

Common errors that delay processing



Kansas Income Tax forms are designed to be *imaged* on our computers, enabling us to process your tax return faster and with fewer errors. In order for our system to work at its best and to ensure the most efficient processing of your Kansas return, it is important that you use the following guidelines to prepare your return.

DO use black or dark blue ink so the processing system can properly read each written letter and number.

DO print only one number or letter in each box and stay within the lines of each box. If a line or a box does not apply to you, leave it blank. For example, enter \$17,360 like this:

, , .

DO fold your K-40 and schedules in half and place your smaller enclosures (K-40V, K-19, check) inside – **DO NOT** fasten them together.

DO mail the ORIGINAL return and necessary enclosures to the Department of Revenue.

DON'T use red, purple, green, light blue, or any similar ink colors.

DON'T use dollar signs, lines, slashes or other symbols in the boxes or in writing numbers. For example, **DO NOT** enter your numbers like this:

, , .

DON'T staple, paper clip, tape or use any other fastening device on documents you send to us.

DON'T mail a photocopy – keep it for your records.

Before mailing your return, be sure you have...

- placed your pre-addressed label at the top of Form K-40. If you do not have a label (or the label information is incorrect) print your name and address directly on Form K-40.
- marked the name or address change box on Form K-40 if your name or address changed.
- entered Social Security number(s) on the K-40 and all supporting documents.
- checked your math and made sure entries are on the proper lines.
- signed your return and had your spouse sign if filing joint.
- completed the Income Tax Payment Voucher (K-40V) if you are sending a payment by check or money order. The voucher helps ensure your remittance is properly credited to your account.

GENERAL INFORMATION

Who Must File a Return

KANSAS RESIDENTS

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

If you were a Kansas resident for the entire year, you must file a Kansas Individual Income Tax return if:

- You are required to file a federal income tax return, OR
- Your Kansas adjusted gross income is more than the total of your Kansas standard deduction and exemption allowance.

The minimum filing requirements for each filing status and exemption allowance situation are shown below. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you do not need to file a Kansas return unless your gross income is over \$6,100. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$10,500.

A Kansas resident must file if he or she is:	And has gross income of at least:
SINGLE OR MARRIED FILING SEPARATE	
Under 65	\$5,250
65 or older or blind	\$6,100
65 or older and blind	\$6,950
MARRIED FILING JOINT	
Under 65 (both spouses)	\$10,500
65 or older or blind (one spouse)	\$11,200
65 or older or blind (both spouses)	\$11,900
65 or older and blind (one spouse)	\$11,900
65 or older or blind (one spouse) and 65 or older and blind (other spouse)	\$12,600
65 or older and blind (both spouses)	\$13,300
HEAD OF HOUSEHOLD	
Under 65	\$9,000
65 or older or blind	\$9,850
65 or older and blind	\$10,700

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

MINOR DEPENDENTS

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

NONRESIDENTS

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

If your employer withheld Kansas taxes from your wages in error, you must also file a Kansas return in order to receive a refund, even though you had no income from Kansas sources. A letter from your employer on company letterhead and signed by an authorized company official explaining the error must accompany your return.

PART-YEAR RESIDENTS

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

MILITARY PERSONNEL

The active duty service pay of military personnel is taxable ONLY to your state of legal residency, no matter where you are stationed during the tax year. If your home of record on your military records is Kansas, you are a Kansas resident and all of your income - to include your military compensation is subject to Kansas income tax.

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you (or your spouse if filing jointly) received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due of NONRESIDENT military service members. All nonresident service members will subtract out the amount of their military compensation on Schedule S, line A11. See **Schedule S Line-by-Line Instructions** on page 23.

NATIVE AMERICAN INDIANS

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

When to File

If your 2004 return is based on a calendar year, it must be filed and the tax paid no later than **April 15, 2005**. If your return is based on a fiscal year, your Kansas return is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet assume a calendar year taxpayer.

By using an electronic filing option and the direct payment method, you can file your return at any time and choose to have your bank account debited on the due date of the return. See instructions for this payment option on page 19.

AMENDED RETURNS: In general, amended returns must be filed with the Department of Revenue within three (3) years of when the original return was filed. If the amended return will result in a refund to you, the amended return may be filed within three (3) years of when the original return was filed, or within two (2) years from the date the tax was paid, whichever is later.

Where to File

Please use the pre-addressed envelope in this tax booklet to mail your tax return. This envelope is designed for use in our automated mail-opening equipment and will expedite the processing of your return. If you are expecting a refund, place an "X" in the box on the front of the envelope. If your envelope has been misplaced, mail your return to the following address:

INDIVIDUAL INCOME TAX/FOOD SALES TAX
KANSAS DEPARTMENT OF REVENUE
915 SW HARRISON ST
TOPEKA, KS 66699-1000

If You Need Forms

A tax booklet is mailed each year to the address on your previous year's Income Tax return.

Kansas Income Tax forms and instructions are available throughout the state at city and county clerk's offices, driver's license stations, banks, libraries, and other places of convenience. Specialized schedules and forms are available from our Taxpayer Assistance Office, or by calling our voice mail forms request line at (785) 296-4937 and from our web site at www.ksrevenue.org.

Important: Due to the sensitivity of the Department's imaging equipment for tax return processing, only an **original** preprinted form or an **approved** computer-generated version of the K-40, Schedule S, and K-40V should be filed.

Extension of Time to File

If you are unable to complete your Kansas return by the filing deadline, you may request an extension of time to file. If you filed Form 4868 with the Internal Revenue Service for an automatic four-month extension to file, enclose a copy of this form with your completed Form K-40 to automatically receive a four-month extension to file your Kansas return. Kansas does not have a separate extension request form. (If you are entitled to a refund, an extension is not required to file the return after the original due date.)

Important: An extension of time to file is NOT an extension to pay. If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and penalty on any balance due.

To pay the tax balance due for an extension, use the Kansas Payment Voucher (K-40V) located in this book. Check the box on the K-40V indicating extension payment.

Copy of Federal Return

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

Estimated Tax

If you have self-employment income or other income not subject to Kansas withholding, you may be required to file estimated income tax voucher to prepay your Kansas Income Tax. Estimated tax payments are required if:

- ~~Your~~ Kansas Income Tax balance due (after withholding and prepaid credits) is \$500 or more; AND
- ~~Your~~ withholding and prepaid credits for the current tax year are less than:

- (1) 90% of the tax on your current year's return or
- (2) 100% of the tax on your prior year's return.

To make estimated tax payments, obtain Form K-40ES, the Kansas estimated tax vouchers and instructions.

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments if your return is filed and tax is paid on or before March 1, 2005.

Underpayment Penalty: If line 29 minus line 18 of Form K-40 is at least \$500 and is more than 10% of the tax on line 17 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210, in this booklet, to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change on another state's return (error or adjustment), 3) there is a change on your federal return (error or adjustment). **Check the AMENDED box in the Filing Information section of the K-40 if you are amending your 2004 Kansas return.** For 2001 and all subsequent tax years, Form K-40 and Schedule S are used to amend your return. (Note: If you filed a Schedule S with your original return you must also file a Schedule S with your amended return, even if there are no amended changes.) For tax years prior to 2001, you must use a Form K-40X for the year you are amending. For copies of Form K-40X, refer to **If You Need Forms** above.

