	1,089
30,650	30,700	1,506	1,092
30,700	30,750	1,509	1,095
30,750	30,800	1,512	1,098
30,800	30,850	1,516	1,102
30,850	30,900	1,519	1,105
30,900	30,950	1,522	1,108
30,950	31,000	1,525	1,111
31,000	31,050	1,529	1,114
31,050	31,100	1,532	1,117
31,100	31,150	1,535	1,120
31,150	31,200	1,538	1,123
31,200	31,250	1,542	1,127
31,250	31,300	1,545	1,130
31,300	31,350	1,548	1,133
31,350	31,400	1,551	1,136
31,400	31,450	1,554	1,139
31,450	31,500	1,558	1,142
31,500	31,550	1,561	1,145
31,550	31,600	1,564	1,148
31,600	31,650	1,567	1,152
31,650	31,700	1,571	1,155
31,700	31,750	1,574	1,158
31,750	31,800	1,577	1,161
31,800	31,850	1,580	1,164
31,850	31,900	1,583	1,167
31,900	31,950	1,587	1,170
31,950	32,000	1,590	1,173
32,000	32,050	1,593	1,177
32,050	32,100	1,596	1,180
32,100	32,150	1,600	1,183
32,150	32,200	1,603	1,186
32,200	32,250	1,606	1,189
32,250	32,300	1,609	1,192
32,300	32,350	1,612	1,195
32,350	32,400	1,616	1,198
32,400	32,450	1,619	1,202
32,450	32,500	1,622	1,205
32,500	32,550	1,625	1,208
32,550	32,600	1,629	1,211
32,600	32,650	1,632	1,214
32,650	32,700	1,635	1,217
32,700	32,750	1,638	1,220
32,750	32,800	1,641	1,223
32,800	32,850	1,645	1,227
32,850	32,900	1,648	1,230
32,900	32,950	1,651	1,233
32,950	33,000	1,654	1,236
33,000	33,050	1,658	1,239
33,050	33,100	1,661	1,242
33,100	33,150	1,664	1,245
33,150	33,200	1,667	1,248
33,200	33,250	1,671	1,252
33,250	33,300	1,674	1,255
33,300	33,350	1,677	1,258
33,350	33,400	1,680	1,261
33,400	33,450	1,683	1,264
33,450	33,500	1,687	1,267
33,500	33,550	1,690	1,270
33,550	33,600	1,693	1,273
33,600	33,650	1,696	1,277
33,650	33,700	1,700	1,280
33,700	33,750	1,703	1,283

If line 7, Form K-40 is—		And you are	
		Single, Head-of-Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
33,750	33,800	1,706	1,286
33,800	33,850	1,709	1,289
33,850	33,900	1,712	1,292
33,900	33,950	1,716	1,295
33,950	34,000	1,719	1,298
34,000	34,050	1,722	1,302
34,050	34,100	1,725	1,305
34,100	34,150	1,729	1,308
34,150	34,200	1,732	1,311
34,200	34,250	1,735	1,314
34,250	34,300	1,738	1,317
34,300	34,350	1,741	1,320
34,350	34,400	1,745	1,323
34,400	34,450	1,748	1,327
34,450	34,500	1,751	1,330
34,500	34,550	1,754	1,333
34,550	34,600	1,758	1,336
34,600	34,650	1,761	1,339
34,650	34,700	1,764	1,342
34,700	34,750	1,767	1,345
34,750	34,800	1,770	1,348
34,800	34,850	1,774	1,352
34,850	34,900	1,777	1,355
34,900	34,950	1,780	1,358
34,950	35,000	1,783	1,361
35,000	35,050	1,787	1,364
35,050	35,100	1,790	1,367
35,100	35,150	1,793	1,370
35,150	35,200	1,796	1,373
35,200	35,250	1,800	1,377
35,250	35,300	1,803	1,380
35,300	35,350	1,806	1,383
35,350	35,400	1,809	1,386
35,400	35,450	1,812	1,389
35,450	35,500	1,816	1,392
35,500	35,550	1,819	1,395
35,550	35,600	1,822	1,398
35,600	35,650	1,825	1,402
35,650	35,700	1,829	1,405
35,700	35,750	1,832	1,408
35,750	35,800	1,835	1,411
35,800	35,850	1,838	1,414
35,850	35,900	1,841	1,417
35,900	35,950	1,845	1,420
35,950	36,000	1,848	1,423
36,000	36,050	1,851	1,427
36,050	36,100	1,854	1,430
36,100	36,150	1,858	1,433
36,150	36,200	1,861	1,436
36,200	36,250	1,864	1,439
36,250	36,300	1,867	1,442
36,300	36,350	1,870	1,445
36,350	36,400	1,874	1,448
36,400	36,450	1,877	1,452
36,450	36,500	1,880	1,455
36,500	36,550	1,883	1,458
36,550	36,600	1,887	1,461
36,600	36,650	1,890	1,464
36,650	36,700	1,893	1,467
36,700	36,750	1,896	1,470
36,750	36,800	1,899	1,473
36,800	36,850	1,903	1,477
36,850	36,900	1,906	1,480
36,900	36,950	1,909	1,483
36,950	37,000	1,912	1,486

