

The seal of the State of Kansas, featuring a banner with the motto "AD ASTRA PER ASPERA" and a field of stars.

# Kansas

# 2024

## Package XK

The Kansas Department of Revenue (KDOR) uses electronic scanning equipment to process a variety of the paper forms we receive. These “scannable” forms contain colored boxes (orange, purple, red, or magenta) so that the data printed in each box can be read and transferred automatically to our tax system. This publication contains black and white versions of scannable forms for ***informational purposes only*** – do not use them to file official returns. If you are choosing to file paper, rather than filing electronically, be sure to request KDOR-printed scannable forms from our office (see enclosed order blank).

Kansas offers simple electronic file and pay solutions for your income and business taxes. Visit our website for details.

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



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# **HELPFUL INFORMATION**

Division of Taxation  
120 SE 10<sup>th</sup> Avenue  
PO Box 3506  
Topeka KS 66625-3506  
Mark A. Burghart, Secretary



Phone: 785-368-8234  
www.ksrevenue.gov  
Laura Kelly, Governor

## MILITARY AND CORRECTIONAL FACILITY REQUISITION FOR KANSAS TAX FORMS

The Kansas Department of Revenue (KDOR) uses electronic scanning equipment to process tax returns. In order to make our processing system work to the utmost efficiency, we are requesting that you use the originals of the forms listed below.

If you requested forms on this requisition in the past, KDOR should have your order information in the database and will send you an order form either through the mail or by email. If you have an order change the form can be downloaded from the web and mailed or emailed into the Department with the updated amounts.

In an effort to keep our printing costs down, we have eliminated the automatic mailing of tax forms and booklets. If booklets are needed, complete this form each year needed and they will be mailed to you in December.

Additionally, we are required to ship your order to a street address rather than a Post Office Box. If your address does not contain a street address, please provide one where your order should be shipped. You may either mail or email your order to us using the information at the bottom of this page.

Amount Needed	Form Number and Name
	<b>Individual Income Tax Booklet</b> (includes K-40, Sch. S, Sch. A, K-40V and instructions)

- New Order** – If ordering 1<sup>st</sup> time for 2024 tax forms.
- Revised Order** – A revised order will override any amounts we currently have in our database.

MAILING ADDRESS: (Complete mailing address information required. **Do not use a PO Box**, only a street address can be used for the mailing of bulk orders.)

Business Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City State Zip Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Forms/Correspondence Unit  
Kansas Department of Revenue  
120 SE 10<sup>th</sup> Ave., Scott Bldg. 3<sup>rd</sup> Floor  
PO Box 3506  
Topeka, KS 66625-3506  
Email: kdor\_forms@ks.gov

**YOUR ORDER WILL NOT BE MAILED UNTIL DECEMBER**

Division of Taxation  
 120 SE 10<sup>th</sup> Avenue  
 PO Box 3506  
 Topeka KS 66625-3506  
 Mark A. Burghart, Secretary



Phone: 785-368-8234  
 www.ksrevenue.gov  
 Laura Kelly, Governor

## REQUISITION FOR KANSAS TAX FORMS

(VITA, AARP, TCE Coordinators only)

It is that time of year, time to order your tax forms and instructions. Your forms will be mailed to you in December. As always, KDOR's primary goal is to produce less paper and promote our electronic filing and payment services. Using an electronic method is the most cost-effective way of getting your clients' returns into our tax system. For more information about our electronic services, visit our website at: <https://www.ksrevenue.gov/iiwebfile.html>.

Just a reminder if you choose to order paper forms, we cannot ship your forms to a Post Office Box. You are required to supply us with an actual street address. You may either mail or email your order.

Forms/Correspondence Unit  
 Kansas Department of Revenue  
 120 SE 10<sup>th</sup> Ave., Scott Bldg. 3<sup>rd</sup> Floor  
 PO Box 3506  
 Topeka, KS 66625-3506  
 Email: [kdor\\_forms@ks.gov](mailto:kdor_forms@ks.gov)

Amount Needed	Form Number and Name
	<b>K-40</b> , Individual Income Tax Return
	<b>Schedule A</b> , Itemized Deductions Schedule
	<b>Schedule S</b> , Supplemental Schedule
	<b>K-40V</b> , Individual Income Tax Voucher
	<b>K-40ES</b> , Individual Estimate Tax Vouchers and inst.
	<b>Individual Income Tax Booklet</b>

Amount Needed	Form Number and Name
	<b>K-40H</b> , Homestead Claim Form
	<b>K-40PT</b> , Property Tax Relief Claim for Low-Income Sr.
	<b>K-40SVR</b> , Property Tax Relief Claim for Seniors and Disabled Veterans
	<b>Homestead Claim Booklet</b>
	<b>Package XK</b> – available only as a pdf at <a href="http://ksrevenue.gov">ksrevenue.gov</a> .

**MAILING ADDRESS:** (Complete mailing address information required. **Do not use a PO Box.** Only a street address can be used for the mailing of forms.)

Business Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City State Zip Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Division of Taxation  
 120 SE 10<sup>th</sup> Avenue  
 PO Box 3506  
 Topeka KS 66625-3506  
 Mark A. Burghart, Secretary



Phone: 785-368-8234  
[www.ksrevenue.gov](http://www.ksrevenue.gov)  
 Laura Kelly, Governor

Please find an order blank for requesting Kansas tax forms on the back of this notice. The amount you pay for forms and instructions will be used to print, distribute and process the paper when the returns are filed – a cost that is 5 times more than that of electronically filed returns.

As always, KDOR's primary goal is to produce less paper and promote our electronic filing and payment services. Using an electronic method is the most cost-effective way of getting returns into our tax system. For more information about our electronic services, visit our website at: <https://www.ksrevenue.gov/iiwebfile.html>

**MAILING ADDRESS:** (Complete address information is required. **Do not use a PO Box** – your order can be shipped to a **street** address only.)

Business Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Street Address only: \_\_\_\_\_

City State Zip Code: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Your form request must include payment. Orders without payment or without sales tax included in the payment will be returned. No refund will be made for an overpayment amount. Make your check or money order payable to the **Kansas Publication Fee Fund** and mail it, along with this order form and letter (for address information) to the following address:

Forms/Correspondence Unit  
 Kansas Department of Revenue  
 120 SE 10<sup>th</sup> Ave., Scott Bldg. 3<sup>rd</sup> Floor  
 PO Box 3506  
 Topeka, KS 66625-3506



## REQUISITION FOR KANSAS TAX FORMS

Be sure your correct name and address information is on the backside of this form. Payment (including sales tax) must be included with this request. If received without payment or sales tax, this request will be returned to you. **No refunds will be issued for overpayment.**

Form Number	Form Description	Price Per Piece	Number Requested	Total Price
<b>Individual Income Tax</b>				
K-40	Individual Income Tax & Food Sales Tax Return	\$.30 ea.	_____	_____
SCH-A	Itemized Deductions Schedule	\$.30 ea.	_____	_____
SCH-S	Supplemental Schedule	\$.30 ea.	_____	_____
K-40V	Individual Income Tax Voucher	\$.30 ea.	_____	_____
K-40ES	Individual Estimated Tax Vouchers and instructions	\$1.00 ea.	_____	_____
IP	Individual Income Tax (forms & instructions)	\$2.00 ea.	_____	_____
<b>Homestead &amp; Low-Income Property Tax Relief</b>				
K-40H	Homestead Claim	\$.30 ea.	_____	_____
K-40PT	Property Tax Relief Claim for Low-Income Seniors	\$.30 ea.	_____	_____
K-40SVR	Property Tax Relief Claim for Seniors and Disabled Veterans	\$.30 ea.	_____	_____
HRP	Homestead & Low-Income Property Tax Relief (forms & instructions)	\$2.00 ea.	_____	_____
<b>Fiduciary Tax</b>				
K-41	Fiduciary Tax Return	\$.30 ea.	_____	_____
FP	Fiduciary Tax (forms & instructions)	\$2.00 ea.	_____	_____
<b>Corporate / S-Corporation / Privilege Taxes *</b>				
K-120	Corporate Income Tax Return *	\$.50 ea.	_____	_____
K-120EX	Expense Deduction	\$.30 ea.	_____	_____
K-120V	Corporate Income Tax Payment Voucher	\$.30 ea.	_____	_____
K-120ES	Corporate Estimated Tax Vouchers and instructions	\$1.00 ea.	_____	_____
K-120S	S Corporation <i>or</i> Partnership Tax Return	\$.30 ea.	_____	_____
SCP	S Corporation <i>or</i> Partnership Tax (forms & instructions)	\$2.00 ea.	_____	_____
K-130	Privilege Tax Return *	\$.30 ea.	_____	_____
K-130V	Privilege Tax Payment Voucher	\$.30 ea.	_____	_____

**Subtotal:** Total Price \_\_\_\_\_

**Jurisdiction Code:** \_\_\_\_\_ **Sales Tax Rate:** \_\_\_\_\_ %

**Sales Tax Due:** Multiply the Subtotal by the sales tax rate. \_\_\_\_\_

**Total Amount Due:** Add the Subtotal and Sales Tax Due and enter here. \_\_\_\_\_

### YOUR ORDER WILL BE MAILED IN DECEMBER

\*Instructions for these tax forms are available on our website only.

To determine your sales tax rate and jurisdiction code go to: <https://www.kssst.kdor.ks.gov/lookup.cfm>

Sales tax must be included with payment. (For in-state preparers only.)

\*Package XK is available as a pdf at [ksrevenue.gov](http://ksrevenue.gov).

# – ASSISTANCE –

## FILING ASSISTANCE

For questions or assistance in filing, contact the Kansas Department of Revenue at the address, phone numbers, or web site shown here. Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

**Taxpayer Assistance Centers are available by appointment only.**

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the appointment Scheduler.

Topeka Assistance Center  
Scott State Office Building – 1<sup>st</sup> Floor  
120 SE 10<sup>th</sup> Avenue  
Topeka, Kansas 66612-1103

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

Phone: (785) 368-8222  
Fax: (785) 291-3614  
[ksrevenue.gov](http://ksrevenue.gov)

## REFUND INFORMATION

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

- Go to [www.ksrevenue.gov](http://www.ksrevenue.gov), click on **Your Personal**, then click on **Refund Status Online**.

**Individual Income Tax:** If you *filed your return electronically*, please allow the Department of Revenue 7 days to process your refund. If you *filed a paper return*, normal processing time is about 16 weeks.

**Homestead & Low Income Property Tax Claims:** Normal processing time for an error-free and complete claim is 20 to 24 weeks.

## REQUEST FOR FORMS

If you **prepare your own taxes** and choose to use paper to file your return, be sure to use an original form printed by KDOR (Kansas Department of Revenue) or a form from an *approved* software package (visit our web site at [www.ksrevenue.gov](http://www.ksrevenue.gov)). To obtain a KDOR printed form, call our voice mail request line at (785) 296-4937.

If you are a **tax preparer** and choose to file your clients' returns using paper forms, you may purchase a supply from KDOR. See the notice and order form on pages 8 & 9 of this Package XK.

## UNEMPLOYMENT TAX – KANSAS DEPARTMENT OF LABOR

For information regarding the Unemployment Tax forms or schedules, which are not included in this publication, please call: Kansas City (913)-596-3500, Topeka (785)-575-1460, Wichita (316)-383-9947 or Toll-Free (800)-292-6333. These forms are also available on their website at [www.dol.ks.gov](http://www.dol.ks.gov).

## ANNUAL REPORT FORMS – KANSAS SECRETARY OF STATE

For information regarding the Annual Report forms or schedules, which are not included in this publication, please call (785) 296-4564. These forms are also available on their website at [www.kssos.gov](http://www.kssos.gov).

# GENERAL INFORMATION

## INCOME TAXES

### CORPORATE INCOME TAX RETURNS

Kansas corporate income tax returns are due one month after the filing deadline established for federal corporate income tax returns. If a federal extension is granted, the Kansas filing deadline is one month after the extended federal due date.

### ALL OTHER INCOME TAX RETURNS

All other Kansas income tax returns are due the same date as the federal filing due date. An approved federal extension will also extend the Kansas due date.

Estimated tax payments for all calendar year taxpayers except farmers and fishers are due on the 15th of April, June, September and January of the following tax year.

For most tax types, KDOR (Kansas Department of Revenue) offers electronic methods for filing and paying your taxes. These online services are safe, secure, accurate and free! For the most current electronic information, visit us at: [ksrevenue.gov](http://ksrevenue.gov).

## BUSINESS TAXES

Retailers' sales, compensating use, and most excise tax returns are due on the 25th of the month following the end of the reporting period. Reporting periods are assigned based upon the annual amount of tax paid — the greater the tax amount, the more frequent the filing basis. For more information regarding Kansas sales and use tax returns and due dates, refer to Pub. KS-1510, Kansas Sales Tax and Compensating Use Tax.

Due dates for withholding tax payments depends on the size of your payroll. The larger your payroll, the larger the Kansas withholding, and therefore the more frequently you will report and pay the tax. Kansas has five filing frequencies — annual, quarterly, monthly, semi-monthly, and quad-monthly. Each filing frequency has a different set of dates. For more information on these filing frequencies and dates, refer to Pub. KW-100, Kansas Withholding Tax.

By law, businesses are now required to submit their Sales, Compensating Use and Withholding Tax returns electronically. Kansas offers several electronic file and pay solutions – see our website at [ksrevenue.gov](http://ksrevenue.gov) for the most up-to-date electronic information.

## TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

### By Phone

785-368-8222

### By Mail

Tax Operations  
PO Box 3506  
Topeka KS 66625-3506

### By Appointment

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment by using the Appointment Scheduler.

*Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.*

## STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our website. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).

# JANUARY

- 1** Prepaid LP Permit (**Form MF-10**)—annual
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—December 16-31
- 15** Individual Estimated Income Tax Voucher (**Form K-40ES**)—Voucher 4  
Individual Estimated Income Tax Voucher (**Form K-40ES**)—Farmers or Fishers  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—December  
Sand Royalty Return (**Form SR-89**)—December  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—December
- 20** Consumable Materials tax monthly Report (**Form EC-2**)—December  
Mineral Tax Return - Coal (**Form MT-13**)—November  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—November  
Mineral Tax Return - Natural Gas (**Form MT-05**)—November
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—annual filers (previous year)  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—October-December  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—December  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—annual filers (previous year)  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—October-December  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—December  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—December  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—December  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—December  
Motor Fuel Distributor Tax Return (**Form MF-52**)—December  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—December  
Motor Fuel Retailer Informational Return (**Form MF-90**)—December  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—December  
Retailers' Sales Tax Return (**Form ST-36**)—annual filers (previous year)  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—October-December  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—December  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—annual filers (previous year)  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—October-December  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—December  
Tire Excise Tax Return (**Form TE-36**)—annual filers (previous year)  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—October-December  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—December  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—December  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—October-December  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—annual filers (previous year)  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—October-December  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—December  
Vehicle Rental Excise Tax Return (**Form VR-36**)—annual filers (previous year)  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—October-December  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—December  
Withholding Tax Deposit Report Return (**Form KW-5**)—annual filers (previous year)  
Withholding Tax Deposit Report Return (**Form KW-5**)—quarterly filers—October-December  
Withholding Tax Deposit Report Return (**Form KW-5**)—semi-monthly filers—January 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—December  
Bingo Enforcement Tax Return (**Form BI-1**)—December  
Employer's Annual Withholding Return (**Form KW-3**)  
IFTA Tax Return (**Form MF-85**)—quarterly—October-December  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—December  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—December  
Wage and Tax Statements (**Form W-2**)—mail or distribute to each employee

# FEBRUARY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—January 16-31
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—January  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—October-December of previous year  
Sand Royalty Return (**Form SR-89**)—monthly filers—January  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—January
- 20** Consumable Material tax Monthly Report (**Form EC-2**)—monthly filers—January  
Mineral Tax Return - Coal (**Form MT-13**)—December  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—December  
Mineral Tax Return - Natural Gas (**Form MT-05**)—December
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—January  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—January  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—January  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—January  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—January  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—January  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—January  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—January  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—January  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—January  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—January  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—January  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—January  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—January  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—January  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—February 1-15
- 28** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—January  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—January  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—January  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—January

# MARCH

- 1** Annual Information Return (**Form 1096**) with accompanying Information Returns (**Form 1099**)  
Individual Income/Food Sales Tax Return (**Form K-40**)—farmers or fishers who did not file a K-40ES by Jan 15
- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—February 16-28
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—February  
Sand Royalty Return (**Form SR-89**)—February  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—February
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—January  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—January  
Mineral Tax Return - Natural Gas (**Form MT-05**)—January
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—February  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—February  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—February  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—February  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—February  
Motor Fuel Distributor Tax Return (**Form MF-52**)—February  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—February  
Motor Fuel Retailer Informational Return (**Form MF-90**)—February  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—February  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—February  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—February  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—February  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—February  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—February  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—February  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—March 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—February  
Bingo Enforcement Tax Return (**Form BI-1**)—February  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—February  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—February