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

AMENDED FEDERAL RETURN: If you are filing an amended federal income tax return, Form 1040X for the same taxable year as this amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the Kansas Department of Revenue with a copy of the adjustment or denial letter.

If you did not file a Kansas return when you filed your original federal return, and the federal return has since been amended or adjusted, use the information on the amended or adjusted federal return to complete your original Kansas return. A copy of both the original and amended federal returns should be enclosed with the Kansas return along with an explanation of the changes.

FEDERAL AUDIT: If you know that a previously filed federal return was not correct, or if your original return was adjusted by the Internal Revenue Service, amended returns or copies of the Revenue Agent's Reports must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure to properly notify the Director of Taxation within the 180 day period will cause the statute of limitations to remain open (Department of Revenue could make assessments for as many years back as necessary).

Deceased Taxpayers

If you are the survivor or representative of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year.

If you are a surviving spouse filing a joint Federal Income Tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure the appropriate box below the heading has been checked.

Decedent Refund Documentation

If you are a surviving spouse requesting a refund of less than \$100, you must enclose **ONE** of the following with your Form K-40:

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

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

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

Innocent Spouse Relief

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

Confidential Information

Income tax information disclosed to the Kansas Department of Revenue, either on returns or through department investigation, is held in strict confidence by law. The Department of Revenue, Internal Revenue Service, and several other states have an agreement under which some income tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and Kansas Income Tax returns.

Food Sales Tax Refund

Form K-40 is not only a Kansas Income Tax return, but also the claim form for the Food Sales Tax Refund. This program offers a refund of the sales tax paid on food. To qualify, you must be 55 years of age or older, or be blind or disabled, or have a dependent child under 18 who lived with you all year whom you claim as a personal exemption. You must also be a Kansas resident (residing in Kansas the entire year) whose Kansas qualifying income is \$26,900 or less (see page 14). The refund is claimed on line 25 of Form K-40. The Food Sales Tax refund will either increase the amount of your Income Tax refund or decrease the amount you owe. If you filed a Kansas Income Tax return last year, you may use TeleFile or WebFile to claim your Food Sales Tax refund and get your refund quicker. See page 3 for details on these quick and easy paperless filing options.

All returns requesting a Food Sales Tax refund **MUST BE RECEIVED** by the department **NOT LATER THAN April 15th** or, within the automatic four (4) month federal extension period. Failure to file for a food sales tax refund after August 15th will result in a denial of the refund. The Director of Taxation may extend the time for filing any claim when good cause exists therefor; or accept a claim filed after the deadline for filing in the case of sickness, absence or disability of the claimant if such claim has been filed within four years of such deadline [79-3635(c)].

Homestead Refund Program

This program offers a property tax rebate of up to \$600 for homeowners and renters. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2004 household income was less than \$26,300, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members.

This rebate is claimed on Kansas Form K-40H, "Kansas Homestead Refund Claim." This form and instructions are available from our Taxpayer Assistance Center, driver's license stations, your county clerk's office, and other places of convenience throughout the state, or by calling our voice mail forms request line: (785) 296-4937.

FORM K-40

LINE-BY-LINE INSTRUCTIONS

TAXPAYER INFORMATION

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

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

School District and County: Residents—Using the list on pages 30 and 31, enter your school district and county abbreviation for where you resided on December 31, 2004. **Nonresidents**—Leave these boxes blank.

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

Deceased Taxpayer Box: If the taxpayer (or spouse, if filing a joint return), died during 2004, mark an “X” in the appropriate box below the name and address area.

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

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

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

FILING INFORMATION

Filing Status: Your Kansas filing status must be the same as your federal filing status. If your federal filing status is QUALIFYING# WIDOW(ER) WITH DEPENDENT CHILD, check the HEAD OF HOUSEHOLD BOX.

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

Amended Return. If you are filing an amended return for tax year 2004, place an “X” in the AMENDED box and in the appropriate sub-box indicating the reason you are filing an amended return.



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

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

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

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

“1” in the box provided. Enter the total number of exemptions in the “Total Kansas exemptions” box. **Important**—If you are claimed as a dependent by another taxpayer, enter “0” in the “Total Kansas exemptions” box.

FOOD SALES TAX REFUND

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

Residency: You must be domiciled in Kansas for the entire 12 months of 2004. To be “domiciled in Kansas” means you have established a permanent residence in Kansas and intend to remain in Kansas. If you resided in Kansas less than 12 months of 2004, you do not qualify for the Food Sales Tax refund, even if your filing status shown on Form K-40 is “Resident.”

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

- 1) Were you 55 years of age or older during 2004 (born prior to January 1, 1950)? Yes No
- 2) Were you totally and permanently disabled or blind during 2004 (regardless of age)? Yes No
- 3) Did you have a dependent child who lived with you the entire year who was born before January 1, 2004 and was under the age of 18 all of 2004? Yes No

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

Qualifying Income: The income limit for a Food Sales Tax refund is \$26,900. If you met the first two qualifications, complete the worksheet on page 21.

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

INCOME



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

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your Federal **adjusted** gross income as reported on your 2004 Federal Income Tax return.

LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

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

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S (page 9). Review the instructions on page 22 to determine if you have any modifications to your Federal adjusted gross income.

LINE 3 — KANSAS ADJUSTED GROSS INCOME

If line 2 is a positive amount, add lines 1 and 2 and enter the

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

NOTE: If the amount on line 3 is \$26,900 or less, you may qualify for the Food Sales Tax refund. Review the qualifications on page 14 and the qualifying income worksheet on page 21.

DEDUCTIONS

LINE 4 — STANDARD OR ITEMIZED DEDUCTIONS

If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized your deductions on your federal return, you may either itemize on your Kansas return (by completing Itemized Deduction Worksheets I or II) or take the Kansas standard deduction, whichever is to your advantage.

If you are married and file separate returns, you and your spouse must use the same method of claiming deductions. If one of you itemize your deductions, then the other must also itemize.

