



# 2025

## Individual Income Tax

*For a fast refund, file  
electronically!*

*Balance due?  
Pay electronically and  
choose your payment date.*

See back cover for details.

[ksrevenue.gov](https://ksrevenue.gov)

## In This Booklet

General Information.....	3
K-40 Instructions.....	6
Schedule S Instructions.....	11
Schedule A Instructions.....	14
Schedule K-210 Instructions.....	17
Forms (K-40, Sch S and Sch A) .....	19
Tax Table .....	25
Tax Computation Worksheet .....	34
Taxpayer Assistance.....	Back Cover
Electronic Options .....	Back Cover

## Important Information

**Due date for filing** - April 15, 2026 is the due date for filing 2025 income tax returns. See page 4.

**Kansas Standard Deduction** - The following amounts will be the standard deduction for most people in tax year 2025 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** - 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.

### Additional Exemptions

An additional personal exemption of \$2,320 will be allowed for each child born in this tax year.

A personal exemption of \$2,320 will be allowed for the birth of a child in this tax year that does not result in a live birth (known as stillbirth).

An additional exemption allowance of \$2,320 will be allowed for each qualified disabled veteran.

### Personal Exemption for Disabled Veterans -

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.



Piping Plovers are a small shorebird that nest on sparsely vegetated sandbars, shorelines, and wetland flats. Their numbers have been declining nationally over the last 50 years due to modification of these breeding habitats. The good news? There are ways you can help! If you find a Piping Plover, report it to Kansas Department of Wildlife and Parks ([rare.species@ks.gov](mailto:rare.species@ks.gov)). Keep an eye out for their well-camouflaged nests while exploring sandy areas near water and give the birds and nests plenty of space. 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 to get more people outside to observe and enjoy native wildlife like the Piping Plover. Be a Force for Nature - donate to the Chickadee Checkoff this year on your individual income tax return.

Photo Credit: Henry Coddington

# 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.

<b>A Kansas resident must file if he or she is:</b>	<b>And gross income is at least:</b>
<b>SINGLE</b>	
Under 65.....	\$ 12,765
65 or older or blind .....	\$ 13,615
65 or older and blind.....	\$ 14,465
<b>MARRIED</b>	
<b>FILING JOINT</b>	
Under 65 (both spouses).....	\$ 26,560
65 or older or blind (one spouse) .....	\$ 27,260
65 or older or blind (both spouses).....	\$ 27,960
65 or older and blind (one spouse).....	\$ 27,960
65 or older or blind (one spouse) and 65 or older and blind (other spouse) .....	\$ 28,660
65 or older and blind (both spouses).....	\$ 29,360
<b>HEAD OF</b>	
<b>HOUSEHOLD</b>	
Under 65.....	\$ 17,660
65 or older or blind .....	\$ 18,510
65 or older and blind.....	\$ 19,360
<b>MARRIED</b>	
<b>FILING SEPARATE</b>	
Under 65.....	\$ 13,280
65 or older or blind .....	\$ 13,980
65 or older and blind .....	\$ 14,680

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A15.

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 A15.

**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 A25.

*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 2025 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2026.  
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, 2026.*

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 your total tax due less withholding and tax credits is at least \$500, 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 2025 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

---

## Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for homeowners. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2025 household income was \$43,389 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 \$25,380 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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 \$58,041. Form K-40SVR must be completed for this property tax refund. K-40SVR is the only claim in which Kansas Adjusted Gross Income will be used for the claimant and household members.

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 2025, 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.

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.

## ADDITIONAL EXEMPTIONS

### Dependent Children

Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by \$2,320 and enter result in the space provided.

### Stillborn Births

An exemption is allowed for the parent(s) of a child who is stillborn during this tax year. An exemption of \$2,320 is allowed for the birth of a child that does not result in a live birth (known as a stillbirth). Enter the total number of exemptions in the first box, multiply by \$2,320 and enter result in the space provided.

### Disabled Veteran

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 \$2,320 for tax year 2025 and all tax years thereafter. Enter the number of disabled veterans, multiply by \$2,320 and enter result in the space provided.

Sum the number of exemptions and enter in the Total Kansas Exemptions box.

Sum the exemption dollar amounts and enter the result 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.

## 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 65 or older  Blind   
Spouse was 65 or older  Blind

Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 4,455
	2	\$ 5,305
	1	\$ 8,940
	2	\$ 9,640
Married Filing Joint	3	\$10,340
	4	\$11,040
	1	\$ 4,820
	2	\$ 5,520
Married Filing Separate	3	\$ 6,220
	4	\$ 6,920
	1	\$ 7,030
Head of Household	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 27 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 34 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**

2025 tax paid to the foreign country .....	\$ _____
LESS: Federal foreign tax credit allowed.....	\$ _____
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status .....	\$ _____

**Taxes Paid to Other States by Kansas Residents**

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

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

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

**Worksheet for Residents**

1. 2025 income tax that was actually <b>paid</b> to the other state (including political subdivisions thereof) .....	\$ _____
2. Total Kansas income tax (line 12, Form K-40) .....	\$ _____
3. Total income derived from other state <b>and</b> included in KAGI .....	\$ _____
4. KAGI (line 3, Form K-40) .....	\$ _____
5. Percentage limitation (divide line 3 by line 4) .....	_____ %
6. Maximum credit allowable (multiply line 2 by line 5) .....	\$ _____
7. Credit for taxes paid to the other state. Enter the <b>lesser</b> of line 1 or line 6 here and on line 13, Form K-40.....	\$ _____

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

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

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

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

**Worksheet for Part-Year Residents filing as Nonresidents**

1. 2025 tax that was paid to the other state..... \$ \_\_\_\_\_
2. Total income tax (line 12, Form K-40) ..... \$ \_\_\_\_\_
3. Other state's adjusted source income.  
(In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)..... \$ \_\_\_\_\_
4. Modified Kansas source income (line B21, Part B of Schedule S) ..... \$ \_\_\_\_\_
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI)..... \$ \_\_\_\_\_
6. Percentage limitation (divide line 5 by line 3) ..... %
7. Other state's tax applicable to income reported to Kansas (multiply line 1 by line 6)..... \$ \_\_\_\_\_
8. Percentage limitation (divide line 5 by line 4) ..... %
9. Maximum credit allowable (multiply line 2 by line 8)..... \$ \_\_\_\_\_
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)..... \$ \_\_\_\_\_

Individuals claiming any of the following income tax credits must have a valid Social Security Number (SSN) for the entire year in which tax credits are claimed. A valid SSN is also required for each individual being claimed as a dependent, and spouse if married filing joint.

**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.

Apprenticeship Credit .....	K-24
Affordable Housing Tax Credit.....	K-25
Aviation / Aerospace Tax Credit.....	K-26
Kansas Housing Investor Credit.....	K-27
Attracting Powerful Economic Expansion Tax Credit.....	K-28
Short Line Railroad Tax Credit.....	K-29
Angel Investor Credit .....	K-30
Center for Entrepreneurship Credit .....	K-31
Business and Job Development (for carry forward use only) .....	K-34
Historic Preservation Credit.....	K-35
Disabled Access Credit .....	K-37
Eisenhower Foundation Credit .....	K-43
Disability Employment Credit.....	K-44
Friends of Cedar Crest Association Credit .....	K-46
Adoption Credit.....	K-47
Technology Enabled Fiduciary Financial Institutions Credit .....	K-48
Research and Development Credit .....	K-53
Venture and Local Seed Capital Credit (for carry forward use only) .....	K-55
Child Daycare Assistance Credit .....	K-56
High Performance Incentive Program (HPIP) Credit.....	K-59
Community Service Contribution Credit .....	K-60
Individual Development Account Credit.....	K-68
Kansas Targeted Employment Credit.....	K-69
Low Income Student Scholarship Credit .....	K-70
Storage and Blending Equipment Credit (for carry forward use only) .....	K-82
Electric Cogeneration Facility Credit (for carry forward use only) .....	K-83
Kansas Community College and Technical College Contribution Credit.....	K-84
Owners Promoting Employment Across Kansas (PEAK) Credit .....	K-88
Rural Opportunity Zone Credit.....	K-89

Teacher's Purchases of School and Classroom Supplies Tax Credit.....	K-91
Commercial Restoration and Preservation Credit .....	K-92
Kansas Workforce Retention Credit .....	K-93
Kansas Pregnancy Resource Act Credit .....	K-94

**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 22 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 22 of Form K-40.

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

**WITHHOLDING AND PAYMENTS**

**LINE 19 (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 19. 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 20 (Estimated tax paid):** Enter the total of your 2025 estimated tax payments plus any 2024 overpayment you had credited forward to 2025.

**LINE 21 (Amount paid with Kansas extension):** Enter the amount paid with your request for an extension of time to file.

**LINE 22 (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 22.

**LINE 23 (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 24 (Payments remitted with original return):** Use this line **ONLY** if you are filing an amended K-40 for the 2025 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2025 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

**LINE 25 (Credit for taxes paid on the K-120S):** Enter the "Kansas tax at 5.58%" 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 26 (Overpayment from original return):** Use this line ONLY if you are filing an amended K-40 for the 2025 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. Negative numbers will not be accepted.

**LINE 27 (Total refundable credits):** Add lines 19 through 25 and subtract line 26. Enter result on line 27.

### BALANCE DUE

**LINE 28 (Underpayment):** If your tax balance on line 18 is greater than your total credits on line 27, enter the difference on line 28.

If the amount on line 28 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 29 and 30).

**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 29 (Interest):** Using the amount on line 28, compute interest at .6667% per month or 8% per annum (or portion thereof) from the original due date of the return.

**LINE 30 (Penalty):** Using the amount on line 28, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

**LINE 31 (Estimated tax penalty):** An estimated tax penalty may be due if the total of your withholding (line 19 and tax credits lines 22 and 23) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 31. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 19 and 20) 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 19 and 20) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 31. The K-210 is available on our website at [ksrevenue.gov](https://www.ksrevenue.gov).

**LINE 32 (Amount you owe):** Add lines 28 through 31 and enter the total on line 32. 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 35 through 42, 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 33 (Overpayment):** If your tax balance, line 18, is less than your total credits, line 27, enter the difference on line 33. **Note:** An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 34), or contributed to any of the donation programs on lines 35 through 42.

**LINE 34 (Credit forward):** Enter the portion of line 33 you wish to have applied to your 2026 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2026 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 35 through 42 – 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 35 (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 35.
- For more information visit <https://chickadeecheckoff.com/>

**LINE 36 (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 36.

**LINE 37 (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 37.

**LINE 38 (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 38.

**LINE 39 (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 39.

**LINE 40 (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 40.

**LINE 41 (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 41. Visit our website at [ksrevenue.gov](http://ksrevenue.gov) for a list of school districts within Kansas.

**LINE 42 (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 42 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/hdescription.html>

1. 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 ..... 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 White Family* ..... Emporia, Lyon County
16. Shawnee Indian Mission.....Fairway, Johnson County
17. Charles Curtis House State Historic Site..... Topeka, Shawnee County

**LINE 43 (Refund):** Add lines 34 through 42 and subtract from line 33. This is your refund amount. If line 43 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2026 Kansas income tax liability (enter the amount on line 34). If you carry it forward, remember to claim it as an estimated payment on your 2026 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 35 through 42.

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 2024 tax forms and subject to change for 2025.

## 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 A8.

**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 A14. Make no entry on this line unless you also made contributions to KPERs during 2025 (for example, you retired during 2025). Lump Sum Distributions: If you received a lump sum KPERs distribution during 2025, include on line A2 your 2025 KPERs contributions and follow the instructions for line A25.

