



Kansas

2023

Individual Income Tax

*For a fast refund, file
electronically!*

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

See back cover for details.

ksrevenue.gov

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Important Information

Due date for filing - April 15, 2024 is the due date for filing 2023 income tax returns. See page 4.

SALT Parity Act - Beginning in tax year 2022, pass-through entities have the option of paying state income taxes at the entity level rather than the tax being paid by the individual owners of the pass-through entities on their individual income tax returns.

Personal Exemption for Disabled Veterans - Beginning in tax year 2023, any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, shall be allowed an additional Kansas personal exemption of \$2,250.

New Tax Credits - Affordable Housing Tax Credit (K-25), and Apprenticeship Credit (K-24).

Apprenticeship Credit - Provides an income tax credit for tax years commencing after December 31, 2022 and ending before January 1, 2026 for an eligible employer who employs an apprentice pursuant to a registered apprenticeship agreement.

Affordable Housing Tax Credit - An income tax, privilege tax and premium tax credit is available commencing after December 31, 2022 for a qualified development located in Kansas, as determined by the Kansas Housing Resources Corporation (KHRC).



The Rainbow Scarab Beetle is a North American Dung Beetle that reaches about 2 cm in length. The Beetle gets its name from the bright, metallic, reds, yellows, and greens that make up the beetle's colors. The males have a large black horn and females do not. Males and females work together to dig a burrow underneath animal dung. They move some of the dung down into the burrow, where the female lays her eggs in it. The grubs feed on the dung. Dung beetles provide an important ecosystem services by reducing waste on the landscape, breaking down and releasing nutrients into the soil making them available for plant growth. The Chickadee Checkoff supports projects focused on habitat improvement for this and many other species of beetles in Kansas. The Chickadee Checkoff program also supports outreach and education efforts which will get more people outside to try to observe our native wildlife.

Photo Credit: KDWP Photo File

GENERAL INFORMATION

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

Who Must File a Return

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

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

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$6,600. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$12,500.

A Kansas resident must file if he or she is:	And gross income is at least:
SINGLE	
Under 65.....	\$ 5,750
65 or older or blind	\$ 6,600
65 or older and blind.....	\$ 7,450
MARRIED FILING JOINT	
Under 65 (both spouses).....	\$12,500
65 or older or blind (one spouse)	\$13,200
65 or older or blind (both spouses).....	\$13,900
65 or older and blind (one spouse).....	\$13,900
65 or older or blind (one spouse) and 65 or older and blind (other spouse)	\$14,600
65 or older and blind (both spouses).....	\$15,300
HEAD OF HOUSEHOLD	
Under 65.....	\$10,500
65 or older or blind	\$11,350
65 or older and blind.....	\$12,200
MARRIED FILING SEPARATE	
Under 65.....	\$ 6,250
65 or older or blind	\$ 6,950
65 or older and blind.....	\$ 7,650

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

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

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

If you are a nonresident of Kansas but are stationed in Kansas due to military orders, you must file a Kansas return if you received income from Kansas sources. Only income from Kansas sources is used to determine the Kansas income tax due for *nonresident* military service members. Nonresident service members will subtract out the amount of their military compensation on Schedule S, line A14.

Kansas income for services performed by a non-military spouse of a nonresident military service member is exempt from Kansas income tax. To qualify for this exemption, the non-military spouse must be residing in Kansas solely because the military service member is stationed in Kansas under military orders. Non-military spouses of service members stationed in Kansas will subtract out their Kansas source income on Schedule S, line A14.

NATIVE AMERICAN INDIANS. Income received by native American Indians that is exempt from federal income tax is also exempt from Kansas income tax. Income earned by a native American Indian residing on his/her tribal reservation is exempt from Kansas income tax only when the income is from sources on his/her tribal reservation. If any such income is included in the federal adjusted gross income, it is subtracted on Schedule S, line A23.

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

When to File

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

If your 2023 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2024.
If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.
AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

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

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

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

If You Need Forms

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

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

Extension of Time to File

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

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

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

Your Federal Return

If you file Form K-40 using a Kansas address, you do not need to include a copy of your federal return. However, keep a copy as it may be requested by the Kansas Department of Revenue at a later date. If your Form K-40 shows an address other than Kansas, you must enclose a copy of your federal return (1040, applicable Schedules A through F and Schedules 1-3) with your Kansas return.

Confidential Information

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

Innocent Spouse Relief

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

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2024.

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

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

Underpayment Penalty: If line 28 minus line 19 of Form K-40 is at least \$500 and is more than 10% of the tax on line 19 of Form K-40, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

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

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2023 Kansas return.**

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

AMENDED FEDERAL RETURN (1040X): If you are filing a 1040X for the same taxable year as this amended return, you must enclose a complete copy of the 1040X and a full explanation of all changes made on your Kansas return. If your 1040X is adjusted or disallowed, then provide the Kansas Department of Revenue with a copy of the adjustment or denial letter.

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

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

Deceased Taxpayers

If you are the *survivor* or *representative* of a deceased taxpayer, you must file a return for the taxpayer who died during the calendar year. If you are a *surviving spouse* filing a joint federal income tax return, a joint Kansas return must also be filed. Include the decedent's Social Security number in the space provided in the heading of the return. Be sure to mark the appropriate box below the heading.

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

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

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

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

Food Sales Tax Credit

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

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

To qualify, you must be 55 years of age or older for all of 2023; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption.