KANSAS STANDARD DEDUCTION

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

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

CHART I — Standard Deduction Chart for Most People

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

Filing status:	Enter on line 4 of Form K-40:
Single	\$3,000
Married Filing Joint	\$6,000
Married Filing Separate	\$3,000
Head of Household	\$4,500

CHART II — Standard Deduction Chart for People 65 or Older and/or Blind

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

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

TOTAL Number of boxes checked

Filing status:	Number of boxes checked:	Enter on line 4 of Form K-40:
Single	1	\$3,850
	2	\$4,700
	1	\$6,700
	2	\$7,400
Married Filing Joint	3	\$8,100
	4	\$8,800
	1	\$3,700
	2	\$4,400
Married Filing Separate	3	\$5,100
	4	\$5,800
	1	\$5,350
	2	\$6,200
Head of Household	1	\$5,350
	2	\$6,200

STANDARD DEDUCTION WORKSHEET FOR DEPENDENTS

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

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

KANSAS ITEMIZED DEDUCTIONS

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

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

ITEMIZED DEDUCTION WORKSHEET I

Federal Adjusted Gross Income of \$142,700 or Less

(\$71,350 or less if married filing separately)

- 1) Total itemized deductions on line 28* of federal Schedule A. \$
- 2) State and local income taxes on line 5* of federal Schedule A. \$
- 3) Kansas itemized deductions (subtract line 2 from line 1). Enter this amount on line 4 of Form K-40. \$

*Federal line number references are subject to change

ITEMIZED DEDUCTION WORKSHEET II

Federal Adjusted Gross Income Over \$142,700

(Over \$71,350 if married filing separately)

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

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

*Federal line number references are subject to change

LINE 5 — EXEMPTION ALLOWANCE

Multiply the total number of exemptions claimed on Form K-40 by \$2,250. **Important:** If you are claimed as a dependent by another taxpayer, enter "0" on line 5.

LINE 6 — TOTAL DEDUCTIONS

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

LINE 7 — TAXABLE INCOME

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

TAX COMPUTATION

LINE 8 — TAX

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

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



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

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

LINE 9 — NONRESIDENT ALLOCATION PERCENTAGE

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

LINE 10 — NONRESIDENT TAX

Multiply line 8 by the percentage on line 9 and enter the result on line 10.

LINE 11 — KANSAS TAX ON LUMP SUM DISTRIBUTIONS

If you received income from a lump sum distribution and there has been a Federal tax imposed on this income in accordance with federal Internal Revenue Code Section 402(e), then you are subject to Kansas tax on your lump sum distribution.

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

If you are a nonresident, leave line 11 blank.

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

LINE 12 — TOTAL KANSAS TAX

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

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

CREDITS

LINE 13 — CREDIT FOR TAXES PAID TO OTHER STATES

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



To receive this credit, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are **NOT** acceptable. If claiming a foreign tax credit, and you were required to complete federal Form 1116, enclose a copy with your Kansas return.

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

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

Foreign Tax Credit Worksheet

- A. 2004 tax paid to the foreign country \$ _____
- B. LESS: Federal foreign tax credit allowed ... \$ _____
- C. EQUALS: Kansas foreign tax limitation amount. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status \$ _____

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

- Your total income on line 1 includes income earned in the other state(s); AND
- You were required to pay income tax to the other state(s) on that income.



Important: Your credit is NOT the amount of tax withheld in the other state(s); your credit is determined from the "Worksheet for Residents", below. You must complete the tax return(s) for the other state(s) before using this worksheet.

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

Worksheet for Residents

- 1) Amount of 2004 tax actually paid to the other state \$ _____
- 2) Total Kansas tax (Line 12, Form K-40) .. \$ _____
- 3) Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted source income amount to enter here) \$ _____
- 4) Kansas adjusted gross income (Line 3, Form K-40) \$ _____
- 5) Percentage limitation (Divide line 3 by line 4) _____ %
- 6) Maximum credit allowable (Multiply line 2 by line 5) \$ _____
- 7) Credit for taxes paid to the other state (Enter the lesser of line 1 or line 6; enter also on line 13, Form K-40) \$ _____

Taxes Paid to Other States by Nonresidents: If you are filing as a nonresident of Kansas you may claim this credit if:

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

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

Worksheet for Nonresidents

- 1) Amount of 2004 tax actually paid to the other state \$ _____
- 2) Total Kansas tax (line 12, Form K-40) \$ _____
- 3) Other state's adjusted source income (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted source income amount to enter here) \$ _____
- 4) Kansas modified source income (Line B21, Part B, Schedule S) \$ _____
- 5) Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income) \$ _____
- 6) -Percentage limitation (Divide line 5 by line 3) _____ %
- 7) Amount of other state's tax applicable to income reported to Kansas (Multiply line 1 by line 6) \$ _____
- 8) -Percentage limitation (Divide line 5 by line 4) _____ %
- 9) -Maximum credit allowable (Multiply line 2 by line 8) \$ _____
- 10) Credit for taxes paid to the other state (Enter the lesser of line 7 or line 9; enter also on line 13, Form K-40) \$ _____

LINE 14 — CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

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

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

LINE 15 — OTHER CREDITS

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

Credit	Schedule Required
Adoption Credit	K-47 -
Agricultural Loan Interest Reduction Credit	K-51/K-52 -
Agritourism Liability Insurance Credit	K-33
Alternative Fuel Credit	K-62
Assistive Technology Contribution Credit	K-42
Business and Job Development Credit	K-34
Business Machinery and Equipment Credit	K-64
Child Day Care Assistance Credit (employers only)	K-56
Community Service Contribution Credit	K-60
Disabled Access Credit	K-37
Habitat Management Credit	K-63

WITHHOLDING AND PAYMENTS

High Performance Incentive Program Credit	K-59
Historic Preservation Credit	K-35
Plugging an Abandoned Gas or Oil Well Credit	K-39
Regional Foundation Contribution Credit	K-32
Research & Development Credit	K-53
Single City Port Authority	K-76
Small Employer Health Insurance Contribution Credit ..	K-57
Swine Facility Improvement Credit	K-38
Telecommunications Property/Income Tax Credit	K-36
Temporary Assistance to Families Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

LINE 16 — TOTAL TAX CREDITS

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

LINE 17 — BALANCE

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

LINE 18 — CONSUMERS' COMPENSATING USE TAX

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

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

If you have made untaxed out-of-state purchases, but do not know the amount, use the following Adjusted Gross Income Chart to estimate the compensating use tax for calendar year 2004.

Adjusted Gross Income Chart

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

If Line 3, Form K-40 is at least	but less than	Enter the following Use Tax amount on Line 18, Form K-40
\$0	\$15,000	\$ 5
\$15,000	\$30,000	\$15
\$30,000	\$45,000	\$25
\$45,000	\$60,000	\$35
\$60,000	\$75,000	\$45
\$75,000 and over – multiply the amount on line 3 of Form K-40 by .068% (.00068) and round to the nearest whole dollar.		



An entry is required on line 18. If no untaxed out-of-state purchases were made or you did not live in Kansas during 2004 – enter a zero on line 18. If you are currently registered to report and remit Kansas Compensating Use Tax – continue to do so on your Compensating Use Tax return, Form CT-10U, and enter a zero on line 18.

LINE 19 — TOTAL TAX BALANCE

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

LINE 20 — KANSAS INCOME TAX WITHHELD

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

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

LINE 21 — ESTIMATED TAX PAID

Enter the total of your 2004 estimated tax payments plus any 2003 overpayment you had credited forward to 2004.

LINE 22 — AMOUNT PAID WITH KANSAS EXTENSION

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

LINE 23 — EARNED INCOME CREDIT

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

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

LINE 24 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

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

LINE 25 — FOOD SALES TAX REFUND

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

To compute your Food Sales Tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your Qualifying Income amount from line 30 of the Qualifying Income Worksheet on page 21.