**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: Unqualified withdrawals from an Adoption Savings Account:** Enter on line A7, as an addition modification, the amount of any contributions to, or earnings from, an adoption savings account if distributions from the account were not used to pay for expenses or transactions authorized by law or were not held for the minimum

length of time as required by K.S.A. 38-2504, 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. 38-2504, and amendments thereto.

**LINE A8:** 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 2025 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.
- **A Qualified Tuition Program (as defined under IRC Section 529).** Enter amount of any "nonqualified withdrawal".
- **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 A9:** Add lines A1 through A8 and enter result on line A9.

### 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 A10 through A25.

**LINE A10: Social Security Benefits.** Enter from Line 1 of Form K-40 the amount of social security benefits received in 2025 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 A11: KPERs Lump sum distributions exempt from Kansas Income Tax.** 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 A12: Interest on U.S. Government obligations.** 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 A13: State or local Income Tax refund.** Enter any state or local income tax refund included as income on your federal return.

**LINE A14: Retirement benefits specifically exempt from Kansas Income Tax.** 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 A15: Military compensation of a nonresident servicemember.** Enter amount of military compensation earned in tax year 2025 **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 A16: Enter Contributions deposited into a Kansas 529 Education Savings Account** (Learning Quest, Quest529, or the Schwab 529 Education Savings Plan) or a qualified tuition program (as defined under IRC Section 529) established by another state, up to \$3,000 per beneficiary; or \$6,000 per beneficiary if your filing status is married filing joint. You may have your direct deposit refund sent directly to your Kansas 529 education savings account. Visit [https://treasurer.ks.gov/learn\\_quest.html](https://treasurer.ks.gov/learn_quest.html) for details about saving money for education.

**LINE A17: Armed forces recruitment, sign-up, or retention bonus.** 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 A18: 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 A19: 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 A20: 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 A21: Contributions to an Achieving a Better Life Experience (ABLE) Account.** Enter contributions deposited to an 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 A22: 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 A23: 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 A24: Qualified Contributions to an Adoption Savings Account.** Enter on line A24, as a subtraction modification, the amount contributed to an adoption savings account, in an amount not

to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return, per account, and amounts received as income earned from assets in an adoption savings account.

**LINE A25:** 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 individual's compensation of federal adjusted income, may subtract the compensation included in federal adjusted gross income.

**LINE A26:** Add lines A10 through A25 and enter result.

**LINE A27:** Subtract line A26 from line A9 and enter the result here and on line 2 of Form K-40. If line A27 is larger than line A9 (**or if line A9 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 2025 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 2025 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 2025 (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 ensure 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 2024 tax forms and subject to change for 2025.

### **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 2025 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 11b.

**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 \$40,000 (\$20,000 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 2025.

**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 out-of-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 ensure accurate calculation and to avoid any processing delays.*

THIS PAGE LEFT BLANK

# 2025 KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)



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

### CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 18, 2025 Form K-40 .....	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) .....	2	
3. Prior year's tax liability (from line 19, 2024 Form K-40) .....	3	
4. Enter the total amount of your 2025 Kansas income tax withheld .....	4	

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

### PART I – EXCEPTIONS TO THE PENALTY

	1/1/25 - 4/15/25	1/1/25 - 6/15/25	1/1/25 - 9/15/25	1/1/25 - 1/15/26
5. Cumulative total of your 2025 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 25 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			
9. 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	75% of line 2 or 3	100% of line 2 or 3
10. Exception 2 – Tax on annualized 2025 income; enclose computation. (Farmers/fishers use line 10b) .....	10a 22.5% of tax	45% of tax	67.5% of tax	90% of tax
	10b			66.66% of tax

### PART II – FIGURING THE PENALTY

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	4/15/25	6/15/25	9/15/25
13. Number of days from the due date of the installment to the due date of the next installment or 12/31/25, whichever is earlier. If paid late, see instructions .....	13	61	92	107
14. Number of days from 1/15/26 to date paid or 4/15/26, whichever is earlier. If paid late, see instructions.....	14			15
15. $\frac{\text{Line 13}}{365}$ X 9% X amount on line 11 .....	15			
16. $\frac{\text{Line 14}}{365}$ X 8% 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 total here and on line 31, Estimated Tax Penalty, on the back of Form K-40 .....	18			

# 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 2025 tax due (line 18 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, 2026.

**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, 2026, 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, 2026, 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 2025 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, 2025.

**LINE 7:** Multiply the amount from line 25 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 2025 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2025 periods:

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

This exception applies if the amount on line 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, 2025 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 6/15/25 installment on 6/28/25 the number of days to enter on line 13, column 2 will be computed from 6/15/25 to 6/28/25, which equals 13 days. If you then paid the next quarter timely at 9/15/25, the number of days will be from 9/15/25 to 1/15/26, 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 1/1/26 to 1/15/26. 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 1/15/26, enter in the third column the number of days from 1/1/25 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 1/15/26 to the date the return was filed and paid.

**LINES 15 and 16:** Penalty is computed to 12/31/25 at 9% and from 1/1/26 to the date the tax was paid or 4/15/26, whichever is earlier, at 8%.

**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 31, Estimated Tax Penalty.



Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name
Mailing Address (Number and Street, including Rural Route)		School District No.
City, Town, or Post Office	State	Zip Code
		County Abbreviation

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

Your Social Security Number

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

Spouse's Social Security Number

Daytime Telephone Number

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

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

**Amended Return** If this is an AMENDED 2025 Kansas return mark one of the following boxes:

(Mark ONE)  Amended affects Kansas only  Amended Federal tax return  Adjustment by the IRS

**Filing Status** (Mark ONE)  Single  Married filing joint (Even if only one had income)  Married filing separate  Head of household (Do not mark if filing a joint return)

**Residency Status** (Mark ONE)  Resident  Part-year resident from (Complete Sch. S, Part B) \_\_\_ \_\_\_ to \_\_\_ \_\_\_  Nonresident (Complete Sch. S, Part B)

**Check One Box** (This selection must match your Filing Status from above)

Married individuals filing a joint return, check the box to the left, enter "2" in the box to the right and enter \$18,320 in the currency box.   **00**

**OR**

Married individuals filing a separate return, individuals with a filing status of Single, or Head of Household, check the box to the left, enter "1" in the box to the right and \$9,160 in the currency box.   **00**

If Filing Status above is Head of Household, enter \$2,320 in the currency box to the right. If not, leave blank.   **00**

**Exemptions and Dependents**  
Enter the number of individuals you may claim as a dependent in the first box, multiply by \$2,320 and enter total in the currency box to the right. Do NOT include yourself or your spouse.   X \$2,320 =   **00**

**Additional Exemptions**  
Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by \$2,320 and enter total in the currency box to the right.  X \$2,320 =   **00**

An additional exemption is allowed for the parent(s) of a child who is stillborn during this tax year. Enter the total number of exemptions in the first box, multiply by \$2,320 and enter total in the currency box to the right.  X \$2,320 =   **00**

Disabled Veteran Personal Exemption allowance. In the first box, enter the total number of disabled veterans being claimed including yourself. Multiply by \$2,320 and enter total in the currency box to the right.  X \$2,320 =   **00**

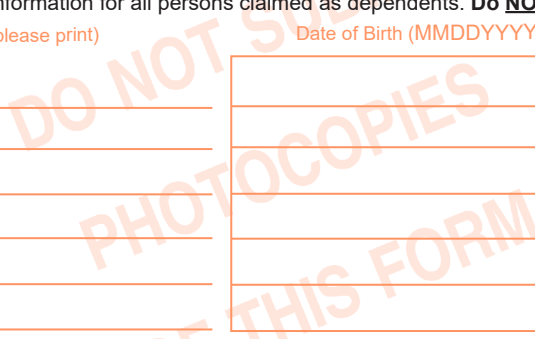
**Total Kansas Exemptions**   **Total Kansas Exemption Amount**   **00**

Add all amounts and enter result in the Total Kansas Exemption Amount Box. Also enter this same amount on page 2, line 5 of this form.

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

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

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





ENTER AMOUNTS IN WHOLE DOLLARS ONLY

<b>Income</b> <i>Shade the box for negative amounts. Example: <input checked="" type="checkbox"/></i>	1. Federal adjusted gross income (as reported on your federal income tax return).....	1	<input checked="" type="checkbox"/>		00
	2. Modifications (from Schedule S, line A27; <b>enclose Schedule S</b> ) .....	2	<input checked="" type="checkbox"/>		00
	3. Kansas adjusted gross income (line 2 added to or subtracted from line 1) .....	3	<input checked="" type="checkbox"/>		00
<b>Deductions</b>	4. Standard deduction OR itemized deductions ( <b>if itemizing, complete Kansas Schedule A</b> ).....	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
<b>Tax Computation</b>	8. Tax (from Tax Tables or Tax Computation Schedule) .....	8			00
	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000) .....	9			
	10. Nonresident tax (multiply line 8 by line 9) .....	10			00
	11. Kansas tax on lump sum distributions (residents only - see instructions).....	11			00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10).....	12			00
<b>Credits</b>	13. Credit for taxes paid to other states ( <b>see instructions; enclose return(s) from other states</b> ) .....	13			00
	14. Credit for child and dependent care expenses (residents only - see instructions).....	14			00
	15. Other credits (enclose all appropriate credit schedules).....	15			00
	16. <b>Subtotal (subtract lines 13, 14 and 15 from line 12)</b> .....	16			00
	17. Earned income tax credit ( <b>from worksheet on page 8 of instructions</b> ) .....	17			00
	18. Total tax balance (subtract line 17 from line 16; cannot be less than zero) .....	18			00
<b>Withholding and Payments</b>  <i>If this is an AMENDED return, complete lines 24, 25 and 26</i>	19. Kansas income tax withheld from W-2s and/or 1099s .....	19			00
	20. Estimated tax paid.....	20			00
	21. Amount paid with Kansas extension .....	21			00
	22. Refundable portion of earned income tax credit ( <b>from worksheet, page 8 of instructions</b> ).....	22			00
	23. Refundable portion of tax credits .....	23			00
	24. Payments remitted with original return.....	24			00
	25. Credit for tax paid on the K-120S (enclose K-9) .....	25			00
	26. Overpayment from original return (see instructions).....	26			00
	27. Total refundable credits (add lines 19 through 25; then subtract line 26).....	27	<input checked="" type="checkbox"/>		00
<b>Balance Due</b>	28. <b>Underpayment</b> (if line 18 is greater than line 27, enter the difference here) .....	28			00
	29. Interest (see instructions).....	29			00
	30. Penalty (see instructions).....	30			00
	31. Estimated Tax Penalty <input type="checkbox"/> Mark box if engaged in commercial farming or fishing in 2025....	31			00
	32. <b>AMOUNT YOU OWE</b> (add lines 28 through 31 and any entries on lines 35 through 42).....	32			00
<b>Overpayment</b>  <i>You may donate to any of the programs on lines 35 through 42.  The amount you enter will reduce your refund or increase the amount you owe.</i>	33. <b>Overpayment</b> (if line 18 is less than line 27, enter the difference here).....	33			00
	34. <b>CREDIT FORWARD</b> (enter amount you wish to be applied to your 2026 estimated tax) .....	34			00
	35. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program).....	35			00
	36. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM .....	36			00
	37. BREAST CANCER RESEARCH FUND.....	37			00
	38. MILITARY EMERGENCY RELIEF FUND .....	38			00
	39. KANSAS HOMETOWN HEROES FUND.....	39			00
	40. KANSAS CREATIVE ARTS INDUSTRY FUND .....	40			00
	41. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number <input type="text"/>	41			00
	42. KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number <input type="text"/>	42			00
	43. <b>REFUND</b> (subtract lines 34 through 42 from line 33).....	43			00

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

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_ Spouse Signature (If married filing joint) \_\_\_\_\_ Date \_\_\_\_\_  
Signature of preparer other than taxpayer \_\_\_\_\_ Phone number of preparer \_\_\_\_\_ Tax Preparer's PTIN, EIN or SSN \_\_\_\_\_



**KANSAS SUPPLEMENTAL SCHEDULE**

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

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

Your Social Security number

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

Spouse's Social Security number

**IMPORTANT:** Refer to the **Schedule S instructions** before completing Parts A and B of this form. To claim itemized deductions you must complete Kansas form Schedule A. You must enclose all supportive documentation where indicated in the instructions.

