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See back cover for details.

ksrevenue.gov

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Important Information

Due date for filing - April 15, 2025 is the due date for filing 2024 income tax returns. See page 4.

New Tax Credits - Workforce Retention Credit (K-93) and Pregnancy Resource Act Credit (K-94).

Workforce Retention Credit - An individual who has been approved and received a Kansas Adult Learner Grant, graduates, and continues to live and work in Kansas (or enters military service) may qualify for a Kansas Workforce Retention incentive Income Tax Credit.

Pregnancy Resource Act Credit For tax years commencing after December 31, 2023, a credit shall be allowed in the amount equal to 70% of the total amount contributed to an eligible charitable organization during the taxable year.

Kansas Standard Deduction - The following amounts will be the standard deduction for most people in tax year 2024 to enter on line 4:

Single	\$3,605
Married Filing Joint	\$8,240
Head of Household	\$6,180
Married Filing Separate	\$4,120

Exemptions and Dependents - For tax year 2024 and all tax years thereafter, if your filing status is married filing joint the exemption allowance is \$18,320. If your filing status is single, head of household, or married filing separate, the exemption allowance is \$9,160. A personal exemption of \$2,320 for each dependent for which you are entitled to a deduction for this taxable year for federal income tax purposes, shall be allowed for Kansas. If qualified as a Disabled Veteran Personal Exemption, an additional exemption allowance is \$2,250.

Personal Exemption for Disabled Veterans -

Disabled Veteran Personal Exemption: Any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250.



Bison were once the most abundant grazing mammal in North America, but millions were killed in the 19th century extirpating the species from the Great Plains. This year marks the 100th Anniversary of conservation for the species. Bison numbers have recovered, and the remaining bison can be observed on private ranches and wildlife refuges. The Chickadee Checkoff supports projects focused on habitat improvement for this and many other Great Plains species in Kansas. The Chickadee Checkoff program also supports outreach and education efforts which will get more people outside to try to observe Bison and other native wildlife. Be a Force for Nature, donate to the Chickadee Checkoff this year on your individual income tax return.

Photo Credit: Rhonda Newberry

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 \$13,615. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$26,560.

A Kansas resident	must file if he or she is:	And gross income is at least:
SINGLE	Under 65	
	65 or older and blind	\$ 14,465
MARRIED	Under 65 (both spouses)	\$ 26,560
FILING JOINT	65 or older or blind (one spouse)	\$ 27,960 \$ 27,960 d blind (other spouse) \$ 28,660
HEAD OF HOUSEHOLD	Under 65	\$ 18,510
MARRIED FILING SEPARATE	Under 65	\$ 13,980

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.

<u>PART-YEAR RESIDENTS</u>. 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 A14.

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 A14.

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 A23.

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

When to File

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

If your 2024 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2025.

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, Schedule A 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.gov**

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 U.S.C. 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, 2025.

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.gov** and sign in to the *KDOR Customer Service Center*.

Underpayment Penalty: If line 28 minus line 19 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 2024 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 2024; 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, 2007) 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, K-40PT and 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 2024 household income was \$42,600 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 \$24,500 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax K-40SVR instructions on our refund cannot claim a Homestead refund.

> A property tax refund is available for seniors (at least 65 years old), disabled veterans, and spouses of veterans 65 years of age or older who are Kansas homeowners and have household income of no more than \$56,450. Form K-40SVR must be completed for this property tax 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 2024, 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

If your filing status is married filing joint, check the box to indicate filing status, enter 2 in the box for the number of exemptions and \$18,320 in the amount box.

If your filing status is single, married filing separate or head of household, check the box to indicate filing status, enter one in the box for number of exemptions and \$9,160 in the amount box.

If your filing status is Head of Household, you are allowed an additional exemption of \$2,320. Enter \$2,320 in the amount box. If not, leave blank. Note. Head of Household is not allowed an additional exemption for food sales tax credit.

Enter the number of dependents claimed on your federal return. Multiply that number by \$2,320 and enter that total in the amount box. If you are claimed as a dependent by another taxpayer, enter "0" in the number of dependents box.

Disabled Veteran Personal Exemption: Any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250 for tax year 2024 and all tax years thereafter. Enter the number of disabled veterans, multiply by \$2,250 and enter the result in the amount box.

Sum the number of exemptions and enter in the Total Kansas Exemptions box. The number of exemptions may be used on the Food Sales Tax Credit, Line E.

Sum the exemption dollar amounts and enter in the Total Kansas Exemption Amount 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 2024**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2024, 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 \$30,615 or less, 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, 2007).

 $\mbox{\bf LINE G:}$ 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 may choose to itemize your deductions or claim the standard deduction on your Kansas return whichever is to your advantage. 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	\$3,605
Married Filing Joint	\$8,240
Head of Household	\$6,180
Married Filing Separate	\$4,120

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

WORKSHEET - Standard Deduction for People 65 or Older and/or Blind								
Check if: You were Spouse wa	65 or older \square as 65 or older \square							
Filing status:	Boxes checked:	Enter on line 4:						
Single	1	\$ 4,455						
-	2	\$ 5,305						
Married Filing Joint	1	\$ 8,940						
•	2	\$ 9,640						
	3	\$10,340						
	4	\$11,040						
Married Filing Separate	1	\$ 4,820						
	2	\$ 5,520						
	3	\$ 6,220						
	4	\$ 6,920						
Head of Household	1	\$ 7,030						
	2	\$ 7.880						

Kansas Itemized Deductions

You may itemize your deductions on your Kansas return even if you did not itemize your deductions on your federal return. To compute your Kansas itemized deductions you must complete Kansas Schedule A.

LINE 5 (Exemption allowance): From Total Kansas Exemption Amount, front of form K-40.

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 21 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 28 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.

The amount of income tax paid to another state by an S corporation or partnership that is included in Kansas adjusted gross income of a resident individual, resident estate or resident trust who is a member, shareholder, or partner of such, S corporation or partnership, shall be considered income tax paid to another state by such resident individual, resident estate, or resident trust.

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
2024 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.

\$
\$
\$
\$
%
\$
\$

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. 2024 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 filling joint.

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 on (federal Form 2441) by 50% 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.

and applicable confederation with your remitter.	
Apprenticeship CreditK	
Affordable Housing Tax CreditK	-25
Aviation / Aerospace Tax Credit K	-26
Kansas Housing Investor CreditK	-27
Attracting Powerful Economic Expansion Tax Credit K	-28
Short Line Railroad Tax Credit K	-29
Angel Investor CreditK	
Center for Entrepreneurship CreditK	-31
Business and Job Development (for carry forward use only) K	-34
Historic Preservation CreditK	
Disabled Access Credit K	-37
Eisenhower Foundation Credit K	
Disability Employment CreditK	-44
Friends of Cedar Crest Association Credit K	
Adoption CreditK	
Technology Enabled Fiduciary Financial Institutions Credit K	
Research and Development Credit K	
Venture and Local Seed Capital Credit (for carry forward use only)	
Child Daycare Assistance Credit	1-56
High Performance Incentive Program (HPIP) CreditK	-59
Community Service Contribution Credit	
Individual Development Account Credit	
Kansas Targeted Employment Credit	
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Storage and Blending Equipment Credit (for carry forward use only) K	
Electric Cogeneration Facility Credit (for carry forward use only)	
Kansas Community College and Technical College Contribution Credit K	
Owners Promoting Employment Across Kansas (PEAK) Credit K	
Rural Opportunity Zone Credit	
Teacher's purchases of School and Classroom Supplies Tax Credit K	
Commercial Restoration and Preservation Credit	
Kansas Workforce Retention Credit	
Kansas Pregnancy Resource Act Credit K	
100 40 (0.14.4.0) 0.14.4.0.44.14.5.6.00	40

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 23 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 23 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 (Total tax balance): Subtract lines 17 and 18 from line 16 and enter result (cannot be less than zero).

WITHHOLDING AND PAYMENTS

LINE 20 (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 20. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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 21 (Estimated tax paid): Enter the total of your 2024 estimated tax payments plus any 2023 overpayment you had credited forward to 2024.

LINE 22 (Amount paid with Kansas extension): Enter the amount paid with your request for an extension of time to file.

LINE 23 (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 23.

LINE 24 (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 25 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2024 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2024 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 26 (Credit for taxes paid on the K-120S): Enter the "net tax" paid on your behalf by each electing pass through entity in which you are a partner, shareholder or member. This amount can be found on Form K-9, Statement of Partnership or S Corporation Tax Paid, Part C. Enclose all form K-9's with the filing of your Kansas individual income tax return.

LINE 27 (Overpayment from original return): Use this line ONLY if you are filing an amended K-40 for the 2024 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 28 (Total refundable credits): Add lines 20 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

LINE 29 (Underpayment): If your tax balance on line 19 is greater than your total credits on line 28, enter the difference on line 29.

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

Extension of Time to File Your Return. Interest is due on any delinquent tax balance, even if you have been granted an extension of time to file the return. If 90% of your tax liability is paid on or before the original due date of your return, an automatic extension is applied and no penalty is assessed.

LINE 30 (Interest): Using the amount on line 29, compute interest at .75% for each month (or fraction thereof) from the original due date of the return.

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

LINE 32 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding and estimated tax payments (lines 20 and 21) subtracted from line 19 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line

32. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 20 and 21) equal or exceed 100% of the prior year's tax liability (line 19 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 20 and 21) 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 32. The K-210 is available on our website at **ksrevenue.gov**.

LINE 33 (Amount you owe): Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 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.gov/taxpayment.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 KDOR *Customer Service Center* at https://www.ksrevenue.gov/eservices.html 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 34 (Overpayment): If your tax balance, line 19, is less than your total credits, line 28, enter the difference on line 34. **Note**: An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 43.

LINE 35 (Credit forward): Enter the portion of line 34 you wish to have applied to your 2025 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2025 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 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 36 (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 36.
- For more information visit https://chickadeecheckoff.com/

LINE 37 (Meals on Wheels contribution program for senior citizens): Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and 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 37.

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

LINE 39 (Military emergency relief fund): Contributions will be used to help military families with the cost of food, housing, utilities and medical services incurred while a member of the family is on active military duty. To contribute, enter \$1 or more on line 39.

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

LINE 41 (Kansas creative arts industry fund): The creative arts industry makes a significant impact on communities across Kansas every day. All money generated from this fund helps the Kansas Creative Arts Industries Commission (KCAIC) support this important industry. Together, the KCAIC and Kansas arts organizations are leveraging the creative arts to grow the Kansas economy, create jobs and better the state. To contribute, enter \$1 or more on line 41.

LINE 42 (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 42. Visit our website at **ksrevenue.gov** for a list of school districts within Kansas.

LINE 43 (Kansas Historic Site contribution fund): The funds for each Kansas Historic site are used for the operation, maintenance, and preservation of the site. Contributions to this fund are allocated accordingly based on the taxpayer's choosing. To contribute, enter \$1 or more on line 43 and also indicate the appropriate historic site number _____. (See corresponding number next to each historic site listed below and enter the number for the historic site you wish your donation to be credited towards here). For a complete list of Kansas Historic Sites see below. For a detailed description of each historic site, follow link. https://www.ksrevenue.gov/hsdescription.html

Constitution Hall	Lecompton, Douglas County
2. Cottonwood Ranch	Studley, Sheridan County
3. First Territorial Capitol	Fort Riley, Geary County
4. Fort Hays	Hays, Ellis County
5. Goodnow House	Manhattan, Riley County
6. Grinter Place	Kansas City, Wyandotte County
7. Hollenberg Pony Express Station	Hanover, Washington County
8. John Brown Museum	Osawatomie, Miami County
9. Kaw Mission State Historic Site	Council Grove, Morris County
10. Last Chance Store State Historic Site	e Council Grove, Morris County
11. Marais des Cygnes Massacre	Trading Post vicinity, Linn County
12. Mine Creek Civil War Battlefield	Pleasanton vicinity, Linn County
13. Pawnee Indian Museum	Republic vicinity, Republic County
14. Pawnee Rock State Historic Site	Pawnee Rock, Barton County
15. Red Rocks, home of the William Allen Wh	hite Family Emporia, Lyon County
16. Shawnee Indian Mission	Fairway, Johnson County

LINE 44 (Refund): Add lines 35 through 43 and subtract from line 34. 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 2025 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimated payment on your 2025 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. If a paid preparer is completing your return, they must sign and provide their Preparer Tax Identification Number (PTIN).

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;
- ✓ enclose Schedule S if you have a modification on line 2, if you filed as a nonresident or part-year resident
- ✓ enclose Schedule A if you itemized your deductions for Kansas:
- ✓ enclose 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).

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2023 tax forms and subject to change for 2024.

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 A7.

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 A13. Make no entry on this line unless you also made contributions to KPERS during 2024 (for example, you retired during 2024). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2024, include on line A2 your 2024 KPERS contributions and follow the instructions for line A23.

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: Business interest expense carryforward deduction. (I.R.C. § 163(j)). Enter the amount of any interest expense paid or accrued

in a previous tax year but allowed as a federal deduction pursuant to IRC §163 in the current tax year. Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

Line A6: Unqualified withdrawals from first-time home buyer savings account. For all taxable years beginning after December 31, 2021, enter the amount of any contributions to, or earnings from, a first-time home buyers savings account if distributions from the account were not used to pay for expenses or transactions authorized pursuant to K.S.A. 58-4904, and amendments thereto, or were not held for the minimum length of time required pursuant to K.S.A. 58-4904, and amendments thereto. Contributions to, or earnings from, such account shall also include any amount resulting from the account holder not designating a surviving payable on death beneficiary pursuant to K.S.A. 58-4904(e), and amendments thereto.

LINE A7: 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 2024 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 or your Kansas Schedule A 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 A8: Add lines A1 through A7 and enter result on line A8.

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 A9 through A23.

LINE A9: Enter on Line 1 of Form K-40 the amount of social security benefits received in 2024 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 A10: 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 A11: 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 A12: Enter any state or local income tax refund included as income on your federal return.

LINE A13: 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 including Thrift Savings Plans.
- 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 A14: Enter amount of military compensation earned in tax year 2024 **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 A15: 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.

For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account on and after January 1 but prior to the date required for filing a return of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year.

LINE A16: 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 A17: Global intangible low-taxed income (GILTI) (I.R.C. § 951A). For all taxable years commencing after December 31, 2020, enter 100% of global intangible low-taxed income under section 951A of the federal internal revenue code of 1986, that is included in federal taxable income before any deductions allowed under section 250(a)(1)(B) of such code.

LINE A18: Disallowed business interest deduction (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, the amount of any interest expense paid or accrued in the current taxable year and disallowed as a deduction pursuant to section 163(j) of the federal internal revenue code. An interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable pursuant to section 163 of the federal internal revenue code if the limitation pursuant to section 163(j) of the federal internal revenue code did not exist.

LINE A19: Disallowed business meal expenses (I.R.C. § 274). For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 274 of the federal internal revenue code of 1986 for meal expenditures shall be allowed to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

LINE A20: Enter contributions deposited in an Achieving a Better Life Experience (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 I.R.C. § 529A) up to \$3,000 per beneficiary; or

\$6,000 per beneficiary if your filing status is married filing joint. For all taxable years beginning after December 31, 2022, contributions made to a qualified tuition program account or a qualified ABLE program account on and after January 1 but prior to the date required for filing a return of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification pursuant to this paragraph in more than one taxable year. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at https://savewithable.com/ks/home.html.