# APRIL

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—March 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 1 \*  
Corporation Income Tax Return (**Form K-120**) \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 1  
Fiduciary Income Tax Return (**Form K-41**)  
Homestead Refund Claim / Property Tax Relief Claim (**Form K-40H / K-40PT / K-40SVR**)  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 1  
Individual Income Tax /Food Sales Tax Return (**Form K-40**)  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—March  
Local Intangibles Tax Return (**Form 200**)  
Partnership or S Corporation Income Tax Return (**Form K-120S**) \*  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 1 \*  
Privilege Tax Return (**Form K-130**) \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—March  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—March

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—February  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—February  
Mineral Tax Return - Natural Gas (**Form MT-05**)—February

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—January-March  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—March  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—January-March  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—March Liquefied  
Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—March  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—March  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—March  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—March  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—March  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—March  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—March  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—January-March  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—March  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—January-March  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—March  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—January-March  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—March  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—January-March  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—March  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—January-March  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—March  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—January-March  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—March  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—January-March  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—April 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—March  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—March  
IFTA Tax Return (**Form MF-85**)—quarterly—January-March  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—March  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—March

# MAY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—April 16-30
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—April  
Retail Water Protection Fee Return (Form WP-1)—quarterly—January-March  
Sand Royalty Return (**Form SR-89**)—April  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—April
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—April  
Mineral Tax Return - Coal (**Form MT-13**)—March  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—March  
Mineral Tax Return - Natural Gas (**Form MT-05**)—March
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—April  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—April  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—April  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—April  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—April  
Motor Fuel Distributor Tax Return (**Form MF-52**)—April  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—April  
Motor Fuel Retailer Informational Return (**Form MF-90**)—April  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—April  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—April  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—April  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—April  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—April  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—April  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—April  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—May 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—April  
Bingo Enforcement Tax Return (**Form BI-1**)—April  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—April  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—April



# JUNE

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—May 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 2 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 2 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 2  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—May  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 2 \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—May  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—May

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—May  
Mineral Tax Return - Coal (**Form MT-13**)—April  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—April  
Mineral Tax Return - Natural Gas (**Form MT-05**)—April

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—May  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—May  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—May  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—May  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—May  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—May  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—May  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—May  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—May  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—May  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—May  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—May  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—May  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—May  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—May  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—June 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—May  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—May  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—May  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—May

# JULY

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—June 16-30
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—June  
Sand Royalty Return (**Form SR-89**)—June  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—June
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—May  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—May  
Mineral Tax Return - Natural Gas (**Form MT-05**)—May
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—April-June  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—June  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—quarterly filers—April-June  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—June Liquefied  
Petroleum Motor Fuel Tax Return (**Form MF-202**)—June  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—June  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—June  
Motor Fuel Distributor Tax Return (**Form MF-52**)—June  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—June  
Motor Fuel Retailer Informational Return (**Form MF-90**)—June  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—June  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—April-June  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—June  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—April-June  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—June  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—April-June  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—June  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—quarterly filers—April-June  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—June  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—April-June  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—June Vehicle  
Rental Excise Tax Return (**Form VR-36**)—quarterly filers—April-June  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—June  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—April-June  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—July 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—June  
Bingo Enforcement Tax Return (**Form BI-1**)—June  
IFTA Tax Return (**Form MF-85**)—quarterly (April-June)  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—June  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—June

# AUGUST

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—July 16-31
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal four-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—July  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—April-June  
Sand Royalty Return (**Form SR-89**)—monthly filers—July  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—July
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—July  
Mineral Tax Return - Coal (**Form MT-13**)—June  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—June  
Mineral Tax Return - Natural Gas (**Form MT-05**)—June
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—July  
Dry Cleaning Environmental Surcharge/Solvent Fee Return (**Form DC-36**)—monthly filers—July  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—July  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—July  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—July  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—July  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—July  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—July  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—July Retailers'  
Sales Tax Return (**Form ST-36**)—monthly filers—July  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—July  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—July  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—July  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—July  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—July  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—August 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—July  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—July  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—July  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—July

# SEPTEMBER

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—August 16-31

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 3 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 3 \*  
Individual Estimated Income Tax (**Form K-40ES**)—Voucher 3  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—August  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 3 \*  
Sand Royalty Return (**Form SR-89**)—August  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—August

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—March  
Mineral Tax Return - Coal (**Form MT-13**)—July  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—July  
Mineral Tax Return - Natural Gas (**Form MT-05**)—July

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—August  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—August  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—August  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—August  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—August  
Motor Fuel Distributor Tax Return (**Form MF-52**)—August  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—August  
Motor Fuel Retailer Informational Return (**Form MF-90**)—August  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—August  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—August  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—August  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—August  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—August  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—August  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—August  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—September 1-15

**30** Bingo Distributor Tax Return (**Form BI-4**)—August  
Bingo Enforcement Tax Return (**Form BI-1**)—August  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—August  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—August

# OCTOBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—September 16-30
- 15** **Individual Income Tax** - Calendar year taxpayers who have a federal six-month extension of time to file from the Internal Revenue Service  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—September  
Sand Royalty Return (**Form SR-89**)—monthly filers—September  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—September
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—monthly filers—March  
Mineral Tax Return - Coal (**Form MT-13**)—August  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—August  
Mineral Tax Return - Natural Gas (**Form MT-05**)—August
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—quarterly filers—July-September  
Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—September  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—quarterly filers—July-September  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—September  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—September  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—September  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—September  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—September  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—September  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—September  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—September  
Retailers' Sales Tax Return (**Form ST-36**)—quarterly filers—July-September  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—September  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—quarterly filers—July-September  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—September  
Tire Excise Tax Return (**Form TE-36**)—quarterly filers—July-September  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—September  
Transient Guest Tax Return (**Form TG-1 / TG-1**)—quarterly filers—July-September  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—September  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—quarterly filers—July-September  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—September  
Vehicle Rental Excise Tax Return (**Form VR-36**)—quarterly filers—July-September  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—September  
Withholding Tax Deposit Report (**Form KW-5**)—quarterly filers—July-September  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 1-15
- 31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—September  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—September  
IFTA Tax Return (**Form MF-85**)—quarterly—July-September  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—September  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—September

# NOVEMBER

- 10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 16-31
- 15** Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—October  
Retail Water Protection Fee Return (**Form WP-1**)—quarterly—July-September  
Sand Royalty Return (**Form SR-89**)—October  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—October
- 20** Consumable Material Tax Monthly Report (**Form EC-2**)—October  
Mineral Tax Return - Coal (**Form MT-13**)—September  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—September  
Mineral Tax Return - Natural Gas (**Form MT-05**)—September
- 25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—October  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—October  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—October  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—October  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—October  
Motor Fuel Distributor Tax Return (**Form MF-52**)—October  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—October  
Motor Fuel Retailer Informational Return (**Form MF-90**)—October  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—October  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—October  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—October  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—October  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—October  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—October  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—October  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—October 1-15
- 30** Bingo Distributor Tax Return (**Form BI-4**)—October  
Bingo Enforcement Tax Return (**Form BI-1**)—October  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—October  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—October

# DECEMBER

**10** Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—November 16-30

**15** Corporation Estimated Income Tax (**Form K-120ES**)—Voucher 4 \*  
Fiduciary Estimated Voucher (**Form K-41ES**)—Voucher 4 \*  
Liquid Fuel Carrier Petroleum Products Report (**Form MF-206**)—monthly filers—November  
Privilege Estimated Tax (**Form K-130ES**)—Voucher 4 \*  
Sand Royalty Return (**Form SR-89**)—monthly filers—November  
Withholding Tax Deposit Report (**Form KW-5**)—monthly filers—November

\* These due dates are based on calendar year returns. If you are filing on a fiscal year basis, adjust your due dates accordingly.

**20** Consumable Material Tax Monthly Report (**Form EC-2**)—Monthly—November  
Mineral Tax Return - Coal (**Form MT-13**)—October  
Mineral Tax Return - Crude Oil (**Form MT-05a**)—October  
Mineral Tax Return - Natural Gas (**Form MT-05**)—October

**25** Consumers' Compensating Use Tax Return (**Form CT-10U**)—monthly filers—November  
Dry Cleaning Environmental Surcharge/Solvent Fee (**Form DC-36**)—monthly filers—November  
Liquefied Petroleum Motor Fuel Tax Return (**Form MF-202**)—monthly filers—November  
Liquor Drink Tax Return (**Form LD-1 / LD-1V**)—monthly filers—November  
Liquor Enforcement Tax Return (**Form LE-3 / LE-3V**)—monthly filers—November  
Motor Fuel Distributor Tax Return (**Form MF-52**)—monthly filers—November  
Motor Fuel Manufacturer Tax Return (**Form MF-111**)—monthly filers—November  
Motor Fuel Retailer Informational Return (**Form MF-90**)—monthly filers—November  
Petroleum Products Inspection Report (**Form MF-7 or MF-7A**)—monthly filers—November  
Retailers' Sales Tax Return (**Form ST-36**)—monthly filers—November  
Retailers' Compensating Use Tax Return (**Form CT-9U**)—monthly filers—November  
Tire Excise Tax Return (**Form TE-36**)—monthly filers—November  
Transient Guest Tax Return (**Form TG-1 / TG-1V**)—monthly filers—November  
Vehicle Lease Retailers' Compensating Use Tax Return (**Form CT-114**)—monthly filers—November  
Vehicle Rental Excise Tax Return (**Form VR-36**)—monthly filers—November  
Withholding Tax Deposit Report (**Form KW-5**)—semi-monthly filers—December 1-15

**31** Bingo Distributor Tax Return (**Form BI-4**)—monthly filers—November  
Bingo Enforcement Tax Return (**Form BI-1**)—monthly filers—November  
Mineral Tax Crude Oil Lease Report (**Form MT-01**) & Prior Period Adj. (**Form MT-01a**)—November  
Mineral Tax Natural Gas Well Report (**Form MT-03**) & Prior Period Adj. (**Form MT-03a**)—November

## TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions, you may contact the Kansas Department of Revenue:

### By Phone

785-368-8222

### By Mail

Tax Operations  
PO Box 3506  
Topeka KS 66625-3506

### By Appointment

Go to [ksrevenue.gov](http://ksrevenue.gov) to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

*Office hours are 8 a.m. to 4:45 p.m., Monday through Friday.*

## PUBLICATIONS

Below is a list of publications available on the Kansas Department of Revenue's website. These publications contain instructions applicable to specific business industries and general information for all business owners.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1223, Kansas Food Sales Tax Rate Reduction
- Publication KS-1510, Kansas Sales Tax and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Business Taxes for Motor Vehicle Transactions
- Publication KS-1527, Kansas Business Taxes for Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes for Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Business Taxes for Agricultural Industries
- Publication KS-1560, Kansas Business Taxes for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales & Use Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

## STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within the Kansas Department of Revenue conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a **schedule of our workshops**, visit our **website**. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).







# **INDIVIDUAL INCOME/ FOOD SALES TAX**

## In This Booklet

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## Important Information

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

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

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

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

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

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

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

### Personal Exemption for Disabled Veterans -

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



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

Photo Credit: Rhonda Newberry

# GENERAL INFORMATION

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

## Who Must File a Return

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

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

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

The minimum filing requirements are shown in the following table. If you are not required to file a federal return, you may use this table to determine if you are required to file a Kansas return. For example, if your filing status is single, and you are over 65, you need not file a Kansas return unless your gross income is over \$13,615. A married couple filing jointly would not be required to file a Kansas return unless their gross income is over \$26,560.

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

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

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

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

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

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## When to File

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

If your 2024 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2025.  
If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.  
**AMENDED RETURNS:** If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

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## 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!

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## 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**

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## 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.

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## 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.

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## 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.

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## 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.

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## Estimated Tax

*If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2025.*

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

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

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

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## Amending Your Return

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

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2024 Kansas return.**

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

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

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

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

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## 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

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## Food Sales Tax Credit

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

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

To qualify, you must be 55 years of age or older for all of 2024; or be permanently blind or disabled, regardless of age; or have a dependent child under the age of 18, who lived with you all year, whom you claim as a personal exemption on your income tax return. You must also be a Kansas resident (residing in Kansas the entire year) with a federal adjusted gross income of \$30,615 or less. The amount of credit is \$125 for each qualified exemption.

**NOTE:** Dependents that are 18 years of age or older (born before January 1, 2007) do not qualify as exemptions for this tax credit and no additional exemption is allowed for head of household filing status.

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## 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 2024 household income was \$42,600 or less, and who is over 55 years old, or is blind or disabled, or has a dependent child under 18 who lived with them all year. "Household income" is generally the total of all taxable and nontaxable income received by all household members. This refund is claimed on Kansas Form K-40H, Kansas Homestead Claim.

A property tax refund for homeowners, 65 years of age or older with household income of \$24,500 or less, is also available on Form K-40PT. The refund is 75% of the property taxes paid. Claimants who receive this property tax refund **cannot** claim a Homestead refund.

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

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

# K-40 Instructions

## TAXPAYER INFORMATION

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

## AMENDED RETURN

If you are filing an amended return for 2024, mark the box that states the reason. **Note:** You **cannot** amend to change your filing status from "joint" to "separate" after the due date of the return.

## FILING STATUS

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

## RESIDENCY STATUS

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

## EXEMPTIONS AND DEPENDENTS

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

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

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

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

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

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

Sum the exemption dollar amounts and enter in the Total Kansas Exemption Amount box.

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

## FOOD SALES TAX CREDIT

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

If you were a **resident of Kansas for all of 2024**, you meet the residency qualification. If you resided in Kansas less than 12 months of 2024, you do NOT qualify for the food sales tax credit.

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

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

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

**LINE E:** Enter your total number of exemptions.

**LINE F:** Enter the number of dependents you claimed that are 18 years of age or older (born before January 1, 2007).

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

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

## INCOME

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

## DEDUCTIONS

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

### Kansas Standard Deduction

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

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

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

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

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

Filing status:	Boxes checked:	Enter on line 4:
Single	1	\$ 4,455
	2	\$ 5,305
Married Filing Joint	1	\$ 8,940
	2	\$ 9,640
	3	\$10,340
	4	\$11,040
Married Filing Separate	1	\$ 4,820
	2	\$ 5,520
	3	\$ 6,220
	4	\$ 6,920
Head of Household	1	\$ 7,030
	2	\$ 7,880

**Kansas Itemized Deductions**

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

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

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

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

**TAX COMPUTATION**

**LINE 8 (Tax):** If line 7 is **\$100,000 or less**, use the **Tax Tables** beginning on page 21 to find the amount of your tax. If line 7 is **more than \$100,000**, you will need to use the **Tax Computation Worksheet** on page 28 to compute your tax.

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

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

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

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

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

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

**CREDITS**

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

If you are eligible for a tax credit paid to another state, the credit amount cannot exceed the tax liability shown on the other state's tax return and the income derived from the other state must be included in your Kansas adjusted gross income (KAGI), line 3 of Form K-40. The tax liability is NOT the amount of tax withheld for the other state.

**Important**—To receive a credit for taxes paid to another state, you must enclose a copy of the other state(s) tax return and supporting schedules with Form K-40. Copies of the other state's W-2 forms are NOT acceptable.

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

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

**Important**—If claiming a foreign tax credit, and you completed federal Form 1116, enclose a copy with your Kansas return.

**Worksheet for Foreign Tax Credit**

2024 tax paid to the foreign country .....	\$ _____
LESS: Federal foreign tax credit allowed.....	\$ _____
EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status .....	
	\$ _____

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

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

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

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



**Worksheet for Residents**

1. 2024 income tax that was actually <b>paid</b> to the other state (including political subdivisions thereof) .....	\$ _____
2. Total Kansas income tax (line 12, Form K-40) .....	\$ _____
3. Total income derived from other state <b>and</b> included in KAGI .....	\$ _____
4. KAGI (line 3, Form K-40) .....	\$ _____
5. Percentage limitation (divide line 3 by line 4) .....	_____ %
6. Maximum credit allowable (multiply line 2 by line 5) .....	\$ _____
7. Credit for taxes paid to the other state. Enter the <b>lesser</b> of line 1 or line 6 here and on line 13, Form K-40.....	\$ _____

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

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

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

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

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

1. 2024 tax that was paid to the other state.....	\$ _____
2. Total income tax (line 12, Form K-40) .....	\$ _____
3. Other state’s adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule, which should show the amount to enter here).....	\$ _____
4. Modified Kansas source income (line B21, Part B of Schedule S) .....	\$ _____
5. Income earned in the other state while a Kansas resident (amount of adjusted source income in the other state for which you are taking a tax credit and included in your Kansas adjusted gross income KAGI).....	\$ _____
6. Percentage limitation (divide line 5 by line 3) .....	_____ %
7. Other state’s tax applicable to income reported to Kansas (multiply line 1 by line 6).....	\$ _____
8. Percentage limitation (divide line 5 by line 4) .....	_____ %
9. Maximum credit allowable (multiply line 2 by line 8).....	\$ _____
10. Credit for taxes paid to the other state (enter the lesser of line 7 or line 9; enter also on line 13, Form K-40).....	\$ _____

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

**LINE 14 (Credit for child and dependent care expenses):** This credit is available to residents only - nonresidents and part-year

residents are not eligible. Multiply amount of credit allowed on (federal Form 2441) by 50% and enter the result on line 14.

