AD ASTRA PER ASPERA

Kansas

2019

Individual Income Tax

For a fast refund, file electronically!

Balance due? Pay electronically and choose your payment date.

See back cover for details.

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Important Information

CHILD AND DEPENDENT CARE CREDIT. This credit is for child and dependent care expenses allowed and claimed on your individual federal income tax return. This credit may reduce your Kansas tax liability. You must be a Kansas resident and have a valid social security number for all individuals on your return. The credit allowed for tax year 2019 is 18.75%, this will increase to 25% for tax year 2020 and all years thereafter. See Notice 17-07 and K-40 instructions for line 14.

ITEMIZED DEDUCTIONS. For tax year 2019 Kansas itemized deductions are calculated using 100% charitable contributions, 75% qualified medical expenses, 75% qualified residential interest, and 75% real and personal property taxes as claimed on your federal itemized deductions. See Part C of Schedule S. (You may only itemize your deductions on your Kansas return if you itemized deductions on your federal return).

NEW TAX CREDIT. Purchases from Qualified Vendor Credit - Effective January 1, 2019 through 2023. 15% tax credit on goods and services purchased from "qualified vendors" or nonprofit "certified business" that employ individuals with disabilities and offer to contribute at least 75% of premium cost for individual health insurance coverage for each employee. The new credit schedule is the K-44 Purchases from Qualified Vendor Credit. This is a non-refundable credit. Unused credits may be carried forward up to four years. The maximum amount of credit for each taxpayer shall not exceed $500,000 per qualified vendor per tax year.

Kansas Compensating Use Tax.

What is Compensating Use Tax? Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax. Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

Do I owe this tax? Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. EXAMPLE: An Anytown, KS resident goes to Missouri to purchase a laptop computer during a Missouri sales tax "Holiday." The cost of the computer is $2,000. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of $2,000 when that resident brings the laptop computer back to Anytown, KS. ($2,000 X 0.0895 = $179.00).

How do I pay the Compensating Use Tax? To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2019, refer to the instructions for line 20 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. Don't know your sales tax rate? Go to www.kssst.kdor.ks.gov/lookup.cfm to look up the rate for your location.

Contact our Taxpayer Assistance Center (back cover) if you have questions about the Kansas Use Tax.

The **Snowy Egret** is a very elegant heron and is found throughout most of central and eastern Kansas. They are easily distinguished by their immaculate white plumage and black legs offset by bright yellow feet. The long feathers on the head and neck were highly prized by the fashion industry in the late nineteenth and early twentieth centuries forcing them to the brink of extinction. Increased concern for the species and the passing of the Migratory Bird Treaty Act allowed the species to recover. Snowy Egrets are found along the edges of marshes and wetlands, and benefit from contributions to the Chickadee Checkoff. Photo Credit: J. Daren Riedle.

GENERAL INFORMATION

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

Who Must File a Return

You must file a Kansas individual income tax return to receive any refund of taxes withheld, regardless of the amount of total income.

KANSAS RESIDENTS. A Kansas resident for income tax purposes is anyone who lives in Kansas, regardless of where they are employed. An individual who is away from Kansas for a period of time and has intentions of returning to Kansas is a resident.

If you were a Kansas resident for the entire year, you must file a Kansas individual income tax return if: 1) you are required to file a federal income tax return; ***or***, 2) your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over $6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over $12,000.

A Kansas resident must file if he or she is:		And gross income is at least:
Single	Under 65	$ 5,250
	65 or older or blind	$ 6,100
	65 or older and blind	$ 6,950
Married Filing Joint	Under 65 (both spouses)	$12,000
	65 or older or blind (one spouse)	$12,700
	65 or older or blind (both spouses)	$13,400
	65 or older and blind (one spouse)	$13,400
	65 or older or blind (one spouse) and 65 or older and blind (other spouse)	$14,100
	65 or older and blind (both spouses)	$14,800
Head of Household	Under 65	$10,000
	65 or older or blind	$10,850
	65 or older and blind	$11,700
Married Filing Separate	Under 65	$ 6,000
	65 or older or blind	$ 6,700
	65 or older and blind	$ 7,400

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

Kansas law provides that if a husband or wife is a resident of Kansas while the other is a nonresident of Kansas, and file a Married Filing Joint federal return, they must file a Married Filing Joint Kansas return and file as "nonresidents" of the state of Kansas.

NONRESIDENTS. If you are not a resident of Kansas but received income from Kansas sources, you must file a Kansas return regardless of the amount of income received from Kansas sources (see Kansas Source Income as provided in Schedule S Part B Instructions). If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return. The letter must state the amount of wages and withholding applicable to Kansas.

PART-YEAR RESIDENTS. You are considered a part-year resident of Kansas if you were a Kansas resident for less than 12 months during the tax year. As a part-year resident, you must include the dates that you were a resident in Kansas on Form K-40 and complete Part B of Schedule S.

MILITARY PERSONNEL. The active and reserve duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, and you have not established residency in another state, you are still a Kansas resident and all of your income, including your military compensation, is subject to Kansas income tax.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A12.

Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A12.

NATIVE AMERICAN INDIANS. Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A16.

When to File

You can "file now" and "pay later" using our Direct Payment option. See page 9.

If your 2019 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2020.

If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Mail your Kansas individual income tax return to the following address:

INDIVIDUAL INCOME TAX
KANSAS DEPARTMENT OF REVENUE
PO BOX 750260
TOPEKA, KS 66699-0260

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. See back cover for details!

If You Need Forms

Due to the sensitivity of the Kansas Department of Revenue's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, and K-40V should be filed. Do not send the Kansas Department of Revenue a copy of your form.

Kansas income tax forms are available by calling or visiting our office (see back cover). Forms that do not contain colored ink for imaging purposes can be downloaded from our website at: **ksrevenue.org**

Extension of Time to File

An extension of time to file is NOT an extension of time to pay the tax.

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed federal Form 4868 with the IRS for an automatic extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive an extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) and mark the box indicating an extension payment. If you do not pay the tax due (may be estimated) by the original due date, you will owe interest and penalty on any balance due.

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by 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 (1040, applicable Schedules A through F and Schedules 1-3) with your Kansas return.

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 Kansas Department of Revenue, the Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas income tax returns.

Innocent Spouse Relief

In cases where husband and wife file as married filing joint for Kansas and one spouse is relieved of federal liability by the IRS under 26 USC 6013(e) or 6015, he or she is also relieved of Kansas tax, penalty, and interest. Innocent spouse relief is also provided in Kansas cases where such relief would have been provided on the federal level had there been a federal liability.

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2020.

If you have self-employment income or other income not subject to Kansas withholding, you may be required to prepay your Kansas income tax through estimated tax payments (Form K-40ES). Estimated tax payments are required if: 1) your Kansas income tax balance due, after withholding and prepaid credits, is $500 or more; and 2) your withholding and prepaid credits for the current tax year are less than 90% of the tax on your current year's return, or 100% of the tax on your prior year's return.

For your convenience Kansas offers simple electronic payment solutions that are available 24 hours a day, 7 days a week! There are many advantages to paying electronically – no check to write or voucher to complete and mail; and you get immediate acknowledgment of payment. Additionally, reducing paper consumption is both cost effective and environmentally friendly. To choose an electronic payment option visit **ksrevenue.org** and sign in to the *KDOR Customer Service Center*.

Underpayment Penalty: If line 30 minus line 20 of Form K-40 is at least $500 and is more than 10% of the tax on line 19 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

If you filed Schedule S with your original return, then you must file a Schedule S with your amended return, even if there are no amended changes to the Schedule.

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2019 Kansas return.**

Pay the full amount of tax and interest due on an amended return and no late pay penalty will be assessed. Refer to the Kansas Department of Revenue's website for annual interest rates.

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide 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 a previously filed federal return was not correct, or if your original return was adjusted by the IRS, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (the Kansas 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 to mark the appropriate box below the heading.

Decedent Refund Documentation. If you are a surviving spouse requesting a refund of $100 or less, you must enclose **ONE** of the following with your Form K-40:

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

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

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

Food Sales Tax Credit

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

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

To qualify, you must be 55 years of age or older for all of 2019; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of $30,615 or less. The amount of credit is $125 for each qualified exemption.

NOTE: Dependents that are 18 years of age or older (born before January 1, 2002) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

These claims can be filed electronically. Refer to the K-40H and K-40PT instructions on our website for details.

The Homestead Refund program offers a property tax rebate of up to $700 for **homeowners**. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2019 household income was $35,700 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of $20,300 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

The Homestead and Property Tax Relief forms and instructions are available by calling or visiting our office (see back cover).

K-40 Instructions

TAXPAYER INFORMATION

Complete all information at the top of the K-40 by printing neatly. If your name or address changed, or if you are filing with or for a deceased taxpayer, indicate so by marking the appropriate boxes.

AMENDED RETURN

If you are filing an amended return for 2019, mark the box that states the reason. **Note**: You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

FILING STATUS

Your Kansas filing status must be the same as your federal filing status. If your federal filing status is **Qualifying Widow(er) with Dependent Child**, check the **Head of Household** box. If you and your spouse file a joint federal return, you must file a joint Kansas return, even if one of you is a nonresident. If you each file separate federal returns, you must file separate Kansas returns.

RESIDENCY STATUS

Check the appropriate box for your residency status (see page 3 for definitions). If you mark the **Part-year resident** box, enter the dates that you lived in Kansas and complete Schedule S, Part B. Nonresidents must also complete Part B of Schedule S.

EXEMPTIONS AND DEPENDENTS

Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If your filing status is **Head of Household**, you are allowed an additional Kansas exemption; enter a "1" in the box provided. Enter the total number of exemptions in the **Total Kansas exemptions** box. **Important**—If you are claimed as a dependent by another taxpayer, enter "0" in the **Total Kansas exemptions** box.

In the spaces provided, enter the name, date of birth, relationship, and Social Security number of each person you claimed as a dependent (do not include you or your spouse). If additional space is needed, enclose a separate schedule.

FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2019**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2019, you do NOT qualify for the food sales tax credit.

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

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

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

LINE E: Enter your total number of exemptions

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2002).

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

LINE H: Compute the amount of your food sales tax credit by multiplying line G by $125. Enter the result on line H and on line 18 of Form K-40.

INCOME

LINES 1 through 3: Complete these line items as indicated on Form K-40. If any are negative numbers, shade the minus [–] sign in the box to the left of the negative number. **Note**: Many taxpayers will not have modifications. If you do not, skip line 2 and enter amount from line 1 on line 3. If, however, you have income that is taxable at the federal level but not taxable to Kansas, or income that is exempt from federal but taxable to Kansas, you must complete Part A of Schedule S.

DEDUCTIONS

LINE 4 (Standard deduction or itemized deductions): If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized on your federal return, you may either itemize or take the standard deduction on your Kansas return, whichever is to your advantage. If you are married and file separate returns, you and your spouse must use the same method of claiming deductions – if one of you itemize, the other must also itemize.

Kansas Standard Deduction

The following amounts will be the **standard deduction for most people** to enter on line 4:

Single	$3,000
Married Filing Joint	$7,500
Head of Household	$5,500
Married Filing Separate	$3,750

If **you** or **your spouse is over 65** and/or **blind**, complete WORKSHEET I, Standard Deduction for People 65 or Older and/or Blind, to determine your standard deduction.

If **you are being claimed as a dependent** on another taxpayer's return and line 1 of Form K-40 includes income other than earned income, complete WORKSHEET II, Standard Deduction for People Claimed as a Dependent, to determine your standard deduction.

WORKSHEET I - Standard Deduction for People 65 or Older and/or Blind

Check if: You were 65 or older ☐ Blind ☐
Spouse was 65 or older ☐ Blind ☐

Filing status:	Boxes checked:	Enter on line 4:
Single	1	$ 3,850
	2	$ 4,700
Married Filing Joint	1	$ 8,200
	2	$ 8,900
	3	$ 9,600
	4	$10,300
Married Filing Separate	1	$ 4,450
	2	$ 5,150
	3	$ 5,850
	4	$ 6,550
Head of Household	1	$ 6,350
	2	$ 7,200

WORKSHEET II - Standard Deduction for People Claimed as a Dependent	
1. Enter the amount of your earned income	$ _____
2. Minimum standard deduction	$ 500.00
3. Enter the larger of lines 1 or 2	$ _____
4. Enter the amount for your filing status Single: $3,000 Married filing joint: $7,500 Head of household: $5,500 Married filing separate: $3,750	$ _____
5. Enter lesser of lines 3 or 4. **Stop here** if under 65 and not blind. Enter result on line 4, K-40	$ _____
6. a. Check all that apply: You were 65 or older ☐ Blind ☐ Spouse was 65 or older ☐ Blind ☐	
b. Number of boxes checked	_____
c. Multiply 6b by $850 ($700 if married filing joint or married filing separate)	$ _____
7. Add lines 5 and 6c. Enter result here and on line 4, K-40	$ _____

Kansas Itemized Deductions

You may itemize your deductions on your Kansas return ONLY if you itemized your deductions on your federal return. To compute your Kansas itemized deductions you must complete Part C of Schedule S (see page 19).

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 and enter result.

LINE 7 (Taxable income): Subtract line 6 from line 3; if less than zero, enter 0.

TAX COMPUTATION

LINE 8 (Tax): If line 7 is **$100,000 or less**, use the **Tax Tables** beginning on page 20 to find the amount of your tax. If line 7 is **more than $100,000**, you will need to use the **Tax Computation Worksheet** on page 27 to compute your tax.

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

LINE 9 (Nonresident percentage): Enter the percentage from Schedule S, line B23. If 100%, enter 100.0000.

LINE 10 (Nonresident tax): Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 (Kansas tax on lump sum distributions): If you received income from a lump sum distribution and there was a federal tax imposed on this income in accordance with federal IRC Section 402(e), then you are subject to Kansas tax on your lump sum distribution. If you are a *resident*, enter **13%** of the federal **tax** on your lump sum distribution (from federal Form 4972) on line 11. If a *nonresident*, leave line 11 blank.

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

LINE 12 (Total income tax): If you are filing as a **resident**, add lines **8** and **11** and enter result on line 12. If you are filing this return as a **nonresident**, enter the amount from line 10 on line 12.

CREDITS

LINE 13 (Credit for taxes paid to other states): If you paid income tax to another state, you may be eligible for a credit against your Kansas tax liability. If you had income from a state that has no state income tax, make no entry on line 13.

If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state's tax return and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. The tax liability is NOT the amount of tax withheld for the other state. **Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are NOT acceptable.

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any territory or possession of the United States and any foreign country or political subdivision of a foreign country. The Kansas credit for foreign taxes is first limited to the difference between the actual tax paid to the foreign country and the foreign tax credit allowed on your federal return. If you claimed the foreign tax paid as an itemized deduction on your federal return, no credit is allowed in this section. **Important**—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

Worksheet for Foreign Tax Credit	
2019 tax paid to the foreign country	$ _____
LESS: Federal foreign tax credit allowed	$ _____
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status	$ _____

Taxes Paid to Other States by Kansas Residents

If you are a Kansas resident you may claim this credit if: 1) your KAGI (line 3) includes income earned in the other state(s); **and** 2) you were required to pay income tax to the other state(s) on that income. **Important**—Your credit is NOT the amount of tax withheld in the other state(s); it is determined from the "Worksheet for Residents" that follows. Complete the tax return(s) for the other state(s) and the income or earnings tax return filed with any local jurisdiction. If a return was not required for the local jurisdiction, complete a local return showing the amount of tax paid to the local jurisdiction and include it with your K-40 before using the worksheet.

The amount of income tax paid to another state includes tax paid to that state and to any local political subdivision.

If you paid taxes to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13 of your Form K-40.

Worksheet for Residents	
1. 2019 income tax that was actually **paid** to the other state (including political subdivisions thereof)	$ _____
Total Kansas income tax (line 12, Form K-40)	$ _____
3. Total income derived from other state <u>and</u> included in KAGI	$ _____
4. KAGI (line 3, Form K-40)	$ _____
5. Percentage limitation (divide line 3 by line 4)	_____ %
6. Maximum credit allowable (multiply line 2 by line 5)	$ _____
7. Credit for taxes paid to the other state. Enter the <u>lesser</u> of line 1 or line 6 here and on line 13, Form K-40.	$ _____

Taxes Paid to Other States by Part-year Residents that file as Nonresidents

If filing as a nonresident of Kansas you may claim this income tax credit if:

- you were a Kansas resident for part of the year;
- your total income reported to Kansas includes income earned in the other state while you were a Kansas resident; and,
- you were required to pay taxes on that other state's income.

Complete the following worksheet to determine your credit. If your credit is based on taxes paid to more than one state, complete a worksheet for each state, combine the results, and enter the total on line 13, Form K-40.