**PART A - Modifications to Federal Adjusted Gross Income**

<b>Additions</b>	A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses) .....	A1	<input type="text"/>
	A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems) .....	A2	<input type="text"/>
	A3. Kansas expensing recapture (enclose applicable schedules) .....	A3	<input type="text"/>
	A4. Low income student scholarship contributions (enclose Schedule K-70) .....	A4	<input type="text"/>
	A5. Business interest expense carryforward deduction (I.R.C. § 163(j)) .....	A5	<input type="text"/>
	A6. Unqualified withdrawals from a First Time Home Buyer savings account (see instructions) .....	A6	<input type="text"/>
	A7. Unqualified withdrawals from an Adoption savings account (see instructions) .....	A7	<input type="text"/>
	A8. <b>Other additions</b> to federal adjusted gross income (see instructions and enclose list) .....	A8	<input type="text"/>
	A9. <b>Total additions</b> to federal adjusted gross income (add lines A1 through A8) .....	A9	<input type="text"/>

<b>Subtractions</b>	A10. Social Security benefits .....	A10	<input type="text"/>
	A11. KPERS lump sum distributions exempt from Kansas income tax .....	A11	<input type="text"/>
	A12. Interest on U.S. Government obligations (reduced by related expenses) .....	A12	<input type="text"/>
	A13. State or local income tax refund (if included in line 1 of Form K-40) .....	A13	<input type="text"/>
	A14. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions) .....	A14	<input type="text"/>
	A15. Military compensation of a nonresident servicemember (nonresidents only) .....	A15	<input type="text"/>
	A16. Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other states' qualified tuition program .....	A16	<input type="text"/>
	A17. Armed forces recruitment, sign-up, or retention bonus .....	A17	<input type="text"/>
	A18. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) .....	A18	<input type="text"/>
	A19. Disallowed business interest deduction (I.R.C. § 163(j)) .....	A19	<input type="text"/>
	A20. Disallowed business meal expenses (I.R.C. § 274) .....	A20	<input type="text"/>
	A21. Contributions to an ABLE savings account .....	A21	<input type="text"/>
	A22. Kansas expensing deduction (See instructions and enclose applicable schedules) .....	A22	<input type="text"/>
	A23. Qualified Contributions to a First Time Home Buyer savings account (see instructions) .....	A23	<input type="text"/>
	A24. Qualified Contributions to an Adoption savings account (see instructions) .....	A24	<input type="text"/>
	A25. <b>Other subtractions</b> from federal adjusted gross income (see instructions and enclose list) .....	A25	<input type="text"/>
	A26. <b>Total subtractions</b> from federal adjusted gross income (add lines A10 through A25) .....	A26	<input type="text"/>

<b>Net Modification</b>	A27. <b>Net modification</b> to federal adjusted gross income (subtract line A26 from line A9). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box .....	A27	<input type="checkbox"/>	<input type="text"/>	<b>00</b>





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

### Income

Shade box  
for negative  
amounts.  
Example: -

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

### Adjustments to Income

Shade box  
for negative  
amounts.  
Example: -

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

### Nonresident Allocation Percentage

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



KANSAS ITEMIZED DEDUCTIONS SCHEDULE

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

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

Your Social Security number

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

Spouse's Social Security number

Check this box if you claimed itemized deductions on your federal return

Medical and Dental Expenses

(I.R.C. § 213)

- 1. Medical and dental expenses (see instructions) .....
- 2. Enter your adjusted gross income amount from Form 1040 or 1040-SR, line 11b.....
- 3. Multiply line 2 by 7.5% (0.075).....
- 4. **Total medical and dental expenses allowed** (subtract line 3 from line 1. If line 3 is more than line 1, enter zero).....

1	<input type="text"/>
2	<input type="text"/>
3	<input type="text"/>
4	<input type="text"/>

Taxes you Paid

(I.R.C. § 164(a))

- 5. State and local real estate taxes (see instructions) .....
- 6. State and local personal property taxes.....
- 7. **Total taxes you paid** (add lines 5 and 6).....

5	<input type="text"/>
6	<input type="text"/>
7	<input type="text"/>

Interest You Paid

(I.R.C. § 163(h))

- 8. Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box
- 8.a. Home mortgage interest and points reported to you on Form 1098 (see instructions if limited) .....
- 8.b. Home mortgage interest NOT reported to you on Form 1098 (see instructions if limited).....  
If paid to the person from whom you bought the home, show that person's name, identifying number and address: \_\_\_\_\_
- 8.c. Points not reported to you on Form 1098 (see instructions for special rules).....
- 8.d. Reserved.....
- 9. **Total interest you paid** (add lines 8a through 8d) .....

8a	<input type="text"/>
8b	<input type="text"/>
8c	<input type="text"/>
8d	<input type="text"/>
9	<input type="text"/>

Gifts to Charity

(I.R.C. § 170)

- 10. Gifts by cash or check (see instructions if you made any gift of \$250 or more).....
- 11. Gifts made other than by cash or check (see instructions if you made any gift of \$250 or more).....
- 12. Carryover from prior year.....
- 13. **Total gifts to charity** (add lines 10 through 12).....

10	<input type="text"/>
11	<input type="text"/>
12	<input type="text"/>
13	<input type="text"/>

Total Kansas Itemized Deductions

- 14. **Total Kansas Itemized Deductions** (add lines 4, 7, 9 and 13. Enter the result here and on line 4, form K-40).....

14	<input type="text"/>
----	----------------------

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



THIS PAGE LEFT BLANK

# FORM K-40V INSTRUCTIONS

To ensure the most efficient processing of your payments, it is important that you **use only black ink** to complete the vouchers.

Print your name, address, Social Security number, and the first four letters of your last name in the spaces provided. If you are filing a joint return, print that same information for your spouse in the spaces provided. If your name or address information has changed since last year, be sure to mark the "Name or Address Change" box with "X".

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Be sure that your Social Security number is printed on your check or money order. If payment is not made on or before **April 15, 2026**, the tax due is subject to penalty and interest. If you are filing an extension of time to file your return, mark the appropriate box with "X". Note that an extension of time is an extension to file, NOT an extension to pay.

**Do not attach** the payment voucher or payment to your return or to each other. **Place them loosely** in the envelope with your return. If you have already mailed your return, or you filed electronically and didn't pay electronically, mail your payment and the voucher to:

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

**Need to make a quick payment?**

It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at

**[www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)**  
or visit **[ksrevenue.gov](http://ksrevenue.gov)**  
and log in to the **Kansas Customer Service Center.**

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. 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.

**NOTE: When a due date falls on a Saturday, Sunday or legal holiday, returns and payments are due the next regular work day.**

# K-40V

## 2025 KANSAS INDIVIDUAL INCOME TAX PAYMENT VOUCHER

FOR OFFICE USE ONLY

K-40V  
1120



Please use UPPER CASE letters to print the first four letters of  
Your last name                      Spouse's last name

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name
Mailing Address (Number and Street, including Rural Route)		
City, Town, or Post Office	State	Zip Code
Daytime Phone Number		

Name or Address Change

Write your SSN(s) on your check or money order and make payable to Kansas Income Tax. Mail to: Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.

Amended Payment

Extension Payment

Payment Amount \$

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

THIS PAGE LEFT BLANK



**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
13,201	13,250	688	688
13,251	13,300	690	690
13,301	13,350	693	693
13,351	13,400	696	696
13,401	13,450	698	698
13,451	13,500	701	701
13,501	13,550	703	703
13,551	13,600	706	706
13,601	13,650	709	709
13,651	13,700	711	711
13,701	13,750	714	714
13,751	13,800	716	716
13,801	13,850	719	719
13,851	13,900	722	722
13,901	13,950	724	724
13,951	14,000	727	727
14,001	14,050	729	729
14,051	14,100	732	732
14,101	14,150	735	735
14,151	14,200	737	737
14,201	14,250	740	740
14,251	14,300	742	742
14,301	14,350	745	745
14,351	14,400	748	748
14,401	14,450	750	750
14,451	14,500	753	753
14,501	14,550	755	755
14,551	14,600	758	758
14,601	14,650	761	761
14,651	14,700	763	763
14,701	14,750	766	766
14,751	14,800	768	768
14,801	14,850	771	771
14,851	14,900	774	774
14,901	14,950	776	776
14,951	15,000	779	779
15,001	15,050	781	781
15,051	15,100	784	784
15,101	15,150	787	787
15,151	15,200	789	789
15,201	15,250	792	792
15,251	15,300	794	794
15,301	15,350	797	797
15,351	15,400	800	800
15,401	15,450	802	802
15,451	15,500	805	805
15,501	15,550	807	807
15,551	15,600	810	810
15,601	15,650	813	813
15,651	15,700	815	815
15,701	15,750	818	818
15,751	15,800	820	820
15,801	15,850	823	823
15,851	15,900	826	826
15,901	15,950	828	828
15,951	16,000	831	831
16,001	16,050	833	833
16,051	16,100	836	836
16,101	16,150	839	839
16,151	16,200	841	841
16,201	16,250	844	844
16,251	16,300	846	846
16,301	16,350	849	849
16,351	16,400	852	852
16,401	16,450	854	854
16,451	16,500	857	857

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
16,501	16,550	859	859
16,551	16,600	862	862
16,601	16,650	865	865
16,651	16,700	867	867
16,701	16,750	870	870
16,751	16,800	872	872
16,801	16,850	875	875
16,851	16,900	878	878
16,901	16,950	880	880
16,951	17,000	883	883
17,001	17,050	885	885
17,051	17,100	888	888
17,101	17,150	891	891
17,151	17,200	893	893
17,201	17,250	896	896
17,251	17,300	898	898
17,301	17,350	901	901
17,351	17,400	904	904
17,401	17,450	906	906
17,451	17,500	909	909
17,501	17,550	911	911
17,551	17,600	914	914
17,601	17,650	917	917
17,651	17,700	919	919
17,701	17,750	922	922
17,751	17,800	924	924
17,801	17,850	927	927
17,851	17,900	930	930
17,901	17,950	932	932
17,951	18,000	935	935
18,001	18,050	937	937
18,051	18,100	940	940
18,101	18,150	943	943
18,151	18,200	945	945
18,201	18,250	948	948
18,251	18,300	950	950
18,301	18,350	953	953
18,351	18,400	956	956
18,401	18,450	958	958
18,451	18,500	961	961
18,501	18,550	963	963
18,551	18,600	966	966
18,601	18,650	969	969
18,651	18,700	971	971
18,701	18,750	974	974
18,751	18,800	976	976
18,801	18,850	979	979
18,851	18,900	982	982
18,901	18,950	984	984
18,951	19,000	987	987
19,001	19,050	989	989
19,051	19,100	992	992
19,101	19,150	995	995
19,151	19,200	997	997
19,201	19,250	1,000	1,000
19,251	19,300	1,002	1,002
19,301	19,350	1,005	1,005
19,351	19,400	1,008	1,008
19,401	19,450	1,010	1,010
19,451	19,500	1,013	1,013
19,501	19,550	1,015	1,015
19,551	19,600	1,018	1,018
19,601	19,650	1,021	1,021
19,651	19,700	1,023	1,023
19,701	19,750	1,026	1,026
19,751	19,800	1,028	1,028