2005 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is— At Least	But Less Than	And you are: Single, Head-of-Household or Married Filing Separate — Your tax is	Married Filing Joint — Your tax is
37,000	37,050	1,916	1,489
37,050	37,100	1,919	1,492
37,100	37,150	1,922	1,495
37,150	37,200	1,925	1,498
37,200	37,250	1,929	1,502
37,250	37,300	1,932	1,505
37,300	37,350	1,935	1,508
37,350	37,400	1,938	1,511
37,400	37,450	1,941	1,514
37,450	37,500	1,945	1,517
37,500	37,550	1,948	1,520
37,550	37,600	1,951	1,523
37,600	37,650	1,954	1,527
37,650	37,700	1,958	1,530
37,700	37,750	1,961	1,533
37,750	37,800	1,964	1,536
37,800	37,850	1,967	1,539
37,850	37,900	1,970	1,542
37,900	37,950	1,974	1,545
37,950	38,000	1,977	1,548
38,000	38,050	1,980	1,552
38,050	38,100	1,983	1,555
38,100	38,150	1,987	1,558
38,150	38,200	1,990	1,561
38,200	38,250	1,993	1,564
38,250	38,300	1,996	1,567
38,300	38,350	1,999	1,570
38,350	38,400	2,003	1,573
38,400	38,450	2,006	1,577
38,450	38,500	2,009	1,580
38,500	38,550	2,012	1,583
38,550	38,600	2,016	1,586
38,600	38,650	2,019	1,589
38,650	38,700	2,022	1,592
38,700	38,750	2,025	1,595
38,750	38,800	2,028	1,598
38,800	38,850	2,032	1,602
38,850	38,900	2,035	1,605
38,900	38,950	2,038	1,608
38,950	39,000	2,041	1,611
39,000	39,050	2,045	1,614
39,050	39,100	2,048	1,617
39,100	39,150	2,051	1,620
39,150	39,200	2,054	1,623
39,200	39,250	2,058	1,627
39,250	39,300	2,061	1,630
39,300	39,350	2,064	1,633
39,350	39,400	2,067	1,636
39,400	39,450	2,070	1,639
39,450	39,500	2,074	1,642
39,500	39,550	2,077	1,645
39,550	39,600	2,080	1,648
39,600	39,650	2,083	1,652
39,650	39,700	2,087	1,655
39,700	39,750	2,090	1,658
39,750	39,800	2,093	1,661
39,800	39,850	2,096	1,664
39,850	39,900	2,099	1,667
39,900	39,950	2,103	1,670
39,950	40,000	2,106	1,673
40,000	40,050	2,109	1,677
40,050	40,100	2,112	1,680
40,100	40,150	2,116	1,683
40,150	40,200	2,119	1,686
40,200	40,250	2,122	1,689

If line 7, Form K-40 is— At Least	But Less Than	And you are: Single, Head-of-Household or Married Filing Separate — Your tax is	Married Filing Joint — Your tax is
40,250	40,300	2,125	1,692
40,300	40,350	2,128	1,695
40,350	40,400	2,132	1,698
40,400	40,450	2,135	1,702
40,450	40,500	2,138	1,705
40,500	40,550	2,141	1,708
40,550	40,600	2,145	1,711
40,600	40,650	2,148	1,714
40,650	40,700	2,151	1,717
40,700	40,750	2,154	1,720
40,750	40,800	2,157	1,723
40,800	40,850	2,161	1,727
40,850	40,900	2,164	1,730
40,900	40,950	2,167	1,733
40,950	41,000	2,170	1,736
41,000	41,050	2,174	1,739
41,050	41,100	2,177	1,742
41,100	41,150	2,180	1,745
41,150	41,200	2,183	1,748
41,200	41,250	2,187	1,752
41,250	41,300	2,190	1,755
41,300	41,350	2,193	1,758
41,350	41,400	2,196	1,761
41,400	41,450	2,199	1,764
41,450	41,500	2,203	1,767
41,500	41,550	2,206	1,770
41,550	41,600	2,209	1,773
41,600	41,650	2,212	1,777
41,650	41,700	2,216	1,780
41,700	41,750	2,219	1,783
41,750	41,800	2,222	1,786
41,800	41,850	2,225	1,789
41,850	41,900	2,228	1,792
41,900	41,950	2,232	1,795
41,950	42,000	2,235	1,798
42,000	42,050	2,238	1,802
42,050	42,100	2,241	1,805
42,100	42,150	2,245	1,808
42,150	42,200	2,248	1,811
42,200	42,250	2,251	1,814
42,250	42,300	2,254	1,817
42,300	42,350	2,257	1,820
42,350	42,400	2,261	1,823
42,400	42,450	2,264	1,827
42,450	42,500	2,267	1,830
42,500	42,550	2,270	1,833
42,550	42,600	2,274	1,836
42,600	42,650	2,277	1,839
42,650	42,700	2,280	1,842
42,700	42,750	2,283	1,845
42,750	42,800	2,286	1,848
42,800	42,850	2,290	1,852
42,850	42,900	2,293	1,855
42,900	42,950	2,296	1,858
42,950	43,000	2,299	1,861
43,000	43,050	2,303	1,864
43,050	43,100	2,306	1,867
43,100	43,150	2,309	1,870
43,150	43,200	2,312	1,873
43,200	43,250	2,316	1,877
43,250	43,300	2,319	1,880
43,300	43,350	2,322	1,883
43,350	43,400	2,325	1,886
43,400	43,450	2,328	1,889
43,450	43,500	2,332	1,892