Worksheet for Part-Year Residents filing as Nonresidents

1. 2019 tax that was paid to the other state..... $ _____
2. Total income tax (line 12, Form K-40) ..... $ _____
3. Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)..... $ _____
4. Modified Kansas source income (line B21, Part B of Schedule S) ..... $ _____
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)..... $ _____
6. Percentage limitation (divide line 5 by line 3) ..... _____ %
7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)..... $ _____
8. Percentage limitation (divide line 5 by line 4) ..... _____ %
9. Maximum credit allowable (multiply line 2 by line 8)..... $ _____
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)..... $ _____

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint. An **Individual Taxpayer Identification Number** (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS) and **NOT** a valid identification number for the Kansas income tax return and credits.

LINE 14 (Credit for child and dependent care expenses): This credit is available to residents only - nonresidents and part-year residents are not eligible. Multiply amount of credit allowed against your federal tax liability (federal Form 2441) by 18.75% and enter the result on line 14.

Line 15 (Other credits): Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose the applicable schedule(s) with your Form K-40.

Adoption K-47
Angel Investor.....K-30
Business and Job Development (for carry forward use only) K-34
Community Service Contribution.....K-60
Declared Disaster Capital Investment (for carry forward use only)...K-87
Disabled Access.....K-37
Electric Cogeneration Facility (for carry forward use only).....K-83
High Performance Incentive Program (HPIP).....K-59
Historic Preservation K-35
Individual Development Account K-68
Center for Entrepreneurship.....K-31
Low Income Student Scholarship.....K-70
Owners Promoting Employment Across Kansas (PEAK).....K-88
Plugging Abandoned Gas or Oil Well (for carry forward use only)....K-39
Purchases from Qualified Vendor.....K-44
Research and Development (for carry forward use only) K-53
Rural Opportunity Zone K-89
Storage and Blending Equipment (for carry forward use only) K-82
Venture and Local Seed Capital (for carry forward use only) K-55

LINE 16 (Subtotal): Subtract lines 13, 14 and 15 from line 12 and enter the result.

LINE 17 (Earned income tax credit (EITC)): This credit is for residents only – not part-year residents or nonresidents – and is a percentage of the federal EITC. Complete the following worksheet to determine your **Kansas** credit amount. **Important**—If you choose to have the IRS compute your federal EITC and do not receive the information from the IRS before the deadline to file your Kansas return, you should complete Form K-40 without the credit and pay any amount you owe. Once the IRS sends you the completed EITC figures, you may then file an amended Kansas return to claim the credit. See Amending Your Return on page 5.

Earned Income Tax Credit (EITC) Worksheet

1. Federal EITC (from your federal tax return).....$_____
2. Kansas EITC (multiply line 1 by 17%).....$_____
3. Enter amount from line 16 of Form K-40.....$_____
4. Total (subtract line 3 from line 2).....$_____

If line 4 is a **positive** figure, enter the amount from line 3 above on line 17 of Form K-40. Then enter amount from line 4 on line 25 of Form K-40.

If line 4 is a **negative** figure, enter the amount from line 2 above on line 17 of Form K-40. Then enter zero (0) on line 25 of Form K-40.

LINE 18 (Food sales tax credit): Enter your food sales tax credit as computed on Line H, front of Form K-40.

LINE 19 (Tax balance after credits): Subtract lines 17 and 18 from line 16 and enter result (cannot be less than zero).

USE TAX

LINE 20 (Use tax due): If you made purchases of items from retailers located outside of Kansas on which no sales tax was paid (including freight, shipping or handling fees), complete line 20. If you are unsure as to the amount of tax due, use the following chart to estimate it for calendar year 2019. **Estimated amounts from this chart do not supersede actual amount of use tax owed.** See page 2 for more information about the Kansas Use Tax.

If line 3, K-40 is:	Use Tax is:	If line 3, K-40 is:	Use Tax is:
$ 0 - $15,000	$ 6	$45,001 - $60,000	$46
$15,001 - $30,000	$20	$60,001 - $75,000	$59
$30,001 - $45,000	$33	$75,001 and over	line 3 X .087%

LINE 21 (Total tax balance): Add amounts on lines 19 and 20 and enter the result on line 21.

WITHHOLDING AND PAYMENTS

LINE 22 (Kansas income tax withheld): Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms

and enter the total on line 22. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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

LINE 23 (Estimated tax paid): Enter the total of your 2019 estimated tax payments plus any 2018 overpayment you had credited forward to 2019.

LINE 24 (Amount paid with Kansas extension): Enter the amount paid with your request for an extension of time to file.

LINE 25 (Refundable portion of earned income tax credit (EITC)): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 25.

LINE 26 (Refundable portion of tax credits): Enter the refundable portion of all other tax credits. Enclose a copy of the schedule(s) with your return.

LINE 27 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2019 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2019 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 28 (Overpayment from original return): Use this line ONLY if you are filing an amended K-40 for the 2019 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

LINE 29 (Total refundable credits): Add lines 22 through 27 and subtract line 28. Enter result on line 29.

BALANCE DUE

LINE 30 (Underpayment): If your tax balance on line 21 is greater than your total credits on line 29, enter the difference on line 30.

If the amount on line 30 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 31 and 32).

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 31 (Interest): Using the amount on line 30, compute interest at .5% for each month (or fraction thereof) from the original due date of the return.

LINE 32 (Penalty): Using the amount on line 30, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 33 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding and estimate tax payments (lines 22 and 23) subtracted from line 19 is $500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 33. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 22 and 23) equal or exceed 100% of the prior year's tax liability (line 18 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 22 and 23) equal or exceed 90% of this year's total income tax (line 19). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 33.

LINE 34 (Amount you owe): Add lines 30 through 33 and enter the total on line 34. This amount should be paid in full with the return. A balance due of less than $5 need not be paid. You may make a donation to any or all of the contribution programs on lines 37 through 43, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

The Department of Revenue offers three options to pay your Kansas income tax: credit card, direct payment, or check/money order.

Credit Card

Payment by credit card is available online through third-party vendors. Visit our Electronic Services website at **https://www.ksrevenue.org/eservices.html** for a current list of vendors authorized to accept individual income tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

Direct Payment

If you choose WebFile or IRS e-File to file your Kansas return, **Direct Payment** is an option during the filing process to pay your balance due. Electronic payments can also be made if you file a paper return by calling 785-368-8222; or log into our *Customer Service Center* at **ksrevenue.org** for an online transaction.

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue 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 March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of the due date (see page 4) are considered to be timely paid. **Important**—You should check with your financial institution to be sure they allow an electronic debit (withdrawal) from your account.

Direct Payment saves time – no check to write and no voucher to complete and mail. If you need to revoke this payment authorization, you must notify the Department of Revenue at 785-368-8222 by 4:00 PM, two business days before the scheduled payment date.

Check or Money Order

If you choose to pay by check or money order, **you must complete and submit Form K-40V with your payment**. Write the last 4 digits of your Social Security number on your check or money order (example: XXX-XX-1234), ensure it contains a valid telephone number, and make it payable to *Kansas Income Tax*. If making a payment for someone else (i.e., daughter, son, parent), write that person's name, telephone number, and last 4 digits of their Social Security number (as shown in the example above) on the check. DO NOT send cash. DO NOT staple or tape your payment to the K-40V or K-40 – instead, enclose it loosely with your return.

Returned checks: A fee of $30.00 plus costs for a registered letter will be charged on all returned checks.

OVERPAYMENT

LINE 35 (Overpayment): If your tax balance, line 21, is less than your total credits, line 29, enter the difference on line 35. **Note**: An overpayment less than $5 will not be refunded but may be carried forward as a credit to next year's return (line 36), or contributed to any of the donation programs on lines 37 through 43.

LINE 36 (Credit forward): Enter the portion of line 35 you wish to have applied to your 2020 Kansas estimated income tax (must be $1 or more). If the amount is less than $5, you may carry it forward to 2020 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 37 through 43 – see the following instructions. Your contribution(s) **will reduce** your **refund** or **increase** the **amount you owe**.

EXAMINATION ADJUSTMENT: *If your overpayment is decreased due to an adjustment to your return, any contributions you have made will be reduced by that amount. If your overpayment is increased, your contribution amount(s) will remain the same.*

LINE 37 (Chickadee checkoff): Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:

- Assess and monitor populations of Kansas Species of Greatest Conservation Need.
- Assess impacts of development actions on endangered species.
- Fund experiential learning opportunities for elementary, middle, and high school students.
- Preparation and publication of education materials
- Support citizen science and watchable wildlife opportunities

To contribute, enter $1 or more on line 37.

LINE 38 (Meals on Wheels contribution program for senior citizens): Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter $1 or more on line 38.

LINE 39 (Kansas breast cancer research fund): This fund is devoted to ending suffering and death from breast cancer. Every dollar collected stays in Kansas to bring the latest in prevention, early detection, diagnosis, and treatment. Research is conducted at the University of Kansas Cancer Center. With hopes of finding a cure, these donations are used to help save lives and significantly enhance the health of Kansans living with breast cancer. To contribute, enter $1 or more on line 39.

LINE 40 (Military emergency relief fund): Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter $1 or more on line 40.

LINE 41 (Kansas hometown heroes fund): All contributions are used solely for the purpose of advocating and assisting Kansas Veterans, dependents and survivors ensuring they receive all federal and state benefits they have earned. To contribute, enter $1 or more on line 41.

LINE 42 (Kansas creative arts industry fund): The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter $1 or more on line 42.

LINE 43 (School district contribution fund): Contributions to this fund help finance education for students in school districts across Kansas. Your donation of $1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 43. Visit our website at ksrevenue.org for a list of school districts within Kansas.

LINE 44 (Refund): Add lines 36 through 43 and subtract line 35. This is your refund amount. If line 44 is less than $5 it will not be refunded, however, you may carry it forward to be applied to your 2020 Kansas income tax liability (enter the amount on line 36). If you carry it forward, remember to claim it as an estimate payment on your 2020 return. Or, you may apply a refund less than $5 to one of the donation programs on lines 37 through 43.

If you file a **paper** K-40, you need to **allow 16 weeks** from the date you mail it to receive your refund. Errors, inaccurate forms, photocopied forms, or incomplete information will delay processing even longer. **For a fast refund – file electronically!** See–back cover.

Refund Set-off Program

Kansas law provides that if you owe any delinquent debt (state or federal tax, child support, student loans, etc.) to a Kansas state agency, municipality, municipal court or district court; to the IRS; or, to the Missouri Department of Revenue, your income tax refund will be applied (set-off) to that delinquent debt. **The set-off process will cause a 10 to 12 week delay to any remaining refund**.

Unless the debt is a Kansas tax debt, the Kansas Department of Revenue will not have access to who the debt is owed to or how much is owed. You must contact the debtor setoff department at **785-296-4628** for that information.

SIGNATURE(S)

Signature: Your income tax return **must be signed**. You will not receive your refund if your return is not signed. **Both taxpayers must sign a joint return even if only one had income**. If the return is prepared by someone other than you, the preparer should also sign in the space provided.

Returns filed on behalf of a decedent must be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse's signature line "Deceased" and the date of death. **If a refund is due, enclose the required documents** (see instructions for Deceased Taxpayers on page 5).

Preparer authorization box: It may be necessary for the Department of Revenue to contact you with questions. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your return and enclosures with your tax preparer.

Mailing your return: Before mailing your income tax return, be sure you have:

- √ completed all required information on the return;
- √ written your numbers legibly in the spaces provided;
- √ **enclosed Schedule S** if you have a modification on line 2, if you filed as a nonresident or part-year resident, or if you itemized your deductions for Kansas;
- √ **enclosed Form K-40V** if you are making a tax payment; and,
- √ signed your return.

NOTE: If your K-40 is filed with a Kansas address, do not include a copy of your federal return; however, keep a copy of it in case the Kansas Department of Revenue requests it at a later date. **If your K-40 shows an address other than Kansas, you must enclose a copy of your federal return** (1040, applicable Schedules A-F and Schedules 1-3).

K-40

(Rev. 7-19)

DO NOT STAPLE

2019 KANSAS INDIVIDUAL INCOME TAX

114519

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

Amended Return (Mark ONE)

If this is an AMENDED 2019 Kansas return mark one of the following boxes:

☐ 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 (Do not mark if filing a joint return)

Residency Status (Mark ONE)

☐ Resident ☐ Part-year resident from _____ to _____ (Complete Sch. S, Part B) ☐ Nonresident (Complete Sch. S, Part B)

Exemptions and Dependents

Enter the total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

If filing status above is *Head of household*, add one exemption.

Total Kansas exemptions.

Enter the requested information for all persons claimed as dependents. **Do NOT include you or your spouse**. Enclose separate schedule if necessary.

Name (please print)	Date of Birth (MMDDYY)	Relationship	Social Security Number

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2019. Complete this section to determine your qualifications and credit.

A. Had a dependent child who lived with you all year and was under the age of 18 all of 2019?..... YES ☐ NO ☐

B. Were you (or spouse) 55 years of age or older all of 2019 (born before January 1, 1964)?..... YES ☐ NO ☐

C. Were you (or spouse) totally and permanently disabled or blind all of 2019, regardless of age? ..... YES ☐ NO ☐

*If you answered "No" to A, B, and C, **STOP HERE**; you do not qualify for this credit.*

D. If you answered "Yes" to A, B, or C, enter your federal adjusted gross income from line 1 of this return. ____ 00

*If line "D" is more than $30,615, **STOP HERE**; you do not qualify for this credit.*

E. Number of exemptions claimed. .....

F. Number of dependents that are 18 years of age or older (born before January 1, 2002) .....

G. Total qualifying exemptions (subtract line F from line E) .....

H. Food Sales Tax Credit (multiply line G by $125). Enter the result here and on line 18 of this form..... 00

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Mail to: Kansas Income Tax, Kansas Dept. of Revenue
PO Box 750260, Topeka, KS 66699-0260

ENTER AMOUNTS IN WHOLE DOLLARS ONLY

114219

Income *Shade the box for negative amounts. Example:*	1. Federal adjusted gross income (as reported on your federal income tax return)	1		00
	2. Modifications (from Schedule S, line A18; **enclose Schedule S**)	2		00
	3. Kansas adjusted gross income (line 2 added to or subtracted from line 1)	3		00
Deductions	4. Standard deduction OR itemized deductions **(if itemizing, complete Part C of Schedule S)**	4		00
	5. Exemption allowance ($2,250 x number of exemptions claimed)	5		00
	6. Total deductions (add lines 4 and 5)	6		00
	7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0)	7		00
Tax Computation	8. Tax (from Tax Tables or Tax Computation Schedule)	8		00
	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000)	9		
	10. Nonresident tax (multiply line 8 by line 9)	10		00
	11. Kansas tax on lump sum distributions (residents only - see instructions)	11		00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10)	12		00
Credits	13. Credit for taxes paid to other states **(see instructions; enclose return(s) from other states)**	13		00
	14. Credit for child and dependent care expenses (residents only - see instructions)	14		00
	15. Other credits (enclose all appropriate credit schedules)	15		00
	16. **Subtotal (subtract lines 13, 14 and 15 from line 12)**	16		00
	17. Earned income tax credit **(from worksheet on page 8 of instructions)**	17		00
	18. Food sales tax credit (from line H, front of this form)	18		00
	19. Tax balance after credits (subtract lines 17 and 18 from line 16; cannot be less than zero)	19		00
Use Tax	20. Use tax due (out of state and internet purchases; see instructions)	20		00
	21. Total tax balance (add lines 19 and 20)	21		00
Withholding and Payments *If this is an AMENDED return, complete lines 27 and 28*	22. Kansas income tax withheld from W-2s and/or 1099s	22		00
	23. Estimated tax paid	23		00
	24. Amount paid with Kansas extension	24		00
	25. Refundable portion of earned income tax credit **(from worksheet, page 8 of instructions)**	25		00
	26. Refundable portion of tax credits	26		00
	27. Payments remitted with original return	27		00
	28. Overpayment from original return (this figure is a subtraction; see instructions)	28		00
	29. Total refundable credits (add lines 22 through 27; then subtract line 28)	29		00
Balance Due	30. **Underpayment** (if line 21 is greater than line 29, enter the difference here)	30		00
	31. Interest (see instructions)	31		00
	32. Penalty (see instructions)	32		00
	33. Estimated Tax Penalty ☐ Mark box if engaged in commercial farming or fishing in 2019	33		00
	34. **AMOUNT YOU OWE** (add lines 30 through 33 and any entries on lines 37 through 43)	34		00
Overpayment *You may donate to any of the programs on lines 37 through 43. The amount you enter will reduce your refund or increase the amount you owe.*	35. **Overpayment** (if line 21 is less than line 29, enter the difference here)	35		00
	36. **CREDIT FORWARD** (enter amount you wish to be applied to your 2020 estimated tax)	36		00
	37. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	37		00
	38. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	38		00
	39. BREAST CANCER RESEARCH FUND	39		00
	40. MILITARY EMERGENCY RELIEF FUND	40		00
	41. KANSAS HOMETOWN HEROES FUND	41		00
	42. KANSAS CREATIVE ARTS INDUSTRY FUND	42		00
	43. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number	43		00
	44. **REFUND** (subtract lines 36 through 43 from line 35)	44		00

Signature(s)

☐ 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 this is a true, correct, and complete return.