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

- \$0 to \$13,450 – multiply the number of exemptions by \$72.
Enter the refund amount on line 25.
- \$13,451 to \$26,900 – multiply the number of exemptions by \$36.
Enter the refund amount on line 25.
- \$26,901 or greater – you are not eligible for the refund.

LINE 26 — CASH REMITTED ON ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2004 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2004 return.

LINE 27 — OVERPAYMENT FROM ORIGINAL RETURN

Use this line ONLY if you are filing an amended Income Tax return for the 2004 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

LINE 28 — TOTAL REFUNDABLE CREDITS

Add lines 20 through 26 and subtract line 27; enter the result on line 28.

BALANCE DUE

LINE 29 — UNDERPAYMENT

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

LATE CHARGES

If the amount on line 29 is not paid by the due date, penalty and interest are added according to the rules outlined in lines 30 and 31.

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

LINE 30 — INTEREST

Compute interest at **0.417% for each month** (or fraction thereof) from the due date of the return on the amount on line 29.

LINE 31 — PENALTY

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

LINE 32 — ESTIMATED TAX PENALTY

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



If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32.

LINE 33 – AMOUNT YOU OWE

Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due less than \$5 does not need to be paid. You may make a contribution to the Nongame Wildlife Improvement Program (line 36) or to the Senior Citizens Meals on Wheels Contribution Program (line 37) even if you have a balance due return. Just add these amounts to your tax and write one check for total of the tax due and your contribution(s).

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

Credit Card. To pay by Credit Card, you must visit the service provider's Internet web site listed below. A convenience fee will be charged by the service provider based on the amount of tax you are paying. You can find out what the fee is by visiting the provider's web site:

Official Payments Corporation
www.officialpayments.com

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

With Direct Payment, you are also assured that your payment is made on time. Direct payment authorizations on returns filed by midnight of April 15th are considered to be timely paid.

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



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

Check or Money Order. If you choose this payment option, **you must complete and submit Form K-40V** with your payment. Write your Social Security number on your check or money order and make it payable to "Kansas Income Tax." If you are making a payment for someone else (i.e., son, daughter, parent), write that person's name and Social Security number on the check. DO NOT send cash. DO NOT staple or tape your payment to the Form K-40V or Form K-40. Instead, enclose it loosely with your return.

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

REFUND

LINE 34 — OVERPAYMENT

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

NOTE: An overpayment of less than \$5 will not be refunded, but may be carried forward as a credit to next year's return (line 35), or contributed to the Chickadee Checkoff (line 36) or the Senior Citizens Meals on Wheels Contribution Program (line 37).

LINE 35 — CREDIT FORWARD

Enter the portion of line 34 you wish to have applied to your 2005 Kansas estimated income tax (must be \$1 or more). If the amount on line 34 is less than \$5, you may carry it forward to 2005 as an additional credit even if you do not make estimated tax payments.

LINE 36 — CHICKADEE CHECKOFF

You may contribute to the Kansas Nongame Wildlife Improvement program to help improve the quality of wildlife in Kansas. Your donation is tax deductible. In 2004, contributions were used to:

- Continue the Kansas amphibian monitoring program.
- Support the Kansas Nature-based Tourism Alliance and NaturalKansas web site.
- Monitor bald eagle populations and nesting success.
- Develop recovery plans for state endangered species.
- Continue research on declining populations of freshwater clams in southeast Kansas.
- Sponsor the Kansas winter birdfeeder survey.
- Coordinate the Kansas Bluebird Program.
- Help support the (OWLS) Outdoor Wildlife Learning Sites for schools.

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

LINE 37 — SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM

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

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

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

LINE 38 — REFUND

Add lines 35, 36 and 37 and subtract from line 34. This is your refund. If line 38 is less than \$5, it will not be refunded. If line 38 is

less than \$5 you have an option to carry it forward to be applied to your 2005 Kansas income tax liability (enter the amount on line 35). If you do carry it forward, please remember to claim it on line 21 of the 2005 return. You also have an option to donate it to the Chickadee Checkoff or the Senior Citizens Meals On Wheels Contribution Program or both.

Please **allow 4 to 8 weeks from the date you mail your return to receive your refund**. Errors, improperly completed forms, photocopied forms or incomplete information will delay the processing of your return. **For a faster refund (7 days or less), consider filing your return electronically.** See page 3 for details.

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

SIGNATURE

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

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

PREPARER AUTHORIZATION BOX

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

MAILING YOUR RETURN

Before mailing your return, please be sure: -

- ✓ ~~Yes~~ you have completed all required information on the return. -
- ✓ ~~Yes~~ your numbers are legible in each box. -
- ✓ ~~Yes~~ you have enclosed, but not attached all K-19 forms and applicable schedules.
- ✓ ~~Yes~~ you have completed and enclosed Form K-40V if you are making a tax payment.



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

QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

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

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

	COLUMN A	COLUMN B
INCOME. ENTER THE AMOUNTS RECEIVED FROM THE FOLLOWING SOURCES:		
1. Wages, salaries, tips, etc.	1.	
2. Taxable interest and dividends	2.	
3. Taxable refunds	3.	
4. Alimony received	4.	
5. Business income or (loss) (federal Schedules C, C-EZ)	5.	
6. Farm income or (loss) (federal Schedule F)	6.	
7. Capital gains or (losses) (federal Schedule D or Form 4797)	7.	
8. Taxable amount of IRA, annuity and pension distributions	8.	
9. Taxable amount of Social Security benefits	9.	
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Schedule E)	10.	
11. Unemployment compensation	11.	
12. Other Income (Jury duty, gambling winnings, etc.)	12.	
13. Total income. Add lines 1 through 12.	13.	
FEDERAL ADJUSTMENTS TO INCOME. ENTER DEDUCTIONS FOR:		
14. IRA deduction, self-employed SEP, SIMPLE and qualified plans	14.	
15. Penalty on early withdrawal of savings	15.	
16. Alimony paid	16.	
17. Moving expenses	17.	
18. Self-employed health insurance and one-half of self-employment tax deduction	18.	
19. Student loan interest deduction or Health Savings Account Deduction	19.	
20. Tuition & Fees Deduction	20.	
21. Certain business expenses for Reservists, Artists & Fee-Basis Government Officials	21.	
22. Other federal adjustments (educator expenses, clean fuel vehicle deduction, etc.)	22.	
23. Total Adjustments. Add lines 14 through 22.	23.	
24. Federal Adjusted Gross Income. Column A filers: Subtract line 23 from line 13. Column B filers: Enter the Federal Adjusted Gross Income amount from Form 1040, 1040A, or 1040EZ.	24.	24.
25. Kansas Modifications to Federal Adjusted Gross Income. Enter the net modifications from line A15 of Kansas Schedule S, Part A. Refer to the instructions that begin on page 22. If this amount is a negative amount, put it in brackets ().	25.	25.
26. Kansas Adjusted Gross Income. If line 25 is a positive amount, add lines 24 and 25 and enter on line 26. If line 25 is a negative amount, subtract line 25 from line 24, and enter the result on line 26.	26.	26.
ADDITION TO INCOME FOR FOOD SALES TAX REFUND. ENTER THESE AMOUNTS:		
27. Interest income exempt from Kansas taxation, such as interest received from U. S. Savings Bonds, Treasury Notes, etc., (from line A7 of Kansas Schedule S, if applicable).	27.	27.
28. Exempt retirement benefits. Enter amount shown on line A10 of Schedule S, except Railroad Retirement Benefits.	28.	28.
29. Total Kansas additions. Add lines 27 and 28.	29.	29.
30. Qualifying Income for purpose of receiving a Food Sales Tax refund. Add lines 26 and 29.	30.	30.