NOTE: Dependents that are 18 years of age or older (born before January 1, 2006) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

Homestead & Property Tax Relief Refunds

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

The Homestead Refund program offers a property tax rebate of up to \$700 for homeowners. To qualify, the claimant must be a Kansas resident (residing in Kansas the entire year) whose 2023 household income was \$40,500 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$23,700 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

A property tax refund is available for seniors (at least 65 years old), disabled veterans, and spouses of veterans 65 years of age or older who are Kansas homeowners and have household income of no more than \$53,600. Form K-40SVR must be completed for this property tax refund.

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

K-40 Instructions

TAXPAYER INFORMATION

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

AMENDED RETURN

If you are filing an amended return for 2023, mark the box that states the reason. **Note:** You **cannot** amend to change your filing status from “joint” to “separate” after the due date of the return.

FILING STATUS

Your Kansas filing status must be the same as your federal filing status. If your federal filing status is **QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD**, check the **HEAD OF HOUSEHOLD** box. If you and your spouse file a joint federal return, you must file a joint Kansas return, even if one of you is a nonresident. If you each file separate federal returns, you must file separate Kansas returns.

RESIDENCY STATUS

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

EXEMPTIONS AND DEPENDENTS

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

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

Disabled Veteran Personal Exemption: Any individual who has been honorably discharged from active service in any branch of the armed forces of the United States and who is certified by the United States department of veterans affairs or its successor to be in receipt of disability compensation at the 100% rate, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service, such individual shall be allowed an additional Kansas exemption of \$2,250 for tax year 2023 and all tax years thereafter.

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

FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2023**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2023, you do NOT qualify for the food sales tax credit.

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

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

If your federal AGI is \$30,615 or less, complete lines E through H to determine your credit. If your federal AGI is more than \$30,615,

you do not qualify for the food sales tax credit.

LINE E: Enter your total number of exemptions.

LINE F: Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2006).

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

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

INCOME

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

DEDUCTIONS

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

Kansas Standard Deduction

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

Single.....	\$3,500
Married Filing Joint	\$8,000
Head of Household.....	\$6,000
Married Filing Separate	\$4,000

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

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

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

Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 4,350
	2	\$ 5,200
	3	\$ 6,100
	4	\$ 6,800
Married Filing Joint	1	\$ 8,700
	2	\$ 9,400
	3	\$ 10,100
	4	\$ 10,800
Married Filing Separate	1	\$ 4,700
	2	\$ 5,400
	3	\$ 6,100
	4	\$ 6,800
Head of Household	1	\$ 6,850
	2	\$ 7,700

Kansas Itemized Deductions

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

LINE 5 (Exemption allowance): Multiply the total number of exemptions claimed on Form K-40 by \$2,250. **Important**—If you are claimed as a dependent by another taxpayer, enter “0” on line 5.

LINE 6 (Total deductions): Add lines 4 and 5 and enter result.

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

TAX COMPUTATION

LINE 8 (Tax): If line 7 is **\$100,000 or less**, use the **Tax Tables** beginning on page 25 to find the amount of your tax. If line 7 is **more than \$100,000**, you will need to use the **Tax Computation Worksheet** on page 32 to compute your tax.

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

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

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

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

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

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

CREDITS

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

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

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

Foreign Tax Credit. As used in this section, state means any state of the United States, District of Columbia, Puerto Rico, any

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

Worksheet for Foreign Tax Credit

2023 tax paid to the foreign country	\$ _____
LESS: Federal foreign tax credit allowed.....	\$ _____
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state’s tax credit worksheet for your Kansas residency status	\$ _____

Taxes Paid to Other States by Kansas Residents

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

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

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

Worksheet for Residents

1. 2023 income tax that was actually paid to the other state (including political subdivisions thereof)	\$ _____
2. Total Kansas income tax (line 12, Form K-40)	\$ _____
3. Total income derived from other state and included in KAGI	\$ _____
4. KAGI (line 3, Form K-40)	\$ _____
5. Percentage limitation (divide line 3 by line 4)	_____ %
6. Maximum credit allowable (multiply line 2 by line 5)	\$ _____
7. Credit for taxes paid to the other state. Enter the lesser of line 1 or line 6 here and on line 13, Form K-40	\$ _____

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

1. 2023 tax that was paid to the other state..... \$ _____
2. Total income tax (line 12, Form K-40) \$ _____
3. Other state’s adjusted source income.
(In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here)..... \$ _____
4. Modified Kansas source income (line B21, Part B of Schedule S) \$ _____
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI) \$ _____
6. Percentage limitation (divide line 5 by line 3) %
7. Other state’s tax applicable to income reported to Kansas (multiply line 1 by line 6)..... \$ _____
8. Percentage limitation (divide line 5 by line 4) %
9. Maximum credit allowable (multiply line 2 by line 8)..... \$ _____
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40)..... \$ _____

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

LINE 14 (Credit for child and dependent care expenses): This credit is available to residents only - nonresidents and part-year residents are not eligible. Multiply amount of credit allowed on (federal Form 2441) by 25% and enter the result on line 14.

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

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

Rural Opportunity Zone Credit.....	K-89
Teacher’s purchases of School and Classroom Supplies Tax Credit	K-91
Commercial Restoration and Preservation Credit	K-92

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

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

Earned Income Tax Credit (EITC) Worksheet

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

If line 4 is a **positive** figure, enter the amount from line 3 above on line 17 of Form K-40. Then enter amount from line 4 on line 23 of Form K-40.

If line 4 is a **negative** figure, enter the amount from line 2 above on line 17 of Form K-40. Then enter zero (0) on line 23 of Form K-40.