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

Signature of spouse if Married Filing Joint | Tax preparer's EIN or SSN:

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

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

SCHEDULE S
(Rev. 7-19)

DO NOT STAPLE

2019
KANSAS SUPPLEMENTAL SCHEDULE

114319

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

IMPORTANT: Refer to the **Schedule S instructions** before completing Parts A, B, or C of this form. You must enclose all supportive documentation where indicated in the instructions.

PART A - Modifications to Federal Adjusted Gross Income

Additions

A1.	State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses	A1	00
A2.	Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2	00
A3.	Kansas expensing recapture (enclose applicable schedules)	A3	00
A4.	Low income student scholarship contributions (enclose Schedule K-70)	A4	00
A5.	**Other additions** to federal adjusted gross income (see instructions and enclose list)	A5	00
A6.	**Total additions** to federal adjusted gross income (add lines A1 through A5)	A6	00

Subtractions

A7.	Social Security benefits	A7	00
A8.	KPERS lump sum distributions exempt from Kansas income tax	A8	00
A9.	Interest on U.S. Government obligations (reduced by related expenses)	A9	00
A10.	State or local income tax refund (if included in line 1 of Form K-40)	A10	00
A11.	Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A11	00
A12.	Military compensation of a nonresident servicemember (nonresidents only)	A12	00
A13.	Contributions to Learning Quest or other states' qualified tuition program	A13	00
A14.	Armed forces recruitment, sign-up, or retention bonus	A14	00
A15.	Contributions to an ABLE savings account	A15	00
A16.	Other subtractions from federal adjusted gross income (see instructions and enclose list)	A16	00
A17.	**Total subtractions** from federal adjusted gross income (add lines A7 through A16)	A17	00

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Net Modification

A18.	**Net modification** to federal adjusted gross income (subtract line A17 from line A6). Enter total here and on line 2, Form K-40. If negative, shade minus ▬ box.	A18 ▬	00

PART B - Income Allocation for Nonresidents and Part-Year Residents

Income

Shade box for negative amounts. Example: ▬

		Total from federal return:	Amount from Kansas sources:
B1. Wages, salaries, tips, etc.	B1	00	00
B2. Interest and dividend income	B2	00	00
B3. Pensions, IRA distributions & annuities	B3	00	00
Additional Income			
B4. Refund of state & local income taxes	B4	00	00
B5. Alimony received	B5	00	00
B6. Business income or loss	B6 ▬	00	00
B7. Capital gain or loss	B7 ▬	00	00
B8. Other gains or losses	B8 ▬	00	00
B9. Rental real estate,royalties, partnerships, S corps, trusts, estates, REMICS etc	B9 ▬	00	00
B10. Farm income or loss	B10 ▬	00	00
B11. Unemployment compensation, taxable social security benefits & other income	B11 ▬	00	00
B12. Total income from Kansas sources (add lines B1 through B11)			B12 ▬ 00

Adjustments to Income

Shade box for negative amounts. Example: ▬

		Total from federal return:	Amount from Kansas sources:
B13. IRA retirement deductions	B13	00	00
B14. Penalty on early withdrawal of savings	B14	00	00
B15. Alimony paid	B15	00	00
B16. Moving expenses for members of the armed forces	B16	00	00
B17. Other federal adjustments	B17	00	00
B18. Total federal adjustments to Kansas source income (add lines B13 through B17)			B18 00
B19. Kansas source income after federal adjustments (subtract line B18 from line B12)			B19 ▬ 00
B20. Net modifications from Part A that are applicable to Kansas source income			B20 ▬ 00
B21. Modified Kansas source income (line B19 plus or minus line B20)			B21 ▬ 00
B22. Kansas adjusted gross income (from line 3, Form K-40)			B22 ▬ 00

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Nonresident Allocation Percentage

B23. Nonresident allocation percentage (divide line B21 by line B22 and round to the fourth decimal place, not to exceed 100.0000). Enter result here and on line 9 of Form K-40 ..... B23

PART C - Kansas Itemized Deductions

Itemized Deduction Computation

C1. Medical and dental expenses from line 4 of federal Schedule A $ _____. Enter 75% of this amount	C1	00
C2. Real estate taxes from line 5b of federal Schedule A $ _____ . Enter 75% of this amount	C2	00
C3. Personal property taxes from line 5c of federal Schedule A $ _____ . Enter 75% of this amount	C3	00
C4. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) $_____ . Enter 75% of this amount	C4	00
C5. Gifts to charity from line 14 of federal Schedule A	C5	00
C6. Kansas itemized deductions (add lines C1 through C5). Enter result here and line 4 of Form K-40.	C6	00

K-210
(Rev. 7-19)

2019

180018

KANSAS UNDERPAYMENT OF ESTIMATED TAX
(INDIVIDUAL INCOME TAX)

Name as shown on Form K-40	Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 19, 2019 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 19, 2018 Form K-40)	3	
4. Enter the total amount of your 2019 Kansas income tax withheld	4	

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

PART I – EXCEPTIONS TO THE PENALTY

	1/1/19 - 4/15/19	1/1/19 - 6/15/19	1/1/19 - 9/15/19	1/1/19 - 1/15/20
5. Cumulative total of your 2019 withholding	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				
7. Total amount withheld and timely paid estimate payments (add lines 5 and 6)				
8. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
9a. Exception 2 – Tax on annualized 2019 income; enclose computation. (Farmers/fishers use line 9b)	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				
11. Due date of each installment	4/15/19	6/15/19	9/15/19	1/15/20
12. Number of days from the due date of the installment to the due date of the next installment or 12/31/19, whichever is earlier. If paid late, see instructions	61	92	107	
13. Number of days from 1/15/20 to date paid or 4/15/20, whichever is earlier. If paid late, see instructions			15	
14. $\frac{\text{Line 12}}{365}$ X 6% X amount on line 10				
15. $\frac{\text{Line 13}}{366}$ X 6% X amount on line 10				
16. Penalty (add lines 14 and 15)				

17. Total penalty. Add amounts on line 16 and enter the total here and on line 33, 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 farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2019 tax due (line 19 of Form K-40 — DO NOT include use tax from line 20 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) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2020.

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, 2020, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt–farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2020, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

Enter your name and your Social Security number in the space provided at the top of this schedule.

LINES 1 through 4: Complete these lines based on information on your income tax return for this tax year and last tax year.

If you did not file an income tax return for the prior tax year, or if you did file a return but your income tax balance (line 19, Form K-40) was zero, then enter zero on line 3 of this schedule.

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2019 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.

LINE 5: Multiply the amount on 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. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2019.

LINE 7: For each column, add lines 5 and 6 and enter the result on line 7.

LINE 8: *Exception 1* 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 and no further entries are required**.

LINE 9: *Exception 2* applies if your 2019 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2019 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, 2019 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

Repeat these instructions 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 and no further entries are required**.

PART II – FIGURING THE PENALTY

LINE 10: Enter on line 10 the amount of underpayment of tax, which is the **lesser** of one of the following computations:

- Line 8 less line 7; **or**,
- Line 9a less line 7; **or**,
- Line 9b less line 7

LINE 11: This line contains the due date of each installment for a calendar year taxpayer.

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 6/15/19 installment on 6/28/19 the number of days to enter on line 12, column 2 will be computed from 6/15/19 to 6/28/19, which equals 13 days. If you then paid the next quarter timely at 9/15/19, the number of days will be from 9/15/19 to 1/15/20, which equals the 122 days (107 already entered + 15).

LINE 13: The 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 are from 1/1/20 to 1/15/20. 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 1/15/20, enter in the third column the number of days from 1/1/19 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 1/15/20 to the date the return was filed and paid.

LINES 14 and 15: Penalty is computed at 6% from 1/1/2020 to the date the tax was paid or 4/15/20, whichever is earlier.

LINE 16: For each column, add lines 14 and 15 and enter the result on line 16.

LINE 17: Add the amounts on line 16 together and enter the result on line 17. Also enter this amount on Form K-40, line 33, Estimated Tax Penalty.

Schedule S Instructions

CAUTION: *Line numbers on Schedule S that reference federal Form 1040 are from the 2018 tax forms and subject to change for2019.*

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Additions to Federal Adjusted Gross Income (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A6.

LINE A1: Enter interest income received, credited or earned during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income by any related expenses (management or trustee fees, etc.) directly incurred in purchasing the state or political subdivision obligations. **Do not include** interest income on obligations of the state of Kansas or any Kansas political subdivision issued after 12/31/87 or the following bonds exempt by Kansas law: Board of Regents Bonds for Kansas colleges and universities; Electrical Generation Revenue Bonds; Industrial Revenue Bonds; Kansas Highway Bonds; Kansas Turnpike Authority Bonds; and, Urban Renewal Bonds.

If you are a shareholder in a fund that invests in both Kansas and other states' bonds, only the Kansas bonds are exempt. Use the information provided by your fund administrator to determine the amount of taxable (non-Kansas) bond interest to enter here.

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERS); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees**: Enter amount you contributed from your salary to KPERS as shown on your W-2 form, typically box 14. **Retired employees**: If you are receiving KPERS retirement checks, the amount of your retirement income is subtracted on line A11. Make no entry on this line unless you also made contributions to KPERS during 2019 (for example, you retired during 2019). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2019, include on line A2 your 2019 KPERS contributions and follow the instructions for line A16.

LINE A3: If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line A3 and enclose a copy of your completed K-120EX and federal Form 4562.

LINE A4: Enter the amount of any charitable contribution claimed on your federal return used to compute Low Income Student Scholarship credit on Schedule K-70.

LINE A5: Enter amounts for the following additions.

- **Federal Income Tax Refund**. Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2019 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments**. If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit**. Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP)**. Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits**. Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes**. Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- **Abortion Expenses**. Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

Subtractions from Federal Adjusted Gross Income (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A7 through A17.

LINE A7: If the amount on Line 1 of Form K-40 is $75,000 or less, enter the amount received as benefits in 2019 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

LINE A8: Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERS lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERS.

LINE A9: Enter 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 AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the Department of Revenue 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 A10: Enter any state or local income tax refund included as income on your federal return.

LINE A11: If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERS retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.

- 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
- Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
- Kansas Public Employees' Retirement (KPERS) annuities
- Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- Kansas Teachers' Retirement annuities
- Kansas Highway Patrol pensions
- Kansas Justices and Judges Retirement System annuities
- Board of Public Utilities pensions
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
- Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan
- Certain pensions received from Kansas first class cities that are not covered by KPERS

LINE A12: Enter amount of military compensation earned in tax year 2019 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A13: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to $3,000 per student (beneficiary); or $6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. Visit *learningquest.com* for details about saving money for higher education.

LINE A14: Enter amounts of a recruitment, sign up or retention bonus received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal AGI. Also enter amounts received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal AGI.

LINE A15: Enter contributions deposited in an **A**chieving a **B**etter **L**ife **E**xperience (ABLE) account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under IRC Section 529A) up to $3,000 per beneficiary; or $6,000 per beneficiary if your filing status is married filing joint. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at https://savewithable.com/ks/home.html

LINE A16: Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

- **Jobs Tax Credit**. Federal targeted jobs tax credit disallowance claimed on your federal income tax return.
- **Kansas Venture Capital, Inc. Dividends**. Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions.** Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- **Partnership, S Corporation, or Fiduciary Adjustments.** The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with 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.** Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- **Electrical Generation Revenue Bonds.** Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note**: 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.
- **Organ Donor Expenses.** Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed $5,000. See **NOTICE 14-03** for more information.

LINE A17: Add lines A7 through A16 and enter result.

LINE A18: Subtract line A17 from line A6 and enter the result here and on line 2 of Form K-40. **If line A17 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 – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

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

Income

LINES B1 through B11: In the left-hand column, enter the amounts from your 2019 federal return. In the right-hand column enter amounts from Kansas sources.

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

Kansas source income includes all income earned while a Kansas resident; income from services performed in Kansas, Kansas lottery, pari-mutuel, casino and gambling winnings; income from real or tangible personal property located in Kansas; income from a business, trade, profession or occupation operating in Kansas, including partnerships and S corporations; income from a resident estate or trust, or from a nonresident estate or trust that received income from Kansas sources; and, unemployment compensation derived from sources in Kansas.

Income received by a nonresident from Kansas sources does NOT include income from annuities, interest, dividends, or gains from the sale or exchange of intangible property (such as bank accounts, stocks or bonds) unless earned by a business, trade, profession or occupation carried on in Kansas; amounts received by nonresident individuals as retirement benefits or pensions, even if the benefit or pension was "earned" while the individual was a resident of Kansas. This rule also applies to amounts received by nonresidents from 401k, 403b, 457s, IRAs, etc.; compensation paid by the United States for service in the armed forces of the U.S., performed during an induction period; and, qualified disaster relief payments under federal IRC Section 139.

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

Adjustments to Income

In the *Federal* column enter adjustments to income as shown on your federal return. Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. To support entries on lines B13 through B17, enclose a separate sheet with your calculations for amounts entered as Kansas source income. NOTE: The instructions for the following lines apply to the *Amount from Kansas Sources* column only.

LINE B13: Enter any IRA payments applicable to particular items of Kansas source income.

LINE B14: Enter only those penalties for early withdrawal assessed during Kansas residency.

LINE B15: Prorate the *alimony paid* amount claimed on your federal return by the ratio of the payer's Kansas source income divided by the payer's total income.

LINE B16: Enter only those moving expenses for members of the armed forces incurred in 2019 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Tuition and Fees Deduction – the portion of the federal deduction applicable to income earned in Kansas. ***Note:*** At the time these instructions went to print, some tax benefits had expired. This includes the deduction for qualified tuition and fees. To find out if legislation extended this provision, go to IRS.gov/Form1040.
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.

* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2019 (not already entered on lines B13 through B16).*

LINE B18: Add lines B13 through B17 and enter result.

LINE B19: Subtract line B18 from B12 and enter result.

LINE B20: Enter the net modifications from Schedule S, Part A that are applicable to Kansas source income. If this is a negative amount, shade the minus (–) in the box to the left of line B20.

LINE B21: If line B20 is a positive amount, add lines B19 and B20. If line B20 is a negative amount, subtract line B20 from line B19. Enter the result on line B21.

LINE B22: Enter amount from line 3, Form K-40.

Nonresident Allocation Percentage

LINE B23: Divide line B21 by line B22. Round the result to the fourth decimal place; not to exceed 100.0000. Enter the result here and on line 9 of Form K-40.

PART C – KANSAS ITEMIZED DEDUCTIONS

Itemized Deduction Computation

If you itemized deductions on your federal return and wish to itemize on your Kansas return, you must complete Part C to compute the amount allowable for Kansas.

LINE C1: Enter in the first space the amount of expenses for medical care allowable as deductions in section 213 of the federal IRC from line 4 of your federal Schedule A. Multiply this amount by 75% and enter the result in box C1.

LINE C2: Enter in the first space real estate taxes from line 5b of your federal Schedule A. Multiply this amount by 75% and enter the result in box C2.

LINE C3: Enter in the first space personal property taxes from line 5c of federal Schedule A. Multiply this amount by 75% and enter the result in box C3.

LINE C4: Enter in the first space the total qualified interest on mortgage from lines 8a through 8c of federal Schedule A; and any mortgage insurance premiums you paid and reported on federal Schedule A. Multiply this total by 75% and enter the result in box C4.

LINE C5: Enter in box C5, the amount of gifts to charity from line 14 of federal Schedule A.

LINE C6: Add lines C1 through C5 and enter the result in box C6. This is the amount of your Kansas itemized deductions to enter on line 4 of Form K-40.

CAUTION: References to the federal form numbers listed on the Kansas forms K-40 and Schedule S may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure **accurate calculation and to avoid any processing delays.**

2019 KANSAS TAX TABLE
(for taxable income to $100,000)

FIND YOUR TAX: Read down the columns to find the line that includes your taxable income from line 7 of Form K-40, then locate your filing status in the heading. Enter on line 8 of Form K-40 the tax amount where the taxable income line and filing status column meet.