If line 7, Form K-40 is— At Least	But Less Than	And you are: Single, Head-of-Household or Married Filing Separate — Your tax is	Married Filing Joint — Your tax is
43,500	43,550	2,335	1,895
43,550	43,600	2,338	1,898
43,600	43,650	2,341	1,902
43,650	43,700	2,345	1,905
43,700	43,750	2,348	1,908
43,750	43,800	2,351	1,911
43,800	43,850	2,354	1,914
43,850	43,900	2,357	1,917
43,900	43,950	2,361	1,920
43,950	44,000	2,364	1,923
44,000	44,050	2,367	1,927
44,050	44,100	2,370	1,930
44,100	44,150	2,374	1,933
44,150	44,200	2,377	1,936
44,200	44,250	2,380	1,939
44,250	44,300	2,383	1,942
44,300	44,350	2,386	1,945
44,350	44,400	2,390	1,948
44,400	44,450	2,393	1,952
44,450	44,500	2,396	1,955
44,500	44,550	2,399	1,958
44,550	44,600	2,403	1,961
44,600	44,650	2,406	1,964
44,650	44,700	2,409	1,967
44,700	44,750	2,412	1,970
44,750	44,800	2,415	1,973
44,800	44,850	2,419	1,977
44,850	44,900	2,422	1,980
44,900	44,950	2,425	1,983
44,950	45,000	2,428	1,986
45,000	45,050	2,432	1,989
45,050	45,100	2,435	1,992
45,100	45,150	2,438	1,995
45,150	45,200	2,441	1,998
45,200	45,250	2,445	2,002
45,250	45,300	2,448	2,005
45,300	45,350	2,451	2,008
45,350	45,400	2,454	2,011
45,400	45,450	2,457	2,014
45,450	45,500	2,461	2,017
45,500	45,550	2,464	2,020
45,550	45,600	2,467	2,023
45,600	45,650	2,470	2,027
45,650	45,700	2,474	2,030
45,700	45,750	2,477	2,033
45,750	45,800	2,480	2,036
45,800	45,850	2,483	2,039
45,850	45,900	2,486	2,042
45,900	45,950	2,490	2,045
45,950	46,000	2,493	2,048
46,000	46,050	2,496	2,052
46,050	46,100	2,499	2,055
46,100	46,150	2,503	2,058
46,150	46,200	2,506	2,061
46,200	46,250	2,509	2,064
46,250	46,300	2,512	2,067
46,300	46,350	2,515	2,070
46,350	46,400	2,519	2,073
46,400	46,450	2,522	2,077
46,450	46,500	2,525	2,080
46,500	46,550	2,528	2,083
46,550	46,600	2,532	2,086
46,600	46,650	2,535	2,089
46,650	46,700	2,538	2,092
46,700	46,750	2,541	2,095

If line 7, Form K-40 is— At Least	But Less Than	And you are: Single, Head-of-Household or Married Filing Separate — Your tax is	Married Filing Joint — Your tax is
46,750	46,800	2,544	2,098
46,800	46,850	2,548	2,102
46,850	46,900	2,551	2,105
46,900	46,950	2,554	2,108
46,950	47,000	2,557	2,111
47,000	47,050	2,561	2,114
47,050	47,100	2,564	2,117
47,100	47,150	2,567	2,120
47,150	47,200	2,570	2,123
47,200	47,250	2,574	2,127
47,250	47,300	2,577	2,130
47,300	47,350	2,580	2,133
47,350	47,400	2,583	2,136
47,400	47,450	2,586	2,139
47,450	47,500	2,590	2,142
47,500	47,550	2,593	2,145
47,550	47,600	2,596	2,148
47,600	47,650	2,599	2,152
47,650	47,700	2,603	2,155
47,700	47,750	2,606	2,158
47,750	47,800	2,609	2,161
47,800	47,850	2,612	2,164
47,850	47,900	2,615	2,167
47,900	47,950	2,619	2,170
47,950	48,000	2,622	2,173
48,000	48,050	2,625	2,177
48,050	48,100	2,628	2,180
48,100	48,150	2,632	2,183
48,150	48,200	2,635	2,186
48,200	48,250	2,638	2,189
48,250	48,300	2,641	2,192
48,300	48,350	2,644	2,195
48,350	48,400	2,648	2,198
48,400	48,450	2,651	2,202
48,450	48,500	2,654	2,205
48,500	48,550	2,657	2,208
48,550	48,600	2,661	2,211
48,600	48,650	2,664	2,214
48,650	48,700	2,667	2,217
48,700	48,750	2,670	2,220
48,750	48,800	2,673	2,223
48,800	48,850	2,677	2,227
48,850	48,900	2,680	2,230
48,900	48,950	2,683	2,233
48,950	49,000	2,686	2,236
49,000	49,050	2,690	2,239
49,050	49,100	2,693	2,242
49,100	49,150	2,696	2,245
49,150	49,200	2,699	2,248
49,200	49,250	2,703	2,252
49,250	49,300	2,706	2,255
49,300	49,350	2,709	2,258
49,350	49,400	2,712	2,261
49,400	49,450	2,715	2,264
49,450	49,500	2,719	2,267
49,500	49,550	2,722	2,270
49,550	49,600	2,725	2,273
49,600	49,650	2,728	2,277
49,650	49,700	2,732	2,280
49,700	49,750	2,735	2,283
49,750	49,800	2,738	2,286
49,800	49,850	2,741	2,289
49,850	49,900	2,744	2,292
49,900	49,950	2,748	2,295
49,950	50,000	2,751	2,298

2005 TAX COMPUTATION SCHEDULES

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

Be sure to use the proper schedule when computing tax.