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

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

WITHHOLDING AND PAYMENTS

LINE 20 (Kansas income tax withheld): Add the Kansas withholding amounts shown on your W-2 forms and/or 1099 forms and enter the total on line 20. The Department of Revenue does not require that you enclose copies of W-2s or 1099s with Form K-40, but reserves the right to request them at a later date.

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

LINE 21 (Estimated tax paid): Enter the total of your 2023 estimated tax payments plus any 2022 overpayment you had credited forward to 2023.

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

LINE 23 (Refundable portion of earned income tax credit (EITC)): If you have a refundable credit amount shown on line 4 of your EITC Worksheet, enter that amount on line 23.

LINE 24 (Refundable portion of tax credits): Enter the refundable portion of all other tax credits. Enclose a copy of the schedule(s) with your return.

LINE 25 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2023 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2023 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

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

LINE 27 (Overpayment from original return): Use this line ONLY

if you are filing an amended K-40 for the 2023 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

LINE 28 (Total refundable credits): Add lines 20 through 26 and subtract line 27. Enter result on line 28.

BALANCE DUE

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

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

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

LINE 30 (Interest): Using the amount on line 29, compute interest at .667% for each month (or fraction thereof) from the original due date of the return.

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

LINE 32 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding and estimated tax payments (lines 20 and 21) subtracted from line 19 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 32. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 20 and 21) equal or exceed 100% of the prior year's tax liability (line 19 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 20 and 21) equal or exceed 90% of this year's total income tax (line 19). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32. The K-210 is available on our website at ksrevenue.gov.

LINE 33 (Amount you owe): Add lines 29 through 32 and enter the total on line 33. This amount should be paid in full with the return. A balance due of less than \$5 need not be paid. You may make a donation to any or all of the contribution programs on lines 36 through 43, even if you have a balance due. Just add these amounts to your tax and write one check for the total of tax due and your contribution(s).

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

Credit Card

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

Direct Payment

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

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – For example, if you file your return on March 20 and elect

Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

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

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

Check or Money Order

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

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

OVERPAYMENT

LINE 34 (Overpayment): If your tax balance, line 19, is less than your total credits, line 28, enter the difference on line 34. **Note:** An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 35), or contributed to any of the donation programs on lines 36 through 43.

LINE 35 (Credit forward): Enter the portion of line 34 you wish to have applied to your 2024 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2024 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 43 – see the following instructions. Your contribution(s) **will reduce your refund or increase the amount you owe.**

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

LINE 36 (Chickadee checkoff): Contributions to the Chickadee Checkoff Program are allocated to programs focused on species, habitat, outreach, and education. These programs allow us to address multiple objectives within our State Wildlife Action Plan. Specific projects include:

- Assess and monitor populations of Kansas Species of Greatest Conservation Need.
- Assess impacts of development actions on endangered species.
- Fund experiential learning opportunities for elementary, middle, and high school students.
- Preparation and publication of education materials
- Support citizen science and watchable wildlife opportunities
- To contribute, enter \$1 or more on line 36.
- For more information visit <https://chickadeecheckoff.com/>

LINE 37 (Meals on Wheels contribution program for senior citizens): Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The

friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 37.

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

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

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

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

LINE 42 (School district contribution fund): Contributions to this fund help finance education for students in school districts across Kansas. Your donation of \$1 or more will go to the school district of your choice by entering the three-digit school district number in the spaces provided in line 42. Visit our website at [ksrevenue.gov](https://www.ksrevenue.gov) for a list of school districts within Kansas.

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

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

LINE 44 (Refund): Add lines 35 through 43 and subtract from line 34. This is your refund amount. If line 44 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2024 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimated payment on your 2024 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 37 through 43.

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

Refund Set-off Program

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

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

SIGNATURE(S)

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

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

Preparer authorization box: It may be necessary for the Department of Revenue to contact you with questions. By marking the box above the signature line, you are authorizing the director or director's designee to discuss your return and enclosures with your tax preparer. If a paid preparer is completing your return, they must sign and provide their Preparer Tax Identification Number (PTIN).

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

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

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

Schedule S Instructions

CAUTION: Line numbers on Schedule S that reference federal Form 1040 are from the 2022 tax forms and subject to change for 2023.

PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Additions to Federal Adjusted Gross Income (AGI)

If you have income that is not taxed or included on your federal return but is taxable to Kansas, complete lines A1 through A7.

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

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

LINE A2: Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERs); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees:** Enter amount you contributed from your salary to KPERs as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving KPERs retirement checks, the amount of your retirement income is subtracted on line A13. Make no entry on this line unless you also made contributions to KPERs during 2023 (for example, you retired during 2023). Lump Sum Distributions: If you received a lump sum KPERs distribution during 2023, include on line A2 your 2023 KPERs contributions and follow the instructions for line A23.

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

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

LINE A5: Business interest expense carryforward deduction. (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income by reason of a carryforward of disallowed business interest pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

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

LINE A7: Enter amounts for the following additions.

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2023 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.

- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.
- **Abortion Expenses.** Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

LINE A8: Add lines A1 through A7 and enter result on line A8.

Subtractions from Federal Adjusted Gross Income (AGI)

If you have items of income that are taxable on your federal return but not to Kansas, then complete lines A9 through A23.