If line 30 is **MORE** than \$26,900, you do not qualify for the Food Sales Tax Refund.

If line 30 is **LESS** than \$26,900, follow the instructions for line 25 of Form K-40 on page 18 to calculate the amount of your Food Sales Tax refund.

SCHEDULE S

LINE-BY-LINE INSTRUCTIONS

PART A— MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

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

LINE A1 — State and Municipal Bond Interest

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

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

- Board of Regents Bonds for Kansas Colleges and Universities
- Electrical Generation Revenue Bonds
- Industrial Revenue Bonds
- Kansas Highway Bonds
- Kansas Turnpike Authority Bonds
- Urban Renewal Bonds

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

LINE A2 — Contributions to Public Employees' Retirement Systems

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

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

Retired employees: If you are receiving RETIREMENT checks from KPERS, the amount of your retirement income is subtracted on line A10—"Retirement benefits specifically exempt from Kansas Income Tax." Make no entry on this line unless you also made contributions to KPERS during 2004 (for example, you retired during 2004).

Lump Sum Distributions: If you received a lump sum KPERS distribution during 2004, include on line A2 your 2004 KPERS contributions and follow the instructions for line A13—"Other subtractions from federal adjusted gross income."

LINE A3 — Federal Net Operating Loss Carry Forward

Enter any Federal net operating loss carry forward claimed on your 2004 Federal Income Tax return.

LINE A4 — Contributions to a Regional Foundation

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

LINE A5 — Other Additions to Federal Adjusted Gross Income

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

- **Federal Income Tax Refund:** As a general rule, there will be no entry here unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a Federal Income Tax refund in 2004 for that prior year.
- **Disabled Access Credit Modification:** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine the Disabled Access Credit on Schedule K-37.
- **Partnership, S Corporation or Fiduciary Adjustments:** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit:** The amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- **Swine Facility Improvement Credit:** The amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- **Habitat Management Credit:** The amount of any real estate taxes and costs claimed on your federal return used to determine the credit on Schedule K-63.
- **Learning Quest Education Savings Program:** The amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- **Small Employer Health Insurance Contribution Credit:** Reduce the amount of expense deduction that is included in federal adjusted gross income by the dollar amount of the credit claimed.

LINE A6 — Total Additions to Federal Adjusted Gross Income

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

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

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

LINE A7 — Interest on U.S. Government Obligations

Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal adjusted gross income. This includes U.S. Savings Bonds, U.S.

Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

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

Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the department at a later date.

Interest from the following are taxable to Kansas and may NOT be entered on this line:

- Federal National Mortgage Association (FNMA)
- Government National Mortgage Association (GNMA)
- Federal Home Loan Mortgage Corporation (FHLMC)

LINE A8 — State or Local Income Tax Refund

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

LINE A9 — Kansas Net Operating Loss Carry Forward

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

LINE A10 — Exempt Retirement Benefits

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

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

■ **Kansas Pension Plans:**

- Kansas Public Employees' Retirement Annuities
- Kansas Police and Firemen's Retirement System Pensions
- Kansas Teachers' Retirement Annuities
- Kansas Highway Patrol Pensions
- Justices and Judges Retirement System
- Board of Public Utilities
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans.
- Certain pensions received from Kansas first class cities that are not covered by the Kansas Public Employee's Retirement System

■ **Railroad Retirement Benefits:** Any retirement plan administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities.

LINE A11 — Military Compensation of a Nonresident Servicemember

Enter on line A11, the amount of the military compensation earned in Tax Year 2004 if you are a nonresident of the state of Kansas.

LINE A12 — Learning Quest Education Savings Program

Enter on line A12 the amount of contributions deposited in the Learning Quest Education Savings Program, up to a maximum of \$2,000 per student (beneficiary) or, \$4,000 per student (beneficiary) if your filing status is married filing joint.

LINE A13 — Other Subtractions from Federal Adjusted Gross Income

Enter on line A13, a total of the following subtractions from your Federal adjusted gross income. You may NOT subtract the amount of your income reported to another state.

■ **Individual Development Account:** Enter the amount of income earned on contributions deposited to an individual development account established to pay for education expenses of the account holder.

■ **Jobs Tax Credit:** Enter the amount of the Federal targeted jobs tax credit disallowance claimed on your Federal Income Tax return.

■ **Kansas Venture Capital, Inc. Dividends:** Enter the amount of dividend income received from Kansas Venture Capital, Inc.

■ **KPERS Lump Sum Distributions:** Employees who terminated KPERS employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their Federal return. Subtract the contributions which have been added back on your Kansas Income Tax returns as a modification from 1984 up to the current year.

■ **Partnership, S Corporation or Fiduciary Adjustments:** If you received income from a partnership, S Corporation, joint venture, syndicate, trust or estate, enter your proportionate share of any required subtraction adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine this amount.

■ **S Corporation Privilege Adjustment:** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S Corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S Corporation financial institution.

■ **Sale of Kansas Turnpike Bonds:** Enter the gain from the sale of Kansas Turnpike Bonds that was included in your Federal adjusted gross income.

■ **Electrical Generation Revenue Bonds:** Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your Federal adjusted gross income.

LINE A14—Total Subtractions from Federal Adjusted Gross Income

Add lines A7 through A13 and enter the result on line A14.

LINE A15—Net Modifications

Subtract line A14 from line A6. If line A6 is larger than line A14, enter the result on line 2 of Form K-40. If line A14 is larger than line A6 (or if line A6 is zero), enter the result on line 2 of Form K-40 and mark the box to the left to indicate it is a negative amount.

PART B—NONRESIDENT ALLOCATION

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

INCOME:

LINES B1 through B11—This section is divided into two columns. In the left-hand column, enter the amounts for lines B1 through B11 directly from your 2004 Federal return. Enter in the right-hand column the amounts from Kansas sources.

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

Kansas source income includes:

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

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

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

LINE B12—Total Income from Kansas Sources

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

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

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

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

LINE B13—IRA/Retirement Deductions

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

LINE B14—Penalty on Early Withdrawal of Savings

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

LINE B15—Alimony Paid

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

LINE B16—Moving Expenses

Enter only those moving expenses incurred in 2004 to move into Kansas.