LINE A21: Kansas expensing deduction. Enter the amount of your Kansas expensing deduction from Schedule K-120EX and enclose a copy of your completed K-120EX and federal Form(s) 4562. Also enclose any schedule necessary to enable the Department of Revenue to reconcile the federal Form 4562 amounts to the expensing claimed on the K-120EX. Important - the deduction must qualify under I.R.C. § 168: Modified Accelerated Cost Recovery System (MACRS).

LINE A22: Qualified Contributions to a first-time home buyer saving account: For all taxable years beginning after December 31, 2021, enter (1) the amount contributed to a first-time home buyer savings account pursuant to K.S.A. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account. For all taxable years beginning after December 31, 2022, contributions made to a first-time home buyer savings account on and after January 1 but prior to the date required for filing a return of the successive taxable year may be elected by the taxpayer to apply to the prior taxable year if such election is made at the time of filing the return. No contribution shall be used as a modification in more than one taxable year. Enclose Kansas Schedule FHBS.

LINE A23: Enter a total of the following subtractions from your federal AGI. You may not subtract the amount of your income reported to another state.

- 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.
- Exclusion of compensation fraudulently obtained by another person. An individual whose identity has been fraudulently used to obtain unemployment compensation, or other compensation, which was never received by the individual, but has been included in the individuals compensation of federal adjusted income, may subtract the compensation included in federal adjusted gross income.

LINE A24: Add lines A9 through A23 and enter result.

LINE A25: Subtract line A24 from line A8 and enter the result here and on line 2 of Form K-40. If line A24 is larger than line A8 (or if line A8 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 2024 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 2024 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.
- 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 2024 (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.

CAUTION: References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A 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.

Kansas Schedule A Instructions

CAUTION: Line numbers on Kansas Schedule A that reference federal Form Schedule A are from the 2023 tax forms and subject to change for 2024.

Itemized Deduction Computation

Individual taxpayers may choose to either itemize their individual nonbusiness deductions or claim a standard deduction. If your Kansas itemized deductions are greater than the Kansas standard deduction for your filing status, it will be to your advantage to complete and file Kansas Schedule A. If the Kansas standard deduction for your filing status is greater than the amount of Kansas itemized deductions you can substantiate, it is to your advantage to claim the Kansas standard deduction.

Use Kansas Schedule A, Kansas Itemized Deductions Schedule to calculate your Kansas itemized deductions. Your Kansas itemized deductions may be different from your federal itemized deductions as some federal deductions are not allowed on your Kansas return.

MEDICAL AND DENTAL EXPENSES

Skip lines 1 through 4 if you are not deducting medical and dental expenses.

Kansas allows 100% of the expenses for medical care allowable as deductions in section 213 of the federal internal revenue code. Medical care means amounts paid for the following:

- diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body,
- transportation primarily for and essential to medical care,
- qualified long-term care services as defined in section 7702B(c) of the internal revenue code, or
- insurance covering medical care or for any qualified long-term care insurance contract as defined in section 7702B(b) of the internal revenue code.

Line 1: (Medical and dental expenses) If you filed federal Schedule A and entered an amount on line 1 of federal Schedule A, enter that amount on line 1 of Kansas Schedule A. If you did not file federal Schedule A, enter the total of your medical and dental expenses after you reduce these expenses by any payments received by you from insurance or other sources. Include amounts you paid for doctors, dentists, nurses, hospitals, prescription medicines and drugs or insulin. Also include the total amount you paid for insurance premiums for medical and dental care, amounts paid for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses.

If your insurance company paid your doctor or dentist directly for part of your medical expenses and you paid only the amount that remained, include in your medical expenses ONLY the amount you paid. Do not include insurance premiums paid by your employer.

In general, you can include medical and dental bills you paid in 2024 for yourself and your spouse and all dependents you claim on your return.

Federal Publication 502, Medical and Dental Expenses, describes the types of expenses you can and cannot deduct in greater detail.

Line 2: (Federal adjusted gross income) Enter the amount from Federal Form 1040 or 1040-SR, line 11.

Line 3: (Federal limitation) Multiply line 2 by 7.5%.

Line 4: (Total medical and dental expenses) Subtract line 3 from line 1. If line 3 is greater than line 1, enter zero.

TAXES YOU PAID

Skip lines 5 through 7 if you are not deducting taxes you paid. Kansas allows 100% of the amount of taxes on real and personal

property as provided in section 164(a) of the federal internal revenue code. In general, you may deduct state and local real property taxes as well as state and local personal property taxes.

The 10,000 (\$5,000 if married filing separate) federal cap on the itemized deduction for state and local taxes calculated on federal form 1040, Schedule A, line 5e, does not apply for Kansas purposes. Taxpayers may deduct all state and local real estate and property taxes paid, independent of the federal dollar limitation.

Line 5: (State and local real estate taxes) Enter on line 5 the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2024.

Line 6: (State and local personal property taxes) Enter on line 6 the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis. See federal instructions for Schedule A for additional information.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Line 7: (Total taxes you paid) Add lines 5 and 6 and enter result on line 7.

INTEREST YOU PAID

Skip lines 8 and 9 if you are not deducting interest you paid.

Kansas allows 100% of the qualified residence interest paid as provided in section 163(h) of the federal internal revenue code with respect to any qualified residence. You cannot deduct personal interest. However, you can deduct qualified home mortgage interest.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

Line 8: (Home mortgage interest and points checkbox) If you didn't use all of your home mortgage loans to buy, build or improve your home check the box. See federal instructions for Schedule A for additional information.

Line 8a: (Home mortgage interest and points reported to you on federal Form 1098). Enter the home mortgage interest and points reported to you on Federal Form 1098, Mortgage Interest Statement unless one or more of the limits on home mortgage interest apply to you. See federal instructions for Schedule A for additional information.

Line 8b: (Home mortgage interest not reported to you on Form 1098) Enter the home mortgage interest you paid to a recipient who didn't provide you with a Federal Form 1098. If the recipient was the person from whom you bought the home, enter the person's name, address and social security number (SSN) if an individual, or employer identification number (EIN) in the space provided.

Line 8c: (Points not reported to you on Form 1098) Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Federal Publication 936, Home Mortgage Interest Deduction to compute the amount you can deduct and for more information.

Line 8d: (Reserved for future use)

Line 9: (Total interest you paid) Add lines 8a through 8c and enter result on line 9.

GIFTS TO CHARITY

Skip lines 10 through 13 if you are not deducting gifts you made to a charity.

Kansas allows 100% of the charitable contributions that qualify as deductions in section 170 of the federal internal revenue code.

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. See Federal Publication 526, Charitable Contributions for limitations and other details.

You may deduct contributions that are cash, property, or outof-pocket expenses you paid to do volunteer work for qualified organizations. You can deduct a gift of \$250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the amount of any money contributed, a description (but not value) of any property donated and whether the organization did or didn't give you any goods or services in return for your contribution. To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Be sure to keep records of all your contributions, including pay statements if you made cash contributions through payroll deductions, receipts, written statements from organizations, and any appraisals or other required documentation. Unless directed otherwise, keep all statements and other documentation with your tax records as we may request to see them at a later time.

In general, you may not deduct contributions to charitable organizations, to the extent that you receive a state tax credit in return for your contribution. You may not deduct political contributions or dues you paid to fraternal orders or similar groups or the value of services you performed or benefits you received in connection with your contribution. You may not deduct any amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium. See Federal Publication 526, Charitable Contributions, for more details.

Line 10: (Gifts by cash or check) Enter on line 10 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions, for more details. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Federal Publication 526, Charitable Contributions, for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

Line 11: (Gifts other than by cash or check) Enter the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions for more information. Retain federal form 8283 if you made non-cash contributions in excess of \$500, as it may be requested by the Department of Revenue at a later date.

Line 12: (Carryover from prior year) You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Federal Publication 526, Charitable Contributions for details.

Line 13: (Total gifts to charity) Add lines 10 through line 12 and enter result on line 13.

TOTAL KANSAS ITEMIZED DEDUCTIONS

Line 14: (Total Kansas itemized deductions) Add lines 4, 7, 9 and 13. Enter result here and on line 4, form K-40.

CAUTION: References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A 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.

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KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)



Name as shown on Form K-40					Social Security Number		
CURRENT AND PRIOR YEAR INFORMATIO	N			·			
				1			
1. Amount from line 19, 2024 Form K-40				2			
2. Multiply line 1 by 90% (farmers and fishers multiply b	-	•		3			
3. Prior year's tax liability (from line 19, 2023 Form K-40	-						
4. Enter the total amount of your 2024 Kansas income t	ax w	ithheld		4			
NOTE: If any due date falls on a Saturday, Sun	day,	or legal holida	ny, substitute	the	e next regular	work day.	
PART I – EXCEPTIONS TO THE PENALTY		1/1/24 - 4/15/24	1/1/24 - 6/15/24	Т	1/1/24 - 9/15/24	1/1/24 - 1/15/25	
5. Cumulative total of your 2024 withholding	5	25% of line 4	50% of line 4		75% of line 4	100% of line 4	
6. Cumulative timely paid estimated tax payments from January through each payment due date	6						
7. Cumulative total of the credit for taxes paid on the K-120S (line 26 of the K-40)	7	25% of tax	50% of tax		75% of tax	100% of tax	
8. Total amount withheld, timely paid estimated payments, and credit for taxes paid on K-120S (add lines 5, 6, and 7)	8						
Exception 1 – Cumulative amount from either line 2 or line 3 whichever is less	, 9	25% of line 2 or 3	50% of line 2 or 3	3	75% of line 2 or 3	100% of line 2 or 3	
10. Exception 2 – Tax on annualized 2024 income; enclose computation. (Farmers/fishers use line 10b)	10a	22.5% of tax	45% of tax		67.5% of tax	90% of tax	
PART II – FIGURING THE PENALTY	10b					66.66% of tax	
11. Amount of underpayment. Enter the sum of line 9 less line 8, line 10a less line 8, or, line 10b less line 8 whichever is applicable	11						
12. Due date of each installment	12	4/15/24	6/15/24		9/15/24	1/15/25	
13. Number of days from the due date of the installment to the due date of the next installment or 12/31/24, whichever is earlier. If paid late, see instructions	13	61	92		107		
14. Number of days from 1/15/25 to date paid or 4/15/25, whichever is earlier. If paid late, see instructions	14		I		15		
15. <u>Line 13</u> X 8% X amount on line 11	15						
16. <u>Line 14</u> X 9% X amount on line 11	16						
17. Penalty (add lines 15 and 16)	17						
18. Total penalty. Add amounts on line 17 and enter the son the back of Form K-40						3	

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 2024 tax due (line 19 of Form 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, 2025.

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, 2025, 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, 2025, 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 2024 tax payments (line 8) equal or exceed the amounts for one of the exceptions (lines 9 or 10a or 10b) 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, 2024.

LINE 7: Multiply the amount from line 26 of the K-40 by the percentage shown in each column of line 7.

LINE 8: For each column, add lines 5, 6, and 7 and enter the result on line 8.

LINE 9: Exception 1 applies if the amount on line 8 of a column equals or exceeds the amount on line 9 for the same column. Multiply line 2 or 3 (whichever is less) by the percentages shown in each column of line 9. If the amount on line 8 (for each column) is equal to or greater than the amount on line 9 (for each column) – no penalty is due and no further entries are required.

LINE 10: Exception 2 applies if your 2024 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2024 periods:

January 1 – March 31

January 1 – May 31

January 1 – August 31

January 1 – December 31

Multiply income by 4

Multiply income by 2.4

Multiply income by 1.5

Multiply income by 1

This exception applies if the amount on line 8 exceeds the amount on line 10a or 10b (as applicable). If you are a farmer or fisher, you will only complete the last column on line 10b.

For example, to figure the first column, total your income from January 1 to March 31, 2024 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 8 (for each column) is equal to or greater than the amount on line 10a (for each column), or line 10b, for farmers or fishers – no penalty is due and no further entries are required.

PART II - FIGURING THE PENALTY

LINE 11: Enter on line 11 the amount of underpayment of tax, which is the **lesser** of one of the following computations:

- Line 9 less line 8; or,
- Line 10a less line 8; or,
- Line 10b less line 8

LINE 12: This line contains the due date of each installment for a calendar year taxpayer.

LINE 13: The number of days on line 13 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 13 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/24 installment on 6/28/24 the number of days to enter on line 13, column 2 will be computed from 6/15/24 to 6/28/24, which equals 13 days. If you then paid the next quarter timely at 9/15/24, the number of days will be from 9/15/24 to 1/15/25, which equals the 122 days (107 already entered + 15).

LINE 14: 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 1/1/25 to 1/15/25. If you did not make timely payments, you should disregard the precomputed number of days on line 14 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/25, enter in the third column the number of days from 1/1/24 to the date filed and disregard the precomputed number of days (15) entered on line 14.
- The fourth column must be completed by you. Enter the number of days from 1/15/25 to the date the return was filed and paid.

LINES 15 and 16: Penalty is computed to 12/31/24 at 8% and from 1/1/25 to the date the tax was paid or 4/15/25, whichever is earlier, at 9%.

LINE 17: For each column, add lines 15 and 16 and enter the result on line 17.

LINE 18: Add the amounts on line 17 together and enter the result on line 18. Also enter this amount on Form K-40, line 32, Estimated Tax Penalty.



2024 KANSAS INDIVIDUAL INCOME TAX



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Varia Firet Name		1-141-1	ant Name						
Your First Name Initial Last Spouse's First Name Initial Last				Last Name			Enter the first four letters of your last name. Use ALL CAPITAL letters.		
				ast Name			Your Social Security Number	ī	
Mailing Address (Nu	ıral Route	al Route) School District No.				コー			
City, Town, or Post C	Office		State	Zip Code	County	Abbreviatio	last name. Use ALL CAPITAL letters.		
City, Town, or Fost C	Упісе		State	Zip Code	County	Abbreviatio	Spouse's Social Security Number		
If your name or	address has char	ged sind	ce last ye	ear, mark an	"X" in th	is box.	Daytime Telephone	ヿ	
If taxpayer (or s	pouse if filing joint)	died du	ring this	tax year, m	ark an "	X" in this bo			
Amended If this is an AMENDED 2024 Kansas return mark one of the following boxes: Return (Mark ONE) Amended affects Kansas only Amended Federal tax return Adjustment by the IRS									
Filing Status (Mark ONE)	Single			rried filing jo en if only or		ncome)	Married filing separate Head of household (Do mark if filing a joint retur		
Residency Status (Mark ONE)	Resident			esident from Sch. S, Part I		//	Nonresident (Complete Sch. S, Part	В)	
Check One Box	Married individuals box to the right and					ft, enter "2" in	to the Office Of	0	
(This selection must match your Filing Status from above)	Married individuals or Head of Househ and \$9,160 in the c	old, check	the box t					0	
	If Filing Status above	ve is Head	d of House	ehold, enter \$2	,320 in th	ne currency b	oox to the right. If not, leave blank.	0	
Exemptions	Dependents, enter in the first box, mult	the number	er of indivi	iduals you may	/ claim as	s a depender	.		
and Dependents	right. Do NOT inclu	de yourse	elf or your	or your spouse. emption allowance. In the first box, enter the			Λ φ2,320 -	<u>၂</u>	
•	total number of disa \$2,250 and enter to	abled vete	erans being	g claimed inclu	ıding you	rself. Multiply	x \$2,250 =	<u>)</u>	
				1	Гotal Kan	sas Exemptio		_	
Enter the requeste	ed information for all	persons	s claimed	l as depende	ents Do	NOT inclu	Add all amounts and enter result in the Total Kansas Exemption Amount E Also enter this same amount on page 2, line 5 of this fo de you or your spouse. Enclose separate schedule if necessar	rm.	
	(please print)	,		Date of Birth (Relationship Social Security Number	,. 	
								_	
								\perp	
Food Sales	You must have b	een a K	ansas re	sident for A	LL of 2	024. Comp	lete this section to determine your qualifications and credit.	_	
Tax Credit	A. Had a depend	lent child	d who live	ed with you a	all year a	and was un	der the age of 18 all of 2024? YES NO	긤	
							n before January 1, 1969)? YES NO	ᆜ	
							d all of 2024, regardless of age?YES NO		
	If you answered "							_	
								00	
If line "D" is more than \$30,615, STOP HERE ; you do not qualify for this credit.								\neg	
							s above).	ㅓ	
							before January 1, 2007)	닉	
	G. Total qualifyin	g exemp	otions (su	btract line F	from lin	e E)		4	
	H. Food Sales Ta	ax Credit	(multiply	line G by \$	125). Er	iter the resu	ult here and on line 18 of this form	00	
	lail to: Kansas Ir O Box 750260, T				of Re	venue		_	