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
19,801	19,850	1,031	1,031
19,851	19,900	1,034	1,034
19,901	19,950	1,036	1,036
19,951	20,000	1,039	1,039
20,001	20,050	1,041	1,041
20,051	20,100	1,044	1,044
20,101	20,150	1,047	1,047
20,151	20,200	1,049	1,049
20,201	20,250	1,052	1,052
20,251	20,300	1,054	1,054
20,301	20,350	1,057	1,057
20,351	20,400	1,060	1,060
20,401	20,450	1,062	1,062
20,451	20,500	1,065	1,065
20,501	20,550	1,067	1,067
20,551	20,600	1,070	1,070
20,601	20,650	1,073	1,073
20,651	20,700	1,075	1,075
20,701	20,750	1,078	1,078
20,751	20,800	1,080	1,080
20,801	20,850	1,083	1,083
20,851	20,900	1,086	1,086
20,901	20,950	1,088	1,088
20,951	21,000	1,091	1,091
21,001	21,050	1,093	1,093
21,051	21,100	1,096	1,096
21,101	21,150	1,099	1,099
21,151	21,200	1,101	1,101
21,201	21,250	1,104	1,104
21,251	21,300	1,106	1,106
21,301	21,350	1,109	1,109
21,351	21,400	1,112	1,112
21,401	21,450	1,114	1,114
21,451	21,500	1,117	1,117
21,501	21,550	1,119	1,119
21,551	21,600	1,122	1,122
21,601	21,650	1,125	1,125
21,651	21,700	1,127	1,127
21,701	21,750	1,130	1,130
21,751	21,800	1,132	1,132
21,801	21,850	1,135	1,135
21,851	21,900	1,138	1,138
21,901	21,950	1,140	1,140
21,951	22,000	1,143	1,143
22,001	22,050	1,145	1,145
22,051	22,100	1,148	1,148
22,101	22,150	1,151	1,151
22,151	22,200	1,153	1,153
22,201	22,250	1,156	1,156
22,251	22,300	1,158	1,158
22,301	22,350	1,161	1,161
22,351	22,400	1,164	1,164
22,401	22,450	1,166	1,166
22,451	22,500	1,169	1,169
22,501	22,550	1,171	1,171
22,551	22,600	1,174	1,174
22,601	22,650	1,177	1,177
22,651	22,700	1,179	1,179
22,701	22,750	1,182	1,182
22,751	22,800	1,184	1,184
22,801	22,850	1,187	1,187
22,851	22,900	1,190	1,190
22,901	22,950	1,192	1,192
22,951	23,000	1,195	1,195
23,001	23,050	1,197	1,197
23,051	23,100	1,200	1,200

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
23,101	23,150	1,203	1,203
23,151	23,200	1,206	1,206
23,201	23,250	1,209	1,209
23,251	23,300	1,211	1,211
23,301	23,350	1,214	1,214
23,351	23,400	1,217	1,217
23,401	23,450	1,220	1,220
23,451	23,500	1,223	1,223
23,501	23,550	1,225	1,225
23,551	23,600	1,228	1,228
23,601	23,650	1,231	1,231
23,651	23,700	1,234	1,234
23,701	23,750	1,236	1,236
23,751	23,800	1,239	1,239
23,801	23,850	1,242	1,242
23,851	23,900	1,245	1,245
23,901	23,950	1,248	1,248
23,951	24,000	1,250	1,250
24,001	24,050	1,253	1,253
24,051	24,100	1,256	1,256
24,101	24,150	1,259	1,259
24,151	24,200	1,262	1,262
24,201	24,250	1,264	1,264
24,251	24,300	1,267	1,267
24,301	24,350	1,270	1,270
24,351	24,400	1,273	1,273
24,401	24,450	1,276	1,276
24,451	24,500	1,278	1,278
24,501	24,550	1,281	1,281
24,551	24,600	1,284	1,284
24,601	24,650	1,287	1,287
24,651	24,700	1,289	1,289
24,701	24,750	1,292	1,292
24,751	24,800	1,295	1,295
24,801	24,850	1,298	1,298
24,851	24,900	1,301	1,301
24,901	24,950	1,303	1,303
24,951	25,000	1,306	1,306
25,001	25,050	1,309	1,309
25,051	25,100	1,312	1,312
25,101	25,150	1,315	1,315
25,151	25,200	1,317	1,317
25,201	25,250	1,320	1,320
25,251	25,300	1,323	1,323
25,301	25,350	1,326	1,326
25,351	25,400	1,329	1,329
25,401	25,450	1,331	1,331
25,451	25,500	1,334	1,334
25,501	25,550	1,337	1,337
25,551	25,600	1,340	1,340
25,601	25,650	1,343	1,343
25,651	25,700	1,345	1,345
25,701	25,750	1,348	1,348
25,751	25,800	1,351	1,351
25,801	25,850	1,354	1,354
25,851	25,900	1,356	1,356
25,901	25,950	1,359	1,359
25,951	26,000	1,362	1,362
26,001	26,		

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
26,401	26,450	1,387	1,374
26,451	26,500	1,390	1,377
26,501	26,550	1,393	1,379
26,551	26,600	1,396	1,382
26,601	26,650	1,398	1,385
26,651	26,700	1,401	1,387
26,701	26,750	1,404	1,390
26,751	26,800	1,407	1,392
26,801	26,850	1,409	1,395
26,851	26,900	1,412	1,398
26,901	26,950	1,415	1,400
26,951	27,000	1,418	1,403
27,001	27,050	1,421	1,405
27,051	27,100	1,423	1,408
27,101	27,150	1,426	1,411
27,151	27,200	1,429	1,413
27,201	27,250	1,432	1,416
27,251	27,300	1,435	1,418
27,301	27,350	1,437	1,421
27,351	27,400	1,440	1,424
27,401	27,450	1,443	1,426
27,451	27,500	1,446	1,429
27,501	27,550	1,449	1,431
27,551	27,600	1,451	1,434
27,601	27,650	1,454	1,437
27,651	27,700	1,457	1,439
27,701	27,750	1,460	1,442
27,751	27,800	1,462	1,444
27,801	27,850	1,465	1,447
27,851	27,900	1,468	1,450
27,901	27,950	1,471	1,452
27,951	28,000	1,474	1,455
28,001	28,050	1,476	1,457
28,051	28,100	1,479	1,460
28,101	28,150	1,482	1,463
28,151	28,200	1,485	1,465
28,201	28,250	1,488	1,468
28,251	28,300	1,490	1,470
28,301	28,350	1,493	1,473
28,351	28,400	1,496	1,476
28,401	28,450	1,499	1,478
28,451	28,500	1,502	1,481
28,501	28,550	1,504	1,483
28,551	28,600	1,507	1,486
28,601	28,650	1,510	1,489
28,651	28,700	1,513	1,491
28,701	28,750	1,515	1,494
28,751	28,800	1,518	1,496
28,801	28,850	1,521	1,499
28,851	28,900	1,524	1,502
28,901	28,950	1,527	1,504
28,951	29,000	1,529	1,507
29,001	29,050	1,532	1,509
29,051	29,100	1,535	1,512
29,101	29,150	1,538	1,515
29,151	29,200	1,541	1,517
29,201	29,250	1,543	1,520
29,251	29,300	1,546	1,522
29,301	29,350	1,549	1,525
29,351	29,400	1,552	1,528
29,401	29,450	1,555	1,530
29,451	29,500	1,557	1,533
29,501	29,550	1,560	1,535
29,551	29,600	1,563	1,538
29,601	29,650	1,566	1,541
29,651	29,700	1,568	1,543

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
29,701	29,750	1,571	1,546
29,751	29,800	1,574	1,548
29,801	29,850	1,577	1,551
29,851	29,900	1,580	1,554
29,901	29,950	1,582	1,556
29,951	30,000	1,585	1,559
30,001	30,050	1,588	1,561
30,051	30,100	1,591	1,564
30,101	30,150	1,594	1,567
30,151	30,200	1,596	1,569
30,201	30,250	1,599	1,572
30,251	30,300	1,602	1,574
30,301	30,350	1,605	1,577
30,351	30,400	1,608	1,580
30,401	30,450	1,610	1,582
30,451	30,500	1,613	1,585
30,501	30,550	1,616	1,587
30,551	30,600	1,619	1,590
30,601	30,650	1,622	1,593
30,651	30,700	1,624	1,595
30,701	30,750	1,627	1,598
30,751	30,800	1,630	1,600
30,801	30,850	1,633	1,603
30,851	30,900	1,635	1,606
30,901	30,950	1,638	1,608
30,951	31,000	1,641	1,611
31,001	31,050	1,644	1,613
31,051	31,100	1,647	1,616
31,101	31,150	1,649	1,619
31,151	31,200	1,652	1,621
31,201	31,250	1,655	1,624
31,251	31,300	1,658	1,626
31,301	31,350	1,661	1,629
31,351	31,400	1,663	1,632
31,401	31,450	1,666	1,634
31,451	31,500	1,669	1,637
31,501	31,550	1,672	1,639
31,551	31,600	1,675	1,642
31,601	31,650	1,677	1,645
31,651	31,700	1,680	1,647
31,701	31,750	1,683	1,650
31,751	31,800	1,686	1,652
31,801	31,850	1,688	1,655
31,851	31,900	1,691	1,658
31,901	31,950	1,694	1,660
31,951	32,000	1,697	1,663
32,001	32,050	1,700	1,665
32,051	32,100	1,702	1,668
32,101	32,150	1,705	1,671
32,151	32,200	1,708	1,673
32,201	32,250	1,711	1,676
32,251	32,300	1,714	1,678
32,301	32,350	1,716	1,681
32,351	32,400	1,719	1,684
32,401	32,450	1,722	1,686
32,451	32,500	1,725	1,689
32,501	32,550	1,728	1,691
32,551	32,600	1,730	1,694
32,601	32,650	1,733	1,697
32,651	32,700	1,736	1,699
32,701	32,750	1,739	1,702
32,751	32,800	1,741	1,704
32,801	32,850	1,744	1,707
32,851	32,900	1,747	1,710
32,901	32,950	1,750	1,712
32,951	33,000	1,753	1,715

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
33,001	33,050	1,755	1,717
33,051	33,100	1,758	1,720
33,101	33,150	1,761	1,723
33,151	33,200	1,764	1,725
33,201	33,250	1,767	1,728
33,251	33,300	1,769	1,730
33,301	33,350	1,772	1,733
33,351	33,400	1,775	1,736
33,401	33,450	1,778	1,738
33,451	33,500	1,781	1,741
33,501	33,550	1,783	1,743
33,551	33,600	1,786	1,746
33,601	33,650	1,789	1,749
33,651	33,700	1,792	1,751
33,701	33,750	1,794	1,754
33,751	33,800	1,797	1,756
33,801	33,850	1,800	1,759
33,851	33,900	1,803	1,762
33,901	33,950	1,806	1,764
33,951	34,000	1,808	1,767
34,001	34,050	1,811	1,769
34,051	34,100	1,814	1,772
34,101	34,150	1,817	1,775
34,151	34,200	1,820	1,777
34,201	34,250	1,822	1,780
34,251	34,300	1,825	1,782
34,301	34,350	1,828	1,785
34,351	34,400	1,831	1,788
34,401	34,450	1,834	1,790
34,451	34,500	1,836	1,793
34,501	34,550	1,839	1,795
34,551	34,600	1,842	1,798
34,601	34,650	1,845	1,801
34,651	34,700	1,847	1,803
34,701	34,750	1,850	1,806
34,751	34,800	1,853	1,808
34,801	34,850	1,856	1,811
34,851	34,900	1,859	1,814
34,901	34,950	1,861	1,816
34,951	35,000	1,864	1,819
35,001	35,050	1,867	1,821
35,051	35,100	1,870	1,824
35,101	35,150	1,873	1,827
35,151	35,200	1,875	1,829
35,201	35,250	1,878	1,832
35,251	35,300	1,881	1,834
35,301	35,350	1,884	1,837
35,351	35,400	1,887	1,840
35,401	35,450	1,889	1,842
35,451	35,500	1,892	1,845
35,501	35,550	1,895	1,847
35,551	35,600	1,898	1,850
35,601	35,650	1,901	1,853
35,651	35,700	1,903	1,855
35,701	35,750	1,906	1,858
35,751	35,800	1,909	1,860
35,801	35,850	1,912	1,863
35,851	35,900	1,914	1,866
35,901	35,950	1,917	1,868
35,951	36,000	1,920	1,871
36,001	36,050	1,923	1,873
36,051	36,100	1,926	1,876
36,101	36,150	1,928	1,879
36,151	36,200	1,931	1,881
36,201	36,250	1,934	1,884
36,251	36,300	1,937	1,886