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

Apprenticeship Credit .....	K-24
Affordable Housing Tax Credit.....	K-25
Aviation / Aerospace Tax Credit.....	K-26
Kansas Housing Investor Credit.....	K-27
Attracting Powerful Economic Expansion Tax Credit.....	K-28
Short Line Railroad Tax Credit.....	K-29
Angel Investor Credit.....	K-30
Center for Entrepreneurship Credit .....	K-31
Business and Job Development (for carry forward use only) .....	K-34
Historic Preservation Credit.....	K-35
Disabled Access Credit .....	K-37
Eisenhower Foundation Credit .....	K-43
Disability Employment Credit.....	K-44
Friends of Cedar Crest Association Credit .....	K-46
Adoption Credit.....	K-47
Technology Enabled Fiduciary Financial Institutions Credit .....	K-48
Research and Development Credit .....	K-53
Venture and Local Seed Capital Credit (for carry forward use only).....	K-55
Child Daycare Assistance Credit .....	K-56
High Performance Incentive Program (HPIP) Credit.....	K-59
Community Service Contribution Credit .....	K-60
Individual Development Account Credit.....	K-68
Kansas Targeted Employment Credit.....	K-69
Low Income Student Scholarship Credit .....	K-70
Storage and Blending Equipment Credit (for carry forward use only).....	K-82
Electric Cogeneration Facility Credit (for carry forward use only).....	K-83
Kansas Community College and Technical College Contribution Credit ..	K-84
Owners Promoting Employment Across Kansas (PEAK) Credit .....	K-88
Rural Opportunity Zone Credit.....	K-89
Teacher’s purchases of School and Classroom Supplies Tax Credit ....	K-91
Commercial Restoration and Preservation Credit .....	K-92
Kansas Workforce Retention Credit .....	K-93
Kansas Pregnancy Resource Act Credit .....	K-94

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

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

**Earned Income Tax Credit (EITC) Worksheet**

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

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

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

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

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

## WITHHOLDING AND PAYMENTS

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

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

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

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

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

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

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

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

**LINE 27 (Overpayment from original return):** Use this line ONLY if you are filing an amended K-40 for the 2024 tax year. Enter the amount of overpayment shown on your original return. Since the amount on this line had been either refunded or credited forward, this will be a subtraction entry.

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

## BALANCE DUE

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

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

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

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

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

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

32. There are two exceptions: **1)** if withholdings and/or estimated payments (lines 20 and 21) equal or exceed 100% of the prior year's tax liability (line 19 from last year's return) or, **2)** if your withholdings and/or estimated payments (lines 20 and 21) equal or exceed 90% of this year's total income tax (line 19). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 32. The K-210 is available on our website at [ksrevenue.gov](https://www.ksrevenue.gov).

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

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

### Credit Card

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

### Direct Payment

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

When you select Direct Payment and provide your bank routing number and account number, you are authorizing the Department of Revenue to initiate an electronic payment from your account for payment of your balance due. Direct Payment allows you to *file now, pay later* – For example, if you file your return on March 20 and elect Direct Payment, you can have your bank account debited on the due date (see *When to File* on page 4).

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

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

### Check or Money Order

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

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

## OVERPAYMENT

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

**LINE 35 (Credit forward):** Enter the portion of line 34 you wish to have applied to your 2025 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2025 as an additional credit, even if you do not make estimated tax payments. Additionally, you may make voluntary contributions to any of the donation programs listed on lines 36 through 43 – see the following instructions. Your contribution(s) **will reduce your refund or increase the amount you owe.**

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

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

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

**LINE 37 (Meals on Wheels contribution program for senior citizens):** Contributions are used solely for the purpose of funding the senior citizens Meals On Wheels program. The meals are prepared by a dietary staff and delivered by volunteers. The objective of the program is to prevent deterioration of the elderly and disabled individuals in the community, thus making it possible for them to live independently in their own homes for as long as possible. The friendly visit with the volunteers is socially helpful and daily visits are important in case of an emergency situation. To contribute, enter \$1 or more on line 37.

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

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

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

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

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

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

**LINE 44 (Refund):** Add lines 35 through 43 and subtract from line 34. This is your refund amount. If line 44 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2025 Kansas income tax liability (enter the amount on line 35). If you carry it forward, remember to claim it as an estimated payment on your 2025 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 37 through 43.

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

### Refund Set-off Program

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

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

## SIGNATURE(S)

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

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

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

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

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

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

# Schedule S Instructions

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

## PART A – MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

### Additions to Federal Adjusted Gross Income (AGI)

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

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

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

**LINE A2:** Individuals affected are state employees, teachers, school district employees and other regular and special members of the Kansas Public Employees' Retirement System (KPERs); and regular and special members of the Kansas Police and Firemen's Retirement System, as well as members of the Justice and Judges Retirement System. **Current employees:** Enter amount you contributed from your salary to KPERs as shown on your W-2 form, typically box 14. **Retired employees:** If you are receiving KPERs retirement checks, the amount of your retirement income is subtracted on line A13. Make no entry on this line unless you also made contributions to KPERs during 2024 (for example, you retired during 2024). Lump Sum Distributions: If you received a lump sum KPERs distribution during 2024, include on line A2 your 2024 KPERs contributions and follow the instructions for line A23.

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

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

**LINE A5: Business interest expense carryforward deduction.** (I.R.C. § 163(j)). Enter the amount of any interest expense paid or accrued

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

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

**LINE A7:** Enter amounts for the following additions.

- **Federal Income Tax Refund.** Generally, there will be no entry for this unless you amended your federal return for a prior year due to carry back of an investment credit or a net operating loss which resulted in you receiving a federal income tax refund in 2024 for that prior year.
- **Partnership, S Corporation or Fiduciary Adjustments.** If you received income from a partnership, S corporation, joint venture, syndicate, estate or trust, enter your proportionate share of any required addition adjustments. The partnership, S Corporation, or trustee will provide you with the necessary information to determine these amounts.
- **Community Service Contribution Credit.** Charitable contributions claimed on your federal return or your Kansas Schedule A used to compute the community service contribution credit on Schedule K-60.
- **Learning Quest Education Savings Program (LQESP).** Any "nonqualified withdrawal" from the LQESP.
- **Amortization – Energy Credits.** Allowable amortization deduction claimed on the federal return relating to credit Schedule K-73, K-77, K-79, K-82, or K-83 and amounts claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Ad Valorem or Property Taxes.** Ad Valorem or property taxes paid by a nonresident of Kansas to a state or local government outside Kansas, when the law of such state does not allow a Kansas resident to claim a deduction of ad valorem or property taxes paid to a Kansas political subdivision in determining taxable income to the extent they are claimed as an itemized deduction for federal income tax purposes.

- **Abortion Expenses.** Total amount of credit(s) allowed on your federal return that includes coverage of, reimbursement for, or credit/partial credit for, abortion or abortion expenses.

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

**Subtractions from Federal Adjusted Gross Income (AGI)**

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

**LINE A9:** Enter on Line 1 of Form K-40 the amount of social security benefits received in 2024 under the Social Security Act (including SSI) to the extent these benefits are included in your federal AGI. **Do not make an entry** if your social security benefit is not subject to federal income tax.

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

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

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

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

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

- Federal Civil Service Retirement or Disability Fund payments and any other amounts received as retirement benefits from employment by the federal government or for service in the United States Armed Forces including Thrift Savings Plans.
- Retirement plans administered by the U.S. Railroad Retirement Board, including U.S. Railroad Retirement Benefits, tier I, tier II, dual vested benefits, and supplemental annuities
- Kansas Public Employees' Retirement (KPERs) annuities
- Kansas Police and Firemen's Retirement System pensions
- Distributions from Police and Fire Department retirement plans for the city of Overland Park, Kansas
- Kansas Teachers' Retirement annuities
- Kansas Highway Patrol pensions
- Kansas Justices and Judges Retirement System annuities
- Board of Public Utilities pensions
- Income from retirement annuity contracts purchased for faculty and others employed by the State Board of Regents or by educational institutions under its management with either their direct contributions

or through salary reduction plans

- Amounts received by retired employees of Washburn University as retirement and pension benefits under the university's retirement plan
- Certain pensions received from Kansas first class cities that are not covered by KPERs

**LINE A14:** Enter amount of military compensation earned in tax year 2024 **only** if you are a **nonresident** of Kansas. See MILITARY PERSONNEL, herein. Also enter any Kansas income for services performed by a non-military spouse of a nonresident military service member when the spouse resides in Kansas solely because the service member is stationed in Kansas under military orders.

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

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

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

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

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

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

**LINE A20:** Enter contributions deposited in an **Achieving a Better Life Experience (ABLE)** account established under the Kansas ABLE savings program or a qualified ABLE program established and maintained by another state or agency or instrumentality thereof (as defined under I.R.C. § 529A) up to \$3,000 per beneficiary; or

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

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

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

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

- **Kansas Venture Capital, Inc. Dividends.** Dividend income received from Kansas Venture Capital, Inc.
- **KPERS Lump Sum Distributions.** Employees who terminated KPERS employment after 7/1/84, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal AGI.
- **Partnership, S Corporation, or Fiduciary Adjustments.** The proportionate share of any required subtraction adjustments on income received from a partnership, S corporation, joint venture, syndicate, trust or estate. The partnership, S corporation, or trustee will provide you with information to determine this amount.
- **S Corporation Privilege Adjustment.** If you are a shareholder in a bank, savings and loan, or other financial institution that is organized as an S corporation, enter the portion of any income received that was not distributed as a dividend. This income has already been taxed on the privilege tax return filed by the S corporation financial institution.
- **Sale of Kansas Turnpike Bonds.** Gain from the sale of Kansas turnpike bonds that was included in your federal AGI.
- **Electrical Generation Revenue Bonds.** Gain from the sale of electrical generation revenue bonds, included in your federal AGI.
- **Native American Indian Reservation Income.** Income earned on a reservation by a native American Indian residing on his or her tribal reservation, to the extent it is included in federal AGI.
- **Amortization – Energy Credits.** Allowable amortization deduction relating to credit schedule K-73, K-77, K-79, K-82 or K-83, and the allowable amortization deduction for carbon dioxide capture,

sequestration or utilization machinery and equipment, or waste heat utilization system property. **Note:** 55% of the amortization costs may be subtracted in the first year and 5% for each of the succeeding nine years.

- **Organ Donor Expenses.** Unreimbursed travel, lodging, and medical expenditures incurred by you or your dependent, while living, for the donation of human organ(s) to another person for transplant; to the extent that the expenditures are included in your federal AGI. This subtraction modification cannot exceed \$5,000. See **NOTICE 14-03** for more information.
- **Exclusion of compensation fraudulently obtained by another person.** An individual whose identity has been fraudulently used to obtain unemployment compensation, or other compensation, which was never received by the individual, but has been included in the 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 2024 federal return. In the right-hand column enter amounts from Kansas sources.

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

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

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

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

### **Adjustments to Income**

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

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

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

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

**LINE B16:** Enter only those moving expenses for members of the armed forces incurred in 2024 for a move into Kansas.

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

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

- Business expenses for Reservists, Artists and fee-basis government officials – the portion of the federal deduction applicable to income earned in Kansas.
- Health Savings Account Deduction – the portion of the federal deduction applicable to income earned in Kansas.
- Educator Expenses – the portion of the federal deduction applicable to income earned in Kansas.
- \* *This is the list of allowed federal adjustments as of publication of these instructions (in addition to those on lines B13 through B16). You may enter on line B17 any federal adjustment allowed by federal law for tax year 2024 (not already entered on lines B13 through B16).*

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

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

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

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

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

### **Nonresident Allocation Percentage**

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

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

## **Kansas Schedule A Instructions**

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

### **Itemized Deduction Computation**

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

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

### **MEDICAL AND DENTAL EXPENSES**

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

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

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

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

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

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

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

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

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

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

### **TAXES YOU PAID**

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

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

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

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

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

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

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

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

## INTEREST YOU PAID

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

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

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

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

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

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

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

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

**Line 8d: (Reserved for future use)**

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

## GIFTS TO CHARITY

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

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

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

You may deduct contributions that are cash, property, or 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.



2024 KANSAS INDIVIDUAL INCOME TAX



Form fields for personal information: Your First Name, Initial, Last Name, Spouse's First Name, Initial, Last Name, Mailing Address, School District No., City, Town, or Post Office, State, Zip Code, County Abbreviation.

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

Your Social Security Number

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

Spouse's Social Security Number

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

Daytime Telephone Number

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 2024 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)

Check One Box

(This selection must match your Filing Status from above)

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

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

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

Exemptions and Dependents

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

Disabled Veteran Personal Exemption allowance. In the first box, enter the total number of disabled veterans being claimed including yourself. Multiply by \$2,250 and enter total in the currency box to the right.

Total Kansas Exemptions, Total Kansas Exemption Amount

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

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

Table with columns: Name (please print), Date of Birth (MMDDYYYY), Relationship, Social Security Number. Includes multiple rows for dependent information.

Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2024. 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 2024?
B. Were you (or spouse) 55 years of age or older all of 2024 (born before January 1, 1969)?
C. Were you (or spouse) totally and permanently disabled or blind all of 2024, regardless of age?

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 (from Total Kansas Exemptions above).

F. Number of dependents that are 18 years of age or older (born before January 1, 2007)

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.

Form fields for address or contact information at the bottom of the page.