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26	50	0	0
51	100	0	0
101	150	0	0
151	200	0	0
201	250	0	0
251	300	0	0
301	350	0	0
351	400	0	0
401	450	0	0
451	500	0	0
501	550	0	0
551	600	0	0
601	650	0	0
651	700	0	0
701	750	0	0
751	800	0	0
801	850	0	0
851	900	0	0
901	950	0	0
951	1,000	0	0
1,001	1,050	0	0
1,051	1,100	0	0
1,101	1,150	0	0
1,151	1,200	0	0
1,201	1,250	0	0
1,251	1,300	0	0
1,301	1,350	0	0
1,351	1,400	0	0
1,401	1,450	0	0
1,451	1,500	0	0
1,501	1,550	0	0
1,551	1,600	0	0
1,601	1,650	0	0
1,651	1,700	0	0
1,701	1,750	0	0
1,751	1,800	0	0
1,801	1,850	0	0
1,851	1,900	0	0
1,901	1,950	0	0
1,951	2,000	0	0
2,001	2,050	0	0
2,051	2,100	0	0
2,101	2,150	0	0
2,151	2,200	0	0
2,201	2,250	0	0
2,251	2,300	0	0
2,301	2,350	0	0
2,351	2,400	0	0
2,401	2,450	0	0
2,451	2,500	0	0
2,501	2,550	78	0
2,551	2,600	80	0
2,601	2,650	81	0
2,651	2,700	83	0
2,701	2,750	84	0
2,751	2,800	86	0
2,801	2,850	88	0
2,851	2,900	89	0
2,901	2,950	91	0
2,951	3,000	92	0
3,001	3,050	94	0
3,051	3,100	95	0
3,101	3,150	97	0
3,151	3,200	98	0
3,201	3,250	100	0
3,251	3,300	102	0

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
3,301	3,350	103	0
3,351	3,400	105	0
3,401	3,450	106	0
3,451	3,500	108	0
3,501	3,550	109	0
3,551	3,600	111	0
3,601	3,650	112	0
3,651	3,700	114	0
3,701	3,750	115	0
3,751	3,800	117	0
3,801	3,850	119	0
3,851	3,900	120	0
3,901	3,950	122	0
3,951	4,000	123	0
4,001	4,050	125	0
4,051	4,100	126	0
4,101	4,150	128	0
4,151	4,200	129	0
4,201	4,250	131	0
4,251	4,300	133	0
4,301	4,350	134	0
4,351	4,400	136	0
4,401	4,450	137	0
4,451	4,500	139	0
4,501	4,550	140	0
4,551	4,600	142	0
4,601	4,650	143	0
4,651	4,700	145	0
4,701	4,750	146	0
4,751	4,800	148	0
4,801	4,850	150	0
4,851	4,900	151	0
4,901	4,950	153	0
4,951	5,000	154	0
5,001	5,050	156	156
5,051	5,100	157	157
5,101	5,150	159	159
5,151	5,200	160	160
5,201	5,250	162	162
5,251	5,300	164	164
5,301	5,350	165	165
5,351	5,400	167	167
5,401	5,450	168	168
5,451	5,500	170	170
5,501	5,550	171	171
5,551	5,600	173	173
5,601	5,650	174	174
5,651	5,700	176	176
5,701	5,750	177	177
5,751	5,800	179	179
5,801	5,850	181	181
5,851	5,900	182	182
5,901	5,950	184	184
5,951	6,000	185	185
6,001	6,050	187	187
6,051	6,100	188	188
6,101	6,150	190	190
6,151	6,200	191	191
6,201	6,250	193	193
6,251	6,300	195	195
6,301	6,350	196	196
6,351	6,400	198	198
6,401	6,450	199	199
6,451	6,500	201	201
6,501	6,550	202	202
6,551	6,600	204	204

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
6,601	6,650	205	205
6,651	6,700	207	207
6,701	6,750	208	208
6,751	6,800	210	210
6,801	6,850	212	212
6,851	6,900	213	213
6,901	6,950	215	215
6,951	7,000	216	216
7,001	7,050	218	218
7,051	7,100	219	219
7,101	7,150	221	221
7,151	7,200	222	222
7,201	7,250	224	224
7,251	7,300	226	226
7,301	7,350	227	227
7,351	7,400	229	229
7,401	7,450	230	230
7,451	7,500	232	232
7,501	7,550	233	233
7,551	7,600	235	235
7,601	7,650	236	236
7,651	7,700	238	238
7,701	7,750	239	239
7,751	7,800	241	241
7,801	7,850	243	243
7,851	7,900	244	244
7,901	7,950	246	246
7,951	8,000	247	247
8,001	8,050	249	249
8,051	8,100	250	250
8,101	8,150	252	252
8,151	8,200	253	253
8,201	8,250	255	255
8,251	8,300	257	257
8,301	8,350	258	258
8,351	8,400	260	260
8,401	8,450	261	261
8,451	8,500	263	263
8,501	8,550	264	264
8,551	8,600	266	266
8,601	8,650	267	267
8,651	8,700	269	269
8,701	8,750	270	270
8,751	8,800	272	272
8,801	8,850	274	274
8,851	8,900	275	275
8,901	8,950	277	277
8,951	9,000	278	278
9,001	9,050	280	280
9,051	9,100	281	281
9,101	9,150	283	283
9,151	9,200	284	284
9,201	9,250	286	286
9,251	9,300	288	288
9,301	9,350	289	289
9,351	9,400	291	291
9,401	9,450	292	292
9,451	9,500	294	294
9,501	9,550	295	295
9,551	9,600	297	297
9,601	9,650	298	298
9,651	9,700	300	300
9,701	9,750	301	301
9,751	9,800	303	303
9,801	9,850	305	305
9,851	9,900	306	306

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
9,901	9,950	308	308
9,951	10,000	309	309
10,001	10,050	311	311
10,051	10,100	312	312
10,101	10,150	314	314
10,151	10,200	315	315
10,201	10,250	317	317
10,251	10,300	319	319
10,301	10,350	320	320
10,351	10,400	322	322
10,401	10,450	323	323
10,451	10,500	325	325
10,501	10,550	326	326
10,551	10,600	328	328
10,601	10,650	329	329
10,651	10,700	331	331
10,701	10,750	332	332
10,751	10,800	334	334
10,801	10,850	336	336
10,851	10,900	337	337
10,901	10,950	339	339
10,951	11,000	340	340
11,001	11,050	342	342
11,051	11,100	343	343
11,101	11,150	345	345
11,151	11,200	346	346
11,201	11,250	348	348
11,251	11,300	350	350
11,301	11,350	351	351
11,351	11,400	353	353
11,401	11,450	354	354
11,451	11,500	356	356
11,501	11,550	357	357
11,551	11,600	359	359
11,601	11,650	360	360
11,651	11,700	362	362
11,701	11,750	363	363
11,751	11,800	365	365
11,801	11,850	367	367
11,851	11,900	368	368
11,901	11,950	370	370
11,951	12,000	371	371
12,001	12,050	373	373
12,051	12,100	374	374
12,101	12,150	376	376
12,151	12,200	377	377
12,201	12,250	379	379
12,251	12,300	381	381
12,301	12,350	382	382
12,351	12,400	384	384
12,401	12,450	385	385
12,451	12,500	387	387
12,501	12,550	388	388
12,551	12,600	390	390
12,601	12,650	391	391
12,651	12,700	393	393
12,701	12,750	394	394
12,751	12,800	396	396
12,801	12,850	398	398
12,851	12,900	399	399
12,901	12,950	401	401
12,951	13,000	402	402
13,001	13,050	404	404
13,051	13,100	405	405
13,101	13,150	407	407
13,151	13,200	408	408

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
13,201	13,250	410	410	
13,251	13,300	412	412	
13,301	13,350	413	413	
13,351	13,400	415	415	
13,401	13,450	416	416	
13,451	13,500	418	418	
13,501	13,550	419	419	
13,551	13,600	421	421	
13,601	13,650	422	422	
13,651	13,700	424	424	
13,701	13,750	425	425	
13,751	13,800	427	427	
13,801	13,850	429	429	
13,851	13,900	430	430	
13,901	13,950	432	432	
13,951	14,000	433	433	
14,001	14,050	435	435	
14,051	14,100	436	436	
14,101	14,150	438	438	
14,151	14,200	439	439	
14,201	14,250	441	441	
14,251	14,300	443	443	
14,301	14,350	444	444	
14,351	14,400	446	446	
14,401	14,450	447	447	
14,451	14,500	449	449	
14,501	14,550	450	450	
14,551	14,600	452	452	
14,601	14,650	453	453	
14,651	14,700	455	455	
14,701	14,750	456	456	
14,751	14,800	458	458	
14,801	14,850	460	460	
14,851	14,900	461	461	
14,901	14,950	463	463	
14,951	15,000	464	464	
15,001	15,050	466	466	
15,051	15,100	469	467	
15,101	15,150	472	469	
15,151	15,200	474	470	
15,201	15,250	477	472	
15,251	15,300	479	474	
15,301	15,350	482	475	
15,351	15,400	485	477	
15,401	15,450	487	478	
15,451	15,500	490	480	
15,501	15,550	493	481	
15,551	15,600	495	483	
15,601	15,650	498	484	
15,651	15,700	500	486	
15,701	15,750	503	487	
15,751	15,800	506	489	
15,801	15,850	508	491	
15,851	15,900	511	492	
15,901	15,950	514	494	
15,951	16,000	516	495	
16,001	16,050	519	497	
16,051	16,100	521	498	
16,101	16,150	524	500	
16,151	16,200	527	501	
16,201	16,250	529	503	
16,251	16,300	532	505	
16,301	16,350	535	506	
16,351	16,400	537	508	
16,401	16,450	540	509	
16,451	16,500	542	511	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
16,501	16,550	545	512	
16,551	16,600	548	514	
16,601	16,650	550	515	
16,651	16,700	553	517	
16,701	16,750	556	518	
16,751	16,800	558	520	
16,801	16,850	561	522	
16,851	16,900	563	523	
16,901	16,950	566	525	
16,951	17,000	569	526	
17,001	17,050	571	528	
17,051	17,100	574	529	
17,101	17,150	577	531	
17,151	17,200	579	532	
17,201	17,250	582	534	
17,251	17,300	584	536	
17,301	17,350	587	537	
17,351	17,400	590	539	
17,401	17,450	592	540	
17,451	17,500	595	542	
17,501	17,550	598	543	
17,551	17,600	600	545	
17,601	17,650	603	546	
17,651	17,700	605	548	
17,701	17,750	608	549	
17,751	17,800	611	551	
17,801	17,850	613	553	
17,851	17,900	616	554	
17,901	17,950	619	556	
17,951	18,000	621	557	
18,001	18,050	624	559	
18,051	18,100	626	560	
18,101	18,150	629	562	
18,151	18,200	632	563	
18,201	18,250	634	565	
18,251	18,300	637	567	
18,301	18,350	640	568	
18,351	18,400	642	570	
18,401	18,450	645	571	
18,451	18,500	647	573	
18,501	18,550	650	574	
18,551	18,600	653	576	
18,601	18,650	655	577	
18,651	18,700	658	579	
18,701	18,750	661	580	
18,751	18,800	663	582	
18,801	18,850	666	584	
18,851	18,900	668	585	
18,901	18,950	671	587	
18,951	19,000	674	588	
19,001	19,050	676	590	
19,051	19,100	679	591	
19,101	19,150	682	593	
19,151	19,200	684	594	
19,201	19,250	687	596	
19,251	19,300	689	598	
19,301	19,350	692	599	
19,351	19,400	695	601	
19,401	19,450	697	602	
19,451	19,500	700	604	
19,501	19,550	703	605	
19,551	19,600	705	607	
19,601	19,650	708	608	
19,651	19,700	710	610	
19,701	19,750	713	611	
19,751	19,800	716	613	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
19,801	19,850	718	615	
19,851	19,900	721	616	
19,901	19,950	724	618	
19,951	20,000	726	619	
20,001	20,050	729	621	
20,051	20,100	731	622	
20,101	20,150	734	624	
20,151	20,200	737	625	
20,201	20,250	739	627	
20,251	20,300	742	629	
20,301	20,350	745	630	
20,351	20,400	747	632	
20,401	20,450	750	633	
20,451	20,500	752	635	
20,501	20,550	755	636	
20,551	20,600	758	638	
20,601	20,650	760	639	
20,651	20,700	763	641	
20,701	20,750	766	642	
20,751	20,800	768	644	
20,801	20,850	771	646	
20,851	20,900	773	647	
20,901	20,950	776	649	
20,951	21,000	779	650	
21,001	21,050	781	652	
21,051	21,100	784	653	
21,101	21,150	787	655	
21,151	21,200	789	656	
21,201	21,250	792	658	
21,251	21,300	794	660	
21,301	21,350	797	661	
21,351	21,400	800	663	
21,401	21,450	802	664	
21,451	21,500	805	666	
21,501	21,550	808	667	
21,551	21,600	810	669	
21,601	21,650	813	670	
21,651	21,700	815	672	
21,701	21,750	818	673	
21,751	21,800	821	675	
21,801	21,850	823	677	
21,851	21,900	826	678	
21,901	21,950	829	680	
21,951	22,000	831	681	
22,001	22,050	834	683	
22,051	22,100	836	684	
22,101	22,150	839	686	
22,151	22,200	842	687	
22,201	22,250	844	689	
22,251	22,300	847	691	
22,301	22,350	850	692	
22,351	22,400	852	694	
22,401	22,450	855	695	
22,451	22,500	857	697	
22,501	22,550	860	698	
22,551	22,600	863	700	
22,601	22,650	865	701	
22,651	22,700	868	703	
22,701	22,750	871	704	
22,751	22,800	873	706	
22,801	22,850	876	708	
22,851	22,900	878	709	
22,901	22,950	881	711	
22,951	23,000	884	712	
23,001	23,050	886	714	
23,051	23,100	889	715	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
23,101	23,150	892	717	
23,151	23,200	894	718	
23,201	23,250	897	720	
23,251	23,300	899	722	
23,301	23,350	902	723	
23,351	23,400	905	725	
23,401	23,450	907	726	
23,451	23,500	910	728	
23,501	23,550	913	729	
23,551	23,600	915	731	
23,601	23,650	918	732	
23,651	23,700	920	734	
23,701	23,750	923	735	
23,751	23,800	926	737	
23,801	23,850	928	739	
23,851	23,900	931	740	
23,901	23,950	934	742	
23,951	24,000	936	743	
24,001	24,050	939	745	
24,051	24,100	941	746	
24,101	24,150	944	748	
24,151	24,200	947	749	
24,201	24,250	949	751	
24,251	24,300	952	753	
24,301	24,350	955	754	
24,351	24,400	957	756	
24,401	24,450	960	757	
24,451	24,500	962	759	
24,501	24,550	965	760	
24,551	24,600	968	762	
24,601	24,650	970	763	
24,651	24,700	973	765	
24,701	24,750	976	766	
24,751	24,800	978	768	
24,801	24,850	981	770	
24,851	24,900	983	771	
24,901	24,950	986	773	
24,951	25,000	989	774	
25,001	25,050	991	776	
25,051	25,100	994	777	
25,101	25,150	997	779	
25,151	25,200	999	780	
25,201	25,250	1,002	782	
25,251	25,300	1,004	784	
25,301	25,350	1,007	785	
25,351	25,400	1,010	787	
25,401	25,450	1,012	788	
25,451	25,500	1,015	790	
25,501	25,550	1,018	791	
25,551	25,600	1,020	793	
25,601	25,650	1,023	794	
25,651	25,700	1,025	796	
25,701	25,750	1,028	797	
25,751	25,800	1,031	799	
25,801	25,850	1,033	801	
25,851	25,900	1,036	802	
25,901	25,950	1,039	804	
25,951	26,000	1,041	805	
26,001	26,050	1,044	807	
26,051	26,100	1,046	808	
26,101	26,150	1,049	810	
26,151	26,200	1,052	811	
26,201	26,250	1,054	813	
26,251	26,300	1,057	815	
26,301	26,350	1,060	816	
26,351	26,400	1,062	818	

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26,401	**26,450**	1,065	819
26,451	**26,500**	1,067	821
26,501	**26,550**	1,070	822
26,551	**26,600**	1,073	824
26,601	**26,650**	1,075	825
26,651	**26,700**	1,078	827
26,701	**26,750**	1,081	828
26,751	**26,800**	1,083	830
26,801	**26,850**	1,086	832
26,851	**26,900**	1,088	833
26,901	**26,950**	1,091	835
26,951	**27,000**	1,094	836
27,001	**27,050**	1,096	838
27,051	**27,100**	1,099	839
27,101	**27,150**	1,102	841
27,151	**27,200**	1,104	842
27,201	**27,250**	1,107	844
27,251	**27,300**	1,109	846
27,301	**27,350**	1,112	847
27,351	**27,400**	1,115	849
27,401	**27,450**	1,117	850
27,451	**27,500**	1,120	852
27,501	**27,550**	1,123	853
27,551	**27,600**	1,125	855
27,601	**27,650**	1,128	856
27,651	**27,700**	1,130	858
27,701	**27,750**	1,133	859
27,751	**27,800**	1,136	861
27,801	**27,850**	1,138	863
27,851	**27,900**	1,141	864
27,901	**27,950**	1,144	866
27,951	**28,000**	1,146	867
28,001	**28,050**	1,149	869
28,051	**28,100**	1,151	870
28,101	**28,150**	1,154	872
28,151	**28,200**	1,157	873
28,201	**28,250**	1,159	875
28,251	**28,300**	1,162	877
28,301	**28,350**	1,165	878
28,351	**28,400**	1,167	880
28,401	**28,450**	1,170	881
28,451	**28,500**	1,172	883
28,501	**28,550**	1,175	884
28,551	**28,600**	1,178	886
28,601	**28,650**	1,180	887
28,651	**28,700**	1,183	889
28,701	**28,750**	1,186	890
28,751	**28,800**	1,188	892
28,801	**28,850**	1,191	894
28,851	**28,900**	1,193	895
28,901	**28,950**	1,196	897
28,951	**29,000**	1,199	898
29,001	**29,050**	1,201	900
29,051	**29,100**	1,204	901
29,101	**29,150**	1,207	903
29,151	**29,200**	1,209	904
29,201	**29,250**	1,212	906
29,251	**29,300**	1,214	908
29,301	**29,350**	1,217	909
29,351	**29,400**	1,220	911
29,401	**29,450**	1,222	912
29,451	**29,500**	1,225	914
29,501	**29,550**	1,228	915
29,551	**29,600**	1,230	917
29,601	**29,650**	1,233	918
29,651	**29,700**	1,235	920