SCHEDULE I—MARRIED FILING JOINT

If amount on line 7, Form K-40 is: Over	But Not Over	Enter on line 8, Form K-40:
$ 0	$30,000	3.50% of line 7, Form K-40
$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

SCHEDULE II—SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE

If amount on line 7, Form K-40 is: Over	But Not Over	Enter on line 8, Form K-40:
$ 0	$15,000	3.50% of line 7, Form K-40
$15,000	$30,000	$525 plus 6.25% of excess over $15,000
$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 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

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
Chautauqua 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

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	Rate
Huron	2.25
Muscotah	2.25

Townships	Rate
Grasshopper Twp	2.25
Kapioma Twp	2.25
Lancaster Twp	2.25
Walnut Twp	2.25

BARBER COUNTY

Barber County Intangibles—0%

Townships	Rate
Lake City Twp	2.25
McAdoo Twp	2.25
Moore Twp	2.25
Nippawalla Twp	2.25
Sharon Twp	2.25

BROWN COUNTY

Brown County Intangibles—0%

Townships	Rate
Hamlin Twp	2.25
Hiawatha Twp	2.25
Irving Twp	2.25
Morrill Twp	2.25
Robinson Twp	2.25
Walnut Twp	2.25
Washington Twp	2.25

BUTLER COUNTY

Butler County Intangibles—0%

Townships	Rate
Milton Twp	1.50

CHASE COUNTY

Chase County Intangibles—.75%

Townships	Rate
Homestead Twp	2.25

CHEYENNE COUNTY

Cheyenne County Intangibles—.75%

Cities	Rate
Bird City	2.25

Townships	Rate
Benkelman Twp	2.25
Bird City Twp	2.25
Calhoun Twp	2.25
Wano Twp	2.25

CLARK COUNTY

Clark County Intangibles—.75%

Cities	Rate
Englewood	2.25
Minneola	2.25

Townships	Rate
Appleton Twp	2.25
Englewood Twp	2.25
Lexington Twp	2.25

CLAY COUNTY

Clay County Intangibles—.75%

Cities	Rate
Green	2.25
Longford	2.25

CLOUD COUNTY

Cloud County Intangibles—.75%

Cities	Rate
Aurora	2.25
Clyde	2.25
Jamestown	2.25

Townships	Rate
Arion Twp	.50
Aurora Twp	2.25
Colfax Twp	2.25
Elk Twp	.50
Grant Twp	1.00

COWLEY COUNTY

Cowley County Intangibles—.75%

Cities	Rate
Cambridge	2.25

Townships	Rate
Bolton Twp	2.25
Creswell Twp	2.25
Fairview Twp	2.25
Liberty Twp	2.25
Maple Twp	2.25
Ninnescah Twp	2.25
Omnia Twp	2.25
Rock Creek Twp	2.25
Salem Twp	2.25
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

Townships	Rate
Allison Twp	2.25
Cook Twp	2.25
Finley Twp	2.25
Grant Twp	2.25
Harlan Twp	2.25
Liberty Twp	2.25
Lincoln Twp	2.25
Logan Twp	2.25
Lyon Twp	2.25
Olive Twp	2.25
Roosevelt Twp	2.25
Summit Twp	2.25

DICKINSON COUNTY

Dickinson County Intangibles—.75%

Townships	Rate
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	2.25

DONIPHAN COUNTY

Doniphan County Intangibles—.75%

Cities	Rate
Denton	2.25
Elwood	2.25
Highland	2.25
Severance	2.25
Troy	2.25
Wathena	2.25
White Cloud	2.25

Townships	Rate
Burr Oak Twp	2.25
Iowa Twp	2.25

ELLSWORTH COUNTY

Ellsworth County Intangibles—.75%

Townships	Rate
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%

Townships	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

Gove County Intangibles—.75%

Cities	Rate
Gove	2.25
Grainfield	2.25
Grinnell	2.25
Park	.75
Quinter	2.25

Townships	Rate
Baker Twp	2.25
Gove Twp	2.25
Grainfield Twp	2.25
Grinnell Twp	2.25

GRAHAM COUNTY

Graham County Intangibles—.75%

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

GRAY COUNTY

Gray County Intangibles—0%

Cities	Rate
Copeland	2.25
Ensign	2.25
Ingalls	2.25

Townships	Rate
Copeland Twp	2.25
East Hess Twp	2.25
Foote Twp	2.25
Montezuma Twp	2.25