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	36,350	1,940	1,889
36,351	36,400	1,942	1,892
36,401	36,450	1,945	1,894
36,451	36,500	1,948	1,897
36,501	36,550	1,951	1,899
36,551	36,600	1,954	1,902
36,601	36,650	1,956	1,905
36,651	36,700	1,959	1,907
36,701	36,750	1,962	1,910
36,751	36,800	1,965	1,912
36,801	36,850	1,967	1,915
36,851	36,900	1,970	1,918
36,901	36,950	1,973	1,920
36,951	37,000	1,976	1,923
37,001	37,050	1,979	1,925
37,051	37,100	1,981	1,928
37,101	37,150	1,984	1,931
37,151	37,200	1,987	1,933
37,201	37,250	1,990	1,936
37,251	37,300	1,993	1,938
37,301	37,350	1,995	1,941
37,351	37,400	1,998	1,944
37,401	37,450	2,001	1,946
37,451	37,500	2,004	1,949
37,501	37,550	2,007	1,951
37,551	37,600	2,009	1,954
37,601	37,650	2,012	1,957
37,651	37,700	2,015	1,959
37,701	37,750	2,018	1,962
37,751	37,800	2,020	1,964
37,801	37,850	2,023	1,967
37,851	37,900	2,026	1,970
37,901	37,950	2,029	1,972
37,951	38,000	2,032	1,975
38,001	38,050	2,034	1,977
38,051	38,100	2,037	1,980
38,101	38,150	2,040	1,983
38,151	38,200	2,043	1,985
38,201	38,250	2,046	1,988
38,251	38,300	2,048	1,990
38,301	38,350	2,051	1,993
38,351	38,400	2,054	1,996
38,401	38,450	2,057	1,998
38,451	38,500	2,060	2,001
38,501	38,550	2,062	2,003
38,551	38,600	2,065	2,006
38,601	38,650	2,068	2,009
38,651	38,700	2,071	2,011
38,701	38,75		

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
39,601	39,650	2,124	2,061
39,651	39,700	2,126	2,063
39,701	39,750	2,129	2,066
39,751	39,800	2,132	2,068
39,801	39,850	2,135	2,071
39,851	39,900	2,138	2,074
39,901	39,950	2,140	2,076
39,951	40,000	2,143	2,079
40,001	40,050	2,146	2,081
40,051	40,100	2,149	2,084
40,101	40,150	2,152	2,087
40,151	40,200	2,154	2,089
40,201	40,250	2,157	2,092
40,251	40,300	2,160	2,094
40,301	40,350	2,163	2,097
40,351	40,400	2,166	2,100
40,401	40,450	2,168	2,102
40,451	40,500	2,171	2,105
40,501	40,550	2,174	2,107
40,551	40,600	2,177	2,110
40,601	40,650	2,180	2,113
40,651	40,700	2,182	2,115
40,701	40,750	2,185	2,118
40,751	40,800	2,188	2,120
40,801	40,850	2,191	2,123
40,851	40,900	2,193	2,126
40,901	40,950	2,196	2,128
40,951	41,000	2,199	2,131
41,001	41,050	2,202	2,133
41,051	41,100	2,205	2,136
41,101	41,150	2,207	2,139
41,151	41,200	2,210	2,141
41,201	41,250	2,213	2,144
41,251	41,300	2,216	2,146
41,301	41,350	2,219	2,149
41,351	41,400	2,221	2,152
41,401	41,450	2,224	2,154
41,451	41,500	2,227	2,157
41,501	41,550	2,230	2,159
41,551	41,600	2,233	2,162
41,601	41,650	2,235	2,165
41,651	41,700	2,238	2,167
41,701	41,750	2,241	2,170
41,751	41,800	2,244	2,172
41,801	41,850	2,246	2,175
41,851	41,900	2,249	2,178
41,901	41,950	2,252	2,180
41,951	42,000	2,255	2,183
42,001	42,050	2,258	2,185
42,051	42,100	2,260	2,188
42,101	42,150	2,263	2,191
42,151	42,200	2,266	2,193
42,201	42,250	2,269	2,196
42,251	42,300	2,272	2,198
42,301	42,350	2,274	2,201
42,351	42,400	2,277	2,204
42,401	42,450	2,280	2,206
42,451	42,500	2,283	2,209
42,501	42,550	2,286	2,211
42,551	42,600	2,288	2,214
42,601	42,650	2,291	2,217
42,651	42,700	2,294	2,219
42,701	42,750	2,297	2,222
42,751	42,800	2,299	2,224
42,801	42,850	2,302	2,227
42,851	42,900	2,305	2,230

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
42,901	42,950	2,308	2,232
42,951	43,000	2,311	2,235
43,001	43,050	2,313	2,237
43,051	43,100	2,316	2,240
43,101	43,150	2,319	2,243
43,151	43,200	2,322	2,245
43,201	43,250	2,325	2,248
43,251	43,300	2,327	2,250
43,301	43,350	2,330	2,253
43,351	43,400	2,333	2,256
43,401	43,450	2,336	2,258
43,451	43,500	2,339	2,261
43,501	43,550	2,341	2,263
43,551	43,600	2,344	2,266
43,601	43,650	2,347	2,269
43,651	43,700	2,350	2,271
43,701	43,750	2,352	2,274
43,751	43,800	2,355	2,276
43,801	43,850	2,358	2,279
43,851	43,900	2,361	2,282
43,901	43,950	2,364	2,284
43,951	44,000	2,366	2,287
44,001	44,050	2,369	2,289
44,051	44,100	2,372	2,292
44,101	44,150	2,375	2,295
44,151	44,200	2,378	2,297
44,201	44,250	2,380	2,300
44,251	44,300	2,383	2,302
44,301	44,350	2,386	2,305
44,351	44,400	2,389	2,308
44,401	44,450	2,392	2,310
44,451	44,500	2,394	2,313
44,501	44,550	2,397	2,315
44,551	44,600	2,400	2,318
44,601	44,650	2,403	2,321
44,651	44,700	2,405	2,323
44,701	44,750	2,408	2,326
44,751	44,800	2,411	2,328
44,801	44,850	2,414	2,331
44,851	44,900	2,417	2,334
44,901	44,950	2,419	2,336
44,951	45,000	2,422	2,339
45,001	45,050	2,425	2,341
45,051	45,100	2,428	2,344
45,101	45,150	2,431	2,347
45,151	45,200	2,433	2,349
45,201	45,250	2,436	2,352
45,251	45,300	2,439	2,354
45,301	45,350	2,442	2,357
45,351	45,400	2,445	2,360
45,401	45,450	2,447	2,362
45,451	45,500	2,450	2,365
45,501	45,550	2,453	2,367
45,551	45,600	2,456	2,370
45,601	45,650	2,459	2,373
45,651	45,700	2,461	2,375
45,701	45,750	2,464	2,378
45,751	45,800	2,467	2,380
45,801	45,850	2,470	2,383
45,851	45,900	2,472	2,386
45,901	45,950	2,475	2,388
45,951	46,000	2,478	2,391
46,001	46,050	2,481	2,393
46,051	46,100	2,484	2,396
46,101	46,150	2,486	2,399
46,151	46,200	2,489	2,402

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
46,201	46,250	2,492	2,405
46,251	46,300	2,495	2,407
46,301	46,350	2,498	2,410
46,351	46,400	2,500	2,413
46,401	46,450	2,503	2,416
46,451	46,500	2,506	2,419
46,501	46,550	2,509	2,421
46,551	46,600	2,512	2,424
46,601	46,650	2,514	2,427
46,651	46,700	2,517	2,430
46,701	46,750	2,520	2,432
46,751	46,800	2,523	2,435
46,801	46,850	2,525	2,438
46,851	46,900	2,528	2,441
46,901	46,950	2,531	2,444
46,951	47,000	2,534	2,446
47,001	47,050	2,537	2,449
47,051	47,100	2,539	2,452
47,101	47,150	2,542	2,455
47,151	47,200	2,545	2,458
47,201	47,250	2,548	2,460
47,251	47,300	2,551	2,463
47,301	47,350	2,553	2,466
47,351	47,400	2,556	2,469
47,401	47,450	2,559	2,472
47,451	47,500	2,562	2,474
47,501	47,550	2,565	2,477
47,551	47,600	2,567	2,480
47,601	47,650	2,570	2,483
47,651	47,700	2,573	2,485
47,701	47,750	2,576	2,488
47,751	47,800	2,578	2,491
47,801	47,850	2,581	2,494
47,851	47,900	2,584	2,497
47,901	47,950	2,587	2,499
47,951	48,000	2,590	2,502
48,001	48,050	2,592	2,505
48,051	48,100	2,595	2,508
48,101	48,150	2,598	2,511
48,151	48,200	2,601	2,513
48,201	48,250	2,604	2,516
48,251	48,300	2,606	2,519
48,301	48,350	2,609	2,522
48,351	48,400	2,612	2,525
48,401	48,450	2,615	2,527
48,451	48,500	2,618	2,530
48,501	48,550	2,620	2,533
48,551	48,600	2,623	2,536
48,601	48,650	2,626	2,539
48,651	48,700	2,629	2,541
48,701	48,750	2,631	2,544
48,751	48,800	2,634	2,547
48,801	48,850	2,637	2,550
48,851	48,900	2,640	2,552
48,901	48,950	2,643	2,555
48,951	49,000	2,645	2,558
49,001	49,050	2,648	2,561
49,051	49,100	2,651	2,564
49,101	49,150	2,654	2,566
49,151	49,200	2,657	2,569
49,201	49,250	2,659	2,572
49,251	49,300	2,662	2,575
49,301	49,350	2,665	2,578
49,351	49,400	2,668	2,580
49,401	49,450	2,671	2,583
49,451	49,500	2,673	2,586

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
49,501	49,550	2,676	2,589
49,551	49,600	2,679	2,592
49,601	49,650	2,682	2,594
49,651	49,700	2,684	2,597
49,701	49,750	2,687	2,600
49,751	49,800	2,690	2,603
49,801	49,850	2,693	2,605
49,851	49,900	2,696	2,608
49,901	49,950	2,698	2,611
49,951	50,000	2,701	2,614
50,001	50,050	2,704	2,617
50,051	50,100	2,707	2,619
50,101	50,150	2,710	2,622
50,151	50,200	2,712	2,625
50,201	50,250	2,715	2,628
50,251	50,300	2,718	2,631
50,301	50,350	2,721	2,633
50,351	50,400	2,724	2,636
50,401	50,450	2,726	2,639
50,451	50,500	2,729	2,642
50,501	50,550	2,732	2,645
50,551	50,600	2,735	2,647
50,601	50,650	2,738	2,650
50,651	50,700	2,740	2,653
50,701	50,750	2,743	2,656
50,751	50,800	2,746	2,658
50,801	50,850	2,749	2,661
50,851	50,900	2,751	2,664
50,901	50,950	2,754	2,667
50,951	51,000	2,757	2,670
51,001	51,050	2,760	2,672
51,051	51,100	2,763	2,675
51,101	51,150	2,765	2,678
51,151	51,200	2,768	2,681
51,201	51,250	2,771	2,684
51,251	51,300	2,774	2,686
51,301	51,350	2,777	2,689
51,351	51,400	2,779	2,692
51,401	51,450	2,782	2,695
51,451	51,500	2,785	2,698
51,501	51,550	2,788	2,700
51,551	51,600	2,791	2,703
51,601	51,650	2,793	2,706
51,651	51,700	2,796	2,709
51,701	51,750	2,799	2,711
51,751	51,800	2,802	2,714
51,801	51,850	2,804	2,717
51,851	51,900	2,807	2,720
51,9			