ENTER AMOUNTS IN WHOLE DOLLARS ONLY



ncome Shade the box for	1.	Federal adjusted gross income (as reported on your federal income tax return)	1			00
negative amounts.	2.	Modifications (from Schedule S, line A25; enclose Schedule S)	2	_		00
Example: 🕳	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 Kansas Schedule A)		4		00
	5.	Exemption allowance (From Total Kansas Exemption Amount, front of this form)		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
Тах	8.	Tax (from Tax Tables or Tax Computation Schedule)		8		00
Computation	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
		Kansas tax on lump sum distributions (residents only - see instructions)		11		00
		TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10		12		00
Credits				13		00
Oreans		Credit for taxes paid to other states (see instructions; enclose return(s) from other states)		14		
		Credit for child and dependent care expenses (residents only - see instructions) Other credits (enclose all appropriate credit schedules)				00
		Subtotal (subtract lines 13, 14 and 15 from line 12)		15		00
		Earned income tax credit (from worksheet on page 8 of instructions)		16		00
		Food sales tax credit (from line H, front of this form)		17		00
				18		00
	19.	Total tax balance (subtract lines 17 and 18 from line 16; cannot be less than zero)		19		00
Withholding	20.	Kansas income tax withheld from W-2s and/or 1099s		20		00
and Payments	21.	Estimated tax paid		21		00
•	22.	Amount paid with Kansas extension		22		00
If this is an AMENDED return,	23.	Refundable portion of earned income tax credit (from worksheet, page 8 of instructions)		23		00
complete lines 25, 26 and 27	24.	Refundable portion of tax credits		24		00
	25.	Payments remitted with original return		25		00
	26.	Credit for tax paid on the K-120S (enclose K-9)		26		00
	27.			27		00
	28.	T-4-1 f d-1-1 d-1-1 0.0 4b 0.00 4b 1 0.7\	28			00
Balance	29.	Underpayment (if line 19 is greater than line 28, enter the difference here)		29		
Due		Interest (see instructions)		30		00
- 0.0		Penalty (see instructions)				00
		Estimated Tax Penalty Mark box if engaged in commercial farming or fishing in 202		31		00
		AMOUNT YOU OWE (add lines 29 through 32 and any entries on lines 36 through 43)		32		00
0		, , , , , , , , , , , , , , , , , , , ,		34		00
Overpayment	35.	Overpayment (if line 19 is less than line 28, enter the difference here) CREDIT FORWARD (enter amount you wish to be applied to your 2025 estimated tax)		35		00
You may donate to any of the programs		CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)		36		00
on lines-36 through 43.		SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM		37		00
The amount you enter will reduce your refund		BREAST CANCER RESEARCH FUND		38		00
or increase the amount you owe.	39.	MILITARY EMERGENCY RELIEF FUND		39		00
	40.	KANSAS HOMETOWN HEROES FUND		40		00
	41.	KANSAS CREATIVE ARTS INDUSTRY FUND		41		00
	42.	LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number		42		00
	43.	KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number		43		00
	44.	REFUND (subtract lines 35 through 43 from line 34)	<u> </u>	44		00
Signature	(s)	I authorize the Director of Taxation or the Director's designee to discuss my return I declare under the penalties of perjury that to the best of my knowledge this is a			7	
Taxpayer Signature		Spouse DATE Signature		_, 5011	DATE	
SIGNA OF PR OTHER TAXPA	EPAR R THA	ER Phone (If married filing joint) Tax Preparer's				_

SCHEDULE S

(Rev. 7-24)

DO NOT STAPLE

2024 KANSAS SUPPLEMENTAL SCHEDULE

Sch S	
Part A	寒
114324	Ü



L

Your First Name			Initial	Last Name	Enter the first four letters of Use ALL CAPITAL letters.	your last name.	
Spouse's First Na	ne		Initial	Last Name	Your Social Security number		
·					Enter the first four letters of last name. Use ALL CAPIT.		
and B of this for	m. To o	claim itemized	deduc	tructions before completing tions you must complete Kans ve documentation where indicates	as form Spouse's Social		
		PART A	- Mc	odifications to Fede	ral Adjusted Gross In	come	
Additions	A1.	State and mun	icipal be	ond interest not specifically exemp	ot from Kansas income tax (reduced	A1	000
		by related expe	enses			4.0	00
					Retirement Systems)	۸3	00
			_		u <mark>le</mark> s)	ΔΛ	00
					Schedule K-70)	A5	00
					C. § 163(j))	A6	00
					vings account (see instructions)	A7	00
					instructions and enclose list)ines A1 through A7)	ΛΟ.	00
Subtractions	A9.	Social Security	/ benefi	ts		A9	00
	A10.	KPERS lump s	sum dist	ributions exempt from Kansas inc	ome tax	A10	00
	A11.	Interest on U.S	6. Gove	rnment obligations (reduced by rel	ated expenses)	A11	00
		Retirement ben	efits sp	ecifically exempt from Kansas inco	Form K-40) me tax (do NOT include social security	/ A13	00
	Λ11				nonresidents only)	I A14 I	00
					I tuition program	A15	00
						A16	00
					A)	Λ17	00
					,	Δ18	00
						Λ10	00
	A20.	Contributions to	o an AB	LE savings account		A20	00
	A21.	Kansas expens	ing ded	luction (See instructions and enclo	ose applicable schedules)	A21	00
	A22.	Qualified Contr	ibutions	s to a First Time Home Buyer savir	ngs account (see instructions)	A22	00
	A23.	Other subtrac	tions fr	om federal adjusted gross income	(see instructions and enclose list)	A23	00
				,	(add lines A9 through A23)	Δ24	00
Net	A25	Net modificat	ion to fe	ederal adjusted gross income (sub	tract line A24 from line A8) Enter		
Modification	, 120.			2, Form K-40. If negative, shade n		5	00



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

Income				Total from federal return:		ıA	mount fro	m Kans	as sour	ces:
Shade box	B1. Wages, salaries, tips, etc		B1	00		B1				00
for negative amounts.	B2. Interest and dividend income		B2	00		B2				00
Example:	B3. Pensions, IRA distributions & annuities		ВЗ	00		В3				00
	Additional Income	-								
	B4. Refund of state & local income taxes		B4	00		B4				00
	B5. Alimony received		B5	00		B5				00
	B6. Business income or loss	В6	-	00	В6					00
		B7	-	00	B7	-				00
	B7. Capital gain or loss B8. Other gains or losses	B8	П	00	B8					00
	B9. Rental real estate, royalties, partnerships,	B9	Е	00	B9					00
	S corps, trusts, estates, REMICS etc	B10		00	B10					00
	B10. Farm income or loss B11. Unemployment compensation, taxable			00						00
	social security benefits & other income	B11	4 11		B11					00
	B12. Total income from Kansas sources (add lin	ies B	1 thro	ougn B11)	B12					
Adjustments to Income		ı		Total from federal return:		А	mount fro	om Kans	sas sou	rces:
	B13. IRA retirement deductions		B13	00		B13				00
Shade box for negative	B14. Penalty on early withdrawal of savings		B14	00		B14				00
amounts. Example:	B15. Alimony paid		B15	00		B15				00
Example.	B16. Moving expenses for members of the armed forces		B16	00		B16				00
	B17. Other federal adjustments		B17	00		B17				00
	B18. Total federal adjustments to Kansas source		ne (a	dd lines B13 through B17)		B18				00
	B19. Kansas source income after federal adjustm	nents	(subt	tract line B18 from line B12)	B19					00
	B20. Net modifications from Part A that are applic	able	· to Ka	insas source income	B20	-				00
	B21. Modified Kansas source income (line B19 p	lus or	· minı	us line B20)	B21	=				00
	B22. Kansas adjusted gross income (from line 3,	Form	K-40	0)	B22					00
Nonresident Allocation Percentage	B23. Nonresident allocation percentage (divide decimal place, not to exceed 100.0000). E					B23				

SCHEDULE A

DO NOT STAPLE

2024 KANSAS ITEMIZED DEDUCTIONS SCHEDULE





Your First Name			Initial	Last Name		Use ALL CAPITAL		your las	it name.		
						Your Social		1			
Spouse's First N	ame		Initial	Last Name		Security number					
						Enter the first four last name. Use ALL					
Check th	is bo	x if you claimed itemi	zed ded	uctions on your federal return		Spouse's Social Security number					
Medical and	1.	Medical and denta	l expens	ses (see instructions)				1			00
Dental	2.		•	income amount from Form 1				2			00
Expenses	3.	Multiply line 2 by 7	.5% (0.0)75)				3			00
(I.R.C. § 213)	4.	Total medical and than line 1, enter z	l dental ero)	expenses allowed (subtra	ct line 3 from li	ne 1. If line 3 is more		4			00
Taxes you	5.	State and local rea	al estate	e taxes (see instructions)				5			00
Paid	6.			property taxes				6			00
(I.R.C. § 164(a))	7.			d lines 5 and 6)				7			00
		limited) 8.b. Home mortga	age inte	rest NOT reported to you on	Form 1098 (se	e instructions if limite		8a			00
		If paid to the	person	from whom you bought the h	iome, show tha	t p <mark>er</mark> son's name,	a)				
		identifying nu	imber a	nd address:	AB	W		8b			00
		8.c. Points not re	oorted to	o you on Form 1098 (see ins	structions for sp	ecial rules)		8c			00
					·	,		8d			00
	9.			add lin <mark>es</mark> 8 <mark>a throug</mark> h 8d)				9			00
0:4- 4-											
Gifts to Charity	10.	Gifts by cash or ch	neck (se	e instructions if you made a	ny gift of \$250 o	or more)		10			00
(I.R.C. § 170)	11.	Gifts made other t	han by	cash or check (see instructio	ns if you made	any gift of \$250 or m	ore)	11			00
	12.	Carryover from pri	or year					12			00
	13.	Total gifts to cha	rity (add	d lines 10 through 12)				13			00
Total Kansas											
Itemized Deductions	14.			eductions (add lines 4, 7, 9				14			00

IMPORTANT: You must enclose all supportive documentation where indicated in the instructions.

ASERT KARN JOUCHER

W. A. O. W. S. F. R. W. F. R. W. F. R. W. S. F. R. W. S. F. R. W. S. F. R. W. F. W. F. R. W. W. F. R. W. F. R. W. F. W. F. R. W. F. R. W. F. W. F. W. F. W. F. R. W. F. W. W. F. W.

2024 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.