LINE A9: If the amount on Line 1 of Form K-40 is \$75,000 or less, enter the amount received as benefits in 2023 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

LINE A10: Enter amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that amounts withdrawn were: 1) originally received as a KPERs lump sum payment at retirement and rolled over into a qualified retirement account, and 2) included in your federal AGI (line 1 of Form K-40). **Do not make an entry** if the amount withdrawn consists of income originally received from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans or, a pension received from any Kansas first class city that is not covered by KPERs.

LINE A11: Enter interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal AGI. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (management or trustee fees, etc.) directly incurred in the purchase of these securities. If you are a shareholder in a mutual fund investing in both exempt and taxable federal obligations, you may subtract only that portion of the distribution attributable to the exempt federal obligations. Retain a schedule showing the name of each U.S. Government obligation interest deduction claimed, as it may be requested by the Department of Revenue at a later date.

Interest from the following are taxable to Kansas and may **not be entered** on this line: Federal National Mortgage Association (FNMA); Government National Mortgage Association (GNMA); Federal Home Loan Mortgage Corporation (FHLMC).

LINE A12: Enter any state or local income tax refund included as income on your federal return.

LINE A13: If you are **receiving** retirement benefits/pay, report on this line **benefits** exempt from Kansas income tax (do not include Social Security benefits). For example, KPERs retirement benefits are subject to federal income tax, but exempt from Kansas income tax. You must make a specific entry on Schedule S to report these exempt benefits. Enter total amount of benefits received from the following plans that was included in your federal AGI. Do not enclose copies of the 1099R forms, instead keep copies for your records for verification by the Department of Revenue at a later date.

- Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces including Thrift Savings Plans.
- Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
- Kansas Public Employees' Retirement (KPERs) annuities
- Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- Kansas Teachers' Retirement annuities
- Kansas Highway Patrol pensions
- Kansas Justices and Judges Retirement System annuities
- Board of Public Utilities pensions
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions or through salary reduction plans
- Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan
- Certain pensions received from Kansas first class cities that are not covered by KPERs

LINE A14: Enter amount of military compensation earned in tax year 2023 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

LINE A15: Enter contributions deposited in the Learning Quest Education Savings Program (LQESP) or qualified 529 tuition programs (as defined under IRC Section 529) established by another state, up to \$3,000 per student (beneficiary); or \$6,000 per student (beneficiary) if your filing status is married filing joint. You may have your direct deposit refund sent directly to your LQESP account. Visit learningquest.com for details about saving money for higher education.

LINE A16: Enter amounts of a recruitment, sign up or retention bonus received as incentive to join, enlist or remain in the armed forces (including Kansas Army and Air National Guard), to the extent they are included in federal AGI. Also enter amounts received for repayment of education or student loans incurred by you or for which you are obligated that you received as a result of your service in the armed forces of the United States, to the extent they are included in federal AGI.

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

LINE A18: Disallowed business interest deduction (I.R.C. § 163(j)). For all taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 163(j) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

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

LINE A20: Enter contributions deposited in an **Achieving a Better Life Experience (ABLE)** account established under the Kansas

ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under I.R.C. § 529A) up to \$3,000 per beneficiary; or \$6,000 per beneficiary if your filing status is married filing joint. For details about ABLE saving accounts for qualified disability expenses, please visit Kansas ABLE Saving Plans at <https://savewithable.com/ks/home.html>

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

LINE A22: Qualified Contributions to a first-time home buyer saving account: For all taxable years beginning after December 31, 2021, enter (1) the amount contributed to a first-time home buyer savings account pursuant to K.S.A. 58-4903, and amendments thereto, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return; or (2) amounts received as income earned from assets in a first-time home buyer savings account. Enclose Kansas Schedule FHBS.

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

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

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

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

LINE A25: Subtract line A24 from line A8 and enter the result here and on line 2 of Form K-40. **If line A24 is larger than line A8 (or if line A8 is zero),** enter the result on line 2 of Form K-40 and **mark the box** to the left to indicate it is a negative amount.

PART B – INCOME ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

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

Income

LINES B1 through B11: In the left-hand column, enter the amounts from your 2023 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

Adjustments to Income

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

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

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

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

LINE B16: Enter only those moving expenses for members of the armed forces incurred in 2023 for a move into Kansas.

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

- One-half of Self-Employment Tax Deduction – the portion of the federal deduction applicable to self-employment income earned in Kansas.
- Self-Employed Health Insurance Deduction – payments for health insurance on yourself, your spouse, and dependents applicable to self-employment income earned in Kansas.
- Student Loan Interest Deduction – interest payments made while a Kansas resident.
- Self-employed SEP, SIMPLE and qualified plans – amount of the federal deduction applicable to income earned in Kansas.
- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.

* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2023 (not already entered on lines B13 through B16).*

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

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

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

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

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

Nonresident Allocation Percentage

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

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

Kansas Schedule A Instructions

CAUTION: Line numbers on Kansas Schedule A that reference federal Form Schedule A are from the 2022 tax forms and subject to change for 2023.

Itemized Deduction Computation

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

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

MEDICAL AND DENTAL EXPENSES

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

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

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

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

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

In general, you can include medical and dental bills you paid in 2023 for yourself and your spouse and all dependents you claim on your return.

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

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

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

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

TAXES YOU PAID

Skip lines 5 through 7 if you are not deducting taxes you paid.

Kansas allows 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue

code. In general, you may deduct state and local real property taxes as well as state and local personal property taxes.

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

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

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2023.

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

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

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

INTEREST YOU PAID

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

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

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

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

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

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

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

Line 8c: (Points not reported to you on Form 1098) Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Federal

Publication 936, Home Mortgage Interest Deduction to compute the amount you can deduct and for more information.