GREELEY COUNTY

Greeley County Intangibles—0%

Cities	Rate
Tribune	2.25

HARPER COUNTY

Harper County Intangibles—0%

Cities	Rate
Bluff City	2.25
Waldron	2.25

Townships	Rate
Township #2	2.25
Township #3	2.25
Township #4	2.25

HARVEY COUNTY

Harvey County Intangibles—0%

Cities	Rate
North Newton	2.00

Townships	Rate
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	2.25

JEWELL COUNTY

Jewell County Intangibles—.75%

Cities	Rate
Burr Oak	2.25
Esbon	2.25
Jewell	2.25
Mankato	2.25

Townships	Rate
Athens Twp	.50
Burr Oak Twp	2.25
Esbon Twp	2.25
Grant Twp	2.25
Harrison Twp	1.00
Highland Twp	1.00
Holmwood Twp	.25
Ionia Twp	.25
Jackson Twp	.25
Limestone Twp	2.25
Odessa Twp	1.00
Vicksburg Twp	2.25
Walnut Twp	2.25
Whitemound Twp	2.25

JOHNSON COUNTY

Johnson County Intangibles—0%

Cities	Rate
Mission Hills	.25

KEARNY COUNTY

Kearny County Intangibles—0%

Cities	Rate
Deerfield	2.25

LABETTE COUNTY

Labette County Intangibles—0%

Cities	Rate
Mound Valley	2.25

LANE COUNTY

Lane County Intangibles—.75%

Townships	Rate
Dighton Twp	2.25
White Rock Twp	2.25

LINCOLN COUNTY

Lincoln County Intangibles—.75%

Cities	Rate
Lincoln	2.25

Townships	Rate
Franklin Twp	2.25
Pleasant Twp	2.25
Salt Creek Twp	2.25
Scott Twp	1.00

LOGAN COUNTY

Logan County Intangibles—.75%

Cities	Rate
Russell Springs	2.25
Winona	2.25

Townships	Rate
Elkader Twp	2.25
Lees Twp	2.25
Logansport Twp	2.25
Oakley Twp	2.25
Russell Springs Twp	2.25
Western Twp	2.25

MARION COUNTY

Marion County Intangibles—.75%

Cities	Rate
Goessel	2.25
Peabody	1.125

Townships	Rate
Fairplay Twp	1.125
Menno Twp	2.25
Peabody Twp	2.25
West Branch Twp	2.25

MARSHALL COUNTY

Marshall County Intangibles—.75%

Cities	Rate
Axtell	2.25
Blue Rapids	2.25
Marysville	2.25
Oketo	2.25
Summerfield	2.25
Vermillion	2.25
Waterville	2.25

Townships	Rate
Balderson Twp	2.25
Bigelow Twp	2.25
Blue Rapids City Twp	1.25
Center Twp	2.25
Clear Fork Twp	2.25
Cleveland Twp	2.25
Cottage Hill Twp	2.25
Elm Creek Twp	2.25
Franklin Twp	2.25
Guittard Twp	2.25
Herkimer Twp	2.25
Logan Twp	2.25
Marysville Twp	2.25
Murray Twp	2.25
Noble Twp	2.25
Oketo Twp	2.25
Richland Twp	2.25
Rock Twp	2.25
St. Bridget Twp	2.25
Walnut Twp	2.25
Waterville Twp	2.25

McPHERSON COUNTY

McPherson County Intangibles—.75%

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

MEADE COUNTY

Meade County Intangibles—.75%

Townships	Rate
Crooked Creek Twp	2.25
Logan Twp	2.25
Odee Twp	2.25
Sand Creek Twp	2.25

MITCHELL COUNTY

Mitchell County Intangibles—.75%

Cities	Rate
Beloit	2.25
Glen Elder	2.25
Hunter	2.25
Tipton	2.25

Townships	Rate
Asherville Twp	2.25
Beloit Twp	2.25
Bloomfield Twp	2.25
Blue Hill Twp	2.25
Carr Creek Twp	2.25
Center Twp	2.25
Custer Twp	2.25
Eureka Twp	2.25
Glen Elder Twp	2.25
Hayes Twp	2.25
Logan Twp	2.25
Lulu Twp	2.25
Pittsburg Twp	2.25
Plum Creek Twp	2.25
Round Springs Twp	2.25
Salt Creek Twp	2.25
Solomon Rapids Twp	2.25
Turkey Creek Twp	2.25
Walnut Creek Twp	2.25

NEMAHA COUNTY

Nemaha County Intangibles—0%

Cities	Rate
Bern	2.25

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

NEOSHO COUNTY

Neosho County Intangibles—0%

Townships	Rate
Canville Twp	2.25
Erie Twp	2.25
Lincoln Twp	2.25
Walnut Grove Twp	2.25

NESS COUNTY

Ness County Intangibles—.75%

Cities	Rate
Bazine	2.25
Brownell	2.25
Ness City	2.25
Ransom	2.25
Utica	2.25

Townships	Rate
Bazine Twp	2.25
Center Twp	2.25
Eden Twp	2.25
Forrester Twp	2.25
Franklin Twp	2.25
Highpoint Twp	2.25
Johnson Twp	2.25
Nevada Twp	2.25
Ohio Twp	2.25
Waring Twp	2.25