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
52,801	52,850	2,860	2,773
52,851	52,900	2,863	2,776
52,901	52,950	2,866	2,778
52,951	53,000	2,869	2,781
53,001	53,050	2,871	2,784
53,051	53,100	2,874	2,787
53,101	53,150	2,877	2,790
53,151	53,200	2,880	2,792
53,201	53,250	2,883	2,795
53,251	53,300	2,885	2,798
53,301	53,350	2,888	2,801
53,351	53,400	2,891	2,804
53,401	53,450	2,894	2,806
53,451	53,500	2,897	2,809
53,501	53,550	2,899	2,812
53,551	53,600	2,902	2,815
53,601	53,650	2,905	2,818
53,651	53,700	2,908	2,820
53,701	53,750	2,910	2,823
53,751	53,800	2,913	2,826
53,801	53,850	2,916	2,829
53,851	53,900	2,919	2,831
53,901	53,950	2,922	2,834
53,951	54,000	2,924	2,837
54,001	54,050	2,927	2,840
54,051	54,100	2,930	2,843
54,101	54,150	2,933	2,845
54,151	54,200	2,936	2,848
54,201	54,250	2,938	2,851
54,251	54,300	2,941	2,854
54,301	54,350	2,944	2,857
54,351	54,400	2,947	2,859
54,401	54,450	2,950	2,862
54,451	54,500	2,952	2,865
54,501	54,550	2,955	2,868
54,551	54,600	2,958	2,871
54,601	54,650	2,961	2,873
54,651	54,700	2,963	2,876
54,701	54,750	2,966	2,879
54,751	54,800	2,969	2,882
54,801	54,850	2,972	2,884
54,851	54,900	2,975	2,887
54,901	54,950	2,977	2,890
54,951	55,000	2,980	2,893
55,001	55,050	2,983	2,896
55,051	55,100	2,986	2,898
55,101	55,150	2,989	2,901
55,151	55,200	2,991	2,904
55,201	55,250	2,994	2,907
55,251	55,300	2,997	2,910
55,301	55,350	3,000	2,912
55,351	55,400	3,003	2,915
55,401	55,450	3,005	2,918
55,451	55,500	3,008	2,921
55,501	55,550	3,011	2,924
55,551	55,600	3,014	2,926
55,601	55,650	3,017	2,929
55,651	55,700	3,019	2,932
55,701	55,750	3,022	2,935
55,751	55,800	3,025	2,937
55,801	55,850	3,028	2,940
55,851	55,900	3,030	2,943
55,901	55,950	3,033	2,946
55,951	56,000	3,036	2,949
56,001	56,050	3,039	2,951
56,051	56,100	3,042	2,954

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
56,101	56,150	3,044	2,957
56,151	56,200	3,047	2,960
56,201	56,250	3,050	2,963
56,251	56,300	3,053	2,965
56,301	56,350	3,056	2,968
56,351	56,400	3,058	2,971
56,401	56,450	3,061	2,974
56,451	56,500	3,064	2,977
56,501	56,550	3,067	2,979
56,551	56,600	3,070	2,982
56,601	56,650	3,072	2,985
56,651	56,700	3,075	2,988
56,701	56,750	3,078	2,990
56,751	56,800	3,081	2,993
56,801	56,850	3,083	2,996
56,851	56,900	3,086	2,999
56,901	56,950	3,089	3,002
56,951	57,000	3,092	3,004
57,001	57,050	3,095	3,007
57,051	57,100	3,097	3,010
57,101	57,150	3,100	3,013
57,151	57,200	3,103	3,016
57,201	57,250	3,106	3,018
57,251	57,300	3,109	3,021
57,301	57,350	3,111	3,024
57,351	57,400	3,114	3,027
57,401	57,450	3,117	3,030
57,451	57,500	3,120	3,032
57,501	57,550	3,123	3,035
57,551	57,600	3,125	3,038
57,601	57,650	3,128	3,041
57,651	57,700	3,131	3,043
57,701	57,750	3,134	3,046
57,751	57,800	3,136	3,049
57,801	57,850	3,139	3,052
57,851	57,900	3,142	3,055
57,901	57,950	3,145	3,057
57,951	58,000	3,148	3,060
58,001	58,050	3,150	3,063
58,051	58,100	3,153	3,066
58,101	58,150	3,156	3,069
58,151	58,200	3,159	3,071
58,201	58,250	3,162	3,074
58,251	58,300	3,164	3,077
58,301	58,350	3,167	3,080
58,351	58,400	3,170	3,083
58,401	58,450	3,173	3,085
58,451	58,500	3,176	3,088
58,501	58,550	3,178	3,091
58,551	58,600	3,181	3,094
58,601	58,650	3,184	3,097
58,651	58,700	3,187	3,099
58,701	58,750	3,189	3,102
58,751	58,800	3,192	3,105
58,801	58,850	3,195	3,108
58,851	58,900	3,198	3,110
58,901	58,950	3,201	3,113
58,951	59,000	3,203	3,116
59,001	59,050	3,206	3,119
59,051	59,100	3,209	3,122
59,101	59,150	3,212	3,124
59,151	59,200	3,215	3,127
59,201	59,250	3,217	3,130
59,251	59,300	3,220	3,133
59,301	59,350	3,223	3,136
59,351	59,400	3,226	3,138

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
59,401	59,450	3,229	3,141
59,451	59,500	3,231	3,144
59,501	59,550	3,234	3,147
59,551	59,600	3,237	3,150
59,601	59,650	3,240	3,152
59,651	59,700	3,242	3,155
59,701	59,750	3,245	3,158
59,751	59,800	3,248	3,161
59,801	59,850	3,251	3,163
59,851	59,900	3,254	3,166
59,901	59,950	3,256	3,169
59,951	60,000	3,259	3,172
60,001	60,050	3,262	3,175
60,051	60,100	3,265	3,177
60,101	60,150	3,268	3,180
60,151	60,200	3,270	3,183
60,201	60,250	3,273	3,186
60,251	60,300	3,276	3,189
60,301	60,350	3,279	3,191
60,351	60,400	3,282	3,194
60,401	60,450	3,284	3,197
60,451	60,500	3,287	3,200
60,501	60,550	3,290	3,203
60,551	60,600	3,293	3,205
60,601	60,650	3,296	3,208
60,651	60,700	3,298	3,211
60,701	60,750	3,301	3,214
60,751	60,800	3,304	3,216
60,801	60,850	3,307	3,219
60,851	60,900	3,309	3,222
60,901	60,950	3,312	3,225
60,951	61,000	3,315	3,228
61,001	61,050	3,318	3,230
61,051	61,100	3,321	3,233
61,101	61,150	3,323	3,236
61,151	61,200	3,326	3,239
61,201	61,250	3,329	3,242
61,251	61,300	3,332	3,244
61,301	61,350	3,335	3,247
61,351	61,400	3,337	3,250
61,401	61,450	3,340	3,253
61,451	61,500	3,343	3,256
61,501	61,550	3,346	3,258
61,551	61,600	3,349	3,261
61,601	61,650	3,351	3,264
61,651	61,700	3,354	3,267
61,701	61,750	3,357	3,269
61,751	61,800	3,360	3,272
61,801	61,850	3,362	3,275
61,851	61,900	3,365	3,278
61,901	61,950	3,368	3,281
61,951	62,000	3,371	3,283
62,001	62,050	3,374	3,286
62,051	62,100	3,376	3,289
62,101	62,150	3,379	3,292
62,151	62,200	3,382	3,295
62,201	62,250	3,385	3,297
62,251	62,300	3,388	3,300
62,301	62,350	3,390	3,303
62,351	62,400	3,393	3,306
62,401	62,450	3,396	3,309
62,451	62,500	3,399	3,311
62,501	62,550	3,402	3,314
62,551	62,600	3,404	3,317
62,601	62,650	3,407	3,320
62,651	62,700	3,410	3,322

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
62,701	62,750	3,413	3,325
62,751	62,800	3,415	3,328
62,801	62,850	3,418	3,331
62,851	62,900	3,421	3,334
62,901	62,950	3,424	3,336
62,951	63,000	3,427	3,339
63,001	63,050	3,429	3,342
63,051	63,100	3,432	3,345
63,101	63,150	3,435	3,348
63,151	63,200	3,438	3,350
63,201	63,250	3,441	3,353
63,251	63,300	3,443	3,356
63,301	63,350	3,446	3,359
63,351	63,400	3,449	3,362
63,401	63,450	3,452	3,364
63,451	63,500	3,455	3,367
63,501	63,550	3,457	3,370
63,551	63,600	3,460	3,373
63,601	63,650	3,463	3,376
63,651	63,700	3,466	3,378
63,701	63,750	3,468	3,381
63,751	63,800	3,471	3,384
63,801	63,850	3,474	3,387
63,851	63,900	3,477	3,389
63,901	63,950	3,480	3,392
63,951	64,000	3,482	3,395
64,001	64,050	3,485	3,398
64,051	64,100	3,488	3,401
64,101	64,150	3,491	3,403
64,151	64,200	3,494	3,406
64,201	64,250	3,496	3,409
64,251	64,300	3,499	3,412
64,301	64,350	3,502	3,415
64,351	64,400	3,505	3,417
64,401	64,450	3,508	3,420
64,451	64,500	3,510	3,423
64,501	64,550	3,513	3,426
64,551	64,600	3,516	3,429
64,601	64,650	3,519	3,431
64,651	64,700	3,521	3,434
64,701	64,750	3,524	3,437
64,751	64,800	3,527	3,440
64,801	64,850	3,530	3,442
64,851	64,900	3,533	3,445
64,901	64,950	3,535	3,448
64,951	65,000	3,538	3,451
65,001	65,050	3,541	3,454
65,051	65,100	3,544	3,456
65,1			