Line 8d: (Reserved for future use)

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

GIFTS TO CHARITY

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

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

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

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

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

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

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

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

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

TOTAL KANSAS ITEMIZED DEDUCTIONS

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

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

INSTRUCTIONS FOR SCHEDULE K-210

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

WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2023 tax due (line 19 of Form K-40, less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2024.

Farmers and Fishers: If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2024, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt-farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2024, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

COMPLETING THIS SCHEDULE

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

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

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

PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2023 tax payments (line 8) equal or exceed the amounts for one of the exceptions (lines 9 or 10a or 10b) for the same payment period.

LINE 5: Multiply the amount on line 4 by the percentage shown in each column of line 5.

LINE 6: Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2023.

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

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

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

LINE 10: *Exception 2* applies if your 2023 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2023 periods:

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

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

For example, to figure the first column, total your income from January 1 to March 31, 2023 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

Repeat these instructions for the remaining three columns, using the multiplication factors given above to annualize the income for that period. Enclose a schedule showing your computation of annualized income and tax amounts. **If the amount on line 8 (for each column) is equal to or greater than the amount on line 10a (for each column), or line 10b, for farmers or fishers – no penalty is due and no further entries are required.**

PART II – FIGURING THE PENALTY

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

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

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

LINE 13: The number of days on line 13 are precomputed for a calendar year taxpayer that made timely payments. If you did not make timely payments, you should disregard the precomputed number of days on line 13 and compute the number of days on each quarter to the date paid.

EXAMPLE: If you paid the 6/15/23 installment on 6/28/23 the number of days to enter on line 13, column 2 will be computed from 6/15/23 to 6/28/23, which equals 13 days. If you then paid the next quarter timely at 9/15/23, the number of days will be from 9/15/23 to 1/15/24, which equals the 122 days (107 already entered + 15).

LINE 14: The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/24 to 1/15/24. If you did not make timely payments, you should disregard the precomputed number of days on line 14 and compute the number of days on each quarter to the date paid.

- If you file your return prior to 1/15/24, enter in the third column the number of days from 1/1/23 to the date filed and disregard the precomputed number of days (15) entered on line 14.
- The fourth column must be completed by you. Enter the number of days from 1/15/24 to the date the return was filed and paid.

LINES 15 and 16: Penalty is computed to 12/31/23 at 6% and from 1/1/24 to the date the tax was paid or 4/15/24, whichever is earlier, at 8%.

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

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

KANSAS UNDERPAYMENT OF ESTIMATED TAX (INDIVIDUAL INCOME TAX)



Name as shown on Form K-40

Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

- 1. Amount from line 19, 2023 Form K-40
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)
3. Prior year's tax liability (from line 19, 2022 Form K-40)
4. Enter the total amount of your 2023 Kansas income tax withheld

Table with 4 rows and 2 columns for current and prior year information.

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

PART I - EXCEPTIONS TO THE PENALTY

- 5. Cumulative total of your 2023 withholding
6. Cumulative timely paid estimated tax payments from January through each payment due date
7. Cumulative total of the credit for taxes paid on the K-120S (line 26 of the K-40)
8. Total amount withheld, timely paid estimated payments, and credit for taxes paid on K-120S (add lines 5, 6, and 7)
9. Exception 1 - Cumulative amount from either line 2 or line 3, whichever is less
10. Exception 2 - Tax on annualized 2023 income; enclose computation. (Farmers/fishers use line 10b)

Table with 5 columns representing different time periods and rows 5 through 10b for exceptions to the penalty.

PART II - FIGURING THE PENALTY

- 11. Amount of underpayment. Enter the sum of line 9 less line 8, line 10a less line 8, or, line 10b less line 8 whichever is applicable
12. Due date of each installment
13. Number of days from the due date of the installment to the due date of the next installment or 12/31/23, whichever is earlier. If paid late, see instructions
14. Number of days from 1/15/24 to date paid or 4/15/24, whichever is earlier. If paid late, see instructions
15. Line 13 X 6% X amount on line 11
16. Line 14 X 8% X amount on line 11
17. Penalty (add lines 15 and 16)
18. Total penalty. Add amounts on line 17 and enter the total here and on line 32, Estimated Tax Penalty, on the back of Form K-40

Table with 5 columns for calculating the penalty, including rows 11 through 18.

NOTES

2023 KANSAS INDIVIDUAL INCOME TAX



Form with fields for Your First Name, Spouse's First Name, Mailing Address, School District No., City, Town, or Post Office, State, Zip Code, and County Abbreviation.

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

Your Social Security Number

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

Spouse's Social Security Number

Daytime Telephone Number

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

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

Amended Return

(Mark ONE)

If this is an AMENDED 2023 Kansas return mark one of the following boxes:

- Amended affects Kansas only, Amended Federal tax return, Adjustment by the IRS

Filing Status

(Mark ONE)

- Single, Married filing joint (Even if only one had income), Married filing separate, Head of household (Do not mark if filing a joint return)

Residency Status

(Mark ONE)

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

Exemptions and Dependents

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

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

If claiming the Disabled Veteran Personal Exemption allowance, enter the total here. (See instructions for qualifications).

Total Kansas exemptions.

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

Table with columns: Name (please print), Date of Birth (MMDDYY), Relationship, Social Security Number

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2023. Complete this section to determine your qualifications and credit.