		and yo	u are			and yo	u are				and yo	u are			and yo	ou are
	ine 7,	Single,	Mauriad		ne 7,	Single,				ne 7,	Single,			line 7,	Single,	Marriad
	m K-40	Head of Household	Married Filing		n K-40	Head of Household	Married Filing			n K-40	Head of Household	Married Filing		rm K-40	Head of Household	Married Filing
1:	s —	or Married Filing	Joint	18	s —	or Married Filing	Joint		IS	-	or Married Filing	Joint		is —	or Married Filing	Joint
at	but not	Separate		at	but not	Separate			at	but not	Separate		at	but not	Separate	
least	more than	your t		least	more than	your t			least	more than	your t		least	more than	your t	
26 51	50 100	2 4	2 4	3,301 3,351	3,350 3,400	173 176	173 176		6,601 6,651	6,650 6,700	345 347	345 347	9,901 9,951		516 519	516 519
101	150	7	7	3,401	3,450	178	178		6,701	6,750	350	350	10,00	1 10,050	521	521
151 201	200 250	9 12	9 12	3,451 3,501	3,500 3,550	181 183	181 183		6,751 6,801	6,800 6,850	352 355	352 355	10,05°		524 527	524 527
251	300	14	14	3,551	3,600	186	186		6,851	6,900	358	358	10,15	1 10,200	529	529
301 351	350 400	17 20	17 20	3,601 3,651	3,650 3,700	189 191	189 191		6,901 6,951	6,950 7,000	360 363	360 363	10,20 10,25	1 10,250 1 10,300	532 534	532 534
401	450 450	22	22	3,701	3,700 3,750	194	194		7,001	7,000 7,050	365	365	10,30	1 10,350	537	537
451 501	500 550	25 27	25 27	3,751	3,800	196	196		7,051	7,100	368 371	368	10,35	1 10,400	540 542	540 542
551	600	30	30	3,801 3,851	3,850 3,900	199 202	199 202		7,101 7,151	7,150 7,200	371	371 373	10,40 10,45	1 10,450 1 10,500	542 545	542 545
601	650	33	33	3,901	3,950	204	204		7,201	7,250	376	376	10,50	1 10,550	547	547
651 701	700 750	35 38	35 38	3,951 4,001	4,000 4,050	207 209	207 209		7,251 7,301	7,300 7,350	378 381	378 381	10,55°	1 10,600 1 10,650	550 553	550 553
751	800	40	40	4,051	4,100	212	212		7,351	7,400	384	384	10,65	1 10,700	555	555
801 851	850 900	43 46	43 46	4,101 4,151	4,150 4,200	215 217	215 217		7,401 7,451	7,450 7,500	386 389	386 389	10,70°	1 10,750 1 10,800	558 560	558 560
901	950	48	48	4,201	4,250	220	220		7,501	7,550	391	391	10,80	1 10,850	563	563
951 1,001	1,000 1,050	51 53	51 53	4,251 4,301	4,300 4,350	222 225	222 225		7,551 7,601	7,600 7,650	394 397	394 397	10,85°	1 10,900 1 10,950	566 568	566 568
1,051	1,100	56	56	4,351	4,400	228	228		7,651	7,700	399	399	10,95	1 11,000	571	571
1,101 1,151	1,150 1,200	59 61	59 61	4,401 4,451	4,450 4,500	230 233	230 233		7,701 7,751	7,750 7,800	402 404	402 404	11,00° 11,05°	1 11,050 1 11,100	573 576	573 576
1,201	1,250	64	64	4,501	4,550	235	235	li	7,801	7,850	407	407	11,10	1 11,150	579	579
1,251 1,301	1,300 1,350	66 69	66 69	4,551 4,601	4,600 4,650	238 241	238 241		7,851 7,901	7,900 7,950	410 412	410 412	11,15°	1 11,200 1 11,250	581 584	581 584
1,351	1,400	72	72	4,651	4,700	243	243		7,951	8,000	415	415	11,25	1 11,300	586	586
1,401 1,451	1,450 1,500	74 77	74 77	4,701 4,751	4,750 4,800	246 248	246 248		8,001	8,050 8,100	417 420	417 420	11,30 11,35	1 11,350 1 11,400	589 592	589 592
1,501	1,550	79	79	4,751	4,850	251	251		8,051 8,101	8,150	420	420	11,40	1 11,450	592 594	594
1,551	1,600	82	82	4,851	4,900	254	254		8,151	8,200	425	425	11,45	1 11,500	597	597 599
1,601 1,651	1,650 1,700	85 87	85 87	4,901 4,951	4,950 5,000	256 259	256 259		8,201 8,251	8,250 8,300	428 430	428 430	11,50° 11,55°	1 11,550 1 11,600	599 602	602
1,701	1,750	90	90	5,001	5,050	261	261		8,301	8,350	433	433	11,60	1 11,650	605	605
1,751 1,801	1,800 1,850	92 95	92 95	5,051 5,101	5,100 5,150	264 267	264 267		8,351 8,401	8,400 8,450	436 438	436 438	11,65°	1 11,700 1 11,750	607 610	607 610
1,851	1,900	98	98	5,151	5,200	269	269		8,451	8,500	441	441	11,75	1 11,800	612	612
1,901 1,951	1,950 2,000	100 103	100 103	5,201 5,251	5,250 5,300	272 274	272 274		8,501 8,551	8,550 8,600	443 446	443 446	11,80° 11,85°	1 11,850 1 11,900	615 618	615 618
2,001	2,050	105	105	5,301	5,350	277	277		8,601	8,650	449	449	11,90	1 11,950	620	620
2,051 2,101	2,100 2,150	108 111	108 111	5,351 5,401	5,400 5,450	280 282	280 282		8,651 8,701	8,700 8,750	451 454	451 454	11,95 12,00	1 12,000 1 12,050	623 625	623 625
2,151	2,200	113	113	5,451	5,500	285	285		8,751	8,800	456	456	12,05	1 12,100	628	628
2,201 2,251	2,250 2,300	116 118	116 118	5,501 5,551	5,550 5,600	287 290	287 290		8,801 8,851	8,850 8,900	459 462	459 462	12,10 12,15	1 12,150 1 12,200	631 633	631 633
2,301	2,350	121	121	5,601	5,650	293	293		8,901	8,950	464	464	12,20	1 12,250	636	636
2,351 2,401	2,400 2,450	124 126	124 126	5,651 5,701	5,700 5,750	295 298	295 298		8,951 9,001	9,000 9,050	467 469	467 469	12,25 12,30	1 12,300 1 12,350	638 641	638 641
2,451	2,500	129	129	5,751	5,800	300	300		9,051	9,100	472	472	12,35	1 12,400	644	644
2,501 2,551	2,550 2,600	131 134	131 134	5,801 5,851	5,850 5,900	303 306	303 306		9,101 9,151	9,150 9,200	475 477	475 477	12,40° 12,45°		646 649	646 649
2,601	2,650	137	137	5,901	5,950	308	308		9,201	9,250	480	480	12,50	1 12,550	651	651
2,651	2,700 2,750	139 142	139 142	5,951 6,001	6,000 6,050	311	311 313		9,251 9,301	9,300 9,350	482 485	482 485	12,55° 12,60°	1 12,600 1 12,650	654 657	654 657
2,701 2,751	2,750	144	144	6,051	6,100	313 316	316		9,351	9,400	488	488	12,65	1 12,700	659	659
2,801	2,850	147 150	147 150	6,101	6,150	319	319		9,401	9,450	490	490	12,70	1 12,750	662 664	662 664
2,851 2,901	2,900 2,950	150 152	150 152	6,151 6,201	6,200 6,250	321 324	321 324		9,451 9,501	9,500 9,550	493 495	493 495	12,75°	1 12,850	664 667	664 667
2,951	3,000	155	155	6,251	6,300	326	326		9,551	9,600	498	498	12,85	1 12,900	670	670
3,001 3,051	3,050 3,100	157 160	157 160	6,301 6,351	6,350 6,400	329 332	329 332		9,601 9,651	9,650 9,700	501 503	501 503	12,90° 12,95°	1 12,950 1 13,000	672 675	672 675
3,101	3,150	163	163	6,401	6,450	334	334		9,701	9,750	506	506	13,00	1 13,050	677	677
3,151 3,201	3,200 3,250	165 168	165 168	6,451 6,501	6,500 6,550	337 339	337 339		9,751 9,801	9,800 9,850	508 511	508 511	13,05°		680 683	680 683
3,251	3,300	170	170	6,551	6,600	342	342		9,851	9,900	514	514	13,15		685	685

		and yo	u are			and yo	u are			and yo	ou are			and yo	ou are
If line	,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
Form is -		Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint		K-40 —	Household or Married	Filing Joint
		Filing Separate	Cont			Filing Separate	Come			Filing Separate	Comit	, ,		Filing Separate	Oome
at least	but not more than	your ta	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is
13,201	13,250	688	688	16,501	16,550	859	859	19,801	19,850	1,031	1,031	23,101	23,150	1,203	1,203
13,251	13,300	690	690	16,551	16,600	862	862	19,851	19,900	1,034	1,034	23,151	23,200	1,206	1,205
13,301 13,351	13,350 13,400	693 696	693 696	16,601 16,651	16,650 16,700	865 867	865 867	19,901 19,951	19,950 20,000	1,036 1,039	1,036 1,039	23,201 23,251	23,250 23,300	1,209 1,211	1,208 1,210
13,401	13,450	698	698	16,701	16,750	870	870	20,001	20,050	1,041	1,041	23,301	23,350	1,214	1,213
13,451	13,500	701	701	16,751	16,800	872	872	20,051	20,100	1,044	1,044	23,351	23,400	1,217	1,216
13,501 13,551	13,550 13,600	703 706	703 706	16,801 16,851	16,850 16,900	875 878	875 878	20,101 20,151	20,150 20,200	1,047 1,049	1,047 1,049	23,401 23,451	23,450 23,500	1,220 1,223	1,218 1,221
13,601	13,650	709	709	16,901	16,950	880	880	20,201	20,250	1,052	1,052	23,501	23,550	1,225	1,223
13,651	13,700	711 714	711 714	16,951	17,000	883 885	883 885	20,251	20,300	1,054	1,054	23,551	23,600	1,228 1,231	1,226 1,229
13,701 13,751	13,750 13,800	714	714	17,001 17,051	17,050 17,100	888	888	20,301 20,351	20,350 20,400	1,057 1,060	1,057 1,060	23,601 23,651	23,650 23,700	1,231	1,229
13,801	13,850	719	719	17,101	17,150	891	891	20,401	20,450	1,062	1,062	23,701	23,750	1,236	1,234
13,851 13,901	13,900 13,950	722 724	722 724	17,151 17,201	17,200 17,250	893 896	893 896	20,451 20,501	20,500 20,550	1,065 1,067	1,065 1,067	23,751 23,801	23,800 23,850	1,239 1,242	1,236 1,239
13,951	14,000	727	727	17,201	17,250	898	898	20,551	20,550	1,007	1,007	23,851	23,900	1,242	1,239
14,001	14,050	729	729	17,301	17,350	901	901	20,601	20,650	1,073	1,073	23,901	23,950	1,248	1,244
14,051 14,101	14,100 14,150	732 735	732 735	17,351 17,401	17,400 17,450	904 906	904 906	20,651 20,701	20,700 20,750	1,075 1,078	1,075 1,078	23,951 24,001	24,000 24,050	1,250 1,253	1,247 1,249
14,151	14,130	737	737	17,401	17,500	909	909	20,751	20,750	1,076	1,078	24,001	24,030	1,256	1,249
14,201	14,250	740	740	17,501	17,550	911	911	20,801	20,850	1,083	1,083	24,101	24,150	1,259	1,255
14,251 14,301	14,300 14,350	742 745	742 745	17,551 17,601	17,600 17,650	914 917	914 917	20,851 20,901	20,900 20,950	1,086 1,088	1,086 1,088	24,151 24,201	24,200 24,250	1,262 1,264	1,257 1,260
14,351	14,400	748	748	17,651	17,700	919	919	20,951	21,000	1,091	1,091	24,251	24,300	1,267	1,262
14,401	14,450	750	750	17,701	17,750	922	922	21,001	21,050	1,093	1,093	24,301	24,350	1,270	1,265
14,451 14,501	14,500 14,550	753 755	753 755	17,751 17,801	17,800 17,850	924 927	924 927	21,051 21,101	21,100 21,150	1,096 1,099	1,096 1,099	24,351 24,401	24,400 24,450	1,273 1,276	1,268 1,270
14,551	14,600	758	758	17,851	17,900	930	930	21,151	21,200	1,101	1,101	24,451	24,500	1,278	1,273
14,601	14,650	761	761	17,901	17,950	932	932	21,201	21,250	1,104	1,104	24,501	24,550	1,281	1,275
14,651 14,701	14,700 14,750	763 766	763 766	17,951 18,001	18,000 18,050	935 937	935 937	21,251 21,301	21,300 21,350	1,106 1,109	1,106 1,109	24,551 24,601	24,600 24,650	1,284 1,287	1,278 1,281
14,751	14,800	768	768	18,051	18,100	940	940	21,351	21,400	1,112	1,112	24,651	24,700	1,289	1,283
14,801 14,851	14,850 14,900	771 774	771 774	18,101 18,151	18,150 18,200	943 945	943 945	21,401 21,451	21,450 21,500	1,114 1,117	1,114 1,117	24,701 24,751	24,750 24,800	1,292 1,295	1,286 1,288
14,901	14,950	776	776	18,201	18,250	948	948	21,501	21,550	1,117	1,119	24,801	24,850	1,298	1,200
14,951	15,000	779	779	18,251	18,300	950	950	21,551	21,600	1,122	1,122	24,851	24,900	1,301	1,294
15,001 15,051	15,050 15,100	781 784	781 784	18,301 18,351	18,350 18,400	953 956	953 956	21,601 21,651	21,650 21,700	1,125 1,127	1,125 1,127	24,901 24,951	24,950 25,000	1,303 1,306	1,296 1,299
15,101	15,150	787	787	18,401	18,450	958	958	21,701	21,750	1,130	1,130	25,001	25,050	1,309	1,301
15,151	15,200	789	789	18,451	18,500	961	961	21,751	21,800	1,132	1,132	25,051	25,100	1,312	1,304
15,201 15,251	15,250 15,300	792 794	792 794	18,501 18,551	18,550 18,600	963 966	963 966	21,801 21,851	21,850 21,900	1,135 1,138	1,135 1,138	25,101 25,151	25,150 25,200	1,315 1,317	1,307 1,309
15,301	15,350	797	797	18,601	18,650	969	969	21,901	21,950	1,140	1,140	25,201	25,250	1,320	1,312
15,351	15,400	800 802	800 802	18,651	18,700 18,750	971 974	971 974	21,951	22,000	1,143	1,143	25,251	25,300	1,323	1,314 1,317
15,401 15,451	15,450 15,500	805	805	18,701 18,751	18,800	974	974	22,001 22,051	22,050 22,100	1,145 1,148	1,145 1,148	25,301 25,351	25,350 25,400	1,326 1,329	1,317
15,501	15,550	807	807	18,801	18,850	979	979	22,101	22,150	1,151	1,151	25,401	25,450	1,331	1,322
15,551	15,600	810	810 813	18,851 18,901	18,900	982	982	22,151	22,200	1,153	1,153	25,451	25,500	1,334	1,325
15,601 15,651	15,650 15,700	813 815	815	18,951	18,950 19,000	984 987	984 987	22,201 22,251	22,250 22,300	1,156 1,158	1,156 1,158	25,501 25,551	25,550 25,600	1,337 1,340	1,327 1,330
15,701	15,750	818	818	19,001	19,050	989	989	22,301	22,350	1,161	1,161	25,601	25,650	1,343	1,333
15,751 15,801	15,800 15,850	820 823	820 823	19,051 19,101	19,100 19,150	992 995	992 995	22,351 22,401	22,400 22,450	1,164 1,166	1,164 1,166	25,651 25,701	25,700 25,750	1,345 1,348	1,335 1,338
15,851	15,830	826	826	19,151	19,130	997	997	22,451	22,500	1,169	1,169	25,751	25,730	1,340	1,340
15,901	15,950	828	828	19,201	19,250	1,000	1,000	22,501	22,550	1,171	1,171	25,801	25,850	1,354	1,343
15,951 16,001	16,000 16,050	831 833	831 833	19,251 19,301	19,300 19,350	1,002 1,005	1,002 1,005	22,551 22,601	22,600 22,650	1,174 1,177	1,174 1,177	25,851 25,901	25,900 25,950	1,356 1,359	1,346 1,348
16,051	16,100	836	836	19,351	19,400	1,008	1,008	22,651	22,700	1,179	1,179	25,951	26,000	1,362	1,351
16,101	16,150	839	839	19,401	19,450	1,010	1,010	22,701	22,750	1,182	1,182	26,001	26,050	1,365	1,353
16,151 16,201	16,200 16,250	841 844	841 844	19,451 19,501	19,500 19,550	1,013 1,015	1,013 1,015	22,751 22,801	22,800 22,850	1,184 1,187	1,184 1,187	26,051 26,101	26,100 26,150	1,368 1,370	1,356 1,359
16,251	16,300	846	846	19,551	19,600	1,018	1,018	22,851	22,900	1,190	1,190	26,151	26,200	1,373	1,361
16,301	16,350	849 852	849 852	19,601 19,651	19,650 19,700	1,021	1,021	22,901	22,950	1,192	1,192	26,201	26,250	1,376	1,364 1,366
16,351 16,401	16,400 16,450	852 854	852 854	19,651	19,700	1,023 1,026	1,023 1,026	22,951 23,001	23,000 23,050	1,195 1,197	1,195 1,197	26,251 26,301	26,300 26,350	1,379 1,382	1,369
16,451	16,500	857	857	19,751	19,800	1,028	1,028	23,051	23,100	1,200	1,200	26,351	26,400	1,384	1,372