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
66,001	66,050	3,597	3,509
66,051	66,100	3,600	3,512
66,101	66,150	3,602	3,515
66,151	66,200	3,605	3,518
66,201	66,250	3,608	3,521
66,251	66,300	3,611	3,523
66,301	66,350	3,614	3,526
66,351	66,400	3,616	3,529
66,401	66,450	3,619	3,532
66,451	66,500	3,622	3,535
66,501	66,550	3,625	3,537
66,551	66,600	3,628	3,540
66,601	66,650	3,630	3,543
66,651	66,700	3,633	3,546
66,701	66,750	3,636	3,548
66,751	66,800	3,639	3,551
66,801	66,850	3,641	3,554
66,851	66,900	3,644	3,557
66,901	66,950	3,647	3,560
66,951	67,000	3,650	3,562
67,001	67,050	3,653	3,565
67,051	67,100	3,655	3,568
67,101	67,150	3,658	3,571
67,151	67,200	3,661	3,574
67,201	67,250	3,664	3,576
67,251	67,300	3,667	3,579
67,301	67,350	3,669	3,582
67,351	67,400	3,672	3,585
67,401	67,450	3,675	3,588
67,451	67,500	3,678	3,590
67,501	67,550	3,681	3,593
67,551	67,600	3,683	3,596
67,601	67,650	3,686	3,599
67,651	67,700	3,689	3,601
67,701	67,750	3,692	3,604
67,751	67,800	3,694	3,607
67,801	67,850	3,697	3,610
67,851	67,900	3,700	3,613
67,901	67,950	3,703	3,615
67,951	68,000	3,706	3,618
68,001	68,050	3,708	3,621
68,051	68,100	3,711	3,624
68,101	68,150	3,714	3,627
68,151	68,200	3,717	3,629
68,201	68,250	3,720	3,632
68,251	68,300	3,722	3,635
68,301	68,350	3,725	3,638
68,351	68,400	3,728	3,641
68,401	68,450	3,731	3,643
68,451	68,500	3,734	3,646
68,501	68,550	3,736	3,649
68,551	68,600	3,739	3,652
68,601	68,650	3,742	3,655
68,651	68,700	3,745	3,657
68,701	68,750	3,747	3,660
68,751	68,800	3,750	3,663
68,801	68,850	3,753	3,666
68,851	68,900	3,756	3,668
68,901	68,950	3,759	3,671
68,951	69,000	3,761	3,674
69,001	69,050	3,764	3,677
69,051	69,100	3,767	3,680
69,101	69,150	3,770	3,682
69,151	69,200	3,773	3,685
69,201	69,250	3,775	3,688
69,251	69,300	3,778	3,691

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
69,301	69,350	3,781	3,694
69,351	69,400	3,784	3,696
69,401	69,450	3,787	3,699
69,451	69,500	3,789	3,702
69,501	69,550	3,792	3,705
69,551	69,600	3,795	3,708
69,601	69,650	3,798	3,710
69,651	69,700	3,800	3,713
69,701	69,750	3,803	3,716
69,751	69,800	3,806	3,719
69,801	69,850	3,809	3,721
69,851	69,900	3,812	3,724
69,901	69,950	3,814	3,727
69,951	70,000	3,817	3,730
70,001	70,050	3,820	3,733
70,051	70,100	3,823	3,735
70,101	70,150	3,826	3,738
70,151	70,200	3,828	3,741
70,201	70,250	3,831	3,744
70,251	70,300	3,834	3,747
70,301	70,350	3,837	3,749
70,351	70,400	3,840	3,752
70,401	70,450	3,842	3,755
70,451	70,500	3,845	3,758
70,501	70,550	3,848	3,761
70,551	70,600	3,851	3,763
70,601	70,650	3,854	3,766
70,651	70,700	3,856	3,769
70,701	70,750	3,859	3,772
70,751	70,800	3,862	3,774
70,801	70,850	3,865	3,777
70,851	70,900	3,867	3,780
70,901	70,950	3,870	3,783
70,951	71,000	3,873	3,786
71,001	71,050	3,876	3,788
71,051	71,100	3,879	3,791
71,101	71,150	3,881	3,794
71,151	71,200	3,884	3,797
71,201	71,250	3,887	3,800
71,251	71,300	3,890	3,802
71,301	71,350	3,893	3,805
71,351	71,400	3,895	3,808
71,401	71,450	3,898	3,811
71,451	71,500	3,901	3,814
71,501	71,550	3,904	3,816
71,551	71,600	3,907	3,819
71,601	71,650	3,909	3,822
71,651	71,700	3,912	3,825
71,701	71,750	3,915	3,827
71,751	71,800	3,918	3,830
71,801	71,850	3,920	3,833
71,851	71,900	3,923	3,836
71,901	71,950	3,926	3,839
71,951	72,000	3,929	3,841
72,001	72,050	3,932	3,844
72,051	72,100	3,934	3,847
72,101	72,150	3,937	3,850
72,151	72,200	3,940	3,853
72,201	72,250	3,943	3,855
72,251	72,300	3,946	3,858
72,301	72,350	3,948	3,861
72,351	72,400	3,951	3,864
72,401	72,450	3,954	3,867
72,451	72,500	3,957	3,869
72,501	72,550	3,960	3,872
72,551	72,600	3,962	3,875

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
72,601	72,650	3,965	3,878
72,651	72,700	3,968	3,880
72,701	72,750	3,971	3,883
72,751	72,800	3,973	3,886
72,801	72,850	3,976	3,889
72,851	72,900	3,979	3,892
72,901	72,950	3,982	3,894
72,951	73,000	3,985	3,897
73,001	73,050	3,987	3,900
73,051	73,100	3,990	3,903
73,101	73,150	3,993	3,906
73,151	73,200	3,996	3,908
73,201	73,250	3,999	3,911
73,251	73,300	4,001	3,914
73,301	73,350	4,004	3,917
73,351	73,400	4,007	3,920
73,401	73,450	4,010	3,922
73,451	73,500	4,013	3,925
73,501	73,550	4,015	3,928
73,551	73,600	4,018	3,931
73,601	73,650	4,021	3,934
73,651	73,700	4,024	3,936
73,701	73,750	4,026	3,939
73,751	73,800	4,029	3,942
73,801	73,850	4,032	3,945
73,851	73,900	4,035	3,947
73,901	73,950	4,038	3,950
73,951	74,000	4,040	3,953
74,001	74,050	4,043	3,956
74,051	74,100	4,046	3,959
74,101	74,150	4,049	3,961
74,151	74,200	4,052	3,964
74,201	74,250	4,054	3,967
74,251	74,300	4,057	3,970
74,301	74,350	4,060	3,973
74,351	74,400	4,063	3,975
74,401	74,450	4,066	3,978
74,451	74,500	4,068	3,981
74,501	74,550	4,071	3,984
74,551	74,600	4,074	3,987
74,601	74,650	4,077	3,989
74,651	74,700	4,079	3,992
74,701	74,750	4,082	3,995
74,751	74,800	4,085	3,998
74,801	74,850	4,088	4,000
74,851	74,900	4,091	4,003
74,901	74,950	4,093	4,006
74,951	75,000	4,096	4,009
75,001	75,050	4,099	4,012
75,051	75,100	4,102	4,014
75,101	75,150	4,105	4,017
75,151	75,200	4,107	4,020
75,201	75,250	4,110	4,023
75,251	75,300	4,113	4,026
75,301	75,350	4,116	4,028
75,351	75,400	4,119	4,031
75,401	75,450	4,121	4,034
75,451	75,500	4,124	4,037
75,501	75,550	4,127	4,040
75,551	75,600	4,130	4,042
75,601	75,650	4,133	4,045
75,651	75,700	4,135	4,048
75,701	75,750	4,138	4,051
75,751	75,800	4,141	4,053
75,801	75,850	4,144	4,056
75,851	75,900	4,146	4,059

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
75,901	75,950	4,149	4,062
75,951	76,000	4,152	4,065
76,001	76,050	4,155	4,067
76,051	76,100	4,158	4,070
76,101	76,150	4,160	4,073
76,151	76,200	4,163	4,076
76,201	76,250	4,166	4,079
76,251	76,300	4,169	4,081
76,301	76,350	4,172	4,084
76,351	76,400	4,174	4,087
76,401	76,450	4,177	4,090
76,451	76,500	4,180	4,093
76,501	76,550	4,183	4,095
76,551	76,600	4,186	4,098
76,601	76,650	4,188	4,101
76,651	76,700	4,191	4,104
76,701	76,750	4,194	4,106
76,751	76,800	4,197	4,109
76,801	76,850	4,199	4,112
76,851	76,900	4,202	4,115
76,901	76,950	4,205	4,118
76,951	77,000	4,208	4,120
77,001	77,050	4,211	4,123
77,051	77,100	4,213	4,126
77,101	77,150	4,216	4,129
77,151	77,200	4,219	4,132
77,201	77,250	4,222	4,134
77,251	77,300	4,225	4,137
77,301	77,350	4,227	4,140
77,351	77,400	4,230	4,143
77,401	77,450	4,233	4,146
77,451	77,500	4,236	4,148
77,501	77,550	4,239	4,151
77,551	77,600	4,241	4,154
77,601	77,650	4,244	4,157
77,651	77,700	4,247	4,159
77,701	77,750	4,250	4,162
77,751	77,800	4,252	4,165
77,801	77,850	4,255	4,168
77,851	77,900	4,258	4,171
77,901	77,950	4,261	4,173
77,951	78,000	4,264	4,176
78,001	78,050	4,266	4,179
78,051	78,100	4,269	4,182
78,101	78,150	4,272	4,185
78,151	78,200	4,275	4,187
78,201	78,250	4,278	4,190
78,251	78,300	4,280	4,193
78,3			

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
79,201	79,250	4,333	4,246
79,251	79,300	4,336	4,249
79,301	79,350	4,339	4,252
79,351	79,400	4,342	4,254
79,401	79,450	4,345	4,257
79,451	79,500	4,347	4,260
79,501	79,550	4,350	4,263
79,551	79,600	4,353	4,266
79,601	79,650	4,356	4,268
79,651	79,700	4,358	4,271
79,701	79,750	4,361	4,274
79,751	79,800	4,364	4,277
79,801	79,850	4,367	4,279
79,851	79,900	4,370	4,282
79,901	79,950	4,372	4,285
79,951	80,000	4,375	4,288
80,001	80,050	4,378	4,291
80,051	80,100	4,381	4,293
80,101	80,150	4,384	4,296
80,151	80,200	4,386	4,299
80,201	80,250	4,389	4,302
80,251	80,300	4,392	4,305
80,301	80,350	4,395	4,307
80,351	80,400	4,398	4,310
80,401	80,450	4,400	4,313
80,451	80,500	4,403	4,316
80,501	80,550	4,406	4,319
80,551	80,600	4,409	4,321
80,601	80,650	4,412	4,324
80,651	80,700	4,414	4,327
80,701	80,750	4,417	4,330
80,751	80,800	4,420	4,332
80,801	80,850	4,423	4,335
80,851	80,900	4,425	4,338
80,901	80,950	4,428	4,341
80,951	81,000	4,431	4,344
81,001	81,050	4,434	4,346
81,051	81,100	4,437	4,349
81,101	81,150	4,439	4,352
81,151	81,200	4,442	4,355
81,201	81,250	4,445	4,358
81,251	81,300	4,448	4,360
81,301	81,350	4,451	4,363
81,351	81,400	4,453	4,366
81,401	81,450	4,456	4,369
81,451	81,500	4,459	4,372
81,501	81,550	4,462	4,374
81,551	81,600	4,465	4,377
81,601	81,650	4,467	4,380
81,651	81,700	4,470	4,383
81,701	81,750	4,473	4,385
81,751	81,800	4,476	4,388
81,801	81,850	4,478	4,391
81,851	81,900	4,481	4,394
81,901	81,950	4,484	4,397
81,951	82,000	4,487	4,399
82,001	82,050	4,490	4,402
82,051	82,100	4,492	4,405
82,101	82,150	4,495	4,408
82,151	82,200	4,498	4,411
82,201	82,250	4,501	4,413
82,251	82,300	4,504	4,416
82,301	82,350	4,506	4,419
82,351	82,400	4,509	4,422
82,401	82,450	4,512	4,425
82,451	82,500	4,515	4,427