- A. Had a dependent child who lived with you all year and was under the age of 18 all of 2023? YES NO
B. Were you (or spouse) 55 years of age or older all of 2023 (born before January 1, 1968)? YES NO
C. Were you (or spouse) totally and permanently disabled or blind all of 2023, regardless of age? YES NO

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

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

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

E. Number of exemptions claimed.

F. Number of dependents that are 18 years of age or older (born before January 1, 2006)

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

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

Box for additional information or stamps



ENTER AMOUNTS IN WHOLE DOLLARS ONLY



Income: 1. Federal adjusted gross income... 2. Modifications... 3. Kansas adjusted gross income... Deductions: 4. Standard deduction... 5. Exemption allowance... Tax Computation: 8. Tax... 9. Nonresident percentage... Credits: 13. Credit for taxes paid... Withholding and Payments: 20. Kansas income tax withheld... Balance Due: 29. Underpayment... Overpayment: 34. Overpayment... 35. CREDIT FORWARD...

Signature(s)

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

Taxpayer Signature

DATE

Spouse Signature (If married filing joint)

DATE

SIGNATURE OF PREPARER OTHER THAN TAXPAYER

Phone number of preparer

Tax Preparer's PTIN, EIN or SSN

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

SCHEDULE S

(Rev. 7-23)

2023

Sch S
Part A
114323



DO NOT STAPLE

KANSAS SUPPLEMENTAL SCHEDULE

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

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

Your Social Security number

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

Spouse's Social Security number

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

PART A - Modifications to Federal Adjusted Gross Income

Additions

A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses)	A1	00
A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2	00
A3. Kansas expensing recapture (enclose applicable schedules)	A3	00
A4. Low income student scholarship contributions (enclose Schedule K-70)	A4	00
A5. Business interest expense carryforward deduction (I.R.C. § 163(j))	A5	00
A6. Unqualified withdrawals from First Time Home Buyer savings account (see instructions)	A6	00
A7. Other additions to federal adjusted gross income (see instructions and enclose list)	A7	00
A8. Total additions to federal adjusted gross income (add lines A1 through A7)	A8	00

Subtractions

A9. Social Security benefits	A9	00
A10. KPERS lump sum distributions exempt from Kansas income tax	A10	00
A11. Interest on U.S. Government obligations (reduced by related expenses)	A11	00
A12. State or local income tax refund (if included in line 1 of Form K-40)	A12	00
A13. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A13	00
A14. Military compensation of a nonresident servicemember (nonresidents only)	A14	00
A15. Contributions to Learning Quest or other states' qualified tuition program	A15	00
A16. Armed forces recruitment, sign-up, or retention bonus	A16	00
A17. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	A17	00
A18. Disallowed business interest deduction (I.R.C. § 163(j))	A18	00
A19. Disallowed business meal expenses (I.R.C. § 274)	A19	00
A20. Contributions to an ABLE savings account	A20	00
A21. Kansas expensing deduction (See instructions and enclose applicable schedules)	A21	00
A22. Qualified Contributions to a First Time Home Buyer savings account (see instructions)	A22	00
A23. Other subtractions from federal adjusted gross income (see instructions and enclose list)	A23	00
A24. Total subtractions from federal adjusted gross income (add lines A9 through A23)	A24	00

Net Modification

A25. Net modification to federal adjusted gross income (subtract line A24 from line A8). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box.	A25	<input type="checkbox"/>	00
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PART B - Income Allocation for Nonresidents and Part-Year Residents

Income

Shade box
for negative
amounts.
Example:

	Total from federal return:		Amount from Kansas sources:	
B1. Wages, salaries, tips, etc.	B1	00	B1	00
B2. Interest and dividend income	B2	00	B2	00
B3. Pensions, IRA distributions & annuities.....	B3	00	B3	00

Additional Income

B4. Refund of state & local income taxes.....	B4	00	B4	00
B5. Alimony received.....	B5	00	B5	00
B6. Business income or loss	B6	00	B6	00
B7. Capital gain or loss.....	B7	00	B7	00
B8. Other gains or losses	B8	00	B8	00
B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS etc ...	B9	00	B9	00
B10. Farm income or loss.....	B10	00	B10	00
B11. Unemployment compensation, taxable social security benefits & other income..	B11	00	B11	00
B12. Total income from Kansas sources (add lines B1 through B11).....	B12	00	B12	00

Adjustments to Income

Shade box
for negative
amounts.
Example:

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

Nonresident Allocation Percentage

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

SCHEDULE A

(Rev. 7-23)

2023

Sch A
110323



DO NOT STAPLE

KANSAS ITEMIZED DEDUCTIONS SCHEDULE

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

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

--	--	--	--

Your Social Security number

--	--	--	--	--	--	--	--

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

--	--	--	--

Spouse's Social Security number

--	--	--	--	--	--	--	--

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

Medical and Dental Expenses

(I.R.C. § 213)

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

1		00
2		00
3		00
4		00

Taxes you Paid

(I.R.C. § 164(a))

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

5		00
6		00
7		00

Interest You Paid

(I.R.C. § 163(h))

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

8a		00
8b		00
8c		00
8d		00
9		00

Gifts to Charity

(I.R.C. § 170)

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

10		00
11		00
12		00
13		00

Total Kansas Itemized Deductions

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

14		00
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IMPORTANT: You must enclose all supportive documentation where indicated in the instructions.