		and yo	u are			and yo	u are			and yo	ou are			and yo	ou are
	ne 7,	Single,	Mauriad		ne 7,	Single,	Marriad		ne 7,	Single,	Mauriad		ne 7,	Single,	Maniad
	n K-40	Head of Household	Married Filing		i K-40	Head of Household	Married Filing		n K-40	Head of Household	Married Filing		n K-40	Head of Household	Married Filing
is	_	or Married Filing	Joint	is	_	or Married Filing	Joint	is	_	or Married Filing	Joint	is	_	or Married Filing	Joint
-4	h	Separate				Separate		-4	h	Separate		-4		Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your t	ax is
26,401	26,450	1,387	1,374	29,701	29,750	1,571	1,546	33,001	33,050	1,755	1,717	36,301	36,350	1,940	1,889
26,451	26,500	1,390	1,377	29,751	29,800	1,574	1,548	33,051	33,100	1,758	1,720	36,351	36,400	1,942	1,892
26,501 26,551	26,550 26,600	1,393 1,396	1,379 1,382	29,801 29,851	29,850 29,900	1,577 1,580	1,551 1,554	33,101 33,151	33,150 33,200	1,761 1,764	1,723 1,725	36,401 36,451	36,450 36,500	1,945 1,948	1,894 1,897
26,601	26,650	1,398	1,385	29,901	29,950	1,582	1,556	33,201	33,250	1,767	1,728	36,501	36,550	1,951	1,899
26,651	26,700	1,401	1,387	29,951	30,000	1,585	1,559	33,251	33,300	1,769	1,730	36,551	36,600	1,954	1,902
26,701 26,751	26,750 26,800	1,404 1,407	1,390 1,392	30,001 30,051	30,050 30,100	1,588 1,591	1,561 1,564	33,301 33,351	33,350 33,400	1,772 1,775	1,733 1,736	36,601 36,651	36,650 36,700	1,956 1,959	1,905 1,907
26,751	26,850	1,407	1,395	30,101	30,150	1,594	1,567	33,401	33,450 33,450	1,778	1,738	36,701	36,750	1,959	1,907
26,851	26,900	1,412	1,398	30,151	30,200	1,596	1,569	33,451	33,500	1,781	1,741	36,751	36,800	1,965	1,912
26,901	26,950	1,415	1,400	30,201	30,250	1,599	1,572	33,501	33,550	1,783	1,743	36,801	36,850	1,967	1,915
26,951 27,001	27,000 27,050	1,418 1,421	1,403 1,405	30,251 30,301	30,300 30,350	1,602 1,605	1,574 1,577	33,551 33,601	33,600 33,650	1,786 1,789	1,746 1,749	36,851 36,901	36,900 36,950	1,970 1,973	1,918 1,920
27,051	27,100	1,423	1,408	30,351	30,400	1,608	1,580	33,651	33,700	1,792	1,751	36,951	37,000	1,976	1,923
27,101	27,150	1,426	1,411	30,401	30,450	1,610	1,582	33,701	33,750	1,794	1,754	37,001	37,050	1,979	1,925
27,151 27,201	27,200 27,250	1,429 1,432	1,413 1,416	30,451 30,501	30,500 30,550	1,613 1,616	1,585 1,587	33,751 33,801	33,800 33,850	1,797 1,800	1,756 1,759	37,051 37,101	37,100 37,150	1,981 1,984	1,928 1,931
27,201	27,250	1,435	1,418	30,551	30,600	1,619	1,587	33,851	33,900	1,803	1,762	37,101	37,150	1,984	1,931
27,301	27,350	1,437	1,421	30,601	30,650	1,622	1,593	33,901	33,950	1,806	1,764	37,201	37,250	1,990	1,936
27,351	27,400	1,440	1,424	30,651	30,700	1,624	1,595	33,951	34,000	1,808	1,767	37,251	37,300 37,350	1,993	1,938
27,401 27,451	27,450 27,500	1,443 1,446	1,426 1,429	30,701 30,751	30,750 30,800	1,627 1,630	1,598 1,600	34,001 34,051	34,050 34,100	1,811 1,814	1,769 1,772	37,301 37,351	37,350 37,400	1,995 1,998	1,941 1,944
27,501	27,550	1,449	1,431	30,801	30,850	1,633	1,603	34,101	34,150	1,817	1,775	37,401	37,450	2,001	1,946
27,551	27,600	1,451	1,434	30,851	30,900	1,635	1,606	34,151	34,200	1,820	1,777	37,451	37,500	2,004	1,949
27,601 27,651	27,650 27,700	1,454 1,457	1,437 1,439	30,901 30,951	30,950 31,000	1,638 1,641	1,608 1,611	34,201 34,251	34,250 34,300	1,822 1,825	1,780 1,782	37,501 37,551	37,550 37,600	2,007 2,009	1,951 1,954
27,701	27,750	1,460	1,442	31,001	31,050	1,644	1,613	34,301	34,350	1,828	1,785	37,601	37,650	2,012	1,957
27,751	27,800	1,462	1,444	31,051	31,100	1,647	1,616	34,351	34,400	1,831	1,788	37,651	37,700	2,015	1,959
27,801 27,851	27,850 27,900	1,465 1,468	1,447 1,450	31,101 31,151	31,150 31,200	1,649 1,652	1,619 1,621	34,401 34,451	34,450 34,500	1,834 1,836	1,790 1,793	37,701 37,751	37,750 37,800	2,018 2,020	1,962 1,964
27,901	27,950	1,400	1,450	31,131	31,250	1,655	1,621	34,501	34,550	1,839	1,795	37,751	37,850	2,020	1,964
27,951	28,000	1,474	1,455	31,251	31,300	1,658	1,626	34,551	34,600	1,842	1,798	37,851	37,900	2,026	1,970
28,001	28,050	1,476	1,457	31,301	31,350	1,661	1,629	34,601	34,650	1,845	1,801	37,901	37,950	2,029	1,972
28,051 28,101	28,100 28,150	1,479 1,482	1,460 1,463	31,351 31,401	31,400 31,450	1,663 1,666	1,632 1,634	34,651 34,701	34,700 34,750	1,847 1,850	1,803 1,806	37,951 38,001	38,000 38,050	2,032 2,034	1,975 1,977
28,151	28,200	1,485	1,465	31,451	31,500	1,669	1,637	34,751	34,800	1,853	1,808	38,051	38,100	2,037	1,980
28,201	28,250	1,488	1,468	31,501	31,550	1,672	1,639	34,801	34,850	1,856	1,811	38,101	38,150	2,040	1,983
28,251 28,301	28,300 28,350	1,490 1,493	1,470 1,473	31,551 31,601	31,600 31,650	1,675 1,677	1,642 1,645	34,851 34,901	34,900 34,950	1,859 1,861	1,814 1,816	38,151 38,201	38,200 38,250	2,043 2,046	1,985 1,988
28,351	28,400	1,496	1,476	31,651	31,700	1,680	1,647	34,951	35,000	1,864	1,819	38,251	38,300	2,048	1,990
28,401	28,450	1,499	1,478	31,701	31,750	1,683	1,650	35,001	35,050	1,867	1,821	38,301	38,350	2,051	1,993
28,451	28,500	1,502 1,504	1,481	31,751	31,800	1,686 1,688	1,652 1,655	35,051	35,100	1,870 1,873	1,824	38,351	38,400	2,054 2,057	1,996 1,998
28,501 28,551	28,550 28,600	1,504	1,483 1,486	31,801 31,851	31,850 31,900	1,666	1,658	35,101 35,151	35,150 35,200	1,875	1,827 1,829	38,401 38,451	38,450 38,500	2,057	2,001
28,601	28,650	1,510	1,489	31,901	31,950	1,694	1,660	35,201	35,250	1,878	1,832	38,501	38,550	2,062	2,003
28,651	28,700	1,513	1,491	31,951	32,000	1,697	1,663	35,251	35,300 35,350	1,881	1,834	38,551	38,600	2,065	2,006
28,701 28,751	28,750 28,800	1,515 1,518	1,494 1,496	32,001 32,051	32,050 32,100	1,700 1,702	1,665 1,668	35,301 35,351	35,350 35,400	1,884 1,887	1,837 1,840	38,601 38,651	38,650 38,700	2,068 2,071	2,009 2,011
28,801	28,850	1,521	1,499	32,101	32,150	1,705	1,671	35,401	35,450	1,889	1,842	38,701	38,750	2,073	2,014
28,851	28,900	1,524	1,502	32,151	32,200	1,708	1,673	35,451	35,500	1,892	1,845	38,751	38,800	2,076	2,016
28,901 28,951	28,950 29,000	1,527 1,529	1,504 1,507	32,201 32,251	32,250 32,300	1,711 1,714	1,676 1,678	35,501 35,551	35,550 35,600	1,895 1,898	1,847 1,850	38,801 38,851	38,850 38,900	2,079 2,082	2,019 2,022
29,001	29,050	1,532	1,507	32,301	32,350	1,714	1,681	35,601	35,650	1,901	1,853	38,901	38,950	2,085	2,022
29,051	29,100	1,535	1,512	32,351	32,400	1,719	1,684	35,651	35,700	1,903	1,855	38,951	39,000	2,087	2,027
29,101 29,151	29,150 29,200	1,538 1,541	1,515 1,517	32,401 32,451	32,450 32,500	1,722 1,725	1,686 1,689	35,701 35,751	35,750 35,800	1,906 1,909	1,858 1,860	39,001 39,051	39,050 39,100	2,090 2,093	2,029 2,032
29,151	29,200 29,250	1,541	1,517	32,451	32,500 32,550	1,725	1,669	35,801	35,850	1,909	1,863	39,051	39,100	2,093	2,032
29,251	29,300	1,546	1,522	32,551	32,600	1,730	1,694	35,851	35,900	1,914	1,866	39,151	39,200	2,099	2,037
29,301	29,350	1,549	1,525	32,601	32,650	1,733	1,697	35,901	35,950	1,917	1,868	39,201	39,250	2,101	2,040
29,351 29,401	29,400 29,450	1,552 1,555	1,528 1,530	32,651 32,701	32,700 32,750	1,736 1,739	1,699 1,702	35,951 36,001	36,000 36,050	1,920 1,923	1,871 1,873	39,251 39,301	39,300 39,350	2,104 2,107	2,042 2,045
29,451	29,500	1,557	1,533	32,751	32,800	1,741	1,702	36,051	36,100	1,926	1,876	39,351	39,400	2,110	2,043
29,501	29,550	1,560	1,535	32,801	32,850	1,744	1,707	36,101	36,150	1,928	1,879	39,401	39,450	2,113	2,050
29,551	29,600	1,563 1,566	1,538	32,851	32,900 32,950	1,747 1,750	1,710	36,151 36,201	36,200 36,250	1,931	1,881	39,451	39,500 39,550	2,115 2,118	2,053
29,601 29,651	29,650 29,700	1,566 1,568	1,541 1,543	32,901 32,951	32,950 33,000	1,750 1,753	1,712 1,715	36,201	36,250 36,300	1,934 1,937	1,884 1,886	39,501 39,551	39,550 39,600	2,118	2,055 2,058
_0,001	_5,.00	1,000	1,0-10	02,001	55,500	1,100	1,7 10	30,201	55,500	1,001	1,000	30,301	55,500	<u>-, :- :</u>	2,000

		and yo	ou are			and yo	ou are				and yo	ou are				and yo	ou are
	ne 7, n K-40	Single, Head of	Married		ne 7, n K-40	Single, Head of	Married		If lin	e 7, K-40	Single, Head of	Married			ne 7, n K-40	Single, Head of	Married
	i N-40	Household or Married	Filing Joint			Household or Married	Filing Joint		is		Household or Married	Filing Joint				Household or Married	Filing Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at least	but not more than	your t	ax is	at least	but not more than	your t	tax is	at leas	st	but not more than	your t	ax is	at leas		but not more than	your	tax is
39,601	39,650	2,124	2,061	42,901	42,950	2,308	2,232	46,2		46,250	2,492	2,405	49,5		49,550	2,676	2,589
39,651 39,701	39,700 39,750	2,126 2,129	2,063 2,066	42,951 43,001	43,000	2,311 2,313	2,235 2,237	46,2		46,300 46,350	2,495 2,498	2,407 2,410	49,5 49,6		49,600 49,650	2,679 2,682	2,592 2,594
39,751	39,800	2,129	2,068	43,051	43,050 43,100	2,313	2,237	46,3 46,3		46,400	2,490	2,410	49,6		49,700	2,684	2,594
39,801	39,850	2,135	2,071	43,101	43,150	2,319	2,243	46,4		46,450	2,503	2,416	49,7		49,750	2,687	2,600
39,851 39,901	39,900 39,950	2,138 2,140	2,074 2,076	43,151 43,201	43,200 43,250	2,322 2,325	2,245 2,248	46,4 46,5		46,500 46,550	2,506 2,509	2,419 2,421	49,7 49,8		49,800 49,850	2,690 2,693	2,603 2,605
39,951	40,000	2,143	2,079	43,251	43,300	2,327	2,250	46,5	51	46,600	2,512	2,424	49,8	51	49,900	2,696	2,608
40,001 40,051	40,050 40,100	2,146 2,149	2,081 2,084	43,301 43,351	43,350 43,400	2,330 2,333	2,253 2,256	46,6 46,6		46,650 46,700	2,514 2,517	2,427 2,430	49,9 49,9		49,950 50,000	2,698 2,701	2,611 2,614
40,101	40,150	2,152	2,087	43,401	43,450	2,336	2,258	46,7		46,750	2,520	2,432	50,0	01	50,050	2,704	2,617
40,151	40,200 40,250	2,154 2,157	2,089 2,092	43,451 43,501	43,500 43,550	2,339 2,341	2,261 2,263	46,7 46,8		46,800 46,850	2,523 2,525	2,435 2,438	50,0 50,1		50,100 50,150	2,707 2,710	2,619 2,622
40,251	40,300	2,160	2,092	43,551	43,600	2,344	2,266	46,8		46,900	2,528	2,441	50,1		50,130	2,712	2,625
40,301	40,350	2,163	2,097	43,601	43,650	2,347	2,269	46,9		46,950	2,531	2,444	50,2		50,250	2,715	2,628
40,351 40,401	40,400 40,450	2,166 2,168	2,100 2,102	43,651 43,701	43,700 43,750	2,350 2,352	2,271 2,274	46,9 47,0		47,000 47,050	2,534 2,537	2,446 2,449	50,2 50,3		50,300 50,350	2,718 2,721	2,631 2,633
40,451	40,500	2,171	2,105	43,751	43,800	2,355	2,276	47,0	51	47,100	2,539	2,452	50,3	51	50,400	2,724	2,636
40,501 40,551	40,550 40,600	2,174 2,177	2,107 2,110	43,801 43,851	43,850 43,900	2,358 2,361	2,279 2,282	47,1 47,1		47,150 47,200	2,542 2,545	2,455 2,458	50,4 50,4		50,450 50,500	2,726 2,729	2,639 2,642
40,601	40,650	2,180	2,113	43,901	43,950	2,364	2,284	47,2	01	47,250	2,548	2,460	50,5	01	50,550	2,732	2,645
40,651 40,701	40,700 40,750	2,182 2,185	2,115 2,118	43,951 44,001	44,000 44,050	2,366 2,369	2,287 2,289	47,2 47,3		47,300 47,350	2,551 2,553	2,463 2,466	50,5 50,6		50,600 50,650	2,735 2,738	2,647 2,650
40,751	40,800	2,188	2,110	44,051	44,100	2,372	2,292	47,3		47,400	2,556	2,469	50,6		50,700	2,740	2,653
40,801 40,851	40,850	2,191 2,193	2,123 2,126	44,101 44,151	44,150 44,200	2,375 2,378	2,295 2,297	47,4		47,450 47,500	2,559 2,562	2,472 2,474	50,7		50,750	2,743 2,746	2,656 2,658
40,851	40,900 40,950	2,193	2,128	44,201	44,250	2,376	2,297	47,4 47,5		47,500 47,550	2,565	2,474	50,7 50,8		50,800 50,850	2,740	2,661
40,951	41,000	2,199	2,131	44,251	44,300	2,383	2,302	47,5		47,600	2,567	2,480	50,8		50,900	2,751	2,664
41,001 41,051	41,050 41,100	2,202 2,205	2,133 2,136	44,301 44,351	44,350 44,400	2,386 2,389	2,305 2,308	47,6 47,6		47,650 47,700	2,570 2,573	2,483 2,485	50,9 50,9		50,950 51,000	2,754 2,757	2,667 2,670
41,101	41,150	2,207	2,139	44,401	44,450	2,392	2,310	47,7	01	47,750	2,576	2,488	51,0	01	51,050	2,760	2,672
41,151 41,201	41,200 41,250	2,210 2,213	2,141 2,144	44,451 44,501	44,500 44,550	2,394 2,397	2,313 2,315	47,7 47,8		47,800 47,850	2,578 2,581	2,491 2,494	51,0 51,1		51,100 51,150	2,763 2,765	2,675 2,678
41,251	41,300	2,216	2,146	44,551	44,600	2,400	2,318	47,8	51	47,900	2,584	2,497	51,1	51	51,200	2,768	2,681
41,301 41,351	41,350 41,400	2,219 2,221	2,149 2,152	44,601 44,651	44,650 44,700	2,403 2,405	2,321 2,323	47,9 47,9		47,950 48,000	2,587 2,590	2,499 2,502	51,2 51,2		51,250 51,300	2,771 2,774	2,684 2,686
41,401	41,450	2,224	2,154	44,701	44,750	2,408	2,326	48,0		48,050	2,592	2,505	51,3		51,350	2,777	2,689
41,451 41,501	41,500 41,550	2,227 2,230	2,157 2,159	44,751 44,801	44,800 44,850	2,411 2,414	2,328 2,331	48,0 48,1		48,100 48,150	2,595 2,598	2,508 2,511	51,3 51,4		51,400 51,450	2,779 2,782	2,692 2,695
41,551	41,600	2,233	2,162	44,851	44,900	2,414	2,334	48,1		48,200	2,601	2,511	51,4		51,500	2,785	2,698
41,601	41,650	2,235	2,165	44,901	44,950	2,419	2,336	48,2		48,250	2,604	2,516	51,5	01	51,550	2,788	2,700
41,651 41,701	41,700 41,750	2,238 2,241	2,167 2,170	44,951 45,001	45,000 45,050	2,422 2,425	2,339 2,341	48,2 48,3		48,300 48,350	2,606 2,609	2,519 2,522	51,5 51,6	อา 01	51,600 51,650	2,791 2,793	2,703 2,706
41,751	41,800	2,244	2,172	45,051	45,100	2,428	2,344	48,3	51	48,400	2,612	2,525	51,6	51	51,700	2,796	2,709
41,801 41,851	41,850 41,900	2,246 2,249	2,175 2,178	45,101 45,151	45,150 45,200	2,431 2,433	2,347 2,349	48,4 48,4		48,450 48,500	2,615 2,618	2,527 2,530	51,7 51,7		51,750 51,800	2,799 2,802	2,711 2,714
41,901	41,950	2,252	2,180	45,201	45,250	2,436	2,352	48,5	01	48,550	2,620	2,533	51,8	01	51,850	2,804	2,717
41,951 42,001	42,000 42,050	2,255 2,258	2,183 2,185	45,251 45,301	45,300 45,350	2,439 2,442	2,354 2,357	48,5 48,6		48,600 48,650	2,623 2,626	2,536 2,539	51,8 51,9		51,900 51,950	2,807 2,810	2,720 2,723
42,051	42,100	2,260	2,188	45,351	45,400	2,445	2,360	48,6	51	48,700	2,629	2,541	51,9	51	52,000	2,813	2,725
42,101 42,151	42,150 42,200	2,263 2,266	2,191 2,193	45,401 45,451	45,450 45,500	2,447 2,450	2,362 2,365	48,7 48,7		48,750 48,800	2,631 2,634	2,544 2,547	52,0 52,0		52,050 52,100	2,816 2,818	2,728 2,731
42,201	42,250	2,269	2,193	45,501	45,550 45,550	2,453	2,367	48,8		48,850	2,637	2,550	52,1	01	52,150	2,821	2,734
42,251	42,300 42,350	2,272 2,274	2,198	45,551 45,601	45,600	2,456 2,459	2,370	48,8 48,9		48,900 48,950	2,640 2,643	2,552	52,1		52,200 52,250	2,824 2,827	2,737 2,739
42,301 42,351	42,350 42,400	2,274 2,277	2,201 2,204	45,651	45,650 45,700	2,459 2,461	2,373 2,375	48,9 48,9		48,950 49,000	2,643 2,645	2,555 2,558	52,2 52,2		52,300	2,827 2,830	2,739 2,742
42,401	42,450	2,280	2,206	45,701	45,750	2,464	2,378	49,0	01	49,050	2,648	2,561	52,3	01	52,350	2,832	2,745
42,451 42,501	42,500 42,550	2,283 2,286	2,209 2,211	45,751 45,801	45,800 45,850	2,467 2,470	2,380 2,383	49,0 49,1		49,100 49,150	2,651 2,654	2,564 2,566	52,3 52,4		52,400 52,450	2,835 2,838	2,748 2,751
42,551	42,600	2,288	2,214	45,851	45,900	2,472	2,386	49,1	51	49,200	2,657	2,569	52,4	51	52,500	2,841	2,753
42,601 42,651	42,650 42,700	2,291 2,294	2,217 2,219	45,901 45,951	45,950 46,000	2,475 2,478	2,388 2,391	49,2 49,2		49,250 49,300	2,659 2,662	2,572 2,575	52,5 52,5		52,550 52,600	2,844 2,846	2,756 2,759
42,701	42,750	2,297	2,222	46,001	46,050	2,481	2,393	49,3	01	49,350	2,665	2,578	52,6	01	52,650	2,849	2,762
42,751 42,801	42,800 42,850	2,299 2,302	2,224 2,227	46,051 46,101	46,100 46,150	2,484 2,486	2,396 2,399	49,3 49,4		49,400 49,450	2,668 2,671	2,580 2,583	52,6 52,7		52,700 52,750	2,852 2,855	2,764 2,767
42,851	42,900	2,305	2,230	46,151	46,200	2,489	2,402	49,4		49,500	2,673	2,586	52,7		52,800	2,857	2,770