NORTON COUNTY

Norton County Intangibles—.75%

Cities	Rate
Lenora	.25

Townships	Rate
Highland Twp	.25

OSAGE COUNTY

Osage County Intangibles—0%

Townships	Rate
Agency Twp	2.25
Lincoln Twp	2.25
Scranton Twp	2.25

OSBORNE COUNTY

Osborne County Intangibles—.75%

Cities	Rate
Alton	2.25
Downs	2.25
Natoma	2.25
Portis	2.25

Townships	Rate
Bethany Twp	2.25
Bloom Twp	2.25
Corinth Twp	2.25
Covert Twp	2.25
Delhi Twp	2.25
Grant Twp	2.25
Hancock Twp	2.25
Hawkeye Twp	2.25
Independence Twp	2.25
Jackson Twp	2.25
Kill Creek Twp	2.25
Lawrence Twp	2.25
Liberty Twp	2.25
Mt. Ayr Twp	2.25
Natoma Twp	2.25

Penn Twp	2.25
Ross Twp	2.25
Round Mound Twp	2.25
Sumner Twp	2.25
Tilden Twp	2.25
Valley Twp	2.25
Victor Twp	2.25
Winfield Twp	2.25

PAWNEE COUNTY

Pawnee County Intangibles—0%

Townships	*Rate*
Conkling Twp	2.25
Grant Twp	1.25
Keysville Twp	2.25
Logan Twp	2.25
Sawmill Twp	2.25
Walnut Twp	2.25

PHILLIPS COUNTY

Phillips County Intangibles—.75%

Cities	*Rate*
Agra	2.25
Glade	2.25
Kirwin	2.25
Logan	2.25
Phillipsburg	2.25
Prairie View	2.25

Townships	*Rate*
Arcade Twp	2.25
Crystal Twp	2.25
Freedom Twp	2.25
Kirwin Twp	.25
Mound Twp	.875
Plainview Twp	2.25
Plum Twp	.125
Prairie View Twp	2.25
Sumner Twp	2.25

PRATT COUNTY

Pratt County Intangibles—0%

Townships	*Rate*
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	2.25
Saratoga Twp	1.00
South Valley Twp	1.00

RAWLINS COUNTY

Rawlins County Intangibles—.75%

Cities	*Rate*
Atwood	2.25
Herndon	2.25
McDonald	2.25

Townships	*Rate*
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%

Cities	*Rate*
Partridge	2.25
Plevna	2.25
Pretty Prairie	2.25
Sylvia	2.25
Willowbrook	2.25

Townships	*Rate*
Albion Twp	2.25
Arlington Twp	2.25
Bell Twp	2.25
Castleton Twp	2.25
Enterprise Twp	2.25
Hayes Twp	2.25
Little River Twp	2.25
Medford Twp	2.25
Miami Twp	2.25
Ninnescah Twp	2.25
Plevna Twp	2.25
Reno Twp	2.25
Roscoe Twp	2.25
Troy Twp	2.25
Walnut Twp	2.25

REPUBLIC COUNTY

Republic County Intangibles—.75%

Cities	*Rate*
Agenda	2.25
Cuba	2.25
Munden	2.25
Narka	2.25
Scandia	2.25

Townships	*Rate*
Liberty Twp	1.00

RICE COUNTY

Rice County Intangibles—0%

Townships	Rate
Bell Twp	2.25
Center Twp	2.25
Eureka Twp	2.25
Lincoln Twp	2.25
Mitchell Twp	2.25
Rockville Twp	2.25
Sterling Twp	2.25
Union Twp	2.25
Valley Twp	2.25

RILEY COUNTY

Riley County Intangibles—.75%

Cities	*Rate*
Leonardville	2.25
Riley	2.25

Townships	*Rate*
Ashland Twp	2.25
Bala Twp	2.25
Center Twp	2.25
Fancy Creek Twp	2.25
Jackson Twp	2.25
Madison Twp	1.00
May Day Twp	2.25
Ogden Twp	2.25
Swede Creek Twp	2.25
Wildcat Twp	2.25

RUSH COUNTY

Rush County Intangibles—0%

Cities	*Rate*
Alexander	2.25
La Crosse	2.25
Rush Center	2.25

Townships	*Rate*
Alexander-Belle Prairie Twp	2.25
Big Timber Twp	2.25
Center Twp	2.25
La Crosse-Brookdale Twp	2.25

RUSSELL COUNTY

Russell County Intangibles—0%

Cities	*Rate*
Lucas	2.25
Luray	2.25
Waldo	2.25

Townships	*Rate*
Big Creek Twp	2.00
Fairfield Twp	2.25
Fairview Twp	2.25
Lincoln Twp	2.25
Luray Twp	2.25
Waldo Twp	2.25
Winterset Twp	2.25

SMITH COUNTY

Smith County Intangibles—.75%

Cities	*Rate*
Athol	2.25
Cedar	2.25
Gaylord	2.25
Kensington	2.25
Lebanon	2.25
Smith Center	2.25

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

STAFFORD COUNTY

Stafford County Intangibles—0%

Cities	*Rate*
Hudson	2.25
Stafford	2.25

Townships	*Rate*
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%

Townships	*Rate*
Avon Twp	2.25
Belle Plaine Twp	2.25
Bluff Twp	2.25
Caldwell Twp	2.25
Chikaskia Twp	2.25
Downs Twp	2.25
Falls Twp	2.25
Greene Twp	2.25
Guelph Twp	2.25
Harmon Twp	2.25
Jackson Twp	2.25
London Twp	2.25
Morris Twp	2.25
Oxford Twp	2.25
Ryan Twp	2.25
South Haven Twp	2.25