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
29,701	**29,750**	1,238	921
29,751	**29,800**	1,241	923
29,801	**29,850**	1,243	925
29,851	**29,900**	1,246	926
29,901	**29,950**	1,249	928
29,951	**30,000**	1,251	929
30,001	**30,050**	1,254	931
30,051	**30,100**	1,257	934
30,101	**30,150**	1,260	937
30,151	**30,200**	1,263	939
30,201	**30,250**	1,265	942
30,251	**30,300**	1,268	944
30,301	**30,350**	1,271	947
30,351	**30,400**	1,274	950
30,401	**30,450**	1,277	952
30,451	**30,500**	1,280	955
30,501	**30,550**	1,282	958
30,551	**30,600**	1,285	960
30,601	**30,650**	1,288	963
30,651	**30,700**	1,291	965
30,701	**30,750**	1,294	968
30,751	**30,800**	1,297	971
30,801	**30,850**	1,300	973
30,851	**30,900**	1,302	976
30,901	**30,950**	1,305	979
30,951	**31,000**	1,308	981
31,001	**31,050**	1,311	984
31,051	**31,100**	1,314	986
31,101	**31,150**	1,317	989
31,151	**31,200**	1,320	992
31,201	**31,250**	1,322	994
31,251	**31,300**	1,325	997
31,301	**31,350**	1,328	1,000
31,351	**31,400**	1,331	1,002
31,401	**31,450**	1,334	1,005
31,451	**31,500**	1,337	1,007
31,501	**31,550**	1,339	1,010
31,551	**31,600**	1,342	1,013
31,601	**31,650**	1,345	1,015
31,651	**31,700**	1,348	1,018
31,701	**31,750**	1,351	1,021
31,751	**31,800**	1,354	1,023
31,801	**31,850**	1,357	1,026
31,851	**31,900**	1,359	1,028
31,901	**31,950**	1,362	1,031
31,951	**32,000**	1,365	1,034
32,001	**32,050**	1,368	1,036
32,051	**32,100**	1,371	1,039
32,101	**32,150**	1,374	1,042
32,151	**32,200**	1,377	1,044
32,201	**32,250**	1,379	1,047
32,251	**32,300**	1,382	1,049
32,301	**32,350**	1,385	1,052
32,351	**32,400**	1,388	1,055
32,401	**32,450**	1,391	1,057
32,451	**32,500**	1,394	1,060
32,501	**32,550**	1,396	1,063
32,551	**32,600**	1,399	1,065
32,601	**32,650**	1,402	1,068
32,651	**32,700**	1,405	1,070
32,701	**32,750**	1,408	1,073
32,751	**32,800**	1,411	1,076
32,801	**32,850**	1,414	1,078
32,851	**32,900**	1,416	1,081
32,901	**32,950**	1,419	1,084
32,951	**33,000**	1,422	1,086

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
33,001	**33,050**	1,425	1,089
33,051	**33,100**	1,428	1,091
33,101	**33,150**	1,431	1,094
33,151	**33,200**	1,434	1,097
33,201	**33,250**	1,436	1,099
33,251	**33,300**	1,439	1,102
33,301	**33,350**	1,442	1,105
33,351	**33,400**	1,445	1,107
33,401	**33,450**	1,448	1,110
33,451	**33,500**	1,451	1,112
33,501	**33,550**	1,453	1,115
33,551	**33,600**	1,456	1,118
33,601	**33,650**	1,459	1,120
33,651	**33,700**	1,462	1,123
33,701	**33,750**	1,465	1,126
33,751	**33,800**	1,468	1,128
33,801	**33,850**	1,471	1,131
33,851	**33,900**	1,473	1,133
33,901	**33,950**	1,476	1,136
33,951	**34,000**	1,479	1,139
34,001	**34,050**	1,482	1,141
34,051	**34,100**	1,485	1,144
34,101	**34,150**	1,488	1,147
34,151	**34,200**	1,491	1,149
34,201	**34,250**	1,493	1,152
34,251	**34,300**	1,496	1,154
34,301	**34,350**	1,499	1,157
34,351	**34,400**	1,502	1,160
34,401	**34,450**	1,505	1,162
34,451	**34,500**	1,508	1,165
34,501	**34,550**	1,510	1,168
34,551	**34,600**	1,513	1,170
34,601	**34,650**	1,516	1,173
34,651	**34,700**	1,519	1,175
34,701	**34,750**	1,522	1,178
34,751	**34,800**	1,525	1,181
34,801	**34,850**	1,528	1,183
34,851	**34,900**	1,530	1,186
34,901	**34,950**	1,533	1,189
34,951	**35,000**	1,536	1,191
35,001	**35,050**	1,539	1,194
35,051	**35,100**	1,542	1,196
35,101	**35,150**	1,545	1,199
35,151	**35,200**	1,548	1,202
35,201	**35,250**	1,550	1,204
35,251	**35,300**	1,553	1,207
35,301	**35,350**	1,556	1,210
35,351	**35,400**	1,559	1,212
35,401	**35,450**	1,562	1,215
35,451	**35,500**	1,565	1,217
35,501	**35,550**	1,567	1,220
35,551	**35,600**	1,570	1,223
35,601	**35,650**	1,573	1,225
35,651	**35,700**	1,576	1,228
35,701	**35,750**	1,579	1,231
35,751	**35,800**	1,582	1,233
35,801	**35,850**	1,585	1,236
35,851	**35,900**	1,587	1,238
35,901	**35,950**	1,590	1,241
35,951	**36,000**	1,593	1,244
36,001	**36,050**	1,596	1,246
36,051	**36,100**	1,599	1,249
36,101	**36,150**	1,602	1,252
36,151	**36,200**	1,605	1,254
36,201	**36,250**	1,607	1,257
36,251	**36,300**	1,610	1,259

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	**36,350**	1,613	1,262
36,351	**36,400**	1,616	1,265
36,401	**36,450**	1,619	1,267
36,451	**36,500**	1,622	1,270
36,501	**36,550**	1,624	1,273
36,551	**36,600**	1,627	1,275
36,601	**36,650**	1,630	1,278
36,651	**36,700**	1,633	1,280
36,701	**36,750**	1,636	1,283
36,751	**36,800**	1,639	1,286
36,801	**36,850**	1,642	1,288
36,851	**36,900**	1,644	1,291
36,901	**36,950**	1,647	1,294
36,951	**37,000**	1,650	1,296
37,001	**37,050**	1,653	1,299
37,051	**37,100**	1,656	1,301
37,101	**37,150**	1,659	1,304
37,151	**37,200**	1,662	1,307
37,201	**37,250**	1,664	1,309
37,251	**37,300**	1,667	1,312
37,301	**37,350**	1,670	1,315
37,351	**37,400**	1,673	1,317
37,401	**37,450**	1,676	1,320
37,451	**37,500**	1,679	1,322
37,501	**37,550**	1,681	1,325
37,551	**37,600**	1,684	1,328
37,601	**37,650**	1,687	1,330
37,651	**37,700**	1,690	1,333
37,701	**37,750**	1,693	1,336
37,751	**37,800**	1,696	1,338
37,801	**37,850**	1,699	1,341
37,851	**37,900**	1,701	1,343
37,901	**37,950**	1,704	1,346
37,951	**38,000**	1,707	1,349
38,001	**38,050**	1,710	1,351
38,051	**38,100**	1,713	1,354
38,101	**38,150**	1,716	1,357
38,151	**38,200**	1,719	1,359
38,201	**38,250**	1,721	1,362
38,251	**38,300**	1,724	1,364
38,301	**38,350**	1,727	1,367
38,351	**38,400**	1,730	1,370
38,401	**38,450**	1,733	1,372
38,451	**38,500**	1,736	1,375
38,501	**38,550**	1,738	1,378
38,551	**38,600**	1,741	1,380
38,601	**38,650**	1,744	1,383
38,651	**38,700**	1,747	1,385
38,701	**38,750**	1,750	1,388
38,751	**38,800**	1,753	1,391
38,801	**38,850**	1,756	1,393
38,851	**38,900**	1,758	1,396
38,901	**38,950**	1,761	1,399
38,951	**39,000**	1,764	1,401
39,001	**39,050**	1,767	1,404
39,051	**39,100**	1,770	1,406
39,101	**39,150**	1,773	1,409
39,151	**39,200**	1,776	1,412
39,201	**39,250**	1,778	1,414
39,251	**39,300**	1,781	1,417
39,301	**39,350**	1,784	1,420
39,351	**39,400**	1,787	1,422
39,401	**39,450**	1,790	1,425
39,451	**39,500**	1,793	1,427
39,501	**39,550**	1,795	1,430
39,551	**39,600**	1,798	1,433

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
39,601	**39,650**	1,801	1,435
39,651	**39,700**	1,804	1,438
39,701	**39,750**	1,807	1,441
39,751	**39,800**	1,810	1,443
39,801	**39,850**	1,813	1,446
39,851	**39,900**	1,815	1,448
39,901	**39,950**	1,818	1,451
39,951	**40,000**	1,821	1,454
40,001	**40,050**	1,824	1,456
40,051	**40,100**	1,827	1,459
40,101	**40,150**	1,830	1,462
40,151	**40,200**	1,833	1,464
40,201	**40,250**	1,835	1,467
40,251	**40,300**	1,838	1,469
40,301	**40,350**	1,841	1,472
40,351	**40,400**	1,844	1,475
40,401	**40,450**	1,847	1,477
40,451	**40,500**	1,850	1,480
40,501	**40,550**	1,852	1,483
40,551	**40,600**	1,855	1,485
40,601	**40,650**	1,858	1,488
40,651	**40,700**	1,861	1,490
40,701	**40,750**	1,864	1,493
40,751	**40,800**	1,867	1,496
40,801	**40,850**	1,870	1,498
40,851	**40,900**	1,872	1,501
40,901	**40,950**	1,875	1,504
40,951	**41,000**	1,878	1,506
41,001	**41,050**	1,881	1,509
41,051	**41,100**	1,884	1,511
41,101	**41,150**	1,887	1,514
41,151	**41,200**	1,890	1,517
41,201	**41,250**	1,892	1,519
41,251	**41,300**	1,895	1,522
41,301	**41,350**	1,898	1,525
41,351	**41,400**	1,901	1,527
41,401	**41,450**	1,904	1,530
41,451	**41,500**	1,907	1,532
41,501	**41,550**	1,909	1,535
41,551	**41,600**	1,912	1,538
41,601	**41,650**	1,915	1,540
41,651	**41,700**	1,918	1,543
41,701	**41,750**	1,921	1,546
41,751	**41,800**	1,924	1,548
41,801	**41,850**	1,927	1,551
41,851	**41,900**	1,929	1,553
41,901	**41,950**	1,932	1,556
41,951	**42,000**	1,935	1,559
42,001	**42,050**	1,938	1,561
42,051	**42,100**	1,941	1,564
42,101	**42,150**	1,944	1,567
42,151	**42,200**	1,947	1,569
42,201	**42,250**	1,949	1,572
42,251	**42,300**	1,952	1,574
42,301	**42,350**	1,955	1,577
42,351	**42,400**	1,958	1,580
42,401	**42,450**	1,961	1,582
42,451	**42,500**	1,964	1,585
42,501	**42,550**	1,966	1,588
42,551	**42,600**	1,969	1,590
42,601	**42,650**	1,972	1,593
42,651	**42,700**	1,975	1,595
42,701	**42,750**	1,978	1,598
42,751	**42,800**	1,981	1,601
42,801	**42,850**	1,984	1,603
42,851	**42,900**	1,986	1,606

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
42,901	**42,950**	1,989	1,609
42,951	**43,000**	1,992	1,611
43,001	**43,050**	1,995	1,614
43,051	**43,100**	1,998	1,616
43,101	**43,150**	2,001	1,619
43,151	**43,200**	2,004	1,622
43,201	**43,250**	2,006	1,624
43,251	**43,300**	2,009	1,627
43,301	**43,350**	2,012	1,630
43,351	**43,400**	2,015	1,632
43,401	**43,450**	2,018	1,635
43,451	**43,500**	2,021	1,637
43,501	**43,550**	2,023	1,640
43,551	**43,600**	2,026	1,643
43,601	**43,650**	2,029	1,645
43,651	**43,700**	2,032	1,648
43,701	**43,750**	2,035	1,651
43,751	**43,800**	2,038	1,653
43,801	**43,850**	2,041	1,656
43,851	**43,900**	2,043	1,658
43,901	**43,950**	2,046	1,661
43,951	**44,000**	2,049	1,664
44,001	**44,050**	2,052	1,666
44,051	**44,100**	2,055	1,669
44,101	**44,150**	2,058	1,672
44,151	**44,200**	2,061	1,674
44,201	**44,250**	2,063	1,677
44,251	**44,300**	2,066	1,679
44,301	**44,350**	2,069	1,682
44,351	**44,400**	2,072	1,685
44,401	**44,450**	2,075	1,687
44,451	**44,500**	2,078	1,690
44,501	**44,550**	2,080	1,693
44,551	**44,600**	2,083	1,695
44,601	**44,650**	2,086	1,698
44,651	**44,700**	2,089	1,700
44,701	**44,750**	2,092	1,703
44,751	**44,800**	2,095	1,706
44,801	**44,850**	2,098	1,708
44,851	**44,900**	2,100	1,711
44,901	**44,950**	2,103	1,714
44,951	**45,000**	2,106	1,716
45,001	**45,050**	2,109	1,719
45,051	**45,100**	2,112	1,721
45,101	**45,150**	2,115	1,724
45,151	**45,200**	2,118	1,727
45,201	**45,250**	2,120	1,729
45,251	**45,300**	2,123	1,732
45,301	**45,350**	2,126	1,735
45,351	**45,400**	2,129	1,737
45,401	**45,450**	2,132	1,740
45,451	**45,500**	2,135	1,742
45,501	**45,550**	2,137	1,745
45,551	**45,600**	2,140	1,748
45,601	**45,650**	2,143	1,750
45,651	**45,700**	2,146	1,753
45,701	**45,750**	2,149	1,756
45,751	**45,800**	2,152	1,758
45,801	**45,850**	2,155	1,761
45,851	**45,900**	2,157	1,763
45,901	**45,950**	2,160	1,766
45,951	**46,000**	2,163	1,769
46,001	**46,050**	2,166	1,771
46,051	**46,100**	2,169	1,774
46,101	**46,150**	2,172	1,777
46,151	**46,200**	2,175	1,779

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
46,201	**46,250**	2,177	1,782
46,251	**46,300**	2,180	1,784
46,301	**46,350**	2,183	1,787
46,351	**46,400**	2,186	1,790
46,401	**46,450**	2,189	1,792
46,451	**46,500**	2,192	1,795
46,501	**46,550**	2,194	1,798
46,551	**46,600**	2,197	1,800
46,601	**46,650**	2,200	1,803
46,651	**46,700**	2,203	1,805
46,701	**46,750**	2,206	1,808
46,751	**46,800**	2,209	1,811
46,801	**46,850**	2,212	1,813
46,851	**46,900**	2,214	1,816
46,901	**46,950**	2,217	1,819
46,951	**47,000**	2,220	1,821
47,001	**47,050**	2,223	1,824
47,051	**47,100**	2,226	1,826
47,101	**47,150**	2,229	1,829
47,151	**47,200**	2,232	1,832
47,201	**47,250**	2,234	1,834
47,251	**47,300**	2,237	1,837
47,301	**47,350**	2,240	1,840
47,351	**47,400**	2,243	1,842
47,401	**47,450**	2,246	1,845
47,451	**47,500**	2,249	1,847
47,501	**47,550**	2,251	1,850
47,551	**47,600**	2,254	1,853
47,601	**47,650**	2,257	1,855
47,651	**47,700**	2,260	1,858
47,701	**47,750**	2,263	1,861
47,751	**47,800**	2,266	1,863
47,801	**47,850**	2,269	1,866
47,851	**47,900**	2,271	1,868
47,901	**47,950**	2,274	1,871
47,951	**48,000**	2,277	1,874
48,001	**48,050**	2,280	1,876
48,051	**48,100**	2,283	1,879
48,101	**48,150**	2,286	1,882
48,151	**48,200**	2,289	1,884
48,201	**48,250**	2,291	1,887
48,251	**48,300**	2,294	1,889
48,301	**48,350**	2,297	1,892
48,351	**48,400**	2,300	1,895
48,401	**48,450**	2,303	1,897
48,451	**48,500**	2,306	1,900
48,501	**48,550**	2,308	1,903
48,551	**48,600**	2,311	1,905
48,601	**48,650**	2,314	1,908
48,651	**48,700**	2,317	1,910
48,701	**48,750**	2,320	1,913
48,751	**48,800**	2,323	1,916
48,801	**48,850**	2,326	1,918
48,851	**48,900**	2,328	1,921
48,901	**48,950**	2,331	1,924
48,951	**49,000**	2,334	1,926
49,001	**49,050**	2,337	1,929
49,051	**49,100**	2,340	1,931
49,101	**49,150**	2,343	1,934
49,151	**49,200**	2,346	1,937
49,201	**49,250**	2,348	1,939
49,251	**49,300**	2,351	1,942
49,301	**49,350**	2,354	1,945
49,351	**49,400**	2,357	1,947
49,401	**49,450**	2,360	1,950
49,451	**49,500**	2,363	1,952