LINE B17—Other Federal Adjustments

Enter the total of the following deductions:

- One-half of Self-Employment Tax Deduction – The portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction – Payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – Interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE, and qualified plans – The portion of the federal deduction applicable to income earned in Kansas.
- Certain Business Expenses for Reservists, Artists & Fee-Basis Government Officials. The portion of the federal deduction applicable to income earned in Kansas.
- Tuition and Fees Deduction – The portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – The portion of the federal deduction applicable to income earned in Kansas.
- Other Federal Adjustments – The portion of other adjustments to income on your 2004 federal return (including but not limited to educator expenses and a clean fuel vehicle deduction) applicable to income earned in Kansas.

LINE B18—Total Federal Adjustments to Kansas Source Income

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

LINE B19—Kansas Source Income after Federal Adjustments

Subtract line B18 from line B12 and enter the result on line B19.

LINE B20—Net Modifications Applicable to Kansas Source Income

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

LINE B21—Modified Kansas Source Income

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

LINE B22—Kansas Adjusted Gross Income

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

LINE B23—Nonresident Allocation Percentage

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

2004 KANSAS TAX TABLE FOR TAXABLE INCOME LESS THAN \$50,000

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

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

2004 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	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is	
11,000	11,050	386	386	14,250	14,300	500	500	17,500	17,550	683	613
11,050	11,100	388	388	14,300	14,350	501	501	17,550	17,600	686	615
11,100	11,150	389	389	14,350	14,400	503	503	17,600	17,650	689	617
11,150	11,200	391	391	14,400	14,450	505	505	17,650	17,700	692	619
11,200	11,250	393	393	14,450	14,500	507	507	17,700	17,750	695	620
11,250	11,300	395	395	14,500	14,550	508	508	17,750	17,800	698	622
11,300	11,350	396	396	14,550	14,600	510	510	17,800	17,850	702	624
11,350	11,400	398	398	14,600	14,650	512	512	17,850	17,900	705	626
11,400	11,450	400	400	14,650	14,700	514	514	17,900	17,950	708	627
11,450	11,500	402	402	14,700	14,750	515	515	17,950	18,000	711	629
11,500	11,550	403	403	14,750	14,800	517	517	18,000	18,050	714	631
11,550	11,600	405	405	14,800	14,850	519	519	18,050	18,100	717	633
11,600	11,650	407	407	14,850	14,900	521	521	18,100	18,150	720	634
11,650	11,700	409	409	14,900	14,950	522	522	18,150	18,200	723	636
11,700	11,750	410	410	14,950	15,000	524	524	18,200	18,250	727	638
11,750	11,800	412	412	15,000	15,050	527	526	18,250	18,300	730	640
11,800	11,850	414	414	15,050	15,100	530	528	18,300	18,350	733	641
11,850	11,900	416	416	15,100	15,150	533	529	18,350	18,400	736	643
11,900	11,950	417	417	15,150	15,200	536	531	18,400	18,450	739	645
11,950	12,000	419	419	15,200	15,250	539	533	18,450	18,500	742	647
12,000	12,050	421	421	15,250	15,300	542	535	18,500	18,550	745	648
12,050	12,100	423	423	15,300	15,350	545	536	18,550	18,600	748	650
12,100	12,150	424	424	15,350	15,400	548	538	18,600	18,650	752	652
12,150	12,200	426	426	15,400	15,450	552	540	18,650	18,700	755	654
12,200	12,250	428	428	15,450	15,500	555	542	18,700	18,750	758	655
12,250	12,300	430	430	15,500	15,550	558	543	18,750	18,800	761	657
12,300	12,350	431	431	15,550	15,600	561	545	18,800	18,850	764	659
12,350	12,400	433	433	15,600	15,650	564	547	18,850	18,900	767	661
12,400	12,450	435	435	15,650	15,700	567	549	18,900	18,950	770	662
12,450	12,500	437	437	15,700	15,750	570	550	18,950	19,000	773	664
12,500	12,550	438	438	15,750	15,800	573	552	19,000	19,050	777	666
12,550	12,600	440	440	15,800	15,850	577	554	19,050	19,100	780	668
12,600	12,650	442	442	15,850	15,900	580	556	19,100	19,150	783	669
12,650	12,700	444	444	15,900	15,950	583	557	19,150	19,200	786	671
12,700	12,750	445	445	15,950	16,000	586	559	19,200	19,250	789	673
12,750	12,800	447	447	16,000	16,050	589	561	19,250	19,300	792	675
12,800	12,850	449	449	16,050	16,100	592	563	19,300	19,350	795	676
12,850	12,900	451	451	16,100	16,150	595	564	19,350	19,400	798	678
12,900	12,950	452	452	16,150	16,200	598	566	19,400	19,450	802	680
12,950	13,000	454	454	16,200	16,250	602	568	19,450	19,500	805	682
13,000	13,050	456	456	16,250	16,300	605	570	19,500	19,550	808	683
13,050	13,100	458	458	16,300	16,350	608	571	19,550	19,600	811	685
13,100	13,150	459	459	16,350	16,400	611	573	19,600	19,650	814	687
13,150	13,200	461	461	16,400	16,450	614	575	19,650	19,700	817	689
13,200	13,250	463	463	16,450	16,500	617	577	19,700	19,750	820	690
13,250	13,300	465	465	16,500	16,550	620	578	19,750	19,800	823	692
13,300	13,350	466	466	16,550	16,600	623	580	19,800	19,850	827	694
13,350	13,400	468	468	16,600	16,650	627	582	19,850	19,900	830	696
13,400	13,450	470	470	16,650	16,700	630	584	19,900	19,950	833	697
13,450	13,500	472	472	16,700	16,750	633	585	19,950	20,000	836	699
13,500	13,550	473	473	16,750	16,800	636	587	20,000	20,050	839	701
13,550	13,600	475	475	16,800	16,850	639	589	20,050	20,100	842	703
13,600	13,650	477	477	16,850	16,900	642	591	20,100	20,150	845	704
13,650	13,700	479	479	16,900	16,950	645	592	20,150	20,200	848	706
13,700	13,750	480	480	16,950	17,000	648	594	20,200	20,250	852	708
13,750	13,800	482	482	17,000	17,050	652	596	20,250	20,300	855	710
13,800	13,850	484	484	17,050	17,100	655	598	20,300	20,350	858	711
13,850	13,900	486	486	17,100	17,150	658	599	20,350	20,400	861	713
13,900	13,950	487	487	17,150	17,200	661	601	20,400	20,450	864	715
13,950	14,000	489	489	17,200	17,250	664	603	20,450	20,500	867	717
14,000	14,050	491	491	17,250	17,300	667	605	20,500	20,550	870	718
14,050	14,100	493	493	17,300	17,350	670	606	20,550	20,600	873	720
14,100	14,150	494	494	17,350	17,400	673	608	20,600	20,650	877	722
14,150	14,200	496	496	17,400	17,450	677	610	20,650	20,700	880	724
14,200	14,250	498	498	17,450	17,500	680	612	20,700	20,750	883	725
20,750	20,800	886	727	14,250	14,300	500	500	17,500	17,550	683	613
20,800	20,850	889	729	14,300	14,350	501	501	17,550	17,600	686	615
20,850	20,900	892	731	14,350	14,400	503	503	17,600	17,650	689	617
20,900	20,950	895	732	14,400	14,450	505	505	17,650	17,700	692	619
20,950	21,000	898	734	14,450	14,500	507	507	17,700	17,750	695	620
21,000	21,050	902	736	14,500	14,550	508	508	17,750	17,800	698	622
21,050	21,100	905	738	14,550	14,600	510	510	17,800	17,850	702	624
21,100	21,150	908	739	14,600	14,650	512	512	17,850	17,900	705	626
21,150	21,200	911	741	14,650	14,700	514	514	17,900	17,950	708	627
21,200	21,250	914	743	14,700	14,750	515	515	17,950	18,000	711	629
21,250	21,300	917	745	14,750	14,800	517	517	18,000	18,050	714	631
21,300	21,350	920	746	14,800	14,850	519	519	18,050	18,100	717	633
21,350	21,400	923	748	14,850	14,900	521	521	18,100	18,150	720	634
21,400	21,450	927	750	14,900	14,950	522	522	18,150	18,200	723	636
21,450	21,500	930	752	14,950	15,000	524	524	18,200	18,250	727	638
21,500	21,550	933	753	15,000	15,050	527	526	18,250	18,300	730	640
21,550	21,600	936	755	15,050	15,100	530	528	18,300	18,350	733	641
21,600	21,650	939	757	15,100	15,150	533	529	18,350	18,400	736	643
21,650	21,700	942	759	15,150	15,200	536	531	18,400	18,450	739	645
21,700	21,750	945	760	15,200	15,250	539	533	18,450	18,500	742	647
21,750	21,800	948	762	15,250	15,300	542	535	18,500	18,550	745	648
21,800	21,850	952	764	15,300	15,350	545	536	18,550	18,600	748	650
21,850	21,900	955	766	15,350	15,400	548	538	18,600	18,650	752	652
21,900	21,950	958	767	15,400	15,450	552	540	18,650	18,700	755	654
21,950	22,000	961	769	15,450	15,500	555	542	18,700	18,750	758	655
22,000	22,050	964	771	15,500	15,550	558	543	18,750	18,800	761	657
22,050	22,100	967	773	15,550	15,600	561	545	18,800	18,850	764	659
22,100	22,150	970	774	15,600	15,650	564	547	18,850	18,900	767	661
22,150	22,200	973	776	15,650	15,700	567	549	18,900	18,950	770	662
22,200	22,250	977	778	15,700	15,750	570	550	18,950	19,000	773	664
22,250	22,300	980	780	15,750	15,800	573	552	19,000	19,050	777	666
22,300	22,350	983	781	15,800	15,850	577	554	19,050	19,100	780	668
22,350	22,400	986	783	15,850	15,900	580	556	19,100	19,150	783	669
22,400	22,450	989	785	15,900	15,950	583	557	19,150	19,200	786	671
22,450	22,500	992	787	15,95							