NOTES

2023 KANSAS TAX TABLE

(for taxable income to \$100,000)

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

If line 7, Form K-40 is —		and you are		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 not more than	your tax is		at least	but not more than	your tax is		at least	but not more than	your tax is	
26	50	0	0	3,301	3,350	103	0	6,601	6,650	205	205
51	100	0	0	3,351	3,400	105	0	6,651	6,700	207	207
101	150	0	0	3,401	3,450	106	0	6,701	6,750	208	208
151	200	0	0	3,451	3,500	108	0	6,751	6,800	210	210
201	250	0	0	3,501	3,550	109	0	6,801	6,850	212	212
251	300	0	0	3,551	3,600	111	0	6,851	6,900	213	213
301	350	0	0	3,601	3,650	112	0	6,901	6,950	215	215
351	400	0	0	3,651	3,700	114	0	6,951	7,000	216	216
401	450	0	0	3,701	3,750	115	0	7,001	7,050	218	218
451	500	0	0	3,751	3,800	117	0	7,051	7,100	219	219
501	550	0	0	3,801	3,850	119	0	7,101	7,150	221	221
551	600	0	0	3,851	3,900	120	0	7,151	7,200	222	222
601	650	0	0	3,901	3,950	122	0	7,201	7,250	224	224
651	700	0	0	3,951	4,000	123	0	7,251	7,300	226	226
701	750	0	0	4,001	4,050	125	0	7,301	7,350	227	227
751	800	0	0	4,051	4,100	126	0	7,351	7,400	229	229
801	850	0	0	4,101	4,150	128	0	7,401	7,450	230	230
851	900	0	0	4,151	4,200	129	0	7,451	7,500	232	232
901	950	0	0	4,201	4,250	131	0	7,501	7,550	233	233
951	1,000	0	0	4,251	4,300	133	0	7,551	7,600	235	235
1,001	1,050	0	0	4,301	4,350	134	0	7,601	7,650	236	236
1,051	1,100	0	0	4,351	4,400	136	0	7,651	7,700	238	238
1,101	1,150	0	0	4,401	4,450	137	0	7,701	7,750	239	239
1,151	1,200	0	0	4,451	4,500	139	0	7,751	7,800	241	241
1,201	1,250	0	0	4,501	4,550	140	0	7,801	7,850	243	243
1,251	1,300	0	0	4,551	4,600	142	0	7,851	7,900	244	244
1,301	1,350	0	0	4,601	4,650	143	0	7,901	7,950	246	246
1,351	1,400	0	0	4,651	4,700	145	0	7,951	8,000	247	247
1,401	1,450	0	0	4,701	4,750	146	0	8,001	8,050	249	249
1,451	1,500	0	0	4,751	4,800	148	0	8,051	8,100	250	250
1,501	1,550	0	0	4,801	4,850	150	0	8,101	8,150	252	252
1,551	1,600	0	0	4,851	4,900	151	0	8,151	8,200	253	253
1,601	1,650	0	0	4,901	4,950	153	0	8,201	8,250	255	255
1,651	1,700	0	0	4,951	5,000	154	0	8,251	8,300	257	257
1,701	1,750	0	0	5,001	5,050	156	156	8,301	8,350	258	258
1,751	1,800	0	0	5,051	5,100	157	157	8,351	8,400	260	260
1,801	1,850	0	0	5,101	5,150	159	159	8,401	8,450	261	261
1,851	1,900	0	0	5,151	5,200	160	160	8,451	8,500	263	263
1,901	1,950	0	0	5,201	5,250	162	162	8,501	8,550	264	264
1,951	2,000	0	0	5,251	5,300	164	164	8,551	8,600	266	266
2,001	2,050	0	0	5,301	5,350	165	165	8,601	8,650	267	267
2,051	2,100	0	0	5,351	5,400	167	167	8,651	8,700	269	269
2,101	2,150	0	0	5,401	5,450	168	168	8,701	8,750	270	270
2,151	2,200	0	0	5,451	5,500	170	170	8,751	8,800	272	272
2,201	2,250	0	0	5,501	5,550	171	171	8,801	8,850	274	274
2,251	2,300	0	0	5,551	5,600	173	173	8,851	8,900	275	275
2,301	2,350	0	0	5,601	5,650	174	174	8,901	8,950	277	277
2,351	2,400	0	0	5,651	5,700	176	176	8,951	9,000	278	278
2,401	2,450	0	0	5,701	5,750	177	177	9,001	9,050	280	280
2,451	2,500	0	0	5,751	5,800	179	179	9,051	9,100	281	281
2,501	2,550	78	0	5,801	5,850	181	181	9,101	9,150	283	283
2,551	2,600	80	0	5,851	5,900	182	182	9,151	9,200	284	284
2,601	2,650	81	0	5,901	5,950	184	184	9,201	9,250	286	286
2,651	2,700	83	0	5,951	6,000	185	185	9,251	9,300	288	288
2,701	2,750	84	0	6,001	6,050	187	187	9,301	9,350	289	289
2,751	2,800	86	0	6,051	6,100	188	188	9,351	9,400	291	291
2,801	2,850	88	0	6,101	6,150	190	190	9,401	9,450	292	292
2,851	2,900	89	0	6,151	6,200	191	191	9,451	9,500	294	294
2,901	2,950	91	0	6,201	6,250	193	193	9,501	9,550	295	295
2,951	3,000	92	0	6,251	6,300	195	195	9,551	9,600	297	297
3,001	3,050	94	0	6,301	6,350	196	196	9,601	9,650	298	298
3,051	3,100	95	0	6,351	6,400	198	198	9,651	9,700	300	300
3,101	3,150	97	0	6,401	6,450	199	199	9,701	9,750	301	301
3,151	3,200	98	0	6,451	6,500	201	201	9,751	9,800	303	303
3,201	3,250	100	0	6,501	6,550	202	202	9,801	9,850	305	305
3,251	3,300	102	0	6,551	6,600	204	204	9,851	9,900	306	306