THOMAS COUNTY

Thomas County Intangibles—0%

Cities	*Rate*
Gem	2.25

WABAUNSEE COUNTY

Wabaunsee County Intangibles—0%

Townships	*Rate*
Farmer Twp	.50
Maple Hill Twp	2.25

WALLACE COUNTY

Wallace County Intangibles—.75%

Townships	*Rate*
Weskan Twp	2.25

WASHINGTON COUNTY

Washington County Intangibles—.75%

Cities	*Rate*
Haddam	2.25
Hanover	2.25
Linn	2.25
Palmer	2.25
Washington	2.25

Townships	*Rate*
Brantford Twp	2.25
Charleston Twp	2.25
Coleman Twp	2.25
Farmington Twp	2.25
Grant Twp	2.25
Greenleaf Twp	2.25
Haddam Twp	2.25
Hanover Twp	2.25
Highland Twp	2.25
Independence Twp	2.25
Kimeo Twp	2.25
Lincoln Twp	2.25
Linn Twp	2.25
Little Blue Twp	2.25
Logan Twp	2.25
Mill Creek Twp	2.25
Sheridan Twp	2.25
Sherman Twp	2.25
Strawberry Twp	2.25
Union Twp	2.25

Form **200** (Rev. 7/05)

LOCAL INTANGIBLES TAX RETURN

2006

For the year January 1 - December 31, 2006, or other taxable year beginning _____, 20 ____ ; ending _____, 20____

PLEASE PRINT OR TYPE		
Name (If joint return, use first names and middle initials of both) Last Name		Your Social Security Number — —
Mailing Address (Number and street, including apartment number, or rural route)		Spouse's Social Security Number — —
City, Town or Post Office, State and Zip Code		Federal Indentification Number

For County Use Only
TAX UNIT NUMBER

Questions 1 & 2 must be answered before your intangibles tax rate can be determined.

1. Is your 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. County of residence as of January 1, 2006 _____
3. Intangibles 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	
6. Interest from notes (Except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	
7. Earnings from conditional sales contracts, chattel paper or other secured transactions	7	
8. Interest or discount income from bonds, debentures, and certificates of indebtedness.	8	
9. Interest, carrying charges and other income from accounts receivable (Nonresidents, see instructions)	9	
10. Other intangibles income (See instructions)	10	
11. 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)

	MONTH	DAY	YEAR
12. YOUR DATE OF BIRTH (If you were born after January 1, 1946 you must be blind or disabled to qualify. See instructions.)			

13. Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness. (See instructions) ☐ 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 DO NOT 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.

K-40

(Rev. 7/05)

DO NOT STAPLE

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

114505

Filing Information

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name

Mailing Address (Number and Street, including Rural Route)	School District No.

City, Town, or Post Office	State	Zip Code	County Abbreviation

Enter the first four letters of your last name. Use **ALL CAPITAL** letters.

Your Social Security number

Enter the first four letters of your spouse's last name. Use **ALL CAPITAL** letters.

Spouse's Social Security number

Daytime telephone number

☐ If your name or address has changed since last year, mark an "X" in this box

☐ If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box

☐ Mark this box if you are filing this as an **AMENDED** 2005 Kansas return.
NOTE: This form cannot be used for tax years prior to 2005.

Reason for amending your 2005 original Kansas return:

☐ Amended affects Kansas only ☐ Amended Federal tax return ☐ Adjustment by the IRS

Filing Status (Mark ONE)

☐ Single
☐ Married filing joint (Even if only one had income)
☐ Married filing separate
☐ Head of household

Residency Status (Mark ONE)

☐ Resident
☐ Nonresident **or** Part-year resident from ___/___/___ to ___/___/___
(Complete Schedule S, Part B)

Exemptions

Number of exemptions claimed on your 2005 federal return . . . . . .

If filing status is head of household, add one exemption . . . . . .

Total Kansas exemptions . . . . . .

Income

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

1. Federal adjusted gross income 00
2. Modifications (From Schedule S, line A17. Enclose Schedule S.). 00
3. Kansas adjusted gross income (Line 2 added to or subtracted from line 1; see instructions, page 15) 00

Deductions

4. Standard deduction OR itemized deductions (See instructions, page 15). 00
5. Exemption allowance ($2,250 x number of exemptions claimed) 00
6. Total deductions (Add lines 4 and 5). 00
7. Taxable income (Subtract line 6 from line 3. If less than zero, enter 0.) 00

Tax Computation

8. Tax (From Tax Tables or Tax Computation Schedules beginning on page 25) 00
9. Nonresident allocation percentage (From Schedule S, line B23). . . . . %
10. Nonresident tax (Multiply line 8 by line 9) 00
11. Kansas tax on lump sum distributions (Residents only - see instructions, page 16). 00
12. TOTAL INCOME TAX (Residents: add lines 8 & 11; Nonresidents: enter amount from line 10). . . 00