		and yo	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40 —	Household	Filing		า K-40 —	Household	Filing		n K-40 . —	Household	Filing		n K-40 s —	Household	Filing
15	_	or Married Filing	Joint	13	_	or Married Filing	Joint	15	_	or Married Filing	Joint	ls ls	, —	or Married Filing	Joint
at	but not	Separate		at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	more than	your t		least	more than	your t		least	more than	your 1		least	more than	your t	
52,801 52,851	52,850 52,900	2,860 2,863	2,773 2,776	56,101 56,151	56,150 56,200	3,044 3,047	2,957 2,960	59,401 59,451	59,450 59,500	3,229 3,231	3,141 3,144	62,701 62,751	62,750 62,800	3,413 3,415	3,325 3,328
52,901	52,950	2,866	2,778	56,201	56,250	3,050	2,963	59,501	59,550	3,234	3,147	62,801	62,850	3,418	3,331
52,951	53,000	2,869	2,781	56,251	56,300	3,053	2,965	59,551	59,600	3,237	3,150	62,851	62,900	3,421	3,334
53,001 53,051	53,050 53,100	2,871 2,874	2,784 2,787	56,301 56,351	56,350 56,400	3,056 3,058	2,968 2,971	59,601 59,651	59,650 59,700	3,240 3,242	3,152 3,155	62,901 62,951	62,950 63,000	3,424 3,427	3,336 3,339
53,101	53,150	2,877	2,790	56,401	56,450	3,061	2,974	59,701	59,750	3,245	3,158	63,001	63,050	3,429	3,342
53,151	53,200 53,250	2,880	2,792	56,451	56,500 56,500	3,064	2,977	59,751	59,800	3,248	3,161	63,051	63,100	3,432	3,345
53,201 53,251	53,250 53,300	2,883 2,885	2,795 2,798	56,501 56,551	56,550 56,600	3,067 3,070	2,979 2,982	59,801 59,851	59,850 59,900	3,251 3,254	3,163 3,166	63,101 63,151	63,150 63,200	3,435 3,438	3,348 3,350
53,301	53,350	2,888	2,801	56,601	56,650	3,072	2,985	59,901	59,950	3,256	3,169	63,201	63,250	3,441	3,353
53,351	53,400	2,891	2,804	56,651	56,700	3,075	2,988	59,951	60,000	3,259	3,172	63,251	63,300	3,443	3,356
53,401 53,451	53,450 53,500	2,894 2,897	2,806 2,809	56,701 56,751	56,750 56,800	3,078 3,081	2,990 2,993	60,001 60,051	60,050 60,100	3,262 3,265	3,175 3,177	63,301 63,351	63,350 63,400	3,446 3,449	3,359 3,362
53,501	53,550	2,899	2,812	56,801	56,850	3,083	2,996	60,101	60,150	3,268	3,180	63,401	63,450	3,452	3,364
53,551	53,600	2,902	2,815	56,851	56,900	3,086	2,999	60,151	60,200	3,270	3,183	63,451	63,500	3,455	3,367
53,601 53,651	53,650 53,700	2,905 2,908	2,818 2,820	56,901 56,951	56,950 57,000	3,089 3,092	3,002 3,004	60,201 60,251	60,250 60,300	3,273 3,276	3,186 3,189	63,501 63,551	63,550 63,600	3,457 3,460	3,370 3,373
53,701	53,750	2,910	2,823	57,001	57,050	3,095	3,007	60,301	60,350	3,279	3,191	63,601	63,650	3,463	3,376
53,751	53,800	2,913	2,826	57,051	57,100	3,097	3,010	60,351	60,400	3,282	3,194	63,651	63,700	3,466	3,378
53,801	53,850 53,000	2,916 2,919	2,829 2,831	57,101	57,150 57,200	3,100 3,103	3,013 3,016	60,401	60,450	3,284 3,287	3,197 3,200	63,701	63,750	3,468 3,471	3,381 3,384
53,851 53,901	53,900 53,950	2,919	2,834	57,151 57,201	57,200 57,250	3,103	3,018	60,451 60,501	60,500 60,550	3,290	3,200	63,751 63,801	63,800 63,850	3,474	3,387
53,951	54,000	2,924	2,837	57,251	57,300	3,109	3,021	60,551	60,600	3,293	3,205	63,851	63,900	3,477	3,389
54,001	54,050	2,927	2,840	57,301	57,350	3,111	3,024	60,601	60,650	3,296	3,208	63,901	63,950	3,480	3,392
54,051 54,101	54,100 54,150	2,930 2,933	2,843 2,845	57,351 57,401	57,400 57,450	3,114 3,117	3,027 3,030	60,651 60,701	60,700 60,750	3,298 3,301	3,211 3,214	63,951 64,001	64,000 64,050	3,482 3,485	3,395 3,398
54,151	54,200	2,936	2,848	57,451	57, 5 00	3,120	3,032	60,751	60,800	3,304	3,216	64,051	64,100	3,488	3,401
54,201	54,250	2,938	2,851	57,501	57,550	3,123	3,035	60,801	60,850	3,307	3,219	64,101	64,150	3,491	3,403
54,251 54,301	54,300 54,350	2,941 2,944	2,854 2,857	57,551 57,601	57,600 57,650	3,125 3,128	3,038 3,041	60,851 60,901	60,900 60,950	3,309 3,312	3,222 3,225	64,151 64,201	64,200 64,250	3,494 3,496	3,406 3,409
54,351	54,400	2,947	2,859	57,651	57,700	3,120	3,041	60,951	61,000	3,315	3,228	64,251	64,300	3,499	3,412
54,401	54,450	2,950	2,862	57,701	57,750	3,134	3,046	61,001	61,050	3,318	3,230	64,301	64,350	3,502	3,415
54,451	54,500 54,550	2,952 2,955	2,865 2,868	57,751 57,901	57,800 57,860	3,136 3,139	3,049 3,052	61,051 61,101	61,100 61,150	3,321 3,323	3,233 3,236	64,351	64,400 64,450	3,505	3,417 3,420
54,501 54,551	54,550 54,600	2,958	2,800	57,801 57,851	57,850 57,900	3,139	3,055	61,151	61,150 61,200	3,326	3,230	64,401 64,451	64,450 64,500	3,508 3,510	3,420
54,601	54,650	2,961	2,873	57,901	57,950	3,145	3,057	61,201	61,250	3,329	3,242	64,501	64,550	3,513	3,426
54,651	54,700 54,750	2,963	2,876	57,951	58,000	3,148	3,060	61,251	61,300	3,332	3,244	64,551	64,600	3,516	3,429
54,701 54,751	54,750 54,800	2,966 2,969	2,879 2,882	58,001 58,051	58,050 58,100	3,150 3,153	3,063 3,066	61,301 61,351	61,350 61,400	3,335 3,337	3,247 3,250	64,601 64,651	64,650 64,700	3,519 3,521	3,431 3,434
54,801	54,850	2,972	2,884	58,101	58,150	3,156	3,069	61,401	61,450	3,340	3,253	64,701	64,750	3,524	3,437
54,851	54,900	2,975	2,887	58,151	58,200	3,159	3,071	61,451	61,500	3,343	3,256	64,751	64,800	3,527	3,440
54,901 54,951	54,950 55,000	2,977 2,980	2,890 2,893	58,201 58,251	58,250 58,300	3,162 3,164	3,074 3,077	61,501 61,551	61,550 61,600	3,346 3,349	3,258 3,261	64,801 64,851	64,850 64,900	3,530 3,533	3,442 3,445
55,001	55,050	2,983	2,896	58,301	58,350	3,167	3,080	61,601	61,650	3,351	3,264	64,901	64,950	3,535	3,448
55,051	55,100	2,986	2,898	58,351	58,400	3,170	3,083	61,651	61,700	3,354	3,267	64,951	65,000	3,538	3,451
55,101 55,151	55,150 55,200	2,989 2,991	2,901 2,904	58,401 58,451	58,450 58,500	3,173 3,176	3,085 3,088	61,701 61,751	61,750 61,800	3,357 3,360	3,269 3,272	65,001 65,051	65,050 65,100	3,541 3,544	3,454 3,456
55,201	55,250	2,994	2,904	58,501	58,550	3,178	3,000	61,801	61,850	3,362	3,275	65,101	65,150	3,547	3,459
55,251	55,300	2,997	2,910	58,551	58,600	3,181	3,094	61,851	61,900	3,365	3,278	65,151	65,200	3,549	3,462
55,301 55,351	55,350 55,400	3,000 3,003	2,912 2,915	58,601 58,651	58,650 58,700	3,184 3,187	3,097 3,099	61,901 61,951	61,950 62,000	3,368 3,371	3,281 3,283	65,201 65,251	65,250 65,300	3,552 3,555	3,465 3,468
55,401	55,400 55,450	3,003	2,915	58,701	58,750 58,750	3,187	3,099	62,001	62,000	3,374	3,286	65,301	65,350	3,558	3,400
55,451	55,500	3,008	2,921	58,751	58,800	3,192	3,105	62,051	62,100	3,376	3,289	65,351	65,400	3,561	3,473
55,501 55,561	55,550	3,011	2,924	58,801	58,850 58,000	3,195	3,108	62,101	62,150	3,379	3,292	65,401 65,451	65,450 65,500	3,563	3,476
55,551 55,601	55,600 55,650	3,014 3,017	2,926 2,929	58,851 58,901	58,900 58,950	3,198 3,201	3,110 3,113	62,151 62,201	62,200 62,250	3,382 3,385	3,295 3,297	65,451 65,501	65,500 65,550	3,566 3,569	3,479 3,482
55,651	55,700	3,019	2,932	58,951	59,000	3,203	3,116	62,251	62,300	3,388	3,300	65,551	65,600	3,572	3,484
55,701	55,750	3,022	2,935	59,001	59,050	3,206	3,119	62,301	62,350	3,390	3,303	65,601	65,650	3,575	3,487
55,751 55,801	55,800 55,850	3,025 3,028	2,937 2,940	59,051 59,101	59,100 59,150	3,209 3,212	3,122 3,124	62,351 62,401	62,400 62,450	3,393 3,396	3,306 3,309	65,651 65,701	65,700 65,750	3,577 3,580	3,490 3,493
55,851	55,900	3,020	2,943	59,151	59,200	3,215	3,124	62,451	62,500	3,399	3,311	65,751	65,800	3,583	3,495
55,901	55,950	3,033	2,946	59,201	59,250	3,217	3,130	62,501	62,550	3,402	3,314	65,801	65,850	3,586	3,498
55,951 56,001	56,000 56,050	3,036 3,039	2,949 2,951	59,251 59,301	59,300 59,350	3,220 3,223	3,133 3,136	62,551 62,601	62,600 62,650	3,404 3,407	3,317 3,320	65,851 65,901	65,900 65,950	3,588 3,591	3,501 3,504
56,001	56,050 56,100	3,039	2,951	59,351	59,350 59,400	3,223 3,226	3,138	62,651	62,700	3,407 3,410	3,320	65,951	66,000	3,591	3,504 3,507
00,001	00,100	∪,U¬L	2,004	00,001	00,700	0,220	0, 100	02,001	J_,, J	0, 110	U,ULL	55,551	00,000	0,004	0,001