ENTER AMOUNTS IN WHOLE DOLLARS ONLY



<b>Income</b> <i>Shade the box for negative amounts.</i> <i>Example: <input checked="" type="checkbox"/></i>	1. Federal adjusted gross income (as reported on your federal income tax return).....	1	<input checked="" type="checkbox"/>		00
	2. Modifications (from Schedule S, line A25; <b>enclose Schedule S</b> ) .....	2	<input checked="" type="checkbox"/>		00
	3. Kansas adjusted gross income (line 2 added to or subtracted from line 1) .....	3	<input checked="" type="checkbox"/>		00
<b>Deductions</b>	4. Standard deduction OR itemized deductions ( <b>if itemizing, complete Kansas Schedule A</b> ) .....	4			00
	5. Exemption allowance (From Total Kansas Exemption Amount, front of this form).....	5			00
	6. Total deductions (add lines 4 and 5).....	6			00
	7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0).....	7			00
<b>Tax Computation</b>	8. Tax (from Tax Tables or Tax Computation Schedule) .....	8			00
	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000) .....	9			
	10. Nonresident tax (multiply line 8 by line 9) .....	10			00
	11. Kansas tax on lump sum distributions (residents only - see instructions).....	11			00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10) ..	12			00
<b>Credits</b>	13. Credit for taxes paid to other states ( <b>see instructions; enclose return(s) from other states</b> ) .....	13			00
	14. Credit for child and dependent care expenses (residents only - see instructions).....	14			00
	15. Other credits (enclose all appropriate credit schedules) .....	15			00
	16. <b>Subtotal (subtract lines 13, 14 and 15 from line 12)</b> .....	16			00
	17. Earned income tax credit ( <b>from worksheet on page 8 of instructions</b> ) .....	17			00
	18. Food sales tax credit (from line H, front of this form) .....	18			00
	19. Total tax balance (subtract lines 17 and 18 from line 16; cannot be less than zero).....	19			00
<b>Withholding and Payments</b>  <i>If this is an AMENDED return, complete lines 25, 26 and 27</i>	20. Kansas income tax withheld from W-2s and/or 1099s .....	20			00
	21. Estimated tax paid.....	21			00
	22. Amount paid with Kansas extension .....	22			00
	23. Refundable portion of earned income tax credit ( <b>from worksheet, page 8 of instructions</b> )....	23			00
	24. Refundable portion of tax credits .....	24			00
	25. Payments remitted with original return.....	25			00
	26. Credit for tax paid on the K-120S (enclose K-9) .....	26			00
	27. Overpayment from original return (this figure is a subtraction; see instructions) .....	27	<input checked="" type="checkbox"/>		00
	28. Total refundable credits (add lines 20 through 26; then subtract line 27).....	28	<input checked="" type="checkbox"/>		00
<b>Balance Due</b>	29. <b>Underpayment</b> (if line 19 is greater than line 28, enter the difference here) .....	29			00
	30. Interest (see instructions).....	30			00
	31. Penalty (see instructions).....	31			00
	32. Estimated Tax Penalty <input type="checkbox"/> Mark box if engaged in commercial farming or fishing in 2024	32			00
	33. <b>AMOUNT YOU OWE</b> (add lines 29 through 32 and any entries on lines 36 through 43).....	33			00
<b>Overpayment</b>  <i>You may donate to any of the programs on lines-36 through 43.</i> <i>The amount you enter will reduce your refund or increase the amount you owe.</i>	34. <b>Overpayment</b> (if line 19 is less than line 28, enter the difference here).....	34			00
	35. <b>CREDIT FORWARD</b> (enter amount you wish to be applied to your 2025 estimated tax) .....	35			00
	36. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program) .....	36			00
	37. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM .....	37			00
	38. BREAST CANCER RESEARCH FUND.....	38			00
	39. MILITARY EMERGENCY RELIEF FUND .....	39			00
	40. KANSAS HOMETOWN HEROES FUND.....	40			00
	41. KANSAS CREATIVE ARTS INDUSTRY FUND .....	41			00
	42. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number <input type="text"/>	42			00
	43. KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number <input type="text"/>	43			00
	44. <b>REFUND</b> (subtract lines 35 through 43 from line 34) .....	44			00

Signature(s)

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

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

# 2024

Sch S  
Part A  
114324



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. <b>Other additions</b> to federal adjusted gross income (see instructions and enclose list) .....	A7	00
A8. <b>Total additions</b> 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. <b>Other subtractions</b> from federal adjusted gross income (see instructions and enclose list) .....	A23	00
A24. <b>Total subtractions</b> from federal adjusted gross income (add lines A9 through A23) .....	A24	00

#### Net Modification

A25. <b>Net modification</b> 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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SCHEDULE A

2024

Sch A 110324



(Rev. 7-24)

DO NOT STAPLE

KANSAS ITEMIZED DEDUCTIONS SCHEDULE

Form with fields for Your First Name, Initial, Last Name, Spouse's First Name, Initial, Last Name

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

Your Social Security number

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

Spouse's Social Security number

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

Medical and Dental Expenses

(I.R.C. § 213)

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

Table with 2 columns: Line number, Amount (00)

Taxes you Paid

(I.R.C. § 164(a))

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

Table with 2 columns: Line number, Amount (00)

Interest You Paid

(I.R.C. § 163(h))

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

Table with 2 columns: Line number, Amount (00)

Gifts to Charity

(I.R.C. § 170)

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

Table with 2 columns: Line number, Amount (00)

Total Kansas Itemized Deductions

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

Table with 2 columns: Line number, Amount (00)

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



# Schedule FHBS

(Rev. 7-23)

# KANSAS First Time Home Buyer Savings Account

## Annual Report

FHBS  
Attach  
115522



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

<b>Primary First Name</b>	<b>Initial</b>	<b>Last Name</b>	<b>Primary Social Security Number</b>	<input type="text"/>
<b>Secondary First Name</b>	<b>Initial</b>	<b>Last Name</b>	<b>Secondary Social Security Number</b>	<input type="text"/>
<b>Designated Beneficiary First Name</b>	<b>Initial</b>	<b>Last Name</b>	<b>Beneficiary Social Security Number</b>	<input type="text"/>
<b>Financial Institution</b>			<b>Account Number</b>	

Date the savings account was opened: \_\_\_\_\_

MM/DD/YYYY

Ending Account Balance: \$ \_\_\_\_\_

Amount of Interest Earned: \$ \_\_\_\_\_

### WITHDRAWAL AND DEPOSIT INFORMATION

Date of Deposit or Withdrawal	Deposit Amount	Withdrawal Amount	Description of Use of Funds for Withdrawals
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	
<b>Total Deposits and Withdrawals</b>	\$	\$	<input type="checkbox"/> By checking this box, I acknowledge the attestation in the instructions for the Schedule FHBS.

Attach additional pages as needed.

# INSTRUCTIONS FOR SCHEDULE FHBS

## GENERAL INSTRUCTIONS

A first-time home buyer savings account is a savings account that offers special tax benefits and incentivizes home buyers to save toward their future home purchases. Funds saved in this account can be used to pay eligible costs (such as a down payment and closing costs) of a first home.

An account holder that establishes a first-time home buyer savings account on or after July 1, 2022, is allowed to exclude contributions of up to \$3,000 for an individual or \$6,000 for a married couple filing a joint return per account, in determining Kansas adjusted gross income for all taxable years commencing after December 31, 2021. The maximum amount of all contributions into an account in all tax years shall be \$24,000 for an individual and \$48,000 for a married couple filing a joint return. The maximum total amount in an account shall be \$50,000. By no later than April 15th of the year following the taxable year during which the account is established, the account holder may designate themselves or someone else as the beneficiary of the account, but there can be only one designated beneficiary per account.

Enter on Schedule S, as a subtraction modification, the amount contributed to a first-time home buyer savings account, in an amount not to exceed \$3,000 for an individual or \$6,000 for a married couple filing a joint return, per account, or amounts received as income earned from assets in a first-time home buyer savings account as a subtraction modification.

Enter on Schedule S, as an addition modification, 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 by law or were not held for the minimum length of time as required by 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 transfer on death beneficiary pursuant to K.S.A. 58-4904, and amendments thereto.

You must complete this form, for each account, annually and file it with your income tax return if you open and designate an account as a first-time home buyer account. Please carefully read all the instructions, complete, and submit it with your income tax return for each first-time home buyer account you designate. Keep all your account statements for the first-time home buyer account as additional information may be requested by the Kansas Department of Revenue at a later date.

## SPECIFIC LINE INSTRUCTIONS

**Primary Account Holder Information:** Enter the primary account holder's name and social security number. The primary account holder is the person who owns the bank account designated as a first-time home buyer savings account. The account holder is the person eligible to receive the Kansas tax deduction for contributions made to the account during the tax year.

**Secondary Account Holder Information:** Enter the secondary account holder name and social security number if a joint Kansas individual income tax return will be filed by the primary and secondary account holder. The secondary account holder must be a spouse of the primary account holder and they jointly own the savings account. Spouses that file married filing separate must open separate first-time home buyer savings accounts if they wish to participate in the program.

**Designated Beneficiary Information:** Enter the beneficiary's name and social security number. A designated beneficiary must be an individual who qualifies as a first-time home buyer.

**Date the Savings Account was Opened:** Enter the date you opened the interest-bearing savings account that is designated as a first-time home buyer savings account.

**Financial Institution:** Provide the financial institution where your Kansas first-time home buyer savings account is established.

**Account Number:** Enter your Kansas first-time home buyer savings account number provided by the financial institution.

**Ending Account Balance:** Enter the amount after all withdrawal(s) for the tax year in which the deduction will be claimed. The ending account balance should take into consideration any interest earned as well as any bank or service fees deducted by the financial institution for administration

of the account. This amount should match the ending balance shown on this worksheet. Maintain a copy of your ending bank statement as a copy may be requested by the Kansas Department of Revenue at a later date.

**Date of Deposit or Withdrawal:** Enter the date(s) for each deposit or withdrawal for the tax year in which a deduction is claimed.

**Deposit Amount:** Enter the amount of all deposits made into the first-time home buyer savings account.

**Withdrawal Amount:** Enter the amount of funds that were withdrawn from the first-time home buyer savings account.

**Description of Use of Funds:** Enter the description of how the withdrawn funds were used.

**Total Deposits and Withdrawals:** Enter the total amount of deposits and withdrawals in the appropriate column.

## ATTESTATION

As I file this Schedule FHBS and as a condition for the claiming of the subtraction modification, I attest:

- The contributions to the first-time home buyers savings account have been made in accordance with K.S.A. 58-4901 et seq.
- The moneys in a first-time home buyer savings account may be used for:
  - eligible expenses related to a designated beneficiary's purchase or construction of a primary residence located in this state;
  - eligible expenses related to a designated beneficiary's purchase or construction of a primary residence located outside of this state if such designated beneficiary is active-duty military and was stationed in Kansas for any time after the creation of the account;
  - eligible expenses that would have qualified pursuant to paragraph (1) or (2) but the contract for purchase or construction did not close;
  - a transfer to another newly created account; and
  - paying service fees assessed by the financial institution.
- Moneys in the account shall not be used to purchase a manufactured or mobile home that is not taxed as real property.
- I have not and will not claim any subtraction modification for contributions to my first-time home buyer savings account that exceed \$3,000 for an individual and \$6,000 for a married couple filing a joint return.
- I also understand that moneys withdrawn from an account shall be subject to recapture by the Kansas Department of Revenue in the tax year in which they were withdrawn if:
  - At the time of the withdrawal, if it has been less than a year since the first deposit in the account; or
  - the moneys are used for any purpose other than the expenses or transactions authorized by law; or
  - the account holder dies or, if the account is jointly owned and the account owners die, and the account does not have a surviving payable on death beneficiary.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave.  
PO Box 750260  
Topeka, KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Further questions regarding opening a first-time home buyer savings account, contributions, withdrawals, or distributions, please consult with your financial institution and/or tax preparer.

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# FORM K-40V INSTRUCTIONS

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

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

Make your check or money order payable to "Kansas Income Tax" for the full amount of your tax due. Be sure that your Social Security number is printed on your check or money order. If payment is not made on or before **April 15, 2025**, the tax due is subject to penalty and interest.

If you are filing an extension of time to file your return, mark the appropriate box with "X". Note that an extension of time is an extension to file, NOT an extension to pay.

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

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

**Need to make a quick payment?**  
It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)  
or Visit [ksrevenue.gov](http://ksrevenue.gov) and log in to the **Kansas Customer Service Center**.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

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

**K-40V**  
(Rev. 7-24)

**2024 KANSAS**  
INDIVIDUAL INCOME TAX  
PAYMENT VOUCHER

FOR OFFICE USE ONLY

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K-40V  
1120



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

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

Your Social Security number

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

Spouse's Social Security number

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

Name or Address Change

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

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Amended Payment

Extension Payment

Payment Amount \$ 

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## 2024 KANSAS TAX TABLE (for taxable income to \$100,000)

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

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		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	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
26	50	2	2	3,301	3,350	173	173	6,601	6,650	345	345	9,901	9,950	516	516
51	100	4	4	3,351	3,400	176	176	6,651	6,700	347	347	9,951	10,000	519	519
101	150	7	7	3,401	3,450	178	178	6,701	6,750	350	350	10,001	10,050	521	521
151	200	9	9	3,451	3,500	181	181	6,751	6,800	352	352	10,051	10,100	524	524
201	250	12	12	3,501	3,550	183	183	6,801	6,850	355	355	10,101	10,150	527	527
251	300	14	14	3,551	3,600	186	186	6,851	6,900	358	358	10,151	10,200	529	529
301	350	17	17	3,601	3,650	189	189	6,901	6,950	360	360	10,201	10,250	532	532
351	400	20	20	3,651	3,700	191	191	6,951	7,000	363	363	10,251	10,300	534	534
401	450	22	22	3,701	3,750	194	194	7,001	7,050	365	365	10,301	10,350	537	537
451	500	25	25	3,751	3,800	196	196	7,051	7,100	368	368	10,351	10,400	540	540
501	550	27	27	3,801	3,850	199	199	7,101	7,150	371	371	10,401	10,450	542	542
551	600	30	30	3,851	3,900	202	202	7,151	7,200	373	373	10,451	10,500	545	545
601	650	33	33	3,901	3,950	204	204	7,201	7,250	376	376	10,501	10,550	547	547
651	700	35	35	3,951	4,000	207	207	7,251	7,300	378	378	10,551	10,600	550	550
701	750	38	38	4,001	4,050	209	209	7,301	7,350	381	381	10,601	10,650	553	553
751	800	40	40	4,051	4,100	212	212	7,351	7,400	384	384	10,651	10,700	555	555
801	850	43	43	4,101	4,150	215	215	7,401	7,450	386	386	10,701	10,750	558	558
851	900	46	46	4,151	4,200	217	217	7,451	7,500	389	389	10,751	10,800	560	560
901	950	48	48	4,201	4,250	220	220	7,501	7,550	391	391	10,801	10,850	563	563
951	1,000	51	51	4,251	4,300	222	222	7,551	7,600	394	394	10,851	10,900	566	566
1,001	1,050	53	53	4,301	4,350	225	225	7,601	7,650	397	397	10,901	10,950	568	568
1,051	1,100	56	56	4,351	4,400	228	228	7,651	7,700	399	399	10,951	11,000	571	571
1,101	1,150	59	59	4,401	4,450	230	230	7,701	7,750	402	402	11,001	11,050	573	573
1,151	1,200	61	61	4,451	4,500	233	233	7,751	7,800	404	404	11,051	11,100	576	576
1,201	1,250	64	64	4,501	4,550	235	235	7,801	7,850	407	407	11,101	11,150	579	579
1,251	1,300	66	66	4,551	4,600	238	238	7,851	7,900	410	410	11,151	11,200	581	581
1,301	1,350	69	69	4,601	4,650	241	241	7,901	7,950	412	412	11,201	11,250	584	584
1,351	1,400	72	72	4,651	4,700	243	243	7,951	8,000	415	415	11,251	11,300	586	586
1,401	1,450	74	74	4,701	4,750	246	246	8,001	8,050	417	417	11,301	11,350	589	589
1,451	1,500	77	77	4,751	4,800	248	248	8,051	8,100	420	420	11,351	11,400	592	592
1,501	1,550	79	79	4,801	4,850	251	251	8,101	8,150	423	423	11,401	11,450	594	594
1,551	1,600	82	82	4,851	4,900	254	254	8,151	8,200	425	425	11,451	11,500	597	597
1,601	1,650	85	85	4,901	4,950	256	256	8,201	8,250	428	428	11,501	11,550	599	599
1,651	1,700	87	87	4,951	5,000	259	259	8,251	8,300	430	430	11,551	11,600	602	602
1,701	1,750	90	90	5,001	5,050	261	261	8,301	8,350	433	433	11,601	11,650	605	605
1,751	1,800	92	92	5,051	5,100	264	264	8,351	8,400	436	436	11,651	11,700	607	607
1,801	1,850	95	95	5,101	5,150	267	267	8,401	8,450	438	438	11,701	11,750	610	610
1,851	1,900	98	98	5,151	5,200	269	269	8,451	8,500	441	441	11,751	11,800	612	612
1,901	1,950	100	100	5,201	5,250	272	272	8,501	8,550	443	443	11,801	11,850	615	615
1,951	2,000	103	103	5,251	5,300	274	274	8,551	8,600	446	446	11,851	11,900	618	618
2,001	2,050	105	105	5,301	5,350	277	277	8,601	8,650	449	449	11,901	11,950	620	620
2,051	2,100	108	108	5,351	5,400	280	280	8,651	8,700	451	451	11,951	12,000	623	623
2,101	2,150	111	111	5,401	5,450	282	282	8,701	8,750	454	454	12,001	12,050	625	625
2,151	2,200	113	113	5,451	5,500	285	285	8,751	8,800	456	456	12,051	12,100	628	628
2,201	2,250	116	116	5,501	5,550	287	287	8,801	8,850	459	459	12,101	12,150	631	631
2,251	2,300	118	118	5,551	5,600	290	290	8,851	8,900	462	462	12,151	12,200	633	633
2,301	2,350	121	121	5,601	5,650	293	293	8,901	8,950	464	464	12,201	12,250	636	636
2,351	2,400	124	124	5,651	5,700	295	295	8,951	9,000	467	467	12,251	12,300	638	638
2,401	2,450	126	126	5,701	5,750	298	298	9,001	9,050	469	469	12,301	12,350	641	641
2,451	2,500	129	129	5,751	5,800	300	300	9,051	9,100	472	472	12,351	12,400	644	644
2,501	2,550	131	131	5,801	5,850	303	303	9,101	9,150	475	475	12,401	12,450	646	646
2,551	2,600	134	134	5,851	5,900	306	306	9,151	9,200	477	477	12,451	12,500	649	649
2,601	2,650	137	137	5,901	5,950	308	308	9,201	9,250	480	480	12,501	12,550	651	651
2,651	2,700	139	139	5,951	6,000	311	311	9,251	9,300	482	482	12,551	12,600	654	654
2,701	2,750	142	142	6,001	6,050	313	313	9,301	9,350	485	485	12,601	12,650	657	657
2,751	2,800	144	144	6,051	6,100	316	316	9,351	9,400	488	488	12,651	12,700	659	659
2,801	2,850	147	147	6,101	6,150	319	319	9,401	9,450	490	490	12,701	12,750	662	662
2,851	2,900	150	150	6,151	6,200	321	321	9,451	9,500	493	493	12,751	12,800	664	664
2,901	2,950	152	152	6,201	6,250	324	324	9,501	9,550	495	495	12,801	12,850	667	667
2,951	3,000	155	155	6,251	6,300	326	326	9,551	9,600	498	498	12,851	12,900	670	670
3,001	3,050	157	157	6,301	6,350	329	329	9,601	9,650	501	501	12,901	12,950	672	672
3,051	3,100	160	160	6,351	6,400	332	332	9,651	9,700	503	503	12,951	13,000	675	675
3,101	3,150	163	163	6,401	6,450	334	334	9,701	9,750	506	506	13,001	13,050	677	677
3,151	3,200	165	165	6,451	6,500	337	337	9,751	9,800	508	508	13,051	13,100	680	680
3,201	3,250	168	168	6,501	6,550	339	339	9,801	9,850	511	511	13,101	13,150	683	683
3,251	3,300	170	170	6,551	6,600	342	342	9,851	9,900	514	514	13,151	13,200	685	685