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
82,501	82,550	4,518	4,430
82,551	82,600	4,520	4,433
82,601	82,650	4,523	4,436
82,651	82,700	4,526	4,438
82,701	82,750	4,529	4,441
82,751	82,800	4,531	4,444
82,801	82,850	4,534	4,447
82,851	82,900	4,537	4,450
82,901	82,950	4,540	4,452
82,951	83,000	4,543	4,455
83,001	83,050	4,545	4,458
83,051	83,100	4,548	4,461
83,101	83,150	4,551	4,464
83,151	83,200	4,554	4,466
83,201	83,250	4,557	4,469
83,251	83,300	4,559	4,472
83,301	83,350	4,562	4,475
83,351	83,400	4,565	4,478
83,401	83,450	4,568	4,480
83,451	83,500	4,571	4,483
83,501	83,550	4,573	4,486
83,551	83,600	4,576	4,489
83,601	83,650	4,579	4,492
83,651	83,700	4,582	4,494
83,701	83,750	4,584	4,497
83,751	83,800	4,587	4,500
83,801	83,850	4,590	4,503
83,851	83,900	4,593	4,505
83,901	83,950	4,596	4,508
83,951	84,000	4,598	4,511
84,001	84,050	4,601	4,514
84,051	84,100	4,604	4,517
84,101	84,150	4,607	4,519
84,151	84,200	4,610	4,522
84,201	84,250	4,612	4,525
84,251	84,300	4,615	4,528
84,301	84,350	4,618	4,531
84,351	84,400	4,621	4,533
84,401	84,450	4,624	4,536
84,451	84,500	4,626	4,539
84,501	84,550	4,629	4,542
84,551	84,600	4,632	4,545
84,601	84,650	4,635	4,547
84,651	84,700	4,637	4,550
84,701	84,750	4,640	4,553
84,751	84,800	4,643	4,556
84,801	84,850	4,646	4,558
84,851	84,900	4,649	4,561
84,901	84,950	4,651	4,564
84,951	85,000	4,654	4,567
85,001	85,050	4,657	4,570
85,051	85,100	4,660	4,572
85,101	85,150	4,663	4,575
85,151	85,200	4,665	4,578
85,201	85,250	4,668	4,581
85,251	85,300	4,671	4,584
85,301	85,350	4,674	4,586
85,351	85,400	4,677	4,589
85,401	85,450	4,679	4,592
85,451	85,500	4,682	4,595
85,501	85,550	4,685	4,598
85,551	85,600	4,688	4,600
85,601	85,650	4,691	4,603
85,651	85,700	4,693	4,606
85,701	85,750	4,696	4,609
85,751	85,800	4,699	4,611

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
85,801	85,850	4,702	4,614
85,851	85,900	4,704	4,617
85,901	85,950	4,707	4,620
85,951	86,000	4,710	4,623
86,001	86,050	4,713	4,625
86,051	86,100	4,716	4,628
86,101	86,150	4,718	4,631
86,151	86,200	4,721	4,634
86,201	86,250	4,724	4,637
86,251	86,300	4,727	4,639
86,301	86,350	4,730	4,642
86,351	86,400	4,732	4,645
86,401	86,450	4,735	4,648
86,451	86,500	4,738	4,651
86,501	86,550	4,741	4,653
86,551	86,600	4,744	4,656
86,601	86,650	4,746	4,659
86,651	86,700	4,749	4,662
86,701	86,750	4,752	4,664
86,751	86,800	4,755	4,667
86,801	86,850	4,757	4,670
86,851	86,900	4,760	4,673
86,901	86,950	4,763	4,676
86,951	87,000	4,766	4,678
87,001	87,050	4,769	4,681
87,051	87,100	4,771	4,684
87,101	87,150	4,774	4,687
87,151	87,200	4,777	4,690
87,201	87,250	4,780	4,692
87,251	87,300	4,783	4,695
87,301	87,350	4,785	4,698
87,351	87,400	4,788	4,701
87,401	87,450	4,791	4,704
87,451	87,500	4,794	4,706
87,501	87,550	4,797	4,709
87,551	87,600	4,799	4,712
87,601	87,650	4,802	4,715
87,651	87,700	4,805	4,717
87,701	87,750	4,808	4,720
87,751	87,800	4,810	4,723
87,801	87,850	4,813	4,726
87,851	87,900	4,816	4,729
87,901	87,950	4,819	4,731
87,951	88,000	4,822	4,734
88,001	88,050	4,824	4,737
88,051	88,100	4,827	4,740
88,101	88,150	4,830	4,743
88,151	88,200	4,833	4,745
88,201	88,250	4,836	4,748
88,251	88,300	4,838	4,751
88,301	88,350	4,841	4,754
88,351	88,400	4,844	4,757
88,401	88,450	4,847	4,759
88,451	88,500	4,850	4,762
88,501	88,550	4,852	4,765
88,551	88,600	4,855	4,768
88,601	88,650	4,858	4,771
88,651	88,700	4,861	4,773
88,701	88,750	4,863	4,776
88,751	88,800	4,866	4,779
88,801	88,850	4,869	4,782
88,851	88,900	4,872	4,784
88,901	88,950	4,875	4,787
88,951	89,000	4,877	4,790
89,001	89,050	4,880	4,793
89,051	89,100	4,883	4,796

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
89,101	89,150	4,886	4,798
89,151	89,200	4,889	4,801
89,201	89,250	4,891	4,804
89,251	89,300	4,894	4,807
89,301	89,350	4,897	4,810
89,351	89,400	4,900	4,812
89,401	89,450	4,903	4,815
89,451	89,500	4,905	4,818
89,501	89,550	4,908	4,821
89,551	89,600	4,911	4,824
89,601	89,650	4,914	4,826
89,651	89,700	4,916	4,829
89,701	89,750	4,919	4,832
89,751	89,800	4,922	4,835
89,801	89,850	4,925	4,837
89,851	89,900	4,928	4,840
89,901	89,950	4,930	4,843
89,951	90,000	4,933	4,846
90,001	90,050	4,936	4,849
90,051	90,100	4,939	4,851
90,101	90,150	4,942	4,854
90,151	90,200	4,944	4,857
90,201	90,250	4,947	4,860
90,251	90,300	4,950	4,863
90,301	90,350	4,953	4,865
90,351	90,400	4,956	4,868
90,401	90,450	4,958	4,871
90,451	90,500	4,961	4,874
90,501	90,550	4,964	4,877
90,551	90,600	4,967	4,879
90,601	90,650	4,970	4,882
90,651	90,700	4,972	4,885
90,701	90,750	4,975	4,888
90,751	90,800	4,978	4,890
90,801	90,850	4,981	4,893
90,851	90,900	4,983	4,896
90,901	90,950	4,986	4,899
90,951	91,000	4,989	4,902
91,001	91,050	4,992	4,904
91,051	91,100	4,995	4,907
91,101	91,150	4,997	4,910
91,151	91,200	5,000	4,913
91,201	91,250	5,003	4,916
91,251	91,300	5,006	4,918
91,301	91,350	5,009	4,921
91,351	91,400	5,011	4,924
91,401	91,450	5,014	4,927
91,451	91,500	5,017	4,930
91,5			

**2025 KANSAS TAX TABLE (continued)**

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is				your tax is				your tax is	
92,401	92,450	5,070	4,983	94,301	94,350	5,176	5,089	96,201	96,250	5,282	5,195
92,451	92,500	5,073	4,985	94,351	94,400	5,179	5,091	96,251	96,300	5,285	5,197
92,501	92,550	5,076	4,988	94,401	94,450	5,182	5,094	96,301	96,350	5,288	5,200
92,551	92,600	5,078	4,991	94,451	94,500	5,184	5,097	96,351	96,400	5,290	5,203
92,601	92,650	5,081	4,994	94,501	94,550	5,187	5,100	96,401	96,450	5,293	5,206
92,651	92,700	5,084	4,996	94,551	94,600	5,190	5,103	96,451	96,500	5,296	5,209
92,701	92,750	5,087	4,999	94,601	94,650	5,193	5,105	96,501	96,550	5,299	5,211
92,751	92,800	5,089	5,002	94,651	94,700	5,195	5,108	96,551	96,600	5,302	5,214
92,801	92,850	5,092	5,005	94,701	94,750	5,198	5,111	96,601	96,650	5,304	5,217
92,851	92,900	5,095	5,008	94,751	94,800	5,201	5,114	96,651	96,700	5,307	5,220
92,901	92,950	5,098	5,010	94,801	94,850	5,204	5,116	96,701	96,750	5,310	5,222
92,951	93,000	5,101	5,013	94,851	94,900	5,207	5,119	96,751	96,800	5,313	5,225
93,001	93,050	5,103	5,016	94,901	94,950	5,209	5,122	96,801	96,850	5,315	5,228
93,051	93,100	5,106	5,019	94,951	95,000	5,212	5,125	96,851	96,900	5,318	5,231
93,101	93,150	5,109	5,022	95,001	95,050	5,215	5,128	96,901	96,950	5,321	5,234
93,151	93,200	5,112	5,024	95,051	95,100	5,218	5,130	96,951	97,000	5,324	5,236
93,201	93,250	5,115	5,027	95,101	95,150	5,221	5,133	97,001	97,050	5,327	5,239
93,251	93,300	5,117	5,030	95,151	95,200	5,223	5,136	97,051	97,100	5,329	5,242
93,301	93,350	5,120	5,033	95,201	95,250	5,226	5,139	97,101	97,150	5,332	5,245
93,351	93,400	5,123	5,036	95,251	95,300	5,229	5,142	97,151	97,200	5,335	5,248
93,401	93,450	5,126	5,038	95,301	95,350	5,232	5,144	97,201	97,250	5,338	5,250
93,451	93,500	5,129	5,041	95,351	95,400	5,235	5,147	97,251	97,300	5,341	5,253
93,501	93,550	5,131	5,044	95,401	95,450	5,237	5,150	97,301	97,350	5,343	5,256
93,551	93,600	5,134	5,047	95,451	95,500	5,240	5,153	97,351	97,400	5,346	5,259
93,601	93,650	5,137	5,050	95,501	95,550	5,243	5,156	97,401	97,450	5,349	5,262
93,651	93,700	5,140	5,052	95,551	95,600	5,246	5,158	97,451	97,500	5,352	5,264
93,701	93,750	5,142	5,055	95,601	95,650	5,249	5,161	97,501	97,550	5,355	5,267
93,751	93,800	5,145	5,058	95,651	95,700	5,251	5,164	97,551	97,600	5,357	5,270
93,801	93,850	5,148	5,061	95,701	95,750	5,254	5,167	97,601	97,650	5,360	5,273
93,851	93,900	5,151	5,063	95,751	95,800	5,257	5,169	97,651	97,700	5,363	5,275
93,901	93,950	5,154	5,066	95,801	95,850	5,260	5,172	97,701	97,750	5,366	5,278
93,951	94,000	5,156	5,069	95,851	95,900	5,262	5,175	97,751	97,800	5,368	5,281
94,001	94,050	5,159	5,072	95,901	95,950	5,265	5,178	97,801	97,850	5,371	5,284
94,051	94,100	5,162	5,075	95,951	96,000	5,268	5,181	97,851	97,900	5,374	5,287
94,101	94,150	5,165	5,077	96,001	96,050	5,271	5,183	97,901	97,950	5,377	5,289
94,151	94,200	5,168	5,080	96,051	96,100	5,274	5,186	97,951	98,000	5,380	5,292
94,201	94,250	5,170	5,083	96,101	96,150	5,276	5,189	98,001	98,050	5,382	5,295
94,251	94,300	5,173	5,086	96,151	96,200	5,279	5,192	98,051	98,100	5,385	5,298

100,001 and over – use the Tax Computation Worksheet

**2025 TAX COMPUTATION WORKSHEET**

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

<b>Married Filing Joint</b>					
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	\$

<b>Single, Head of Household, or Married Filing Separate</b>					
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 – \$23,000	\$	5.2% (.052)	\$	\$0	\$
\$23,001 and over	\$	5.58% (.0558)	\$	\$87	\$

THIS PAGE LEFT BLANK

---

## 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](http://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](http://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](mailto: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.