PLEASE COMPLETE REVERSE SIDE

114205

TAX: Enter the income tax amount from line 12 _____

Credits

13. Credit for taxes paid to other states (See instructions, page 16) 00
14. Credit for child & dependent care expenses (See instructions, page 17). 00
15. Other credits (Enclose all appropriate credit schedules) 00
16. Total tax credits (Add lines 13, 14 and 15) 00
17. Income tax balance after credits (Subtract line 16 from line 12; cannot be less than zero) 00

Use Tax

18. Use tax due (See instructions on page 18). 00
19. Total Tax Balance (Add lines 17 and 18). 00

Withholding and Payments

20. Kansas income tax withheld from W-2, 1099, or K-19 (Enclose K-19; see instructions) 00
21. Estimated tax paid. 00
22. Amount paid with Kansas extension 00
23. Earned income credit (See instructions, page 19). 00
24. Refundable portion of tax credits (Enclose all appropriate credit schedules) 00
25. FOOD SALES TAX REFUND (You **must** meet the qualifications listed on page 14) 00

For an ORIGINAL return, skip to line 28. For an AMENDED return, complete lines 26 and/or 27 before continuing to line 28.

26. Payments remitted with original return 00
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

Balance Due

29. **UNDERPAYMENT** (If line 19 is greater than line 28) 00
30. Interest (See instructions, page 19) 00
31. Penalty (See instructions, page 19) 00
32. Estimated Tax Penalty (See instructions, page 19) . . . . ☐ Check here if you were engaged in commercial farming or fishing in 2005. 00
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

Overpayment

34. **OVERPAYMENT** (If line 19 is less than line 28). 00
35. **CREDIT FORWARD** (Enter the amount of line 34 you wish to be applied to your 2006 estimated tax) . . . 00

If you wish to donate to either the Chickadee Checkoff or the Senior Citizens Meals on Wheels Program, enter the amount of your donation on the appropriate line. This donation will reduce your refund or increase the amount you owe.

36. **CHICKADEE CHECKOFF** (Kansas Nongame Wildlife Improvement Program). 00
37. **SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM** 00
38. **REFUND** (Subtract lines 35, 36 and 37 from line 34) 00

Signatures

☐ 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.

Signature of taxpayer | Date | Signature of preparer other than taxpayer | Phone number of preparer

If joint return, BOTH taxpayer and spouse must sign even if only one had income

Tax preparer's EIN (Employer Identification Number) OR SSN (Social Security Number)

ENCLOSE any necessary documents with this form. DO NOT STAPLE.

MAIL TO: KANSAS INCOME TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66699-1000

SCHEDULE S
(Rev. 7/05)

2005 KANSAS SUPPLEMENTAL SCHEDULE

114305

Your First Name	Initial	Last Name

Spouse's First Name	Initial	Last Name

Enter the first four letters of your last name. Use ALL CAPITAL letters.

Your Social Security number

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). 00

A9. Kansas net operating loss carry forward 00

A10. Retirement benefits specifically exempt from Kansas Income Tax 00

A11. Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions). 00

A12. Qualified Long-Term Care Insurance premiums (See instructions). 00

A13. Learning Quest Education Savings Program contributions (See instructions). 00

A14. Armed Forces Recruitment, Sign-up, or Retention Bonus. 00

A15. Other subtractions from Federal adjusted gross income (See instructions and enclose list). 00

A16. Total subtractions from Federal adjusted gross income (Add lines A7 through A15). 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

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

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

INCOME:

		Total From Federal Return:		Amount From Kansas Sources:
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		−	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 through B11)		−	00

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

		Total From Federal Return:		Amount From Kansas Sources:
B13.	IRA Retirement Deductions			00
B14.	Penalty on early withdrawal of savings			00
B15.	Alimony paid			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)		−	00
B23.	Nonresident allocation percentage (Divide line B21 by line B22 and round to nearest whole percent, enter on line 9, Form K-40)			%

K-210

(Rev. 7/05)

KANSAS

Individual Underpayment of Estimated Tax

2005

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	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)	2	
3. Prior year's tax liability (from line 17, 2004 Form K-40)	3	
4. Enter the total amount of your 2005 Kansas Income Tax withheld	4	

PART I – EXCEPTIONS TO THE PENALTY

		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. Cumulative total of your 2005 withholding	5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date	6				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)	7				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	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
9. Exception 2 – Tax on annualized 2005 income; enclose computation. (Farmers/fishers use line 9b.)	9a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
	9b				66.66% of tax

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	10				
11. Due date of each installment	11	4/15/05	6/15/05	9/15/05	1/15/06
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	12	61	92	107	
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	13			15	
14. $\frac{\text{Line 12}}{365}$ X 5% X amount on line 10	14				
15. $\frac{\text{Line 13}}{365}$ X 7% X amount on line 10	15				
16. Penalty (Add lines 14 and 15)	16				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40	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 15th payment quarter.

FARMERS AND FISHERS

If at least two-thirds 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	Multiply income by 4
January 1 – May 31	Multiply income by 2.4
January 1 – August 31	Multiply income by 1.5
January 1 – December 31	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 3rd 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%.

Compensating Use Tax Liability

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.

example

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.

example

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.

example

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 out-of-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

PRSRT STD
U.S. POSTAGE
PAID
KANSAS DEPT.
OF REVENUE

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**.