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
49,501	**49,550**	2,365	1,955
49,551	**49,600**	2,368	1,958
49,601	**49,650**	2,371	1,960
49,651	**49,700**	2,374	1,963
49,701	**49,750**	2,377	1,966
49,751	**49,800**	2,380	1,968
49,801	**49,850**	2,383	1,971
49,851	**49,900**	2,385	1,973
49,901	**49,950**	2,388	1,976
49,951	**50,000**	2,391	1,979
50,001	**50,050**	2,394	1,981
50,051	**50,100**	2,397	1,984
50,101	**50,150**	2,400	1,987
50,151	**50,200**	2,403	1,989
50,201	**50,250**	2,405	1,992
50,251	**50,300**	2,408	1,994
50,301	**50,350**	2,411	1,997
50,351	**50,400**	2,414	2,000
50,401	**50,450**	2,417	2,002
50,451	**50,500**	2,420	2,005
50,501	**50,550**	2,422	2,008
50,551	**50,600**	2,425	2,010
50,601	**50,650**	2,428	2,013
50,651	**50,700**	2,431	2,015
50,701	**50,750**	2,434	2,018
50,751	**50,800**	2,437	2,021
50,801	**50,850**	2,440	2,023
50,851	**50,900**	2,442	2,026
50,901	**50,950**	2,445	2,029
50,951	**51,000**	2,448	2,031
51,001	**51,050**	2,451	2,034
51,051	**51,100**	2,454	2,036
51,101	**51,150**	2,457	2,039
51,151	**51,200**	2,460	2,042
51,201	**51,250**	2,462	2,044
51,251	**51,300**	2,465	2,047
51,301	**51,350**	2,468	2,050
51,351	**51,400**	2,471	2,052
51,401	**51,450**	2,474	2,055
51,451	**51,500**	2,477	2,057
51,501	**51,550**	2,479	2,060
51,551	**51,600**	2,482	2,063
51,601	**51,650**	2,485	2,065
51,651	**51,700**	2,488	2,068
51,701	**51,750**	2,491	2,071
51,751	**51,800**	2,494	2,073
51,801	**51,850**	2,497	2,076
51,851	**51,900**	2,499	2,078
51,901	**51,950**	2,502	2,081
51,951	**52,000**	2,505	2,084
52,001	**52,050**	2,508	2,086
52,051	**52,100**	2,511	2,089
52,101	**52,150**	2,514	2,092
52,151	**52,200**	2,517	2,094
52,201	**52,250**	2,519	2,097
52,251	**52,300**	2,522	2,099
52,301	**52,350**	2,525	2,102
52,351	**52,400**	2,528	2,105
52,401	**52,450**	2,531	2,107
52,451	**52,500**	2,534	2,110
52,501	**52,550**	2,536	2,113
52,551	**52,600**	2,539	2,115
52,601	**52,650**	2,542	2,118
52,651	**52,700**	2,545	2,120
52,701	**52,750**	2,548	2,123
52,751	**52,800**	2,551	2,126

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
52,801	**52,850**	2,554	2,128	
52,851	**52,900**	2,556	2,131	
52,901	**52,950**	2,559	2,134	
52,951	**53,000**	2,562	2,136	
53,001	**53,050**	2,565	2,139	
53,051	**53,100**	2,568	2,141	
53,101	**53,150**	2,571	2,144	
53,151	**53,200**	2,574	2,147	
53,201	**53,250**	2,576	2,149	
53,251	**53,300**	2,579	2,152	
53,301	**53,350**	2,582	2,155	
53,351	**53,400**	2,585	2,157	
53,401	**53,450**	2,588	2,160	
53,451	**53,500**	2,591	2,162	
53,501	**53,550**	2,593	2,165	
53,551	**53,600**	2,596	2,168	
53,601	**53,650**	2,599	2,170	
53,651	**53,700**	2,602	2,173	
53,701	**53,750**	2,605	2,176	
53,751	**53,800**	2,608	2,178	
53,801	**53,850**	2,611	2,181	
53,851	**53,900**	2,613	2,183	
53,901	**53,950**	2,616	2,186	
53,951	**54,000**	2,619	2,189	
54,001	**54,050**	2,622	2,191	
54,051	**54,100**	2,625	2,194	
54,101	**54,150**	2,628	2,197	
54,151	**54,200**	2,631	2,199	
54,201	**54,250**	2,633	2,202	
54,251	**54,300**	2,636	2,204	
54,301	**54,350**	2,639	2,207	
54,351	**54,400**	2,642	2,210	
54,401	**54,450**	2,645	2,212	
54,451	**54,500**	2,648	2,215	
54,501	**54,550**	2,650	2,218	
54,551	**54,600**	2,653	2,220	
54,601	**54,650**	2,656	2,223	
54,651	**54,700**	2,659	2,225	
54,701	**54,750**	2,662	2,228	
54,751	**54,800**	2,665	2,231	
54,801	**54,850**	2,668	2,233	
54,851	**54,900**	2,670	2,236	
54,901	**54,950**	2,673	2,239	
54,951	**55,000**	2,676	2,241	
55,001	**55,050**	2,679	2,244	
55,051	**55,100**	2,682	2,246	
55,101	**55,150**	2,685	2,249	
55,151	**55,200**	2,688	2,252	
55,201	**55,250**	2,690	2,254	
55,251	**55,300**	2,693	2,257	
55,301	**55,350**	2,696	2,260	
55,351	**55,400**	2,699	2,262	
55,401	**55,450**	2,702	2,265	
55,451	**55,500**	2,705	2,267	
55,501	**55,550**	2,707	2,270	
55,551	**55,600**	2,710	2,273	
55,601	**55,650**	2,713	2,275	
55,651	**55,700**	2,716	2,278	
55,701	**55,750**	2,719	2,281	
55,751	**55,800**	2,722	2,283	
55,801	**55,850**	2,725	2,286	
55,851	**55,900**	2,727	2,288	
55,901	**55,950**	2,730	2,291	
55,951	**56,000**	2,733	2,294	
56,001	**56,050**	2,736	2,296	
56,051	**56,100**	2,739	2,299	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
56,101	**56,150**	2,742	2,302	
56,151	**56,200**	2,745	2,304	
56,201	**56,250**	2,747	2,307	
56,251	**56,300**	2,750	2,309	
56,301	**56,350**	2,753	2,312	
56,351	**56,400**	2,756	2,315	
56,401	**56,450**	2,759	2,317	
56,451	**56,500**	2,762	2,320	
56,501	**56,550**	2,764	2,323	
56,551	**56,600**	2,767	2,325	
56,601	**56,650**	2,770	2,328	
56,651	**56,700**	2,773	2,330	
56,701	**56,750**	2,776	2,333	
56,751	**56,800**	2,779	2,336	
56,801	**56,850**	2,782	2,338	
56,851	**56,900**	2,784	2,341	
56,901	**56,950**	2,787	2,344	
56,951	**57,000**	2,790	2,346	
57,001	**57,050**	2,793	2,349	
57,051	**57,100**	2,796	2,351	
57,101	**57,150**	2,799	2,354	
57,151	**57,200**	2,802	2,357	
57,201	**57,250**	2,804	2,359	
57,251	**57,300**	2,807	2,362	
57,301	**57,350**	2,810	2,365	
57,351	**57,400**	2,813	2,367	
57,401	**57,450**	2,816	2,370	
57,451	**57,500**	2,819	2,372	
57,501	**57,550**	2,821	2,375	
57,551	**57,600**	2,824	2,378	
57,601	**57,650**	2,827	2,380	
57,651	**57,700**	2,830	2,383	
57,701	**57,750**	2,833	2,386	
57,751	**57,800**	2,836	2,388	
57,801	**57,850**	2,839	2,391	
57,851	**57,900**	2,841	2,393	
57,901	**57,950**	2,844	2,396	
57,951	**58,000**	2,847	2,399	
58,001	**58,050**	2,850	2,401	
58,051	**58,100**	2,853	2,404	
58,101	**58,150**	2,856	2,407	
58,151	**58,200**	2,859	2,409	
58,201	**58,250**	2,861	2,412	
58,251	**58,300**	2,864	2,414	
58,301	**58,350**	2,867	2,417	
58,351	**58,400**	2,870	2,420	
58,401	**58,450**	2,873	2,422	
58,451	**58,500**	2,876	2,425	
58,501	**58,550**	2,878	2,428	
58,551	**58,600**	2,881	2,430	
58,601	**58,650**	2,884	2,433	
58,651	**58,700**	2,887	2,435	
58,701	**58,750**	2,890	2,438	
58,751	**58,800**	2,893	2,441	
58,801	**58,850**	2,896	2,443	
58,851	**58,900**	2,898	2,446	
58,901	**58,950**	2,901	2,449	
58,951	**59,000**	2,904	2,451	
59,001	**59,050**	2,907	2,454	
59,051	**59,100**	2,910	2,456	
59,101	**59,150**	2,913	2,459	
59,151	**59,200**	2,916	2,462	
59,201	**59,250**	2,918	2,464	
59,251	**59,300**	2,921	2,467	
59,301	**59,350**	2,924	2,470	
59,351	**59,400**	2,927	2,472	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
59,401	**59,450**	2,930	2,475	
59,451	**59,500**	2,933	2,477	
59,501	**59,550**	2,935	2,480	
59,551	**59,600**	2,938	2,483	
59,601	**59,650**	2,941	2,485	
59,651	**59,700**	2,944	2,488	
59,701	**59,750**	2,947	2,491	
59,751	**59,800**	2,950	2,493	
59,801	**59,850**	2,953	2,496	
59,851	**59,900**	2,955	2,498	
59,901	**59,950**	2,958	2,501	
59,951	**60,000**	2,961	2,504	
60,001	**60,050**	2,964	2,506	
60,051	**60,100**	2,967	2,509	
60,101	**60,150**	2,970	2,512	
60,151	**60,200**	2,973	2,515	
60,201	**60,250**	2,975	2,518	
60,251	**60,300**	2,978	2,521	
60,301	**60,350**	2,981	2,524	
60,351	**60,400**	2,984	2,526	
60,401	**60,450**	2,987	2,529	
60,451	**60,500**	2,990	2,532	
60,501	**60,550**	2,992	2,535	
60,551	**60,600**	2,995	2,538	
60,601	**60,650**	2,998	2,541	
60,651	**60,700**	3,001	2,544	
60,701	**60,750**	3,004	2,546	
60,751	**60,800**	3,007	2,549	
60,801	**60,850**	3,010	2,552	
60,851	**60,900**	3,012	2,555	
60,901	**60,950**	3,015	2,558	
60,951	**61,000**	3,018	2,561	
61,001	**61,050**	3,021	2,563	
61,051	**61,100**	3,024	2,566	
61,101	**61,150**	3,027	2,569	
61,151	**61,200**	3,030	2,572	
61,201	**61,250**	3,032	2,575	
61,251	**61,300**	3,035	2,578	
61,301	**61,350**	3,038	2,581	
61,351	**61,400**	3,041	2,583	
61,401	**61,450**	3,044	2,586	
61,451	**61,500**	3,047	2,589	
61,501	**61,550**	3,049	2,592	
61,551	**61,600**	3,052	2,595	
61,601	**61,650**	3,055	2,598	
61,651	**61,700**	3,058	2,601	
61,701	**61,750**	3,061	2,603	
61,751	**61,800**	3,064	2,606	
61,801	**61,850**	3,067	2,609	
61,851	**61,900**	3,069	2,612	
61,901	**61,950**	3,072	2,615	
61,951	**62,000**	3,075	2,618	
62,001	**62,050**	3,078	2,620	
62,051	**62,100**	3,081	2,623	
62,101	**62,150**	3,084	2,626	
62,151	**62,200**	3,087	2,629	
62,201	**62,250**	3,089	2,632	
62,251	**62,300**	3,092	2,635	
62,301	**62,350**	3,095	2,638	
62,351	**62,400**	3,098	2,640	
62,401	**62,450**	3,101	2,643	
62,451	**62,500**	3,104	2,646	
62,501	**62,550**	3,106	2,649	
62,551	**62,600**	3,109	2,652	
62,601	**62,650**	3,112	2,655	
62,651	**62,700**	3,115	2,658	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
62,701	**62,750**	3,118	2,660	
62,751	**62,800**	3,121	2,663	
62,801	**62,850**	3,124	2,666	
62,851	**62,900**	3,126	2,669	
62,901	**62,950**	3,129	2,672	
62,951	**63,000**	3,132	2,675	
63,001	**63,050**	3,135	2,677	
63,051	**63,100**	3,138	2,680	
63,101	**63,150**	3,141	2,683	
63,151	**63,200**	3,144	2,686	
63,201	**63,250**	3,146	2,689	
63,251	**63,300**	3,149	2,692	
63,301	**63,350**	3,152	2,695	
63,351	**63,400**	3,155	2,697	
63,401	**63,450**	3,158	2,700	
63,451	**63,500**	3,161	2,703	
63,501	**63,550**	3,163	2,706	
63,551	**63,600**	3,166	2,709	
63,601	**63,650**	3,169	2,712	
63,651	**63,700**	3,172	2,715	
63,701	**63,750**	3,175	2,717	
63,751	**63,800**	3,178	2,720	
63,801	**63,850**	3,181	2,723	
63,851	**63,900**	3,183	2,726	
63,901	**63,950**	3,186	2,729	
63,951	**64,000**	3,189	2,732	
64,001	**64,050**	3,192	2,734	
64,051	**64,100**	3,195	2,737	
64,101	**64,150**	3,198	2,740	
64,151	**64,200**	3,201	2,743	
64,201	**64,250**	3,203	2,746	
64,251	**64,300**	3,206	2,749	
64,301	**64,350**	3,209	2,752	
64,351	**64,400**	3,212	2,754	
64,401	**64,450**	3,215	2,757	
64,451	**64,500**	3,218	2,760	
64,501	**64,550**	3,220	2,763	
64,551	**64,600**	3,223	2,766	
64,601	**64,650**	3,226	2,769	
64,651	**64,700**	3,229	2,772	
64,701	**64,750**	3,232	2,774	
64,751	**64,800**	3,235	2,777	
64,801	**64,850**	3,238	2,780	
64,851	**64,900**	3,240	2,783	
64,901	**64,950**	3,243	2,786	
64,951	**65,000**	3,246	2,789	
65,001	**65,050**	3,249	2,791	
65,051	**65,100**	3,252	2,794	
65,101	**65,150**	3,255	2,797	
65,151	**65,200**	3,258	2,800	
65,201	**65,250**	3,260	2,803	
65,251	**65,300**	3,263	2,806	
65,301	**65,350**	3,266	2,809	
65,351	**65,400**	3,269	2,811	
65,401	**65,450**	3,272	2,814	
65,451	**65,500**	3,275	2,817	
65,501	**65,550**	3,277	2,820	
65,551	**65,600**	3,280	2,823	
65,601	**65,650**	3,283	2,826	
65,651	**65,700**	3,286	2,829	
65,701	**65,750**	3,289	2,831	
65,751	**65,800**	3,292	2,834	
65,801	**65,850**	3,295	2,837	
65,851	**65,900**	3,297	2,840	
65,901	**65,950**	3,300	2,843	
65,951	**66,000**	3,303	2,846	