2023 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are		If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is				your tax is				your tax is	
92,401	92,450	4,811	4,353	94,301	94,350	4,919	4,462	96,201	96,250	5,027	4,570
92,451	92,500	4,814	4,356	94,351	94,400	4,922	4,464	96,251	96,300	5,030	4,573
92,501	92,550	4,816	4,359	94,401	94,450	4,925	4,467	96,301	96,350	5,033	4,576
92,551	92,600	4,819	4,362	94,451	94,500	4,928	4,470	96,351	96,400	5,036	4,578
92,601	92,650	4,822	4,365	94,501	94,550	4,930	4,473	96,401	96,450	5,039	4,581
92,651	92,700	4,825	4,368	94,551	94,600	4,933	4,476	96,451	96,500	5,042	4,584
92,701	92,750	4,828	4,370	94,601	94,650	4,936	4,479	96,501	96,550	5,044	4,587
92,751	92,800	4,831	4,373	94,651	94,700	4,939	4,482	96,551	96,600	5,047	4,590
92,801	92,850	4,834	4,376	94,701	94,750	4,942	4,484	96,601	96,650	5,050	4,593
92,851	92,900	4,836	4,379	94,751	94,800	4,945	4,487	96,651	96,700	5,053	4,596
92,901	92,950	4,839	4,382	94,801	94,850	4,948	4,490	96,701	96,750	5,056	4,598
92,951	93,000	4,842	4,385	94,851	94,900	4,950	4,493	96,751	96,800	5,059	4,601
93,001	93,050	4,845	4,387	94,901	94,950	4,953	4,496	96,801	96,850	5,062	4,604
93,051	93,100	4,848	4,390	94,951	95,000	4,956	4,499	96,851	96,900	5,064	4,607
93,101	93,150	4,851	4,393	95,001	95,050	4,959	4,501	96,901	96,950	5,067	4,610
93,151	93,200	4,854	4,396	95,051	95,100	4,962	4,504	96,951	97,000	5,070	4,613
93,201	93,250	4,856	4,399	95,101	95,150	4,965	4,507	97,001	97,050	5,073	4,615
93,251	93,300	4,859	4,402	95,151	95,200	4,968	4,510	97,051	97,100	5,076	4,618
93,301	93,350	4,862	4,405	95,201	95,250	4,970	4,513	97,101	97,150	5,079	4,621
93,351	93,400	4,865	4,407	95,251	95,300	4,973	4,516	97,151	97,200	5,082	4,624
93,401	93,450	4,868	4,410	95,301	95,350	4,976	4,519	97,201	97,250	5,084	4,627
93,451	93,500	4,871	4,413	95,351	95,400	4,979	4,521	97,251	97,300	5,087	4,630
93,501	93,550	4,873	4,416	95,401	95,450	4,982	4,524	97,301	97,350	5,090	4,633
93,551	93,600	4,876	4,419	95,451	95,500	4,985	4,527	97,351	97,400	5,093	4,635
93,601	93,650	4,879	4,422	95,501	95,550	4,987	4,530	97,401	97,450	5,096	4,638
93,651	93,700	4,882	4,425	95,551	95,600	4,990	4,533	97,451	97,500	5,099	4,641
93,701	93,750	4,885	4,427	95,601	95,650	4,993	4,536	97,501	97,550	5,101	4,644
93,751	93,800	4,888	4,430	95,651	95,700	4,996	4,539	97,551	97,600	5,104	4,647
93,801	93,850	4,891	4,433	95,701	95,750	4,999	4,541	97,601	97,650	5,107	4,650
93,851	93,900	4,893	4,436	95,751	95,800	5,002	4,544	97,651	97,700	5,110	4,653
93,901	93,950	4,896	4,439	95,801	95,850	5,005	4,547	97,701	97,750	5,113	4,655
93,951	94,000	4,899	4,442	95,851	95,900	5,007	4,550	97,751	97,800	5,116	4,658
94,001	94,050	4,902	4,444	95,901	95,950	5,010	4,553	97,801	97,850	5,119	4,661
94,051	94,100	4,905	4,447	95,951	96,000	5,013	4,556	97,851	97,900	5,121	4,664
94,101	94,150	4,908	4,450	96,001	96,050	5,016	4,558	97,901	97,950	5,124	4,667
94,151	94,200	4,911	4,453	96,051	96,100	5,019	4,561	97,951	98,000	5,127	4,670
94,201	94,250	4,913	4,456	96,101	96,150	5,022	4,564	98,001	98,050	5,130	4,672
94,251	94,300	4,916	4,459	96,151	96,200	5,025	4,567	98,051	98,100	5,133	4,675

100,001 and over – use the Tax Computation Worksheet

2023 TAX COMPUTATION WORKSHEET

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

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

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

NOTES

Taxpayer Assistance

ksrevenue.gov

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

Taxpayer Assistance Centers are available by appointment only

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

Topeka Office
120 SE 10th Avenue - 1st Floor
Topeka, KS 66612-1103

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

Hours: 8 a.m. to 4:45 p.m. (M-F)

Phone: 785-368-8222

Fax: 785-291-3614

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

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

Electronic File & Pay Options

ksrevenue.gov

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

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

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

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