### 2024 KANSAS TAX TABLE (continued)

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

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

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

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
23,101	23,150	1,203	1,203
23,151	23,200	1,206	1,206
23,201	23,250	1,209	1,209
23,251	23,300	1,211	1,211
23,301	23,350	1,214	1,214
23,351	23,400	1,217	1,217
23,401	23,450	1,220	1,220
23,451	23,500	1,223	1,223
23,501	23,550	1,225	1,225
23,551	23,600	1,228	1,228
23,601	23,650	1,231	1,231
23,651	23,700	1,234	1,234
23,701	23,750	1,236	1,236
23,751	23,800	1,239	1,239
23,801	23,850	1,242	1,242
23,851	23,900	1,245	1,245
23,901	23,950	1,248	1,248
23,951	24,000	1,250	1,250
24,001	24,050	1,253	1,253
24,051	24,100	1,256	1,256
24,101	24,150	1,259	1,259
24,151	24,200	1,262	1,262
24,201	24,250	1,264	1,264
24,251	24,300	1,267	1,267
24,301	24,350	1,270	1,270
24,351	24,400	1,273	1,273
24,401	24,450	1,276	1,276
24,451	24,500	1,278	1,278
24,501	24,550	1,281	1,281
24,551	24,600	1,284	1,284
24,601	24,650	1,287	1,287
24,651	24,700	1,289	1,289
24,701	24,750	1,292	1,292
24,751	24,800	1,295	1,295
24,801	24,850	1,298	1,298
24,851	24,900	1,301	1,301
24,901	24,950	1,303	1,303
24,951	25,000	1,306	1,306
25,001	25,050	1,309	1,309
25,051	25,100	1,312	1,312
25,101	25,150	1,315	1,315
25,151	25,200	1,317	1,317
25,201	25,250	1,320	1,320
25,251	25,300	1,323	1,323
25,301	25,350	1,326	1,326
25,351	25,400	1,329	1,329
25,401	25,450	1,331	1,331
25,451	25,500	1,334	1,334
25,501	25,550	1,337	1,337
25,551	25,600	1,340	1,340
25,601	25,650	1,343	1,343
25,651	25,700	1,345	1,345
25,701	25,750	1,348	1,348
25,751	25,800	1,351	1,351
25,801	25,850	1,354	1,354
25,851	25,900	1,356	1,356
25,901	25,950	1,359	1,359
25,951	26,000	1,362	1,362
26,001	26,050	1,365	1,365
26,051	26,100	1,368	1,368
26,101	26,		

2024 KANSAS TAX TABLE (continued)

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

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

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

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
36,301	36,350	1,940	1,889
36,351	36,400	1,942	1,892
36,401	36,450	1,945	1,894
36,451	36,500	1,948	1,897
36,501	36,550	1,951	1,899
36,551	36,600	1,954	1,902
36,601	36,650	1,956	1,905
36,651	36,700	1,959	1,907
36,701	36,750	1,962	1,910
36,751	36,800	1,965	1,912
36,801	36,850	1,967	1,915
36,851	36,900	1,970	1,918
36,901	36,950	1,973	1,920
36,951	37,000	1,976	1,923
37,001	37,050	1,979	1,925
37,051	37,100	1,981	1,928
37,101	37,150	1,984	1,931
37,151	37,200	1,987	1,933
37,201	37,250	1,990	1,936
37,251	37,300	1,993	1,938
37,301	37,350	1,995	1,941
37,351	37,400	1,998	1,944
37,401	37,450	2,001	1,946
37,451	37,500	2,004	1,949
37,501	37,550	2,007	1,951
37,551	37,600	2,009	1,954
37,601	37,650	2,012	1,957
37,651	37,700	2,015	1,959
37,701	37,750	2,018	1,962
37,751	37,800	2,020	1,964
37,801	37,850	2,023	1,967
37,851	37,900	2,026	1,970
37,901	37,950	2,029	1,972
37,951	38,000	2,032	1,975
38,001	38,050	2,034	1,977
38,051	38,100	2,037	1,980
38,101	38,150	2,040	1,983
38,151	38,200	2,043	1,985
38,201	38,250	2,046	1,988
38,251	38,300	2,048	1,990
38,301	38,350	2,051	1,993
38,351	38,400	2,054	1,996
38,401	38,450	2,057	1,998
38,451	38,500	2,060	2,001
38,501	38,550	2,062	2,003
38,551	38,600	2,065	2,006
38,601	38,650	2,068	2,009
38,651	38,700	2,071	2,011
38,701	38,750	2,073	2,014
38,751	38,800	2,076	2,016
38,801	38,850	2,079	2,019
38,851	38,900	2,082	2,022
38,901	38,950	2,085	2,024
38,951	39,000	2,087	2,027
39,001	39,050	2,090	2,029
39,051	39,100	2,093	2,

**2024 KANSAS TAX TABLE (continued)**

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

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

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

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
49,501	49,550	2,676	2,589
49,551	49,600	2,679	2,592
49,601	49,650	2,682	2,594
49,651	49,700	2,684	2,597
49,701	49,750	2,687	2,600
49,751	49,800	2,690	2,603
49,801	49,850	2,693	2,605
49,851	49,900	2,696	2,608
49,901	49,950	2,698	2,611
49,951	50,000	2,701	2,614
50,001	50,050	2,704	2,617
50,051	50,100	2,707	2,619
50,101	50,150	2,710	2,622
50,151	50,200	2,712	2,625
50,201	50,250	2,715	2,628
50,251	50,300	2,718	2,631
50,301	50,350	2,721	2,633
50,351	50,400	2,724	2,636
50,401	50,450	2,726	2,639
50,451	50,500	2,729	2,642
50,501	50,550	2,732	2,645
50,551	50,600	2,735	2,647
50,601	50,650	2,738	2,650
50,651	50,700	2,740	2,653
50,701	50,750	2,743	2,656
50,751	50,800	2,746	2,658
50,801	50,850	2,749	2,661
50,851	50,900	2,751	2,664
50,901	50,950	2,754	2,667
50,951	51,000	2,757	2,670
51,001	51,050	2,760	2,672
51,051	51,100	2,763	2,675
51,101	51,150	2,765	2,678
51,151	51,200	2,768	2,681
51,201	51,250	2,771	2,684
51,251	51,300	2,774	2,686
51,301	51,350	2,777	2,689
51,351	51,400	2,779	2,692
51,401	51,450	2,782	2,695
51,451	51,500	2,785	2,698
51,501	51,550	2,788	2,700
51,551	51,600	2,791	2,703
51,601	51,650	2,793	2,706
51,651	51,700	2,796	2,709
51,701	51,750	2,799	2,711
51,751	51,800	2,802	2,714
51,801	51,850	2,804	2,717
51,851	51,900	2,807	2,720
51,901	51,950	2,810	2,723
51,951	52,000	2,813	2,725
52,001			

2024 KANSAS TAX TABLE (continued)

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

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

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

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
62,701	62,750	3,413	3,325
62,751	62,800	3,415	3,328
62,801	62,850	3,418	3,331
62,851	62,900	3,421	3,334
62,901	62,950	3,424	3,336
62,951	63,000	3,427	3,339
63,001	63,050	3,429	3,342
63,051	63,100	3,432	3,345
63,101	63,150	3,435	3,348
63,151	63,200	3,438	3,350
63,201	63,250	3,441	3,353
63,251	63,300	3,443	3,356
63,301	63,350	3,446	3,359
63,351	63,400	3,449	3,362
63,401	63,450	3,452	3,364
63,451	63,500	3,455	3,367
63,501	63,550	3,457	3,370
63,551	63,600	3,460	3,373
63,601	63,650	3,463	3,376
63,651	63,700	3,466	3,378
63,701	63,750	3,468	3,381
63,751	63,800	3,471	3,384
63,801	63,850	3,474	3,387
63,851	63,900	3,477	3,389
63,901	63,950	3,480	3,392
63,951	64,000	3,482	3,395
64,001	64,050	3,485	3,398
64,051	64,100	3,488	3,401
64,101	64,150	3,491	3,403
64,151	64,200	3,494	3,406
64,201	64,250	3,496	3,409
64,251	64,300	3,499	3,412
64,301	64,350	3,502	3,415
64,351	64,400	3,505	3,417
64,401	64,450	3,508	3,420
64,451	64,500	3,510	3,423
64,501	64,550	3,513	3,426
64,551	64,600	3,516	3,429
64,601	64,650	3,519	3,431
64,651	64,700	3,521	3,434
64,701	64,750	3,524	3,437
64,751	64,800	3,527	3,440
64,801	64,850	3,530	3,442
64,851	64,900	3,533	3,445
64,901	64,950	3,535	3,448
64,951	65,000	3,538	3,451
65,001	65,050	3,541	3,454
65,051	65,100	3,544	3,456
65,101	65,150	3,547	3,459
65,151	65,200	3,549	3,462
65,201	65,250	3,552	3,465
65,251	65,300	3,555	3,468
65,301	65,350	3,558	3,470
65,351	65,400	3,561	3,473
65,401	65,450	3,563	3,476
65,451	65,500	3,566	3,479
65,501	65,550	3,569	3,482
65,551	65,600		

**2024 KANSAS TAX TABLE (continued)**

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

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

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

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

**2024 KANSAS TAX TABLE (continued)**

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

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

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

If line 7, Form K-40 is —		and you are	
at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint
		your tax is	
89,101	89,150	4,886	4,798
89,151	89,200	4,889	4,801
89,201	89,250	4,891	4,804
89,251	89,300	4,894	4,807
89,301	89,350	4,897	4,810
89,351	89,400	4,900	4,812
89,401	89,450	4,903	4,815
89,451	89,500	4,905	4,818
89,501	89,550	4,908	4,821
89,551	89,600	4,911	4,824
89,601	89,650	4,914	4,826
89,651	89,700	4,916	4,829
89,701	89,750	4,919	4,832
89,751	89,800	4,922	4,835
89,801	89,850	4,925	4,837
89,851	89,900	4,928	4,840
89,901	89,950	4,930	4,843
89,951	90,000	4,933	4,846
90,001	90,050	4,936	4,849
90,051	90,100	4,939	4,851
90,101	90,150	4,942	4,854
90,151	90,200	4,944	4,857
90,201	90,250	4,947	4,860
90,251	90,300	4,950	4,863
90,301	90,350	4,953	4,865
90,351	90,400	4,956	4,868
90,401	90,450	4,958	4,871
90,451	90,500	4,961	4,874
90,501	90,550	4,964	4,877
90,551	90,600	4,967	4,879
90,601	90,650	4,970	4,882
90,651	90,700	4,972	4,885
90,701	90,750	4,975	4,888
90,751	90,800	4,978	4,890
90,801	90,850	4,981	4,893
90,851	90,900	4,983	4,896
90,901	90,950	4,986	4,899
90,951	91,000	4,989	4,902
91,001	91,050	4,992	4,904
91,051	91,100	4,995	4,907
91,101	91,150	4,997	4,910
91,151	91,200	5,000	4,913
91,201	91,250	5,003	4,916
91,251	91,300	5,006	4,918
91,301	91,350	5,009	4,921
91,351	91,400	5,011	4,924
91,401	91,450	5,014	4,927
91,451	91,500	5,017	4,9

**2024 KANSAS TAX TABLE (continued)**

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

100,001 and over – use the Tax Computation Worksheet

**2024 TAX COMPUTATION WORKSHEET**

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

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

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





# INSTRUCTIONS FOR SCHEDULE K-40C

## GENERAL INFORMATION

Any partnership or S corporation required to file a Kansas income tax return may elect to file a composite income tax return for its nonresident partners or nonresident shareholders that derive income from the partnership or S corporation. Any nonresident partner or nonresident shareholder may be included in a composite return unless the partner or shareholder has income from a Kansas source other than the partnership or S corporation. At this time, the Kansas Department of Revenue does not require written approval to file a composite return. Nonresident partners and nonresident shareholders included in a composite return shall not file a separate income tax return.

**IMPORTANT**—Schedule K-40C **cannot** be filed by a trust (file a Kansas Fiduciary Income Tax return, Form K-41), or for any tax year that the S corporation or partnership is claiming a special tax credit or a net operating loss (NOL).

If your partnership or S corporation qualifies to complete a composite income tax return, a Kansas Individual Income Tax Return, Form K-40, must be completed for the partnership or S corporation in that specific entity's name and EIN. The totals from the K-40C (columns 12 through 15) will be transferred to Form K-40. Enclose a copy of the K-40C with Form K-40. Each composite return shall be filed and any applicable tax paid by the partnership or S corporation on or before the 15th day of the fourth month following the close of the taxable year of the partnership or S corporation.

## SPECIFIC COLUMN INSTRUCTIONS

**COLUMN 1**—Enter the names of nonresident shareholders or partners (owners).

**COLUMN 2**—Enter the Social Security number of each nonresident owner.

**COLUMN 3**—Enter the nonresident owners' state of residence.  
*(Round ALL dollar figures to the nearest whole dollar)*

**COLUMN 4**—Enter each nonresident's share of the "Apportionable Business Income" from Form K-120S. Multiply line 14\* of Form K-120S by the percentage for each partner/shareholder from the K-120S, Part II, Column 4.

**COLUMN 5**—The filing status for Kansas must be the same as that used on the shareholder's or partner's federal income tax return, except that Kansas does not recognize the "Qualifying Widow(er) with Dependent Child" status. If a shareholder or partner filed as a "Qualifying Widow(er) with Dependent Child," on the federal return, they will file as "Head of Household" on the K-40C.

**COLUMN 6**—Shareholders and partners are entitled to the same number of exemptions as claimed on their federal income tax return. Enter the total number of exemptions for each person you claim as a dependent, Head of Household or if you are a Qualifying Disabled Veteran. Qualifying Disabled Veteran is Not for a spouse or dependent unless they are also a Disabled Veteran. If the Kansas filing status in Column 5 is Head of Household, enter one additional exemption.  
**NOTE** - You cannot claim yourself or your spouse as an exemption in the Total Kansas Exemptions box

**COLUMN 7**—Sum the following amounts that are applicable:

- a) If filing status is married filing joint enter \$18,320 or if filing status is single, head of household, or married filing separate enter \$9,160 ..... \$ \_\_\_\_\_
- b) Multiply the federal return number of dependents by \$2,320 ..... \$ \_\_\_\_\_
- c) If filing status is Head of Household, enter \$2,320 ..... \$ \_\_\_\_\_
- d) If qualified as a Disabled Veteran Personal Exemption, see below, enter \$2,250 ..... \$ \_\_\_\_\_

**Total personal exemption amount**, sum a, b, c and d, and enter in Column 7 ..... \$ \_\_\_\_\_

**Disabled Veteran Personal Exemption** is 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% rates, if the disability is permanent and was sustained through military action or accident or resulted from disease contracted while in such active service.

**COLUMN 8**—The shareholders or partners must use the standard deduction on a composite return. The Kansas standard deduction is as follows:

Filing Status	Base Deduction	Additional Deduction
Single	\$3,605	\$850
Head of Household	\$6,180	\$850
Married Filing Joint	\$8,240	\$700
Married Filing Separate	\$4,120	\$700

**An additional deduction amount is allowed for persons who are age 65 or over and/or blind.**

**COLUMN 9**—Kansas taxable income. Income subject to Kansas income tax (subtract the total of columns 7 and 8 from column 4).