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
66,001	**66,050**	3,306	2,848	
66,051	**66,100**	3,309	2,851	
66,101	**66,150**	3,312	2,854	
66,151	**66,200**	3,315	2,857	
66,201	**66,250**	3,317	2,860	
66,251	**66,300**	3,320	2,863	
66,301	**66,350**	3,323	2,866	
66,351	**66,400**	3,326	2,868	
66,401	**66,450**	3,329	2,871	
66,451	**66,500**	3,332	2,874	
66,501	**66,550**	3,334	2,877	
66,551	**66,600**	3,337	2,880	
66,601	**66,650**	3,340	2,883	
66,651	**66,700**	3,343	2,886	
66,701	**66,750**	3,346	2,888	
66,751	**66,800**	3,349	2,891	
66,801	**66,850**	3,352	2,894	
66,851	**66,900**	3,354	2,897	
66,901	**66,950**	3,357	2,900	
66,951	**67,000**	3,360	2,903	
67,001	**67,050**	3,363	2,905	
67,051	**67,100**	3,366	2,908	
67,101	**67,150**	3,369	2,911	
67,151	**67,200**	3,372	2,914	
67,201	**67,250**	3,374	2,917	
67,251	**67,300**	3,377	2,920	
67,301	**67,350**	3,380	2,923	
67,351	**67,400**	3,383	2,925	
67,401	**67,450**	3,386	2,928	
67,451	**67,500**	3,389	2,931	
67,501	**67,550**	3,391	2,934	
67,551	**67,600**	3,394	2,937	
67,601	**67,650**	3,397	2,940	
67,651	**67,700**	3,400	2,943	
67,701	**67,750**	3,403	2,945	
67,751	**67,800**	3,406	2,948	
67,801	**67,850**	3,409	2,951	
67,851	**67,900**	3,411	2,954	
67,901	**67,950**	3,414	2,957	
67,951	**68,000**	3,417	2,960	
68,001	**68,050**	3,420	2,962	
68,051	**68,100**	3,423	2,965	
68,101	**68,150**	3,426	2,968	
68,151	**68,200**	3,429	2,971	
68,201	**68,250**	3,431	2,974	
68,251	**68,300**	3,434	2,977	
68,301	**68,350**	3,437	2,980	
68,351	**68,400**	3,440	2,982	
68,401	**68,450**	3,443	2,985	
68,451	**68,500**	3,446	2,988	
68,501	**68,550**	3,448	2,991	
68,551	**68,600**	3,451	2,994	
68,601	**68,650**	3,454	2,997	
68,651	**68,700**	3,457	3,000	
68,701	**68,750**	3,460	3,002	
68,751	**68,800**	3,463	3,005	
68,801	**68,850**	3,466	3,008	
68,851	**68,900**	3,468	3,011	
68,901	**68,950**	3,471	3,014	
68,951	**69,000**	3,474	3,017	
69,001	**69,050**	3,477	3,019	
69,051	**69,100**	3,480	3,022	
69,101	**69,150**	3,483	3,025	
69,151	**69,200**	3,486	3,028	
69,201	**69,250**	3,488	3,031	
69,251	**69,300**	3,491	3,034	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
69,301	**69,350**	3,494	3,037	
69,351	**69,400**	3,497	3,039	
69,401	**69,450**	3,500	3,042	
69,451	**69,500**	3,503	3,045	
69,501	**69,550**	3,505	3,048	
69,551	**69,600**	3,508	3,051	
69,601	**69,650**	3,511	3,054	
69,651	**69,700**	3,514	3,057	
69,701	**69,750**	3,517	3,059	
69,751	**69,800**	3,520	3,062	
69,801	**69,850**	3,523	3,065	
69,851	**69,900**	3,525	3,068	
69,901	**69,950**	3,528	3,071	
69,951	**70,000**	3,531	3,074	
70,001	**70,050**	3,534	3,076	
70,051	**70,100**	3,537	3,079	
70,101	**70,150**	3,540	3,082	
70,151	**70,200**	3,543	3,085	
70,201	**70,250**	3,545	3,088	
70,251	**70,300**	3,548	3,091	
70,301	**70,350**	3,551	3,094	
70,351	**70,400**	3,554	3,096	
70,401	**70,450**	3,557	3,099	
70,451	**70,500**	3,560	3,102	
70,501	**70,550**	3,562	3,105	
70,551	**70,600**	3,565	3,108	
70,601	**70,650**	3,568	3,111	
70,651	**70,700**	3,571	3,114	
70,701	**70,750**	3,574	3,116	
70,751	**70,800**	3,577	3,119	
70,801	**70,850**	3,580	3,122	
70,851	**70,900**	3,582	3,125	
70,901	**70,950**	3,585	3,128	
70,951	**71,000**	3,588	3,131	
71,001	**71,050**	3,591	3,133	
71,051	**71,100**	3,594	3,136	
71,101	**71,150**	3,597	3,139	
71,151	**71,200**	3,600	3,142	
71,201	**71,250**	3,602	3,145	
71,251	**71,300**	3,605	3,148	
71,301	**71,350**	3,608	3,151	
71,351	**71,400**	3,611	3,153	
71,401	**71,450**	3,614	3,156	
71,451	**71,500**	3,617	3,159	
71,501	**71,550**	3,619	3,162	
71,551	**71,600**	3,622	3,165	
71,601	**71,650**	3,625	3,168	
71,651	**71,700**	3,628	3,171	
71,701	**71,750**	3,631	3,173	
71,751	**71,800**	3,634	3,176	
71,801	**71,850**	3,637	3,179	
71,851	**71,900**	3,639	3,182	
71,901	**71,950**	3,642	3,185	
71,951	**72,000**	3,645	3,188	
72,001	**72,050**	3,648	3,190	
72,051	**72,100**	3,651	3,193	
72,101	**72,150**	3,654	3,196	
72,151	**72,200**	3,657	3,199	
72,201	**72,250**	3,659	3,202	
72,251	**72,300**	3,662	3,205	
72,301	**72,350**	3,665	3,208	
72,351	**72,400**	3,668	3,210	
72,401	**72,450**	3,671	3,213	
72,451	**72,500**	3,674	3,216	
72,501	**72,550**	3,676	3,219	
72,551	**72,600**	3,679	3,222	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
72,601	**72,650**	3,682	3,225	
72,651	**72,700**	3,685	3,228	
72,701	**72,750**	3,688	3,230	
72,751	**72,800**	3,691	3,233	
72,801	**72,850**	3,694	3,236	
72,851	**72,900**	3,696	3,239	
72,901	**72,950**	3,699	3,242	
72,951	**73,000**	3,702	3,245	
73,001	**73,050**	3,705	3,247	
73,051	**73,100**	3,708	3,250	
73,101	**73,150**	3,711	3,253	
73,151	**73,200**	3,714	3,256	
73,201	**73,250**	3,716	3,259	
73,251	**73,300**	3,719	3,262	
73,301	**73,350**	3,722	3,265	
73,351	**73,400**	3,725	3,267	
73,401	**73,450**	3,728	3,270	
73,451	**73,500**	3,731	3,273	
73,501	**73,550**	3,733	3,276	
73,551	**73,600**	3,736	3,279	
73,601	**73,650**	3,739	3,282	
73,651	**73,700**	3,742	3,285	
73,701	**73,750**	3,745	3,287	
73,751	**73,800**	3,748	3,290	
73,801	**73,850**	3,751	3,293	
73,851	**73,900**	3,753	3,296	
73,901	**73,950**	3,756	3,299	
73,951	**74,000**	3,759	3,302	
74,001	**74,050**	3,762	3,304	
74,051	**74,100**	3,765	3,307	
74,101	**74,150**	3,768	3,310	
74,151	**74,200**	3,771	3,313	
74,201	**74,250**	3,773	3,316	
74,251	**74,300**	3,776	3,319	
74,301	**74,350**	3,779	3,322	
74,351	**74,400**	3,782	3,324	
74,401	**74,450**	3,785	3,327	
74,451	**74,500**	3,788	3,330	
74,501	**74,550**	3,790	3,333	
74,551	**74,600**	3,793	3,336	
74,601	**74,650**	3,796	3,339	
74,651	**74,700**	3,799	3,342	
74,701	**74,750**	3,802	3,344	
74,751	**74,800**	3,805	3,347	
74,801	**74,850**	3,808	3,350	
74,851	**74,900**	3,810	3,353	
74,901	**74,950**	3,813	3,356	
74,951	**75,000**	3,816	3,359	
75,001	**75,050**	3,819	3,361	
75,051	**75,100**	3,822	3,364	
75,101	**75,150**	3,825	3,367	
75,151	**75,200**	3,828	3,370	
75,201	**75,250**	3,830	3,373	
75,251	**75,300**	3,833	3,376	
75,301	**75,350**	3,836	3,379	
75,351	**75,400**	3,839	3,381	
75,401	**75,450**	3,842	3,384	
75,451	**75,500**	3,845	3,387	
75,501	**75,550**	3,847	3,390	
75,551	**75,600**	3,850	3,393	
75,601	**75,650**	3,853	3,396	
75,651	**75,700**	3,856	3,399	
75,701	**75,750**	3,859	3,401	
75,751	**75,800**	3,862	3,404	
75,801	**75,850**	3,865	3,407	
75,851	**75,900**	3,867	3,410	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
75,901	**75,950**	3,870	3,413	
75,951	**76,000**	3,873	3,416	
76,001	**76,050**	3,876	3,418	
76,051	**76,100**	3,879	3,421	
76,101	**76,150**	3,882	3,424	
76,151	**76,200**	3,885	3,427	
76,201	**76,250**	3,887	3,430	
76,251	**76,300**	3,890	3,433	
76,301	**76,350**	3,893	3,436	
76,351	**76,400**	3,896	3,438	
76,401	**76,450**	3,899	3,441	
76,451	**76,500**	3,902	3,444	
76,501	**76,550**	3,904	3,447	
76,551	**76,600**	3,907	3,450	
76,601	**76,650**	3,910	3,453	
76,651	**76,700**	3,913	3,456	
76,701	**76,750**	3,916	3,458	
76,751	**76,800**	3,919	3,461	
76,801	**76,850**	3,922	3,464	
76,851	**76,900**	3,924	3,467	
76,901	**76,950**	3,927	3,470	
76,951	**77,000**	3,930	3,473	
77,001	**77,050**	3,933	3,475	
77,051	**77,100**	3,936	3,478	
77,101	**77,150**	3,939	3,481	
77,151	**77,200**	3,942	3,484	
77,201	**77,250**	3,944	3,487	
77,251	**77,300**	3,947	3,490	
77,301	**77,350**	3,950	3,493	
77,351	**77,400**	3,953	3,495	
77,401	**77,450**	3,956	3,498	
77,451	**77,500**	3,959	3,501	
77,501	**77,550**	3,961	3,504	
77,551	**77,600**	3,964	3,507	
77,601	**77,650**	3,967	3,510	
77,651	**77,700**	3,970	3,513	
77,701	**77,750**	3,973	3,515	
77,751	**77,800**	3,976	3,518	
77,801	**77,850**	3,979	3,521	
77,851	**77,900**	3,981	3,524	
77,901	**77,950**	3,984	3,527	
77,951	**78,000**	3,987	3,530	
78,001	**78,050**	3,990	3,532	
78,051	**78,100**	3,993	3,535	
78,101	**78,150**	3,996	3,538	
78,151	**78,200**	3,999	3,541	
78,201	**78,250**	4,001	3,544	
78,251	**78,300**	4,004	3,547	
78,301	**78,350**	4,007	3,550	
78,351	**78,400**	4,010	3,552	
78,401	**78,450**	4,013	3,555	
78,451	**78,500**	4,016	3,558	
78,501	**78,550**	4,018	3,561	
78,551	**78,600**	4,021	3,564	
78,601	**78,650**	4,024	3,567	
78,651	**78,700**	4,027	3,570	
78,701	**78,750**	4,030	3,572	
78,751	**78,800**	4,033	3,575	
78,801	**78,850**	4,036	3,578	
78,851	**78,900**	4,038	3,581	
78,901	**78,950**	4,041	3,584	
78,951	**79,000**	4,044	3,587	
79,001	**79,050**	4,047	3,589	
79,051	**79,100**	4,050	3,592	
79,101	**79,150**	4,053	3,595	
79,151	**79,200**	4,056	3,598	