		and yo	ou are												
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40 —	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint		n K-40 s —	Household or Married	Filing Joint
		Filing Separate	COINT			Filing Separate	Cont		,	Filing Separate	Come			Filing Separate	John
at least	but not more than	your t	ax is	at least	but not more than	your t	ax is	at least	but not more than	your 1	ax is	at least	but not more than	your	tax is
66,001	66,050	3,597	3,509	69,301	69,350	3,781	3,694	72,601	72,650	3,965	3,878	75,901	75,950	4,149	4,062
66,051	66,100	3,600	3,512	69,351	69,400	3,784	3,696	72,651	72,700	3,968	3,880	75,951	76,000	4,152	4,065
66,101 66,151	66,150 66,200	3,602 3,605	3,515 3,518	69,401 69,451	69,450 69,500	3,787 3,789	3,699 3,702	72,701 72,751	72,750 72,800	3,971 3,973	3,883 3,886	76,001 76,051	76,050 76,100	4,155 4,158	4,067 4,070
66,201	66,250	3,608	3,521	69,501	69,550	3,792	3,705	72,801	72,850	3,976	3,889	76,101	76,150	4,160	4,073
66,251 66,301	66,300 66,350	3,611 3,614	3,523 3,526	69,551 69,601	69,600 69,650	3,795 3,798	3,708 3,710	72,851 72,901	72,900 72,950	3,979 3,982	3,892 3,894	76,151 76,201	76,200 76,250	4,163 4,166	4,076 4,079
66,351	66,400	3,616	3,529	69,651	69,700	3,800	3,713	72,951	73,000	3,985	3,897	76,251	76,300	4,169	4,081
66,401 66,451	66,450 66,500	3,619 3,622	3,532 3,535	69,701 69,751	69,750 69,800	3,803 3,806	3,716 3,719	73,001 73,051	73,050 73,100	3,987 3,990	3,900 3,903	76,301 76,351	76,350 76,400	4,172 4,174	4,084 4,087
66,501	66,550	3,625	3,537	69,801	69,850	3,809	3,721	73,101	73,150	3,993	3,906	76,401	76,450	4,177	4,090
66,551 66,601	66,600 66,650	3,628 3,630	3,540 3,543	69,851 69,901	69,900 69,950	3,812 3,814	3,724 3,727	73,151 73,201	73,200 73,250	3,996 3,999	3,908 3,911	76,451 76,501	76,500 76,550	4,180 4,183	4,093 4,095
66,651	66,700	3,633	3,546	69,951	70,000	3,817	3,730	73,251	73,300	4,001	3,914	76,551	76,600	4,186	4,098
66,701 66,751	66,750 66,800	3,636 3,639	3,548 3,551	70,001 70,051	70,050 70,100	3,820 3,823	3,733 3,735	73,301 73,351	73,350 73,400	4,004 4,007	3,917 3,920	76,601 76,651	76,650 76,700	4,188 4,191	4,101 4,104
66,801	66,850	3,641	3,554	70,101	70,150	3,826	3,738	73,401	73,450	4,010	3,922	76,701	76,750	4,194	4,106
66,851 66,901	66,900 66,950	3,644 3,647	3,557 3,560	70,151 70,201	70,200 70,250	3,828 3,831	3,741 3,744	73,451 73,501	73,500 73,550	4,013 4,015	3,925 3,928	76,751 76,801	76,800 76,850	4,197 4,199	4,109 4,112
66,951	67,000	3,650	3,562	70,251	70,300	3,834	3,747	73,551	73,600	4,018	3,931	76,851	76,900	4,202	4,115
67,001 67,051	67,050 67,100	3,653 3,655	3,565 3,568	70,301 70,351	70,350 70,400	3,837 3,840	3,749 3,752	73,601 73,651	73,650 73,700	4,021 4,024	3,934 3,936	76,901 76,951	76,950 77,000	4,205 4,208	4,118 4,120
67,101	67,150	3,658	3,571	70,401	70,450	3,842	3,755	73,701	73,750	4,026	3,939	77,001	77,050	4,211	4,123
67,151 67,201	67,200 67,250	3,661 3,664	3,574 3,576	70,451 70,501	70,500 70,550	3,845 3,848	3,758 3,761	73,751 73,801	73,800 73,850	4,029 4,032	3,942 3,945	77,051 77,101	77,100 77,150	4,213 4,216	4,126 4,129
67,251	67,300	3,667	3,579	70,551	70,600	3,851	3,763	73,851	73,900	4,035	3,947	77,151	77,200	4,219	4,132
67,301 67,351	67,350 67,400	3,669 3,672	3,582 3,585	70,601 70,651	70,650 70,700	3,854 3,856	3,766 3,769	73,901 73,951	73,950 74,000	4,038 4,040	3,950 3,953	77,201 77,251	77,250 77,300	4,222 4,225	4,134 4,137
67,401	67,450	3,675	3,588	70,701	70,750	3,859	3,772	74,001	74,050	4,043	3,956	77,301	77,350	4,227	4,140
67,451 67,501	67,500 67,550	3,678 3,681	3,590 3,593	70,751 70,801	70,800 70,850	3,862 3,865	3,774 3,777	74,051 74,101	74,100 74,150	4,046 4,049	3,959 3,961	77,351 77,401	77,400 77,450	4,230 4,233	4,143 4,146
67,551	67,600	3,683	3,596	70,851	70,900	3,867	3,780	74,151	74,200	4,052	3,964	77,451	77,500	4,236	4,148
67,601 67,651	67,650 67,700	3,686 3,689	3,599 3,601	70,901 70,951	70,950 71,000	3,870 3,873	3,783 3,786	74,201 74,251	74,250 74,300	4,054 4,057	3,967 3,970	77,501 77,551	77,550 77,600	4,239 4,241	4,151 4,154
67,701 67,751	67,750 67,800	3,692 3,694	3,604	71,001	71,050 71,100	3,876 3,879	3,788 3,791	74,301	74,350	4,060 4,063	3,973	77,601 77,651	77,650 77,700	4,244 4,247	4,157 4,159
67,751 67,801	67,800 67,850	3,697	3,607 3,610	71,051 71,101	71,100	3,881	3,791	74,351 74,401	74,400 74,450	4,063	3,975 3,978	77,701	77,750	4,247	4,162
67,851	67,900 67,950	3,700 3,703	3,613 3,615	71,151 71,201	71,200 71,250	3,884 3,887	3,797 3,800	74,451 74,501	74,500 74,550	4,068 4,071	3,981 3,984	77,751 77,801	77,800	4,252 4,255	4,165
67,901 67,951	68,000	3,703	3,618	71,251	71,250	3,890	3,802	74,551	74,550	4,071	3,987	77,851	77,850 77,900	4,258	4,168 4,171
68,001 68,051	68,050 68,100	3,708 3,711	3,621 3,624	71,301 71,351	71,350 71,400	3,893 3,895	3,805 3,808	74,601 74,651	74,650 74,700	4,077 4,079	3,989 3,992	77,901 77,951	77,950 78,000	4,261 4,264	4,173 4,176
68,101	68,150	3,714	3,627	71,401	71,450	3,898	3,811	74,701	74,750	4,079	3,995	78,001	78,050	4,266	4,179
68,151 68,201	68,200 68,250	3,717 3,720	3,629 3,632	71,451 71,501	71,500 71,550	3,901 3,904	3,814 3,816	74,751 74,801	74,800 74,850	4,085 4,088	3,998 4,000	78,051 78,101	78,100 78,150	4,269 4,272	4,182 4,185
68,251	68,300	3,722	3,635	71,551	71,600	3,907	3,819	74,851	74,900	4,000	4,003	78,151	78,200	4,275	4,187
68,301 68,351	68,350 68,400	3,725 3,728	3,638 3,641	71,601 71,651	71,650 71,700	3,909 3,912	3,822 3,825	74,901 74,951	74,950 75,000	4,093 4,096	4,006 4,009	78,201 78,251	78,250 78,300	4,278 4,280	4,190 4,193
68,401	68,450	3,731	3,643	71,701	71,750	3,915	3,827	75,001	75,050	4,099	4,012	78,301	78,350	4,283	4,196
68,451 68,501	68,500 68,550	3,734 3,736	3,646 3,649	71,751 71,801	71,800 71,850	3,918 3,920	3,830 3,833	75,051 75,101	75,100 75,150	4,102 4,105	4,014 4,017	78,351 78,401	78,400 78,450	4,286 4,289	4,199 4,201
68,551	68,600	3,739	3,652	71,851	71,900	3,923	3,836	75,151	75,200	4,107	4,020	78,451	78,500	4,292	4,204
68,601 68,651	68,650 68,700	3,742 3,745	3,655 3,657	71,901 71,951	71,950 72,000	3,926 3,929	3,839 3,841	75,201 75,251	75,250 75,300	4,110 4,113	4,023 4,026	78,501 78,551	78,550 78,600	4,294 4,297	4,207 4,210
68,701	68,750	3,747	3,660	72,001	72,050	3,932	3,844	75,301	75,350	4,116	4,028	78,601	78,650	4,300	4,213
68,751 68,801	68,800 68,850	3,750 3,753	3,663 3,666	72,051 72,101	72,100 72,150	3,934 3,937	3,847 3,850	75,351 75,401	75,400 75,450	4,119 4,121	4,031 4,034	78,651 78,701	78,700 78,750	4,303 4,305	4,215 4,218
68,851	68,900	3,756	3,668	72,151	72,200	3,940	3,853	75,451	75,500	4,124	4,037	78,751	78,800	4,308	4,221
68,901 68,951	68,950 69,000	3,759 3,761	3,671 3,674	72,201 72,251	72,250 72,300	3,943 3,946	3,855 3,858	75,501 75,551	75,550 75,600	4,127 4,130	4,040 4,042	78,801 78,851	78,850 78,900	4,311 4,314	4,224 4,226
69,001	69,050	3,764	3,677	72,301	72,350	3,948	3,861	75,601	75,650	4,133	4,045	78,901	78,950	4,317	4,229
69,051 69,101	69,100 69,150	3,767 3,770	3,680 3,682	72,351 72,401	72,400 72,450	3,951 3,954	3,864 3,867	75,651 75,701	75,700 75,750	4,135 4,138	4,048 4,051	78,951 79,001	79,000 79,050	4,319 4,322	4,232 4,235
69,151	69,200	3,773	3,685	72,451	72,500	3,957	3,869	75,751	75,800	4,141	4,053	79,051	79,100	4,325	4,238
69,201 69,251	69,250 69,300	3,775 3,778	3,688 3,691	72,501 72,551	72,550 72,600	3,960 3,962	3,872 3,875	75,801 75,851	75,850 75,900	4,144 4 146	4,056 4,059	79,101 79,151	79,150 79,200	4,328 4,331	4,240 4,243
03,231	09,300	3,770	3,081	12,551	12,000	3,902	3,073	73,031	10,500	4,146	4,009	13,151	19,200	4,331	4,243