**COLUMN 10**—Tax before allocation. This is derived by applying Kansas tax computation schedule to the amount in column 9.

**COLUMN 11**—Enter each nonresident's share of Total Kansas Income from Form K-120S by multiplying line 19\* of Form K-120S by the percentage for each partner/shareholder from the K-120S, Part II, Column 4.

**COLUMN 12**—Kansas nonresident tax: Column 10 multiplied by nonresident allocation percentage (this percentage determined by dividing column 11 by column 4 and rounding the result to the fourth decimal place; not to exceed 100.0000). Enter the total amount from K-40C on the applicable line of Form K-40.

**COLUMN 13**—Amount of Kansas estimated tax paid. Enter total from K-40C on applicable line of Form K-40.

**COLUMN 14**—Balance due or refund: Subtract total in column 13 from total in column 12. Enter the result in column 14 and on the applicable line of Form K-40 for either a balance due or refund.

\* Line number references are subject to change.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
 Scott Office Building  
 120 SE 10th Ave  
 PO Box 750260  
 Topeka KS 66699-0260

Phone: 785-368-8222  
 Fax: 785-296-8989

This schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS UNIFIED SCHOOL DISTRICTS AND COUNTY ABBREVIATIONS

(Information furnished by the Kansas State Department of Education)

Enter on Form K-40 the school district number for the district **where you resided on December 31, 2024**, even though you may have moved to a different district since then. This list will assist you in locating your school district number. The districts are listed under the county in which the headquarters are located. Many districts overlap into more than one county, therefore, if you are unable to locate your school district in your home county, check the adjacent counties or call your county clerk or local school district office.

<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>	<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>	<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>	<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>	<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>	<u>County &amp; Abbreviation</u> <u>District Name &amp; Number</u>
<b>ALLEN (AL)</b> Humboldt 258 Iola 257 Marmaton Valley 256	Udall 463 Winfield 465 <b>CRAWFORD (CR)</b> Cherokee 247 Frontenac 249 Girard 248 Northeast 246 Pittsburg 250	<b>GREELEY (GL)</b> Greeley County 200 <b>GREENWOOD (GW)</b> Eureka 389 Hamilton 390 Madison-Virgil 386 <b>HAMILTON (HM)</b> Syracuse 494	<b>LINCOLN (LC)</b> Lincoln 298 Sylvan Grove 299 <b>LINN (LN)</b> Jayhawk 346 Pleasanton 344 Prairie View 362	Osage City 420 Santa Fe Trail 434 <b>OSBORNE (OB)</b> Osborne County 392 <b>OTTAWA (OT)</b> North Ottawa County 239 Twin Valley 240	Mulvane 263 Renwick 267 Valley Center 262 Wichita 259 <b>SEWARD (SW)</b> Kismet-Plains 483 Liberal 480
<b>ANDERSON (AN)</b> Crest 479 Garnett 365	<b>DECATUR (DC)</b> Oberlin 294	<b>HARPER (HP)</b> Attica 511 Chaparral 361	<b>LOGAN (LG)</b> Oakley 274 Triplains 275	<b>PAWNEE (PN)</b> Fort Larned 495 Pawnee Heights 496	<b>SHAWNEE (SN)</b> Auburn-Washburn 437 Seaman 345 Shawnee Heights 450 Silver Lake 372 Topeka 501
<b>ATCHISON (AT)</b> Atchison County 377 Atchison 409	<b>DICKINSON (DK)</b> Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393	<b>HARVEY (HV)</b> Burton 369 Halstead 440 Hesston 460 Newton 373 Sedgwick 439	<b>LYON (LY)</b> Emporia 253 North Lyon County 251 Southern Lyon County 252	<b>PHILLIPS (PL)</b> Logan 326 Phillipsburg 325 Thunder Ridge 110	<b>SHERIDAN (SD)</b> Hoxie 412
<b>BARBER (BA)</b> Barber County North 254 South Barber 255	<b>DONIPHAN (DP)</b> Doniphan West 111 Riverside 114 Troy 429	<b>HASKELL (HS)</b> Satanta 507 Sublette 374	<b>MARION (MN)</b> Centre 397 Durham-Hillsboro-Lehigh 410 Goessel 411 Marion-Florence 408 Peabody-Burns 398	<b>POTTAWATOMIE (PT)</b> Kaw Valley 321 Onaga-Havensville-Wheaton 322 Rock Creek 323 Wamego 320	<b>SHERMAN (SH)</b> Goodland 352
<b>BARTON (BT)</b> Ellinwood 355 Great Bend 428 Hoisington 431	<b>DOUGLAS (DG)</b> Baldwin City 348 Eudora 491 Lawrence 497	<b>HODGEMAN (HG)</b> Hodgeman County Schools 227	<b>MARSHALL (MS)</b> Marysville 364 Valley Heights 498 Vermillion 380	<b>PRATT (PR)</b> Pratt 382 Skyline 438	<b>SMITH (SM)</b> Smith Center 237
<b>BOURBON (BB)</b> Fort Scott 234 Uniontown 235	<b>EDWARDS (ED)</b> Kinsley-Offerle 347 Lewis 502	<b>JACKSON (JA)</b> Holton 336 North Jackson 335 Royal Valley 337	<b>McPHERSON (MP)</b> Canton-Galva 419 Inman 448 McPherson 418 Moundridge 423 Smoky Valley 400	<b>RAWLINS (RA)</b> Rawlins County 105	<b>STAFFORD (SF)</b> Macksville 351 St. John-Hudson 350 Stafford 349
<b>BROWN (BR)</b> South Brown County 430 Hiawatha 415	<b>ELK (EK)</b> Elk Valley 283 West Elk 282	<b>JEFFERSON (JF)</b> Jefferson County North 339 Jefferson West 340 McLouth 342 Oskaloosa 341 Perry 343 Valley Falls 338	<b>MIAMI (MI)</b> Louisburg 416 Osawatometie 367 Paola 368	<b>RENO (RN)</b> Buhler 313 Fairfield 310 Haven 312 Hutchinson 308 Nickerson 309 Pretty Prairie 311	<b>STANTON (ST)</b> Stanton County 452
<b>BUTLER (BU)</b> Andover 385 Augusta 402 Bluestem 205 Circle 375 Douglas 396 El Dorado 490 Flinthills 492 Remington-Whitewater 206 Rose Hill 394	<b>ELLIS (EL)</b> Ellis 388 Hays 489 Victoria 432	<b>JEWELL (JW)</b> Rock Hills 107	<b>MITCHELL (MC)</b> Beloit 273 Waconda 272	<b>REPUBLIC (RP)</b> Pike Valley 426 Republic County 109	<b>STEVENS (SV)</b> Hugoton 210 Moscow Public Schools 209
<b>CHASE (CS)</b> Chase County 284	<b>ELLSWORTH (EW)</b> Central Plains 112 Ellsworth 327	<b>JOHNSON (JO)</b> Blue Valley 229 De Soto 232 Gardner Edgerton 231 Olathe 233 Shawnee Mission 512 Spring Hill 230	<b>MONTGOMERY (MG)</b> Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446	<b>RICE (RC)</b> Chase-Raymond 401 Little River 444 Lyons 405 Sterling 376	<b>SUMNER (SU)</b> Argonia 359 Belle Plaine 357 Caldwell 360 Conway Springs 356 Oxford 358 South Haven 509 Wellington 353
<b>CHAUTAUQUA (CQ)</b> Cedar Vale 285 Chautauqua County 286	<b>FINNEY (FI)</b> Garden City 457 Holcomb 363	<b>KEARNY (KE)</b> Deerfield 216 Lakin 215	<b>MORRIS (MR)</b> Morris County 417	<b>RILEY (RL)</b> Blue Valley 384 Manhattan-Ogden 383 Riley County 378	<b>THOMAS (TH)</b> Brewster 314 Colby 315 Golden Plains 316
<b>CHEROKEE (CK)</b> Baxter Springs 508 Columbus 493 Galena 499 Riverton 404	<b>FORD (FO)</b> Bucklin 459 Dodge City 443 Spearville 381	<b>KINGMAN (KM)</b> Cunningham 332 Kingman-Norwich 331	<b>MITCHELL (MC)</b> Beloit 273 Waconda 272	<b>ROOKS (RO)</b> Palco 269 Plainville 270 Stockton 271	<b>TREGO (TR)</b> Trego County 208
<b>CHEYENNE (CN)</b> Cheylin 103 St. Francis 297	<b>FRANKLIN (FR)</b> Central Heights 288 Ottawa 290 Wellsville 289 West Franklin 287	<b>KIOWA (KW)</b> Haviland 474 Kiowa County 422	<b>MORTON (MT)</b> Elkhart 218 Rolla 217	<b>RUSH (RH)</b> LaCrosse 395 Otis-Bison 403	<b>WABAUNSEE (WB)</b> Mission Valley 330 Wabaunsee 329
<b>CLARK (CA)</b> Ashland 220 Minneola 219	<b>GEARY (GE)</b> Geary County 475	<b>LABETTE (LB)</b> Chetopa-St. Paul 505 Labette County 506 Oswego 504 Parsons 503	<b>NEMAHA (NM)</b> Nemaha Central 115 Prairie Hills 113	<b>RUSSELL (RS)</b> Paradise 399 Russell County 407	<b>WALLACE (WA)</b> Wallace County 241 Weskan 242
<b>CLAY (CY)</b> Clay County 379	<b>GOVE (GO)</b> Wheatland 292 Grinnell 291 Quinter 293	<b>LANE (LE)</b> Dighton 482 Healy 468	<b>NEOHO (NO)</b> Chanute 413 Erie-Galesburg 101	<b>SALINE (SA)</b> Eil-Saline 307 Salina 305 Southeast of Saline 306	<b>WASHINGTON (WS)</b> Barnes 223 Clifton-Clyde 224 Washington County 108
<b>CLOUD (CD)</b> Concordia 333 Southern Cloud 334	<b>GRAHAM (GH)</b> Graham County 281	<b>LEAVENWORTH (LV)</b> Basehor-Linwood 458 Easton 449 Fort Leavenworth 207 Lansing 469 Leavenworth 453 Tonganoxie 464	<b>NESS (NS)</b> Western Plains 106 Ness City 303	<b>SCOTT (SC)</b> Scott County 466	<b>WICHITA (WH)</b> Leoti 467
<b>COFFEY (CF)</b> Burlington 244 Lebo-Waverly 243 LeRoy-Gridley 245	<b>GRANT (GT)</b> Ulysses 214		<b>NORTON (NT)</b> Northern Valley 212 Norton 211	<b>SEDGWICK (SG)</b> Cheney 268 Clearwater 264 Derby 260 Goddard 265 Haysville 261 Maize 266	<b>WILSON (WL)</b> Altoona-Midway 387 Fredonia 484 Neodesha 461
<b>COMANCHE (CM)</b> Comanche County 300	<b>GRAY (GY)</b> Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371		<b>OSAGE (OS)</b> Burlingame Public Schools 454 Lyndon 421 Marais Des Cygnes Valley 456		<b>WOODSON (WO)</b> Woodson 366
<b>COWLEY (CL)</b> Arkansas City 470 Central 462 Dexter 471					<b>WYANDOTTE (WY)</b> Bonner Springs 204 Kansas City 500 Piper-Kansas City 203 Turner-Kansas City 202

KANSAS
DECEDENT REFUND CLAIM

IMPORTANT: Complete a Form RF-9 for each tax year and each refund type. Also enclose proof of death with each return. See instructions on the back to complete an accurate claim for refund on behalf of a decedent.

REFUND TYPE (Check one):

- K-40, Individual Income Tax
K-40H, Kansas Homestead Claim
K-40PT, Kansas Property Tax Relief Claim for Low Income Seniors
K-40SVR, Kansas Property Tax Relief Claim for Seniors and Disabled Veterans

REFUND TAX YEAR: Calendar year: \_\_\_/\_\_\_/\_\_\_; or fiscal year ending \_\_\_/\_\_\_/\_\_\_.

DECEDENT INFORMATION (Please type or print):

Name of Decedent, Date of Death, Social Security Number of Decedent

CLAIMANT INFORMATION (Please type or print):

Name of Claimant, Social Security Number or EIN

Street address of Claimant

City, State and Zip Code

Relationship to Decedent, Daytime Telephone Number

I am filing this request for the decedent's refund as (check only one box):

- Surviving spouse. The refund claim is for a joint income tax return, or homestead claim of a deceased spouse. A copy of the death certificate or proof of death is enclosed.
Decedent's personal representative. A court certificate of my appointment and proof of death are enclosed.
Heir at law. No estate proceedings were held and there is no surviving spouse. A copy of the death certificate or proof of death is enclosed. I shall distribute the refund to the decedent's following heirs at law.

Table with 3 columns: Name, Relationship, Age

SIGNATURE

I agree to hold the state of Kansas and its agents harmless from any claim and all costs that may arise out of delivery of the decedent's refund to me. I understand that I am required by Kansas law to distribute the refund to the decedent's estate or heirs.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete claim.

Signature of Claimant \_\_\_\_\_ Date \_\_\_\_\_

# INSTRUCTIONS FOR FORM RF-9

## GENERAL INFORMATION

This form is used to claim a refund on behalf of a deceased taxpayer. **You MUST complete a separate Form RF-9 for each type of tax refund claimed.** For example, if a decedent has a refund on an income tax (K-40) and a homestead refund (K-40H) for the tax year, submit Form RF-9 and documentation with each, or for each, type of return.

If the taxpayer died before filing the Income Tax Return (K-40), Homestead Refund Claim (K-40H), or the Property Tax Relief Claim (K-40PT or K-40SVR), enclose the RF-9 and documentation with your form when it is filed.

If the taxpayer died after filing the K-40, K-40H, K-40PT, or K-40SVR fax the RF-9 and documentation to 785-296-8989 **or** send copies to the mailing address shown in the next column under *Taxpayer Assistance*.

## SPECIFIC INSTRUCTIONS

**Refund Type:** Check the appropriate box. NOTE: File a separate Form RF-9 for each type of refund.

**Refund Tax Year:** Enter in the appropriate space the calendar tax year of the refund OR fiscal year end date of the decedent's refund.

**Decedent Information:** Print or type the decedent's full name – first, middle initial, and last name. Enter the date of death as mm/dd/yyyy. Enter the decedent's Social Security Number.

**Claimant Information:** Print or type all the requested information. The claimant's Social Security Number (or EIN if a trust) must be given. This is information the department will use to mail the refund check. Please include a daytime phone number so we may contact you if we have questions.

Check the appropriate box for the reason you are claiming the decedent's refund. You must enclose the required documentation with each Form RF-9. See Documentation Required to Claim a Decedent Refund.

If you are an heir at law, provide the name, relationship and age of all the decedent's heirs at law; listing yourself on the first line. If additional space is needed, attach a separate sheet.

**Signature:** Read the statements at the bottom, sign and date the form.

## REQUIRED DOCUMENTATION

**Surviving Spouse.** If you are a surviving spouse requesting a refund of less than \$100, you must submit ONE of the following with your return.

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

If you are a surviving spouse requesting a refund of \$100 or more, you must submit TWO documents to claim the refund.

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

**Personal Representatives.** A personal representative is the executor or administrator of the decedent's estate as certified or appointed by the court. You must submit TWO documents to claim a decedent refund.

- A copy of the Letters of Administration AND
- Kansas Form RF-9, Decedent Refund Claim

**Heir at Law.** If a refund of any amount is requested by someone other than a surviving spouse, you must submit TWO documents to support your claim for refund.

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

## TAXPAYER ASSISTANCE

For assistance in completing Form RF-9 contact the Kansas Department of Revenue:

### By mail

Kansas Department of Revenue  
Customer Relations/Income Tax  
PO Box 750260  
Topeka, KS 66699-0260

### Walk-in

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave.  
Topeka, KS

Phone: 785-368-8222

Fax: 785-296-8989

This form and other tax forms are available from our website at: **ksrevenue.gov**



# **INTANGIBLES TAX**

For tax year January 1 - December 31, 2024, or other taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

PLEASE TYPE OR PRINT

First Name (If joint return, use first names and middle initials of both)	Last Name	Your Social Security Number
Mailing Address (Number and street, including apartment number, or rural route)		Spouse's Social Security Number
City, Town, or Post Office, State and Zip Code		Federal Identification Number

**Questions 1 & 2 must be answered before your intangibles tax rate can be determined.**

For County Use Only TAX UNIT NUMBER
--

1. Is your legal residence located within the corporate limits of a city or town?  
 Yes. If yes, name of city or town: \_\_\_\_\_  
 No. If no, name of township: \_\_\_\_\_
2. County of residence as of January 1, 2025: \_\_\_\_\_
3. **Intangibles income** (from line 11, Part 1 or line 17, Part II) \$ \_\_\_\_\_

**YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU.  
DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.**

## PART I – INTANGIBLES EARNINGS

4. Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions .....
5. Dividends or other income from corporation stock including those located in Kansas and dividends or interest income received from mutual funds and trust companies .....
6. Interest from notes (except when secured by mortgages on Kansas real estate when registration fee has been paid)
7. Earnings from conditional sales contracts, chattel paper, or other secured transactions .....
8. Interest or discount income from bonds, debentures, and certificates of indebtedness.....
9. Interest carrying charges and other income from accounts receivable (nonresidents: see instructions) .....
10. Other intangibles income (see instructions) .....
11. **Total intangibles income.** If you qualify for the "Special Senior Citizen or Disability Exemption" complete Part II to determine your intangibles income. If you do not qualify for the exemption, enter this amount on line 3. ....