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
79,201	**79,250**	4,058	3,601	
79,251	**79,300**	4,061	3,604	
79,301	**79,350**	4,064	3,607	
79,351	**79,400**	4,067	3,609	
79,401	**79,450**	4,070	3,612	
79,451	**79,500**	4,073	3,615	
79,501	**79,550**	4,075	3,618	
79,551	**79,600**	4,078	3,621	
79,601	**79,650**	4,081	3,624	
79,651	**79,700**	4,084	3,627	
79,701	**79,750**	4,087	3,629	
79,751	**79,800**	4,090	3,632	
79,801	**79,850**	4,093	3,635	
79,851	**79,900**	4,095	3,638	
79,901	**79,950**	4,098	3,641	
79,951	**80,000**	4,101	3,644	
80,001	**80,050**	4,104	3,646	
80,051	**80,100**	4,107	3,649	
80,101	**80,150**	4,110	3,652	
80,151	**80,200**	4,113	3,655	
80,201	**80,250**	4,115	3,658	
80,251	**80,300**	4,118	3,661	
80,301	**80,350**	4,121	3,664	
80,351	**80,400**	4,124	3,666	
80,401	**80,450**	4,127	3,669	
80,451	**80,500**	4,130	3,672	
80,501	**80,550**	4,132	3,675	
80,551	**80,600**	4,135	3,678	
80,601	**80,650**	4,138	3,681	
80,651	**80,700**	4,141	3,684	
80,701	**80,750**	4,144	3,686	
80,751	**80,800**	4,147	3,689	
80,801	**80,850**	4,150	3,692	
80,851	**80,900**	4,152	3,695	
80,901	**80,950**	4,155	3,698	
80,951	**81,000**	4,158	3,701	
81,001	**81,050**	4,161	3,703	
81,051	**81,100**	4,164	3,706	
81,101	**81,150**	4,167	3,709	
81,151	**81,200**	4,170	3,712	
81,201	**81,250**	4,172	3,715	
81,251	**81,300**	4,175	3,718	
81,301	**81,350**	4,178	3,721	
81,351	**81,400**	4,181	3,723	
81,401	**81,450**	4,184	3,726	
81,451	**81,500**	4,187	3,729	
81,501	**81,550**	4,189	3,732	
81,551	**81,600**	4,192	3,735	
81,601	**81,650**	4,195	3,738	
81,651	**81,700**	4,198	3,741	
81,701	**81,750**	4,201	3,743	
81,751	**81,800**	4,204	3,746	
81,801	**81,850**	4,207	3,749	
81,851	**81,900**	4,209	3,752	
81,901	**81,950**	4,212	3,755	
81,951	**82,000**	4,215	3,758	
82,001	**82,050**	4,218	3,760	
82,051	**82,100**	4,221	3,763	
82,101	**82,150**	4,224	3,766	
82,151	**82,200**	4,227	3,769	
82,201	**82,250**	4,229	3,772	
82,251	**82,300**	4,232	3,775	
82,301	**82,350**	4,235	3,778	
82,351	**82,400**	4,238	3,780	
82,401	**82,450**	4,241	3,783	
82,451	**82,500**	4,244	3,786	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
82,501	**82,550**	4,246	3,789	
82,551	**82,600**	4,249	3,792	
82,601	**82,650**	4,252	3,795	
82,651	**82,700**	4,255	3,798	
82,701	**82,750**	4,258	3,800	
82,751	**82,800**	4,261	3,803	
82,801	**82,850**	4,264	3,806	
82,851	**82,900**	4,266	3,809	
82,901	**82,950**	4,269	3,812	
82,951	**83,000**	4,272	3,815	
83,001	**83,050**	4,275	3,817	
83,051	**83,100**	4,278	3,820	
83,101	**83,150**	4,281	3,823	
83,151	**83,200**	4,284	3,826	
83,201	**83,250**	4,286	3,829	
83,251	**83,300**	4,289	3,832	
83,301	**83,350**	4,292	3,835	
83,351	**83,400**	4,295	3,837	
83,401	**83,450**	4,298	3,840	
83,451	**83,500**	4,301	3,843	
83,501	**83,550**	4,303	3,846	
83,551	**83,600**	4,306	3,849	
83,601	**83,650**	4,309	3,852	
83,651	**83,700**	4,312	3,855	
83,701	**83,750**	4,315	3,857	
83,751	**83,800**	4,318	3,860	
83,801	**83,850**	4,321	3,863	
83,851	**83,900**	4,323	3,866	
83,901	**83,950**	4,326	3,869	
83,951	**84,000**	4,329	3,872	
84,001	**84,050**	4,332	3,874	
84,051	**84,100**	4,335	3,877	
84,101	**84,150**	4,338	3,880	
84,151	**84,200**	4,341	3,883	
84,201	**84,250**	4,343	3,886	
84,251	**84,300**	4,346	3,889	
84,301	**84,350**	4,349	3,892	
84,351	**84,400**	4,352	3,894	
84,401	**84,450**	4,355	3,897	
84,451	**84,500**	4,358	3,900	
84,501	**84,550**	4,360	3,903	
84,551	**84,600**	4,363	3,906	
84,601	**84,650**	4,366	3,909	
84,651	**84,700**	4,369	3,912	
84,701	**84,750**	4,372	3,914	
84,751	**84,800**	4,375	3,917	
84,801	**84,850**	4,378	3,920	
84,851	**84,900**	4,380	3,923	
84,901	**84,950**	4,383	3,926	
84,951	**85,000**	4,386	3,929	
85,001	**85,050**	4,389	3,931	
85,051	**85,100**	4,392	3,934	
85,101	**85,150**	4,395	3,937	
85,151	**85,200**	4,398	3,940	
85,201	**85,250**	4,400	3,943	
85,251	**85,300**	4,403	3,946	
85,301	**85,350**	4,406	3,949	
85,351	**85,400**	4,409	3,951	
85,401	**85,450**	4,412	3,954	
85,451	**85,500**	4,415	3,957	
85,501	**85,550**	4,417	3,960	
85,551	**85,600**	4,420	3,963	
85,601	**85,650**	4,423	3,966	
85,651	**85,700**	4,426	3,969	
85,701	**85,750**	4,429	3,971	
85,751	**85,800**	4,432	3,974	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
85,801	**85,850**	4,435	3,977	
85,851	**85,900**	4,437	3,980	
85,901	**85,950**	4,440	3,983	
85,951	**86,000**	4,443	3,986	
86,001	**86,050**	4,446	3,988	
86,051	**86,100**	4,449	3,991	
86,101	**86,150**	4,452	3,994	
86,151	**86,200**	4,455	3,997	
86,201	**86,250**	4,457	4,000	
86,251	**86,300**	4,460	4,003	
86,301	**86,350**	4,463	4,006	
86,351	**86,400**	4,466	4,008	
86,401	**86,450**	4,469	4,011	
86,451	**86,500**	4,472	4,014	
86,501	**86,550**	4,474	4,017	
86,551	**86,600**	4,477	4,020	
86,601	**86,650**	4,480	4,023	
86,651	**86,700**	4,483	4,026	
86,701	**86,750**	4,486	4,028	
86,751	**86,800**	4,489	4,031	
86,801	**86,850**	4,492	4,034	
86,851	**86,900**	4,494	4,037	
86,901	**86,950**	4,497	4,040	
86,951	**87,000**	4,500	4,043	
87,001	**87,050**	4,503	4,045	
87,051	**87,100**	4,506	4,048	
87,101	**87,150**	4,509	4,051	
87,151	**87,200**	4,512	4,054	
87,201	**87,250**	4,514	4,057	
87,251	**87,300**	4,517	4,060	
87,301	**87,350**	4,520	4,063	
87,351	**87,400**	4,523	4,065	
87,401	**87,450**	4,526	4,068	
87,451	**87,500**	4,529	4,071	
87,501	**87,550**	4,531	4,074	
87,551	**87,600**	4,534	4,077	
87,601	**87,650**	4,537	4,080	
87,651	**87,700**	4,540	4,083	
87,701	**87,750**	4,543	4,085	
87,751	**87,800**	4,546	4,088	
87,801	**87,850**	4,549	4,091	
87,851	**87,900**	4,551	4,094	
87,901	**87,950**	4,554	4,097	
87,951	**88,000**	4,557	4,100	
88,001	**88,050**	4,560	4,102	
88,051	**88,100**	4,563	4,105	
88,101	**88,150**	4,566	4,108	
88,151	**88,200**	4,569	4,111	
88,201	**88,250**	4,571	4,114	
88,251	**88,300**	4,574	4,117	
88,301	**88,350**	4,577	4,120	
88,351	**88,400**	4,580	4,122	
88,401	**88,450**	4,583	4,125	
88,451	**88,500**	4,586	4,128	
88,501	**88,550**	4,588	4,131	
88,551	**88,600**	4,591	4,134	
88,601	**88,650**	4,594	4,137	
88,651	**88,700**	4,597	4,140	
88,701	**88,750**	4,600	4,142	
88,751	**88,800**	4,603	4,145	
88,801	**88,850**	4,606	4,148	
88,851	**88,900**	4,608	4,151	
88,901	**88,950**	4,611	4,154	
88,951	**89,000**	4,614	4,157	
89,001	**89,050**	4,617	4,159	
89,051	**89,100**	4,620	4,162	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
89,101	**89,150**	4,623	4,165	
89,151	**89,200**	4,626	4,168	
89,201	**89,250**	4,628	4,171	
89,251	**89,300**	4,631	4,174	
89,301	**89,350**	4,634	4,177	
89,351	**89,400**	4,637	4,179	
89,401	**89,450**	4,640	4,182	
89,451	**89,500**	4,643	4,185	
89,501	**89,550**	4,645	4,188	
89,551	**89,600**	4,648	4,191	
89,601	**89,650**	4,651	4,194	
89,651	**89,700**	4,654	4,197	
89,701	**89,750**	4,657	4,199	
89,751	**89,800**	4,660	4,202	
89,801	**89,850**	4,663	4,205	
89,851	**89,900**	4,665	4,208	
89,901	**89,950**	4,668	4,211	
89,951	**90,000**	4,671	4,214	
90,001	**90,050**	4,674	4,216	
90,051	**90,100**	4,677	4,219	
90,101	**90,150**	4,680	4,222	
90,151	**90,200**	4,683	4,225	
90,201	**90,250**	4,685	4,228	
90,251	**90,300**	4,688	4,231	
90,301	**90,350**	4,691	4,234	
90,351	**90,400**	4,694	4,236	
90,401	**90,450**	4,697	4,239	
90,451	**90,500**	4,700	4,242	
90,501	**90,550**	4,702	4,245	
90,551	**90,600**	4,705	4,248	
90,601	**90,650**	4,708	4,251	
90,651	**90,700**	4,711	4,254	
90,701	**90,750**	4,714	4,256	
90,751	**90,800**	4,717	4,259	
90,801	**90,850**	4,720	4,262	
90,851	**90,900**	4,722	4,265	
90,901	**90,950**	4,725	4,268	
90,951	**91,000**	4,728	4,271	
91,001	**91,050**	4,731	4,273	
91,051	**91,100**	4,734	4,276	
91,101	**91,150**	4,737	4,279	
91,151	**91,200**	4,740	4,282	
91,201	**91,250**	4,742	4,285	
91,251	**91,300**	4,745	4,288	
91,301	**91,350**	4,748	4,291	
91,351	**91,400**	4,751	4,293	
91,401	**91,450**	4,754	4,296	
91,451	**91,500**	4,757	4,299	
91,501	**91,550**	4,759	4,302	
91,551	**91,600**	4,762	4,305	
91,601	**91,650**	4,765	4,308	
91,651	**91,700**	4,768	4,311	
91,701	**91,750**	4,771	4,313	
91,751	**91,800**	4,774	4,316	
91,801	**91,850**	4,777	4,319	
91,851	**91,900**	4,779	4,322	
91,901	**91,950**	4,782	4,325	
91,951	**92,000**	4,785	4,328	
92,001	**92,050**	4,788	4,330	
92,051	**92,100**	4,791	4,333	
92,101	**92,150**	4,794	4,336	
92,151	**92,200**	4,797	4,339	
92,201	**92,250**	4,799	4,342	
92,251	**92,300**	4,802	4,345	
92,301	**92,350**	4,805	4,348	
92,351	**92,400**	4,808	4,350	

2019 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
92,401	**92,450**	4,811	4,353	
92,451	**92,500**	4,814	4,356	
92,501	**92,550**	4,816	4,359	
92,551	**92,600**	4,819	4,362	
92,601	**92,650**	4,822	4,365	
92,651	**92,700**	4,825	4,368	
92,701	**92,750**	4,828	4,370	
92,751	**92,800**	4,831	4,373	
92,801	**92,850**	4,834	4,376	
92,851	**92,900**	4,836	4,379	
92,901	**92,950**	4,839	4,382	
92,951	**93,000**	4,842	4,385	
93,001	**93,050**	4,845	4,387	
93,051	**93,100**	4,848	4,390	
93,101	**93,150**	4,851	4,393	
93,151	**93,200**	4,854	4,396	
93,201	**93,250**	4,856	4,399	
93,251	**93,300**	4,859	4,402	
93,301	**93,350**	4,862	4,405	
93,351	**93,400**	4,865	4,407	
93,401	**93,450**	4,868	4,410	
93,451	**93,500**	4,871	4,413	
93,501	**93,550**	4,873	4,416	
93,551	**93,600**	4,876	4,419	
93,601	**93,650**	4,879	4,422	
93,651	**93,700**	4,882	4,425	
93,701	**93,750**	4,885	4,427	
93,751	**93,800**	4,888	4,430	
93,801	**93,850**	4,891	4,433	
93,851	**93,900**	4,893	4,436	
93,901	**93,950**	4,896	4,439	
93,951	**94,000**	4,899	4,442	
94,001	**94,050**	4,902	4,444	
94,051	**94,100**	4,905	4,447	
94,101	**94,150**	4,908	4,450	
94,151	**94,200**	4,911	4,453	
94,201	**94,250**	4,913	4,456	
94,251	**94,300**	4,916	4,459	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
94,301	**94,350**	4,919	4,462	
94,351	**94,400**	4,922	4,464	
94,401	**94,450**	4,925	4,467	
94,451	**94,500**	4,928	4,470	
94,501	**94,550**	4,930	4,473	
94,551	**94,600**	4,933	4,476	
94,601	**94,650**	4,936	4,479	
94,651	**94,700**	4,939	4,482	
94,701	**94,750**	4,942	4,484	
94,751	**94,800**	4,945	4,487	
94,801	**94,850**	4,948	4,490	
94,851	**94,900**	4,950	4,493	
94,901	**94,950**	4,953	4,496	
94,951	**95,000**	4,956	4,499	
95,001	**95,050**	4,959	4,501	
95,051	**95,100**	4,962	4,504	
95,101	**95,150**	4,965	4,507	
95,151	**95,200**	4,968	4,510	
95,201	**95,250**	4,970	4,513	
95,251	**95,300**	4,973	4,516	
95,301	**95,350**	4,976	4,519	
95,351	**95,400**	4,979	4,521	
95,401	**95,450**	4,982	4,524	
95,451	**95,500**	4,985	4,527	
95,501	**95,550**	4,987	4,530	
95,551	**95,600**	4,990	4,533	
95,601	**95,650**	4,993	4,536	
95,651	**95,700**	4,996	4,539	
95,701	**95,750**	4,999	4,541	
95,751	**95,800**	5,002	4,544	
95,801	**95,850**	5,005	4,547	
95,851	**95,900**	5,007	4,550	
95,901	**95,950**	5,010	4,553	
95,951	**96,000**	5,013	4,556	
96,001	**96,050**	5,016	4,558	
96,051	**96,100**	5,019	4,561	
96,101	**96,150**	5,022	4,564	
96,151	**96,200**	5,025	4,567	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
96,201	**96,250**	5,027	4,570	
96,251	**96,300**	5,030	4,573	
96,301	**96,350**	5,033	4,576	
96,351	**96,400**	5,036	4,578	
96,401	**96,450**	5,039	4,581	
96,451	**96,500**	5,042	4,584	
96,501	**96,550**	5,044	4,587	
96,551	**96,600**	5,047	4,590	
96,601	**96,650**	5,050	4,593	
96,651	**96,700**	5,053	4,596	
96,701	**96,750**	5,056	4,598	
96,751	**96,800**	5,059	4,601	
96,801	**96,850**	5,062	4,604	
96,851	**96,900**	5,064	4,607	
96,901	**96,950**	5,067	4,610	
96,951	**97,000**	5,070	4,613	
97,001	**97,050**	5,073	4,615	
97,051	**97,100**	5,076	4,618	
97,101	**97,150**	5,079	4,621	
97,151	**97,200**	5,082	4,624	
97,201	**97,250**	5,084	4,627	
97,251	**97,300**	5,087	4,630	
97,301	**97,350**	5,090	4,633	
97,351	**97,400**	5,093	4,635	
97,401	**97,450**	5,096	4,638	
97,451	**97,500**	5,099	4,641	
97,501	**97,550**	5,101	4,644	
97,551	**97,600**	5,104	4,647	
97,601	**97,650**	5,107	4,650	
97,651	**97,700**	5,110	4,653	
97,701	**97,750**	5,113	4,655	
97,751	**97,800**	5,116	4,658	
97,801	**97,850**	5,119	4,661	
97,851	**97,900**	5,121	4,664	
97,901	**97,950**	5,124	4,667	
97,951	**98,000**	5,127	4,670	
98,001	**98,050**	5,130	4,672	
98,051	**98,100**	5,133	4,675	

If line 7, Form K-40 is — at least	but not more than	and you are Single, Head of Household or Married Filing Separate	Married Filing Joint	your tax is
98,101	**98,150**	5,136	4,678	
98,151	**98,200**	5,139	4,681	
98,201	**98,250**	5,141	4,684	
98,251	**98,300**	5,144	4,687	
98,301	**98,350**	5,147	4,690	
98,351	**98,400**	5,150	4,692	
98,401	**98,450**	5,153	4,695	
98,451	**98,500**	5,156	4,698	
98,501	**98,550**	5,158	4,701	
98,551	**98,600**	5,161	4,704	
98,601	**98,650**	5,164	4,707	
98,651	**98,700**	5,167	4,710	
98,701	**98,750**	5,170	4,712	
98,751	**98,800**	5,173	4,715	
98,801	**98,850**	5,176	4,718	
98,851	**98,900**	5,178	4,721	
98,901	**98,950**	5,181	4,724	
98,951	**99,000**	5,184	4,727	
99,001	**99,050**	5,187	4,729	
99,051	**99,100**	5,190	4,732	
99,101	**99,150**	5,193	4,735	
99,151	**99,200**	5,196	4,738	
99,201	**99,250**	5,198	4,741	
99,251	**99,300**	5,201	4,744	
99,301	**99,350**	5,204	4,747	
99,351	**99,400**	5,207	4,749	
99,401	**99,450**	5,210	4,752	
99,451	**99,500**	5,213	4,755	
99,501	**99,550**	5,215	4,758	
99,551	**99,600**	5,218	4,761	
99,601	**99,650**	5,221	4,764	
99,651	**99,700**	5,224	4,767	
99,701	**99,750**	5,227	4,769	
99,751	**99,800**	5,230	4,772	
99,801	**99,850**	5,233	4,775	
99,851	**99,900**	5,235	4,778	
99,901	**99,950**	5,238	4,781	
99,951	**100,000**	5,241	4,784	

100,001 and over – use the Tax Computation Worksheet

2019 TAX COMPUTATION WORKSHEET

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

Married Filing Joint

Taxable Income If line 7 of your Form K-40 is:	**(a)** Enter amount from line 7.	**(b)** Multiplication amount.	**(c)** Multiply (a) by (b).	**(d)** Subtraction amount.	**Tax** Subtract (d) from (c). Enter total here and line 8 of K-40.
$5,001 – $30,000	$	3.1% (.031)	$	$0	$
$30,001 and over	$	5.25% (.0525)	$	$645	$
$60,001 and over	$	5.7% (.057)	$	$915	$

Single, Head of Household, or Married Filing Separate

Taxable Income If line 7 of your Form K-40 is:	**(a)** Enter amount from line 7.	**(b)** Multiplication amount.	**(c)** Multiply (a) by (b).	**(d)** Subtraction amount.	**Tax** Subtract (d) from (c). Enter total here and line 8 of K-40.
$ 2,501 – $15,000	$	3.1% (.031)	$	$0	$
$15,001 and over	$	5.25% (.0525)	$	$323	$
$30,001 and over	$	5.7% (.057)	$	$458	$

Taxpayer Assistance

ksrevenue.org

Filing. For questions about Kansas taxes, contact our Taxpayer Assistance Center. If you are eligible, free tax preparation is available through programs such as VITA (offered by the IRS), AARP-Tax Aide, and TCE. These programs have sites throughout the state of Kansas. To find a site near you, call **1-800-829-1040** or visit a local IRS office. To find an AARP site, call **1-888-227-7669** or visit their website at **aarp.org/money/taxes/aarp_taxaide**.

Taxpayer Assistance Centers

Topeka Office
120 SE 10th Avenue - 1st Floor
Topeka, KS 66612-1588

Overland Park Office
7600 W. 119th St., Suite A
Overland Park, KS 66213-1128

Hours: 8 a.m. to 4:45 p.m. (M-F)
Phone: 785-368-8222
Fax: 785-291-3614

Refunds. You may check the status of your current year tax refund from our website or by phone. You will need your Social Security number(s) and the expected amount of your refund. When you have this information, visit our website and click **Refund Status** or call 785-368-8222.

Forms. If you choose to file paper, FILE the ORIGINAL form from this booklet, not a copy or a form from an approved software package. For a list of approved vendors go to: https://www.ksrevenue.org/softwaredevelopers.html

Electronic File & Pay Options

ksrevenue.org

WebFile is a *simple, secure, fast* and *free* Kansas electronic filing option. You may use WebFile if you are a Kansas resident or non-resident and have filed a Kansas individual income tax return in the past 3 years. Visit our website and select **Personal Tax** and **File Your State Taxes Online** to get started. If you need assistance signing into the system, contact our office by email at kdor_TAC@ks.gov or call **785-368-8222.**

IRS e-File is a *fast, accurate*, and *safe* way to file a federal and Kansas income tax return. Ask your preparer about e-File or visit our website for a list of authorized e-File providers and software products. Join the 1.3 million taxpayers that used IRS e-File last year!

Direct Payment allows you to "file now, pay later" by choosing the date you would like your bank account debited. No check to write or voucher to complete, and nothing to mail to the Kansas Department of Revenue! See the instructions on our website for more information.

Credit Card payments for your Kansas tax can be made online through third-party vendors. Services and fees vary, but all vendors accept major credit cards. Visit our website for a list of vendors authorized to accept payments for Kansas.