2004 KANSAS TAX TABLE (Continued)

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

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

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

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

2004 KANSAS TAX TABLE (Continued)

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

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

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

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

2004 TAX COMPUTATION SCHEDULES

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



Be sure to use the proper schedule when computing tax.

SCHEDULE I—MARRIED FILING JOINT

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

Over	But Not Over	
\$ 0	\$30,000	3.50% of line 7, Form K-40
\$30,000	\$60,000	\$1,050 plus 6.25% of excess over \$30,000
\$60,000		\$2,925 plus 6.45% of excess over \$60,000

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

If amount on line 7, Form K-40 is: Enter on line 8, Form K-40:

Over	But Not Over	
\$ 0	\$15,000	3.50% of line 7, Form K-40
\$15,000	\$30,000	\$525 plus 6.25% of excess over \$15,000
\$30,000		\$1,462.50 plus 6.45% of excess over \$30,000

LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

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

The correct school district number to be entered should be the one where you resided on December 31, 2004, even though you may have moved since then and your new address, county, and new school district number may be different.

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

are located. Many districts overlap into one or more counties, therefore, if you are unable to locate your school district in your home county, check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

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

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER
ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256	CHEYENNE (CN) Cheylin 103 St. Francis Schools 297	DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497	GREELEY (GL) Greeley County Schools 200
ANDERSON (AN) Crest 479 Garnett 365	CLARK (CA) Ashland 220 Minneola 219	EDWARDS (ED) Kinsley-Offerle 347 Lewis 502	GREENWOOD (GW) Eureka 389 Hamilton 390 Madison-Virgil 386
ATCHISON (AT) Atchison County Community 377 Atchison Public Schools 409	CLAY (CY) Clay Center 379	ELK (EK) Elk Valley 283 West Elk 282	HAMILTON (HM) Syracuse 494
BARBER (BA) Barber County North 254 South Barber 255	CLOUD (CD) Concordia 333 Southern Cloud 334	ELLIS (EL) Ellis 388 Hays 489 Victoria 432	HARPER (HP) Anthony-Harper 361 Attica 511
BARTON (BT) Clafin 354 Ellinwood Public Schools 355 Great Bend 428 Hoisington 431	COFFEY (CF) Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	ELLSWORTH (EW) Ellsworth 327 Lorraine 328	HARVEY (HV) Burrton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick Public Schools 439
BOURBON (BB) Fort Scott 234 Uniontown 235	COMANCHE (CM) Comanche County 300	FINNEY (FI) Garden City 457 Holcomb 363	HASKELL (HS) Satanta 507 Sublette 374
BROWN (BR) South Brown County 430 Hiawatha 415	COWLEY (CL) Arkansas City 470 Central 462 Dexter 471 Udall 463 Winfield 465	FORD (FO) Bucklin 459 Dodge City 443 Spearville 381	HODGEMAN (HG) Hanston 228 Jetmore 227
BUTLER (BU) Andover 385 Augusta 402 Circle 375 Douglass Public Schools 396 El Dorado 490 Flint Hills 492 Bluestem 205 Remington-Whitewater 206 Rose Hill Public Schools 394	CRAWFORD (CR) Cherokee 247 Frontenac Public Schools 249 Girard 248 Northeast 246 Pittsburg 250	FRANKLIN (FR) Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	JACKSON (JA) Holton 336 Royal Valley 337 North Jackson 335
CHASE (CS) Chase County 284	DECATUR (DC) Oberlin 294 Prairie Heights 295	GEARY (GE) Geary County Schools 475	JEFFERSON (JF) Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa Public Schools 341 Perry Public Schools 343 Valley Falls 338
CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua Co. Community 286	DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	GOVE (GO) Wheatland 292 Grinnell Public Schools 291 Quinter Public Schools 293	JEWELL (JW) Jewell 279 Mankato 278 White Rock 104
CHEROKEE (CK) Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	DONIPHAN (DP) Elwood 486 Highland 425 Midway Schools 433 Troy Public Schools 429 Wathena 406	GRANT (GT) Ulysses 214	JOHNSON (JO) Blue Valley 229 DeSoto 232 Gardner-Edgerton 231 Olathe 233 Shawnee Mission Public Schools 512 Spring Hill 230
		GRAY (GY) Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371	

COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER	COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER
KEARNY (KE) Deerfield 216 Lakin 215	MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368	PRATT (PR) Pratt 382 Skyline Schools 438	SHERIDAN (SD) Hoxie Community Schools 412
KINGMAN (KM) Cunningham 332 Kingman-Norwich 331	MITCHELL (MC) Beloit 273 Waconda 272	RAWLINS (RA) Rawlins County 105	SHERMAN (SH) Goodland 352
KIOWA (KW) Greensburg 422 Haviland 474 Mullinville 424	MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446	RENO (RN) Buhler 313 Fairfield 310 Haven Public Schools 312 Hutchinson Public Schools 308 Nickerson 309 Pretty Prairie 311	SMITH (SM) Smith Center 237 West Smith County 238
LABETTE (LB) Chetopa 505 Labette County 506 Oswego 504 Parsons 503	MORRIS (MR) Morris County 417	REPUBLIC (RP) Republic County 427 Hillcrest Rural Schools 455 Pike Valley 426	STAFFORD (SF) Macksville 351 St. John-Hudson 350 Stafford 349
LANE (LE) Dighton 482 Healy Public Schools 468	MORTON (MT) Elkhart 218 Rolla 217	RICE (RC) Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376	STANTON (ST) Stanton County 452
LEAVENWORTH (LV) Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464	NEMAHA (NM) B & B 451 Nemaha Valley 442 Sabetha 441	RILEY (RL) Blue Valley 384 Manhattan 383 Riley County 378	STEVENS (SV) Hugoton Public Schools 210 Moscow Public Schools 209
LINCOLN (LC) Lincoln 298 Sylvan Grove 299	NEOSHO (NO) Chanute Public Schools 413 Erie-St. Paul 101	ROOKS (RO) Palco 269 Plainville 270 Stockton 271	SUMNER (SU) Argonia Public Schools 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353
LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362	NESS (NS) Nes Tre La Go 301 Ness City 303 Western Plains 106	RUSH (RH) LaCrosse 395 Otis-Bison 403	THOMAS (TH) Brewster 314 Colby 315 Golden Plains 316
LOGAN (LG) Oakley 274 Triplains 275	NORTON (NT) Northern Valley Schools 212 Norton Community Schools 211 West Solomon Valley Schools 213	RUSSELL (RS) Paradise 399 Russell County 407	TREGO (TR) WaKeeney 208
LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252	OSAGE (OS) Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456 Osage City 420 Santa Fe Trail 434	SALINE (SA) Ell-Saline 307 Salina 305 Southeast of Saline 306	WABAUNSEE (WB) Mill Creek Valley 329 Mission Valley 330
MARION (MN) Centre 397 Goessel 411 Durham-Hillsboro-Lehigh 410 Marion 408 Peabody-Burns 398	OSBORNE (OB) Osborne County 392	SCOTT (SC) Scott County 466	WALLACE (WA) Wallace County Schools 241 Weskan 242
MARSHALL (MS) Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380	OTTAWA (OT) North Ottawa County 239 Twin Valley 240	SEDGWICK (SG) Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266 Mulvane 263 Renwick 267 Valley Center Public Schools 262 Wichita 259	WASHINGTON (WS) Barnes 223 Clifton-Clyde 224 North Central 221 Washington Schools 222
McPHERSON (MP) Canton-Galva 419 Inman 448 Smokey Valley 400 McPherson 418 Moundridge 423	PAWNEE (PN) Ft. Larned 495 Pawnee Heights 496	SEWARD (SW) Kismet-Plains 483 Liberal 480	WICHITA (WH) Leoti 467
MEADE (ME) Fowler 225 Meade 226	PHILLIPS (PL) Eastern Heights 324 Logan 326 Phillipsburg 325	SHAWNEE (SN) Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka Public Schools 501	WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461
	POTTAWATOMIE (PT) Kaw Valley 321 Onaga-Havensville-Wheaton 322 Wamego 320 Rock Creek 323		WOODSON (WO) Woodson 366
			WYANDOTTE (WY) Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

Do you have a Compensating Use Tax Liability?

Since 1937 Kansas has imposed a compensating use tax on goods and merchandise purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods either tax-free or at a lower rate, by applying a tax on these items equal to the Kansas sales tax rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax on them.

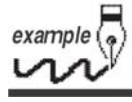
Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. The use tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. The use tax rate is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, this is usually our home. For businesses, it will be the office, shop, job site, etc. where the item(s) are used.

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



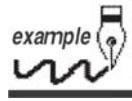
A Topeka, KS resident orders a computer from a company in New York over its web site. Total cost for the computer is \$2,000 plus \$10 shipping. The

Topeka resident will owe 7.2% (current Topeka sales tax rate) Kansas use tax on the total cost of \$2,010. $\$2,010 \times .072 = \144.72 .



You call a toll-free number and place an order for gifts and food items. The items are shipped to your Kansas address and no tax is charged on the order. You will owe Kansas use tax on the total cost of these items since you would have had to pay Kansas sales tax on them had they been purchased from a Kansas retailer.

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



A Garden City, KS clothing store orders garment racks from a vendor in St. Louis for \$500 plus \$25 shipping charge. There is no sales tax on the invoice. The Garden City store will owe Kansas Consumers' Compensating Use Tax equal to the Garden City sales tax rate (currently 7.05%) on the total cost of these fixtures. $\$525 \times .0705 = \37.01 .

How to Pay Use Tax

Individuals - Complete line 18, Form K-40

A new line (line 18) has been added to this year's Individual Income Tax return, Form K-40, for the convenient payment of the Kansas Consumers' Compensating Use tax by individual Kansans. To pay the Kansas use tax on your untaxed out-of-state purchases by mail, internet, etc., during calendar year 2004, please consult the **Line-By-Line Instructions** on page 18. You may either use the chart, or compute the tax due by applying the state and local tax rate in effect for your address to the total purchases subject to the tax.

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

If you have any questions about use tax or about your responsibilities for reporting and paying this tax as an individual Kansas consumer, please contact our office at (785) 368-8222.

Businesses - Obtain a Use Tax Reporting Number

Kansas businesses buying equipment, fixtures, tools, supplies and other taxable items for their business must register with the department and file separate use tax returns. There is no use tax reporting on Kansas income tax forms K-41 (Fiduciary), K-65 (Partnership), K-120 and K-120S (Corporation) or K-130 (Privilege).

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

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



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

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



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

Taxpayer Assistance

BY PHONE

If you have a question about completing your Kansas Individual Tax return, call (785) 368-8222 and press 4 to speak to a customer representative.

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

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



IN PERSON

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

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

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

REFUND INFORMATION

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

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

NOTE: If you *filed your return electronically*, please allow the Department of Revenue 7 days to process your

refund. If you *filed a paper return*, normal processing time is 4 to 8 weeks.

REQUEST FOR TAX FORMS - 785-296-4937

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