4	
5	
6	
7	
8	
9	
10	
11	

## PART II – SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION – see instructions (Part II must be completed entirely or the exemption will not be allowed)

12. <b>Your date of birth.</b> If you were born after January 1, 1965, you must be blind or disabled to qualify (see instructions) .....	MONTH	DAY	YEAR
13. Is this special exemption based on disability or blindness? If yes, attach proof of disability or blindness (see instructions). <input type="checkbox"/> Yes <input type="checkbox"/> No			
14. Total household income for 2024 (must be less than \$20,000; see instructions) .....	14		
15. Enter total intangibles income from Part I, line 11 .....	15		
16. LESS: Special intangibles income exemption (see instructions for allowable exemption) .....	16		
17. <b>Taxable intangibles income</b> (subtract line 16 from line 15; enter result here and on line 3 above) .....	17		

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct, and complete return.

**sign here**

\_\_\_\_\_  
Signature of taxpayer

\_\_\_\_\_  
Date

If joint return, BOTH husband and wife must sign

Signature of preparer if other than taxpayer

YOUR TELEPHONE NUMBER \_\_\_\_\_

TELEPHONE NUMBER – The number you furnish will be confidential and should be the one we can reach you at during office hours.

**MAIL THIS RETURN TO YOUR LOCAL COUNTY CLERK'S OFFICE (addresses available with the tax rates).  
DO NOT send this return or payment for Intangibles Tax to the Kansas Department of Revenue.**

# INSTRUCTIONS FOR 2025 LOCAL INTANGIBLES TAX RETURN

## GENERAL INFORMATION

The intangibles tax is a local tax levied on gross earnings received from intangible property such as savings accounts, stocks, bonds, accounts receivable, and mortgages. It is not to be confused with the state income tax which is used to support state government.

**WHO MUST FILE INTANGIBLES TAX.** All Kansas residents and corporations owning taxable property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 2024, must file a Form 200. **If you live in an area that has no intangibles tax, or your tax due is less than \$5, you do not have to file a Form 200.**

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax. Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file a Form 200. Senior citizens or disabled persons are also required to file a Form 200, but may be entitled to a special senior citizen or disability exemption, explained in Part II.

**EXEMPT INTANGIBLES INCOME.** Intangibles tax does not apply to: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions, certain distributions of subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or from doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

**WHEN AND WHERE TO FILE.** If you have intangibles income, you must file a Form 200 with your local County Clerk's office (addresses follow the tax rates) on or before April 15, 2024 (there are no provisions for extensions of time to file Form 200). **Do not enclose Form 200 with your Kansas Income Tax Return (K-40) or mail your payment to the Department of Revenue.** The county clerk will compute your tax and you will be billed by your local county treasurer in November 2024. If your return is delinquent, interest and/or penalty may be assessed by the county treasurer's office. This will be included in your tax billing when you receive it. If your tax is less than \$5, you will not be billed.

**AMENDED RETURNS.** To correct an error on a Form 200 that has already been filed, complete another Form 200 with the correct information and write "AMENDED" across the top. Attach a letter explaining the correction.

**ASSISTANCE.** If you need assistance in completing your Intangibles Tax Return, Form 200, contact your local County Clerk's office.

## SPECIFIC LINE INSTRUCTIONS

Print or type your name, address and Social Security number(s) or federal identification number. If your accounting records are maintained by fiscal year, indicate the year in the space provided above your name.

**LINE 1:** Mark the appropriate box. If YES, enter the city or town where your residence is located. If NO, enter the township where your residence is located. **Do not** enter both a city and a township name.

**LINE 2:** Enter the name of the county in which your residence is located.

**LINE 3:** Enter the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the amount from Part II, line 17.

## PART I - INTANGIBLES EARNINGS

**There are no exemptions or deductions allowable to reduce total gross earnings as reported on this return.**

**LINE 4:** Enter interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security

was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit union regardless of location. Enter all interest received or credited to your account from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

**LINE 5:** Enter all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends for co-ops based on business done with the co-ops. Also enter all investment income received from mutual funds and trust companies. Do not report capital gains.

**LINE 6:** Enter all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. Do not report the principal from notes or loans.

**LINE 7:** Enter all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

**LINE 8:** Enter interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

**LINE 9:** Enter all interest, carrying charges, or other earnings from accounts receivable received during the tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

**LINE 10:** Enter all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

**LINE 11:** Add lines 4 through 10 and enter the result on line 11. If you do not qualify for the *special senior citizen or disability exemption* (see Part II), then enter the amount from line 11 on line 3.

## PART II - SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

**WHO MAY QUALIFY.** To be eligible for the special intangibles income exemption found at K.S.A. 12-1,109(c)(1), you must be 60 years of age or older on or before January 1, 2024; or have been disabled or blind during all of 2023, regardless of age; AND have a household income of \$20,000 or less. If your total household income for 2023 is between \$15,000 and \$20,000, the \$5,000 intangibles income exemption is reduced by the amount your total income exceeds \$15,000. If married, only one spouse can claim the special intangibles income exemption. This special exemption cannot be claimed for a decedent who died prior to January 1, 2024.

**LINE 12:** Enter the month, day, and year of your birth.

**LINE 13:** To claim the special exemption for a disability or blindness, you must have been disabled or blind during the entire year of 2023. If you are filing as a disabled person, attach a copy of your Social Security certification of disability letter showing proof you received Social Security benefits during the entire year of 2023 based upon your disability. If you are not covered by Social Security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, submit a visual acuity statement from your doctor.

**LINE 14:** Add the total income received from ALL sources during 2023 by you, or you and your spouse. Include wages, Social Security (except Social Security Disability payments), railroad retirement, and any other pension income; interest, dividends, salaries, commissions, fees, bonuses, tips and any gain from the sale of property. Include also your share of income received from partnerships, estates, trusts and royalties, net rental income, and business or farm income. Net operating losses and net capital losses may not be used to reduce total income. If this total is greater than \$20,000, stop here and enter the amount from line 11 of Part I on line 3.

**LINE 15:** Enter the total intangibles income from Part I, line 11.

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter \$5,000 on line 16. If line 14 is greater than \$15,000 but less than \$20,000, subtract the amount over \$15,000 from \$5,000, and enter the result on line 16. Example: If line 14 is \$18,000, enter \$2,000 on line 16.

**LINE 17:** Subtract line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.



# 2025 INTANGIBLES TAX RATES and COUNTY CLERK ADDRESSES

The following list is the 2025 Intangibles Tax Rates for the counties of Kansas that impose a tax, as well as any city/township rate. This information was provided by local County Clerks and is current to July 1, 2025. If your city/township is not listed, you may still be required to file a return to determine the county portion of the intangibles tax. A Form 200 must be filed with your local County Clerk's office by April 15, 2025. The county clerk will compute your tax liability and the county treasurer will bill you at a later date.

## ATCHISON

**Atchison County — 0%**

<u>Cities</u>	<u>Rate</u>
Huron	2.25
Muscotah	2.25
<u>Townships</u>	<u>Rate</u>
Grasshopper Twp	2.25
Kapioma Twp	2.25
Lancaster Twp	2.25
Walnut Twp	2.25

## BROWN

**Brown County — 0%**

<u>Townships</u>	<u>Rate</u>
Hamlin Twp	2.25
Hiawatha Twp	2.25
Irving Twp	2.25
Morrill Twp	2.25
Walnut Twp	2.25
Washington Twp	2.25

## CHEYENNE

**Cheyenne County — .75%**

<u>Cities</u>	<u>Rate</u>
Bird City	2.25
<u>Townships</u>	<u>Rate</u>
Benkelman Twp	2.25
Bird City Twp	2.25
Calhoun Twp	2.25
Wano Twp	2.25

## CLARK

**Clark County — .75%**

<u>Cities</u>	<u>Rate</u>
Englewood	2.25
Minneola	2.25
<u>Townships</u>	<u>Rate</u>
Appleton Twp	2.25
Englewood Twp	2.25
Lexington Twp	2.25

## CLAY

**Clay County — .75%**

<u>Cities</u>	<u>Rate</u>
Green	2.25
Longford	2.25

## CLOUD

**Cloud County — .75%**

<u>Cities</u>	<u>Rate</u>
Aurora	2.25
Clyde	2.25
Jamestown	2.25
<u>Townships</u>	<u>Rate</u>
Arion Twp	0.50
Aurora Twp	2.25
Colfax Twp	2.25
Elk Twp	0.50
Grant Twp	1.00

## COWLEY

**Cowley County — .75%**

<u>Cities</u>	<u>Rate</u>
Cambridge	2.25
<u>Townships</u>	<u>Rate</u>
Bolton Twp	2.25
Creswell Twp	2.25
Fairview Twp	2.25
Liberty Twp	2.25
Maple Twp	2.25
Ninnescah Twp	2.25
Omnia Twp	2.25
Rock Creek Twp	2.25
Salem Twp	2.25
Silverdale Twp	2.25
Vernon Twp	2.25
Walnut Twp	2.25

## DECATUR

**Decatur County — 0%**

<u>Cities</u>	<u>Rate</u>
Norcatar	2.25
<u>Townships</u>	<u>Rate</u>

Allison Twp	2.25
Cook Twp	2.25
Grant Twp	2.25
Harlan Twp	2.25
Liberty Twp	2.25
Lincoln Twp	2.25
Lyon Twp	2.25
Olive Twp	2.25
Roosevelt Twp	2.25
Summit Twp	2.25

## DONIPHAN

**Doniphan County — .75%**

<u>Cities</u>	<u>Rate</u>
Denton	2.25
Elwood	2.25
Highland	2.25
Severance	2.25
Troy	2.25
Wathena	2.25
White Cloud	2.25
<u>Townships</u>	<u>Rate</u>
Burr Oak Twp	2.25
Iowa Twp	2.25

## ELLSWORTH

**Ellsworth County — 0%**

<u>Townships</u>	<u>Rate</u>
Mulberry Twp	2.25
Thomas Twp	2.25
Trivoli Twp	2.25

## FORD

**Ford County — 0%**

<u>Townships</u>	<u>Rate</u>
Bloom Twp	2.25
Bucklin Twp	2.25
Concord Twp	2.25
Ford Twp	2.25
Richland Twp	2.25
Sodville Twp	2.25

## GOVE

**Gove County — .75%**

<u>Cities</u>	<u>Rate</u>
Gove	2.25
Grainfield	2.25
Grinnell	2.25
Park	0.75
Quinter	2.25
<u>Townships</u>	<u>Rate</u>
Baker Twp	2.25
Gove Twp	2.25
Grainfield Twp	2.25
Grinnell Twp	2.25

## GRAHAM

**Graham County — 0%**

<u>Townships</u>	<u>Rate</u>
Allodium Twp	2.25
Gettysburg Twp	2.25
Graham Twp	2.25
Happy Twp	2.25
Millbrook Twp	2.25
Nicodemus Twp	2.25
Solomon Twp	2.25

## GRAY

**Gray County — 0%**

<u>Cities</u>	<u>Rate</u>
Copeland	2.25
Ensign	2.25
Ingalls	2.25
<u>Townships</u>	<u>Rate</u>
Copeland Twp	2.25
East Hess Twp	2.25
Footo Twp	2.25
Montezuma Twp	2.25

## HARVEY

**Harvey County — 0%**

<u>Cities</u>	<u>Rate</u>
North Newton	2.00
<u>Townships</u>	<u>Rate</u>

Alta Twp	2.25
Emma Twp	2.25
Lake Twp	2.25
Sedgwick Twp	2.25

## JEWELL

**Jewell County — .75%**

<u>Cities</u>	<u>Rate</u>
Burr Oak	2.25
Esbon	2.25
Jewell	2.25
Mankato	2.25
<u>Townships</u>	<u>Rate</u>
Athens Twp	0.50
Burr Oak Twp	2.25
Esbon Twp	2.25
Grant Twp	2.25
Harrison Twp	1.00
Highland Twp	1.00
Holmwood Twp	0.25
Ionia Twp	0.25
Jackson Twp	0.25
Limestone Twp	2.25
Odessa Twp	1.00
Vicksburg Twp	2.25
Walnut Twp	2.25
Whitemound Twp	2.25

## LABETTE

**Labette County — 0%**

<u>Cities</u>	<u>Rate</u>
Mound Valley	2.25

## LANE

**Lane County — 0%**

<u>Townships</u>	<u>Rate</u>
White Rock Twp	2.25

## LINCOLN

**Lincoln County — .75%**

<u>Cities</u>	<u>Rate</u>
Lincoln	2.25
<u>Townships</u>	<u>Rate</u>
Franklin Twp	2.25
Pleasant Twp	2.25
Salt Creek Twp	2.25
Scott Twp	1.00

## LOGAN

**Logan County — .75%**

<u>Cities</u>	<u>Rate</u>
Russell Springs	2.25
Winona	2.25
<u>Townships</u>	<u>Rate</u>
Elkader Twp	2.25
Lees Twp	2.25
Logansport Twp	2.25
Oakley Twp	2.25
Russell Springs Twp	2.25
Western Twp	2.25

## MARION

**Marion County — 0%**

<u>Cities</u>	<u>Rate</u>
Goessel	2.25
<u>Townships</u>	<u>Rate</u>
Fairplay Twp	1.125
Menno Twp	2.25
Peabody	2.25
West Branch Twp	2.25

## MARSHALL

**Marshall County — 0%**

<u>Cities</u>	<u>Rate</u>
Axtell	2.25
Blue Rapids	2.25
Oketo	2.25
Summerfield	2.25
Vermillion	2.25
<u>Townships</u>	<u>Rate</u>
Balderson Twp	2.25

Bigelow Twp	2.25
Blue Rapids City Twp	1.25
Center Twp	2.25
Clear Fork Twp	2.25
Cleveland Twp	2.25
Cottage Hill Twp	2.25
Elm Creek Twp	2.25
Franklin Twp	2.25
Gultard Twp	2.25
Herkimer Twp	2.25
Logan Twp	2.25
Murray Twp	2.25
Noble Twp	2.25
Oketo Twp	2.25
Walnut Twp	2.25
Waterville Twp	2.25

## MCPHERSON

**McPherson County — 0%**

<u>Townships</u>	<u>Rate</u>
Bonville Twp	2.25
Delmore Twp	2.25
Groveland Twp	2.25
Gypsum Creek Twp	2.25
Marquette Twp	2.25
Meridian Twp	2.25
Mound Twp	2.25
Turkey Creek Twp	2.25
Union Twp	2.25

## MEADE

**Meade County — .75%**

<u>Townships</u>	<u>Rate</u>
Crooked Creek Twp	2.25
Logan Twp	2.25
Odee Twp	2.25
Sand Creek Twp	2.25

## MITCHELL

**Mitchell County — .75%**

<u>Cities</u>	<u>Rate</u>
Beloit	2.25
Glen Elder	2.25
Hunter	2.25
Tipton	2.25
<u>Townships</u>	<u>Rate</u>
Asherville Twp	2.25
Beloit Twp	2.25
Bloomfield Twp	2.25
Blue Hill Twp	2.25
Carr Creek Twp	2.25
Center Twp	2.25
Custer Twp	2.25
Eureka Twp	2.25
Glen Elder Twp	2.25
Hayes Twp	2.25
Logan Twp	2.25
Lulu Twp	2.25
Pittsburg Twp	2.25
Plum Creek Twp	2.25
Round Springs Twp	2.25
Salt Creek Twp	2.25
Solomon Rapids Twp	2.25
Turkey Creek Twp	2.25
Walnut Creek Twp	2.25