		and yo	ou are			and yo	ou are			and yo	ou are			and yo	ou are
	ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married		ne 7,	Single, Head of	Married
	n K-40 . —	Household or Married	Filing Joint		n K-40 —	Household or Married	Filing Joint		n K-40 s —	Household	Filing Joint		n K-40 . —	Household	Filing Joint
13	_	Filing	JOHN	13	_	Filing	JOIN		, —	or Married Filing	JOIN	18	. —	or Married Filing	JOHN
at	but not	Separate		at	but not	Separate		at	but not	Separate		at	but not	Separate	
least	more than	your t		least	more than	your t		least	more than	your t		least	more than	your t	
79,201 79,251	79,250 79,300	4,333 4,336	4,246	82,501 82,551	82,550	4,518 4,520	4,430 4,433	85,801 85,851	85,850 85,900	4,702 4,704	4,614	89,101 89,151	89,150	4,886 4,889	4,798
79,251	79,350	4,339	4,249 4,252	82,601	82,600 82,650	4,523	4,436	85,901	85,950	4,704	4,617 4,620	89,201	89,200 89,250	4,891	4,801 4,804
79,351	79,400	4,342	4,254	82,651	82,700	4,526	4,438	85,951	86,000	4,710	4,623	89,251	89,300	4,894	4,807
79,401 79,451	79,450 79,500	4,345 4,347	4,257 4,260	82,701 82,751	82,750 82,800	4,529 4,531	4,441 4,444	86,001 86,051	86,050 86,100	4,713 4,716	4,625 4,628	89,301 89,351	89,350 89,400	4,897 4,900	4,810 4,812
79,501	79,550	4,350	4,263	82,801	82,850	4,534	4,447	86,101	86,150	4,718	4,631	89,401	89,450	4,903	4,815
79,551	79,600	4,353	4,266	82,851	82,900	4,537	4,450	86,151	86,200	4,721	4,634	89,451	89,500	4,905	4,818
79,601 79,651	79,650 79,700	4,356 4,358	4,268 4,271	82,901 82,951	82,950 83,000	4,540 4,543	4,452 4,455	86,201 86,251	86,250 86,300	4,724 4,727	4,637 4,639	89,501 89,551	89,550 89,600	4,908 4,911	4,821 4,824
79,701	79,750	4,361	4,274	83,001	83,050	4,545	4,458	86,301	86,350	4,730	4,642	89,601	89,650	4,914	4,826
79,751	79,800	4,364	4,277	83,051	83,100	4,548	4,461	86,351	86,400	4,732	4,645	89,651	89,700	4,916	4,829
79,801 79,851	79,850 79,900	4,367 4,370	4,279 4,282	83,101 83,151	83,150 83,200	4,551 4,554	4,464 4,466	86,401 86,451	86,450 86,500	4,735 4,738	4,648 4,651	89,701 89,751	89,750 89,800	4,919 4,922	4,832 4,835
79,901	79,950	4,372	4,285	83,201	83,250	4,557	4,469	86,501	86,550	4,741	4,653	89,801	89,850	4,925	4,837
79,951	80,000	4,375	4,288	83,251	83,300	4,559	4,472	86,551	86,600	4,744	4,656	89,851	89,900	4,928	4,840
80,001 80,051	80,050 80,100	4,378 4,381	4,291 4,293	83,301 83,351	83,350 83,400	4,562 4,565	4,475 4,478	86,601 86,651	86,650 86,700	4,746 4,749	4,659 4,662	89,901 89,951	89,950 90,000	4,930 4,933	4,843 4,846
80,101	80,150	4,384	4,296	83,401	83,450	4,568	4,480	86,701	86,750	4,752	4,664	90,001	90,050	4,936	4,849
80,151 80,201	80,200 80,250	4,386 4,389	4,299 4,302	83,451 83,501	83,500 83,550	4,571 4,573	4,483 4,486	86,751 86,801	86,800 86,850	4,755 4,757	4,667 4,670	90,051 90,101	90,100 90,150	4,939 4,942	4,851 4,854
80,251	80,300	4,392	4,302	83,551	83,600	4,576	4,489	86,851	86,900	4,760	4,673	90,151	90,130	4,944	4,857
80,301	80,350	4,395	4,307	83,601	83,650	4,579	4,492	86,901	86,950	4,763	4,676	90,201	90,250	4,947	4,860
80,351 80,401	80,400 80,450	4,398 4,400	4,310 4,313	83,651 83,701	83,700 83,750	4,582 4,584	4,494 4,497	86,951 87,001	87,000 87,050	4,766 4,769	4,678 4,681	90,251 90,301	90,300 90,350	4,950 4,953	4,863 4,865
80,451	80,500	4,403	4,316	83,751	83,800	4,587	4,500	87,051	87,100	4,771	4,684	90,351	90,400	4,956	4,868
80,501	80,550	4,406	4,319	83,801	83,850	4,590	4,503	87,101	87,150	4,774	4,687	90,401	90,450	4,958	4,871
80,551 80,601	80,600 80,650	4,409 4,412	4,321 4,324	83,851 83,901	83,900 83,950	4,593 4,596	4,505 4,508	87,151 87,201	87,200 87,250	4,777 4,780	4,690 4,692	90,451 90,501	90,500 90,550	4,961 4,964	4,874 4,877
80,651	80,700	4,414	4,327	83,951	84,000	4,598	4,500	87,251	87,300	4,783	4,695	90,551	90,600	4,967	4,879
80,701	80,750	4,417	4,330	84,001	84,050	4,601	4,514	87,301	87,350	4,785	4,698	90,601	90,650	4,970	4,882
80,751 80,801	80,800 80,850	4,420 4,423	4,332 4,335	84,051 84,101	84,100 84,150	4,604 4,607	4,517 4,519	87,351 87,401	87,400 87,450	4,788 4,791	4,701 4,704	90,651 90,701	90,700 90,750	4,972 4,975	4,885 4,888
80,851	80,900	4,425	4,338	84,151	84,200	4,610	4,522	87,451	87,500	4,794	4,706	90,751	90,800	4,978	4,890
80,901	80,950	4,428	4,341	84,201	84,250	4,612	4,525	87,501	87,550	4,797	4,709	90,801	90,850	4,981	4,893
80,951 81,001	81,000 81,050	4,431 4,434	4,344 4,346	84,251 84,301	84,300 84,350	4,615 4,618	4,528 4,531	87,551 87,601	87,600 87,650	4,799 4,802	4,712 4,715	90,851 90,901	90,900 90,950	4,983 4,986	4,896 4,899
81,051	81,100	4,437	4,349	84,351	84,400	4,621	4,533	87,651	87,700	4,805	4,717	90,951	91,000	4,989	4,902
81,101 81,151	81,150 81,200	4,439 4,442	4,352 4,355	84,401 84,451	84,450 84,500	4,624 4,626	4,536 4,539	87,701 87,751	87,750 87,800	4,808 4,810	4,720 4,723	91,001 91,051	91,050 91,100	4,992 4,995	4,904 4,907
81,201	81,250	4,442	4,358	84,501	84,550	4,629	4,539	87,801	87,850	4,813	4,726	91,101	91,150	4,993	4,907
81,251	81,300	4,448	4,360	84,551	84,600	4,632	4,545	87,851	87,900	4,816	4,729	91,151	91,200	5,000	4,913
81,301 81,351	81,350 81,400	4,451 4,453	4,363 4,366	84,601 84,651	84,650 84,700	4,635 4,637	4,547 4,550	87,901 87,951	87,950 88,000	4,819 4,822	4,731 4,734	91,201 91,251	91,250 91,300	5,003 5,006	4,916 4,918
81,401	81,450	4,456	4,369	84,701	84,750	4,640	4,553	88,001	88,050	4,824	4,737	91,301	91,350	5,000	4,921
81,451	81,500	4,459	4,372	84,751	84,800	4,643	4,556	88,051	88,100	4,827	4,740	91,351	91,400	5,011	4,924
81,501 81,551	81,550 81,600	4,462 4,465	4,374 4,377	84,801 84,851	84,850 84,900	4,646 4,649	4,558 4,561	88,101 88,151	88,150 88,200	4,830 4,833	4,743 4,745	91,401 91,451	91,450 91,500	5,014 5,017	4,927 4,930
81,601	81,650	4,467	4,380	84,901	84,950	4,651	4,564	88,201	88,250	4,836	4,748	91,501	91,550	5,020	4,932
81,651	81,700	4,470	4,383	84,951	85,000 85,050	4,654 4,657	4,567	88,251	88,300	4,838	4,751	91,551	91,600	5,023	4,935
81,701 81,751	81,750 81,800	4,473 4,476	4,385 4,388	85,001 85,051	85,050 85,100	4,657 4,660	4,570 4,572	88,301 88,351	88,350 88,400	4,841 4,844	4,754 4,757	91,601 91,651	91,650 91,700	5,025 5,028	4,938 4,941
81,801	81,850	4,478	4,391	85,101	85,150	4,663	4,575	88,401	88,450	4,847	4,759	91,701	91,750	5,031	4,943
81,851 81,901	81,900 81,950	4,481 4,484	4,394 4,397	85,151 85,201	85,200 85,250	4,665 4,668	4,578 4,581	88,451 88,501	88,500 88,550	4,850 4,852	4,762 4,765	91,751 91,801	91,800 91,850	5,034 5,036	4,946 4,949
81,951	82,000	4,464 4,487	4,397 4,399	85,251	85,300	4,666 4,671	4,581	88,551	88,600	4,855	4,768	91,851	91,000	5,036	4,949 4,952
82,001	82,050	4,490	4,402	85,301	85,350	4,674	4,586	88,601	88,650	4,858	4,771	91,901	91,950	5,042	4,955
82,051 82,101	82,100 82,150	4,492 4,495	4,405 4,408	85,351 85,401	85,400 85,450	4,677 4,679	4,589 4,592	88,651 88,701	88,700 88,750	4,861 4,863	4,773 4,776	91,951 92,001	92,000 92,050	5,045 5,048	4,957 4,960
82,151	82,200	4,498	4,400	85,451	85,500	4,682	4,595	88,751	88,800	4,866	4,779	92,051	92,100	5,050	4,963
82,201	82,250	4,501	4,413	85,501	85,550	4,685	4,598	88,801	88,850	4,869	4,782	92,101	92,150	5,053	4,966
82,251 82,301	82,300 82,350	4,504 4,506	4,416 4,419	85,551 85,601	85,600 85,650	4,688 4,691	4,600 4,603	88,851 88,901	88,900 88,950	4,872 4,875	4,784 4,787	92,151 92,201	92,200 92,250	5,056 5,059	4,969 4,971
82,351	82,400	4,509	4,422	85,651	85,700	4,693	4,606	88,951	89,000	4,877	4,790	92,251	92,300	5,062	4,974
82,401	82,450	4,512	4,425	85,701	85,750	4,696	4,609	89,001	89,050	4,880	4,793	92,301	92,350	5,064	4,977
82,451	82,500	4,515	4,427	85,751	85,800	4,699	4,611	89,051	89,100	4,883	4,796	92,351	92,400	5,067	4,980

and you are					and you are				and you are					and you are			
If line 7,		Single,		lf	If line 7,		Single,		If line 7,		Single,			If line 7,		Single,	
Form K-40		Head of Household	Married Filing	For	m K-40	Head of Household	Married Filing		Form K-40		Head of Household	Married Filing	Form K-40		K-40	Head of Household	Married Filing
is —		or Married	Joint		is —		Joint		is —		or Married	Joint			_	or Married	Joint
		Filing Separate				Filing Separate					Filing Separate					Filing Separate	
at	but not			at	but not				at	but not				at	but not		
least	least more than your tax is		least	more than	your tax is		ŀ	least more than		your tax is		le	least more than		your tax is		
92,40	•	5,070	4,983	94,301	94,350	5,176	5,089		96,201	96,250	5,282	5,195		,101	98,150	5,388	5,301
92,45		5,073	4,985	94,351	94,400	5,179	5,091	- 1	96,251	96,300	5,285	5,197		,151	98,200	5,391	5,303
92,50		5,076	4,988	94,401	94,450	5,182	5,094	- 1	96,301	96,350	5,288	5,200		,201	98,250	5,394	5,306
92,55	•	5,078	4,991	94,451	94,500	5,184	5,097	- 1	96,351	96,400	5,290	5,203		,251	98,300	5,396	5,309
92,60° 92,65°		5,081 5,084	4,994 4,996	94,501 94,551	94,550 94,600	5,187 5,190	5,100 5,103	- 1	96,401	96,450 96,500	5,293 5,296	5,206 5,209		,301 ,351	98,350 98,400	5,399 5,402	5,312 5,315
92,70		5,087	4,990	94,601	94,650	5,190	5,105	ı	96,451 96,501	96,550	5,290	5,209		,401	98,450	5,405	5,317
92,75		5,089	5,002	94,651	,	5,195	5,108		96,551	96,600	5,302	5,211		,451	98,500	5,408	5,320
92,80		5,092	5,005	94,701		5,198	5,111		96,601	96,650	5,304	5,217		, 5 01	98,550	5,410	5,323
92,85		5,095	5,008	94,751	,	5,201	5,114		96,651	96,700	5,307	5,220		,551	98,600	5,413	5,326
92,90		5,098	5,010	94,801	94,850	5,204	5,116		96.701	96,750	5,310	5,222		,601	98,650	5,416	5,329
92,95		5,101	5,013	94,851	94,900	5,207	5,119		96,751	96,800	5,313	5,225		,651	98,700	5,419	5,331
93,00	1 93,050	5,103	5,016	94,901	94,950	5,209	5,122		96,801	96,850	5,315	5,228	98,	,701	98,750	5,421	5,334
93,05	1 93,100	5,106	5,019	94,951	95,000	5,212	5,125	- 1	96,851	96,900	5,318	5,231	98,	,751	98,800	5,424	5,337
93,10		5,109	5,022	95,001	95,050	5,215	5,128	- 1	96,901	96,950	5,321	5,234		,801	98,850	5,427	5,340
93,15		5,112	5,024	95,051	95,100	5,218	5,130	- 1	96,951	97,000	5,324	5,236		,851	98,900	5,430	5,342
93,20		5,115	5,027	95,101	95,150	5,221	5,133	- 1	97,001	97,050	5,327	5,239		,901	98,950	5,433	5,345
93,25		5,117	5,030	95,151	95,200	5,223	5,136	- 1	97,051	97,100	5,329	5,242		,951	99,000	5,435	5,348
93,30		5,120	5,033	95,201	95,250	5,226	5,139		97,101	97,150	5,332	5,245		,001	99,050	5,438	5,351
93,35		5,123	5,036	95,251		5,229	5,142		97,151	97,200	5,335	5,248		,051	99,100	5,441	5,354
93,40° 93,45°		5,126 5,129	5,038 5,041	95,301 95,351	95,350 95,400	5,232 5,235	5,144 5,147		97,201 97,251	97,250 97,300	5,338 5,341	5,250 5,253		,101 ,151	99,150 99,200	5,444 5,447	5,356 5,359
93,50		5,129	5,041	95,351		5,235	5,147		97,301	97,300 97,350	5,343	5,256		,151	99,250	5,447 5,449	5,362
93,55		5,134	5,044	95,451	95,500	5,240	5,153		97,351	97,400	5,346	5,259		,251	99,300	5,452	5,365
93,60		5,137	5,050	95,501		5,243	5,156	ı	97,401	97,450	5,349	5,262		,301	99,350	5,455	5,368
93,65	•	5,140	5,052	95,551	95,600	5,246	5,158	- 1	97,451	97,500	5,352	5,264		,351	99,400	5,458	5,370
93,70		5,142	5,055	95,601	95,650	5,249	5,161	- 1	97,501	97,550	5,355	5,267		,401	99,450	5,461	5,373
93,75		5,145	5,058	95,651	95,700	5,251	5,164	- 1	97,551	97,600	5,357	5,270		,451	99,500	5,463	5,376
93,80	1 93,850	5,148	5,061	95,701	95,750	5,254	5,167	- 1	97,601	97,650	5,360	5,273	99,	,501	99,550	5,466	5,379
93,85	1 93,900	5,151	5,063	95,751	95,800	5,257	5,169	- 1	97,651	97,700	5,363	5,275	99,	,551	99,600	5,469	5,382
93,90		5,154	5,066	95,801	95,850	5,260	5,172		97,701	97,750	5,366	5,278		,601	99,650	5,472	5,384
93,95		5,156	5,069	95,851	,	5,262	5,175		97,751	97,800	5,368	5,281		,651	99,700	5,474	5,387
94,00	,	5,159	5,072	95,901	95,950	5,265	5,178		97,801	97,850	5,371	5,284		,701	99,750	5,477	5,390
94,05		5,162	5,075	95,951		5,268	5,181	J	97,851	97,900	5,374	5,287		,751	99,800	5,480	5,393
94,10		5,165	5,077	96,001	•	5,271	5,183		97,901	97,950	5,377	5,289		,801	99,850	5,483	5,395
94,15		5,168	5,080	96,051	96,100	5,274	5,186		97,951	98,000	5,380	5,292		,851	99,900	5,486	5,398
94,20		5,170	5,083	96,101	96,150	5,276	5,189	- 1	98,001	98,050	5,382	5,295		,901	99,950	5,488	5,401
94,25	1 94,300	5,173	5,086	96,151	96,200	5,279	5,192	L	98,051	98,100	5,385	5,298	99.	,951	100,000	5,491	5,404

100,001 and over – use the Tax Computation Worksheet

2024 TAX COMPUTATION WORKSHEET

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

Married Filing Joint											
Taxable Income If line 7 of your Form K-40 is:	(a) Enter amount from line 7.	(b) Multiplication amount.	(c) Multiply (a) by (b).	(d) Subtraction amount.	Tax Subtract (d) from (c). Enter total here and line 8 of K-40.						
\$0 - \$46,000	\$	5.2% (.052)	\$	\$0	\$						
\$46,001 and over	\$	5.58% (.0558)	\$	\$175	\$						
Single, Head of Household, or Married Filing Separate											
Taxable Income	(a)	(b)	(c)	(d)	Tax						
If line 7 of your	Enter amount	Multiplication	Multiply	Subtraction	Subtract (d) from (c). Enter						
Form K-40 is:	from line 7.	amount.	(a) by (b).	amount.	total here and line 8 of K-40.						
\$0 - \$23,000	\$	5.2% (.052)	\$	\$0	\$						
\$23,001 and over	\$	5.58% (.0558)	\$	\$87	\$						

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Taxpayer Assistance

ksrevenue.gov

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 are available by appointment only

Go to ksrevenue.gov to set up an appointment at the Topeka or Overland Park office
by using the Appointment Scheduler.

Topeka Office Overland Park Office
120 SE 10th Avenue - 1st Floor 7600 W. 119th St., Suite A
Topeka, KS 66612-1103 Overland Park, KS 66213-1128

Hours: 8 a.m. to 4:45 p.m. (M-F) Phone: 785-368-8222 Fax: 785-296-8989

You may also use the new Chat option on the Taxation home page of our ksrevenue. gov website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am - 4:45pm.

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.gov/softwaredevelopers.html

Electronic File & Pay Options

ksrevenue.gov

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 at ksrevenue.gov and select File Current Year Income Taxes to get started. If you need assistance signing into the system, contact our office by email at: KDOR_IncomeEServ@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.