## NEMAHA

**Nemaha County — 0%**

<u>Cities</u>	<u>Rate</u>
Bern	2.25
<u>Townships</u>	<u>Rate</u>
Adams Twp	2.25
Berwick Twp	2.25
Center Twp	2.25
Gilman Twp	2.25
Granada Twp	2.25
Harrison Twp	2.25
Mitchell Twp	2.25
Nemaha Twp	2.25
Reilly Twp	2.25
Richmond Twp	2.25
Rock Creek Twp	2.25
Washington Twp	2.25

## NEOSHO

**Neosho County — 0%**

<u>Townships</u>	<u>Rate</u>
Erie Twp	2.25
Lincoln Twp	2.25
Walnut Grove Twp	2.25

## NESS

**Ness County — .75%**

<u>Cities</u>	<u>Rate</u>
Bazine	2.25
Brownell	2.25
Ness City	2.25
Ransom	2.25
Utica	2.25
<u>Townships</u>	<u>Rate</u>
Bazine Twp	2.25
Center Twp	2.25
Eden Twp	2.25
Forrester Twp	2.25
Franklin Twp	2.25
Highpoint Twp	2.25
Johnson Twp	2.25
Nevada Twp	2.25
Ohio Twp	2.25
Waring Twp	2.25

## NORTON

**Norton County — .75%**

<u>Cities</u>	<u>Rate</u>
Lenora	0.25
<u>Townships</u>	<u>Rate</u>
Highland Twp	0.25

## OSAGE

**Osage County — 0%**

<u>Townships</u>	<u>Rate</u>
Agency Twp	2.25
Lincoln Twp	2.25
Scranton Twp	2.25

## OSBORNE

**Osborne County — .75%**

<u>Cities</u>	<u>Rate</u>
Alton	2.25
Downs	2.25
Natoma	2.25
Portis	2.25
<u>Townships</u>	<u>Rate</u>
Bethany Twp	2.25
Bloom Twp	2.25
Corinth Twp	2.25
Covert Twp	2.25
Delhi Twp	2.25
Grant Twp	2.25
Hancock Twp	2.25
Hawkeye Twp	2.25
Independence Twp	2.25
Jackson Twp	2.25
Kill Creek Twp	2.25
Lawrence Twp	2.25
Liberty Twp	2.25
Mt. Ayr Twp	2.25
Natoma Twp	2.25
Penn Twp	2.25
Ross Twp	2.25
Round Twp	2.25
Sumner Twp	2.25
Tilden Twp	2.25
Valley Twp	2.25
Victor Twp	2.25
Winfield Twp	2.25

## PAWNEE

<u>Cities</u>	<u>Rate</u>
Agra.....	2.25
Kirwin.....	2.25
Logan.....	2.25
Phillipsburg.....	2.25
Prairie View.....	2.25
<u>Townships</u>	<u>Rate</u>
Freedom Twp.....	2.25
Plainview Twp.....	2.25
Plum Twp.....	0.125
Prairie View Twp.....	2.25
Sumner Twp.....	2.25

**PRATT**  
Pratt County — 0%

<u>Townships</u>	<u>Rate</u>
Banner Twp.....	2.25
Center Twp.....	2.00
Elm Twp.....	2.25
Gove Twp.....	2.25
McClellan Twp.....	2.25
McPherson Twp.....	2.00
Ninnescah Twp.....	2.25
Paxon Twp.....	2.25
Richland Twp.....	2.25
Saratoga Twp.....	2.00
South Valley Twp.....	2.00

**RAWLINS**  
Rawlins County — .75%

<u>Cities</u>	<u>Rate</u>
Atwood.....	2.25
Herndon.....	2.25
McDonald.....	2.25
<u>Townships</u>	<u>Rate</u>
Achilles Twp.....	2.25
Center Twp.....	1.00
Driftwood Twp.....	2.25
Herl Twp.....	2.25
Ludell Twp.....	2.00
Rocewood Twp.....	1.00
Union Twp.....	2.25

**RENO**  
Reno County — 0%

<u>Cities</u>	<u>Rate</u>
Partridge.....	2.25
Pretty Prairie.....	2.25
Sylvia.....	2.25
Willowbrook.....	2.25

<u>Townships</u>	<u>Rate</u>
Albion Twp.....	2.25
Arlington Twp.....	2.25
Bell Twp.....	2.25
Castleton Twp.....	2.25
Enterprise Twp.....	2.25
Hayes Twp.....	2.25
Little River Twp.....	2.25
Medford Twp.....	2.25
Miami Twp.....	2.25
Plevna Twp.....	2.25
Roscoe Twp.....	2.25
Troy Twp.....	2.25
Walnut Twp.....	2.25

**REPUBLIC**  
Republic County — .75%

<u>Cities</u>	<u>Rate</u>
Agenda.....	2.25
Cuba.....	2.25
Munden.....	2.25
Narka.....	2.25
Scandia.....	2.25
<u>Townships</u>	<u>Rate</u>
Liberty Twp.....	1.00

**RICE**  
Rice County — 0%

<u>Townships</u>	<u>Rate</u>
Bell Twp.....	2.25
Eureka Twp.....	2.25
Lincoln Twp.....	2.25
Rockville Twp.....	2.25
Union Twp.....	2.25
Valley Twp.....	2.25

**RILEY**  
Riley County — .75%

<u>Townships</u>	<u>Rate</u>
Ashland Twp.....	2.25
Bala Twp.....	2.25
Center Twp.....	2.25
Fancy Creek Twp.....	2.25
Madison Twp.....	1.00
May Day Twp.....	2.25
Ogden Twp.....	2.25
Swede Creek Twp.....	2.25
Wildcat Twp.....	2.25

**RUSH**  
Rush County — 0%

<u>Cities</u>	<u>Rate</u>
Alexander.....	2.25
La Crosse.....	2.25
Rush Center.....	2.25
<u>Townships</u>	<u>Rate</u>
Alexander-Belle Prairie Twp.....	2.25
Big Timber Twp.....	2.25
Center Twp.....	2.25
La Crosse-Brookdale Twp.....	2.25

**RUSSELL**  
Russell County — 0%

<u>Cities</u>	<u>Rate</u>
Waldo.....	2.25
<u>Townships</u>	<u>Rate</u>
Big Creek Twp.....	2.00
Fairfield Twp.....	2.25
Fairview Twp.....	2.25
Lincoln Twp.....	2.25
Luray Twp.....	2.25
Waldo Twp.....	2.25
Winterset Twp.....	2.25

**SMITH**  
Smith County — .75%

<u>Cities</u>	<u>Rate</u>
Athol.....	2.25
Cedar.....	2.25
Gaylord.....	2.25
Kensington.....	2.25
Lebanon.....	2.25
Smith Center.....	2.25
<u>Townships</u>	<u>Rate</u>
Banner Twp.....	2.25
Beaver Twp.....	2.25
Blaine Twp.....	2.25
Cedar Twp.....	2.25
Center Twp.....	2.25
Cora Twp.....	2.25
Crystal Plains Twp.....	2.25
Dor Twp.....	0.50
Garfield Twp.....	2.25
German Twp.....	2.25
Harlan Twp.....	2.25
Houston Twp.....	2.25
Lane Twp.....	2.25
Lincoln Twp.....	2.25
Logan Twp.....	2.25
Martin Twp.....	2.25
Oak Twp.....	2.25

Pawnee Twp.....	2.25
Pleasant Twp.....	2.25
Swan Twp.....	2.25
Valley Twp.....	2.25
Webster Twp.....	2.25
White Rock Twp.....	1.00

**STAFFORD**

Stafford County — 0%

<u>Cities</u>	<u>Rate</u>
Hudson.....	2.25
<u>Townships</u>	<u>Rate</u>
Richland Twp.....	2.25

**THOMAS**

Thomas County — 0%

<u>Cities</u>	<u>Rate</u>
Gem.....	2.25

**WABAUNSEE**

Wabaunsee County — 0%

<u>Townships</u>	<u>Rate</u>
Farmer Twp.....	0.50
Maple Hill Twp.....	2.25

**WALLACE**

Wallace County — .75%

<u>Townships</u>	<u>Rate</u>
Weskan Twp.....	2.25

**WASHINGTON**

Washington County — 0%

<u>Cities</u>	<u>Rate</u>
Hanover.....	2.25

## COUNTY CLERK MAILING ADDRESSES

Atchison County Clerk  
423 N 5th  
Atchison KS 66002-1861

Brown County Clerk  
601 Oregon St.  
Hiawatha KS 66434

Cheyenne County Clerk  
212 E Washington  
PO Box 985  
St. Francis KS 67756

Clark County Clerk  
913 Highland  
PO Box 886  
Ashland KS 67831

Clay County Clerk  
712 5th St., Ste. 102  
Clay Center KS 67432

Cloud County Clerk  
811 Washington  
Concordia KS 66901

Cowley County Clerk  
321 E 10th  
Winfield KS 67156

Decatur County Clerk  
PO Box 28  
Oberlin KS 67749

Dickinson County Clerk  
109 E First  
PO Box 248  
Abilene KS 67410

Doniphan County Clerk  
PO Box 278  
Troy KS 66087

Ellsworth County Clerk  
210 N Kansas  
Ellsworth KS 67439

Ford County Clerk  
100 Gunsmoke  
Dodge City KS 67801

Gove County Clerk  
520 Washington, Ste 105  
Gove KS 67736

Graham County Clerk  
410 N Pomeroy  
Hill City KS 67642

Gray County Clerk  
300 S Main  
PO Box 487  
Cimarron KS 67835

Harvey County Clerk  
PO Box 687  
Newton KS 67114

Jewell County Clerk  
307 N Commercial  
Mankato KS 66956

Labette County Clerk  
PO Box 387  
Oswego KS 67356

Lane County Clerk  
144 S Lane  
PO Box 788  
Dighton KS 67839

Lincoln County Clerk  
216 Lincoln  
Lincoln KS 67455

Logan County Clerk  
710 W 2nd  
Oakley KS 67748

Marion County Clerk  
200 S Third St., Ste 104  
Marion KS 66861

Marshall County Clerk  
1201 Broadway  
PO Box 391  
Marysville KS 66508

McPherson County Clerk  
PO Box 425  
McPherson KS 67460

Meade County Clerk  
200 N Fowler  
PO Box 278  
Meade KS 67864

Mitchell County Clerk  
111 S Hersey  
PO Box 190  
Beloit KS 67420

Nemaha County Clerk  
607 Nemaha  
PO Box 186  
Seneca KS 66538

Neosho County Clerk  
100 S Main  
PO Box 138  
Erie KS 66733

Ness County Clerk  
202 W Sycamore  
Ness City KS 67560

Norton County Clerk  
105 S. Kansas  
PO Box 70  
Norton KS 67654-0070

Osage County Clerk  
717 Topeka Ave  
PO Box 226  
Lyndon KS 66451-0226

Osborne County Clerk  
423 W Main  
PO Box 160  
Osborne KS 67473

Pawnee County Clerk  
715 Broadway  
Larned KS 67550-3098

Phillips County Clerk  
3011 State St.  
Phillipsburg KS 67661

Pratt County Clerk  
300 S Ninnescah  
PO Box 885  
Pratt KS 67124

Rawlins County Clerk  
607 Main St., #C  
Atwood KS 67730

Reno County Clerk  
206 W 1st St.  
Hutchinson KS 67501

Republic County Clerk  
1815 M St., Ste 1  
Belleville KS 66935

Rice County Clerk  
101 W. Commercial  
Lyons KS 67554

Riley County Clerk  
110 Courthouse Plaza  
Manhattan KS 66502

Rush County Clerk  
715 Elm  
PO Box 220  
LaCrosse KS 67548

Russell County Clerk  
PO Box 113  
Russell KS 67665

Smith County Clerk  
218 S Grant  
Smith Center KS 66967

Stafford County Clerk  
209 N Broadway  
St. John KS 67576

Thomas County Clerk  
300 N Court  
Colby KS 67701

Wabaunsee County Clerk  
215 Kansas  
PO Box 278  
Alma KS 66401

Wallace County Clerk  
PO Box 70  
Sharon Springs KS 67758

Washington County Clerk  
214 C St.  
Washington KS 66968

# **HOMESTEAD CLAIM**



# Homestead Claim GENERAL INFORMATION

## Filing a Claim

*Homestead refunds are not available to renters. You must own your home to qualify.*

The **Homestead** claim (K-40H) allows a rebate of a portion of the property taxes paid on a Kansas resident's homestead. A homestead is the house, mobile or manufactured home, or other dwelling subject to property tax that you own and occupy as a residence. Your refund percentage is based on your total household income and the refund is a percentage of your general property tax. The maximum refund is \$700.

The **Property Tax Relief** claim (K-40PT) allows a refund of property tax for low income senior citizens that own their home. The refund is 75% of the property taxes actually and timely paid on real or personal property used as their principal residence. Claimants that receive this refund cannot claim a Homestead refund.

The **Property Tax Relief** claim (K-40SVR) allows a refund of property tax for an individual that is 65 years of age or older, is a disabled veteran, or a surviving spouse of a person 65 years of age or older or a disabled veteran.

The large purple boxes on Form K-40H, K-40PT and K-40SVR allow us to process your refund claim faster and with fewer errors. Please follow these important instructions when completing your form:

- Use only **black** or **dark blue ink**.
- Do not use dollar signs, lines, dashes, or other symbols. If a line does not apply to you, leave it blank.
- **All entries must be rounded.** If less than \$.50 cents, round down. Round \$.50 to \$.99 to next higher dollar.
- Send the original claim form. Do not send a photocopy.
- If you are using an approved computer software program to prepare your claim, send the original form printed from your printer. Do not send a photocopy.

## Qualifications

A homestead claim (K-40H) is for homeowners who own and occupy their homestead and were residents of Kansas all of 2024. This refund program is not available to renters. As an owner your name is on the deed for the homestead. As a resident the entire year and a homeowner, you are eligible if your total household income is \$42,600 or less and you: 1) were born before January 1, 1969 or 2) were blind or totally and permanently disabled or a disabled veteran all of 2024, or 3) have a dependent child who lived with you the entire year who was born before January 1, 2024, and was under the age of 18 all of 2024.

The property tax relief claim (K-40PT) is for homeowners that were 65 years of age or older, with a household income of \$24,500 or less, and a resident of Kansas all of 2024.

The property tax relief claim (K-40SVR) is for homeowners that are 65 years of age or older, a disabled veteran or a surviving spouse of a person 65 years of age or older or a disabled veteran with household income of not more than \$56,450.

Only one refund claim (K-40H, K-40PT or K-40SVR) may be filed for each household. A married couple OR two or more individuals who together occupy the same household may only file one claim. A married couple who own and occupy separate households may file separate claims and include only their individual income.

If you owe any delinquent property taxes on your home your homestead refund will be used to pay those delinquent taxes. The Kansas Department of Revenue will send your entire refund to the County Treasurer.

If you moved during 2024, you may claim the general property tax paid for the period of time you lived in each residence. Homeowners who rent out part of their homestead or use a portion of it for business may claim only the general property tax paid for the part in which they live.

## Definition of a Household and Household Income

A household is you, or you and your spouse who occupy a homestead, or you and one or more individuals not related through marriage who together occupy a homestead. Household income is generally all taxable and nontaxable income received by all household members during 2024. If a household member lived with you only part of the year, you must include the income they received during the months they lived with you.

### Household income includes, but is not limited to:

- Taxable and nontaxable wages, salaries, and self-employment income.
- Federal earned income tax credit (EITC).
- Taxable and nontaxable interest and dividends.
- Social Security and SSI benefits. The amount included depends on which refund claim you file:
  - K-40H** – 50% of Social Security and SSI benefits (except disability payments – see Excluded Income).
  - K-40PT** – 100% of Social Security and SSI benefits (except disability payments – see Excluded Income).
  - K-40SVR** - 50% of Social Security and SSI benefits (except disability payments – see Excluded Income).
- Railroad Retirement benefits (except disability payments).
- Veterans' benefits and all other pensions and annuities (except disability payments).
- Welfare and Temporary Assistance to Family (TAF) payments.
- Unemployment, worker's compensation and disability income.
- Alimony received.
- Business and farm income.
- Gain from business or investment property sales and any long-term capital gains included in federal adjusted gross income.
- Net rents and partnerships (cannot be a negative figure).
- Foster home care payments, senior companion stipends, and foster grandparent payments.
- School grants and scholarships (unless paid directly to the school).
- Gambling winnings, jury duty payments, and other miscellaneous income.
- ALL OTHER INCOME received in 2024 not specifically excluded (as follows).

### Excluded Income — DO NOT include these items as household income:

- 50% of Social Security and SSI payments. This exclusion applies only to the Form K-40H and K-40SVR. K-40PT filers will report 100% of Social Security and SSI payments.
- Social Security disability payments.
- Social Security and SSI payments that were Social Security "**disability or SSI disability**" payments prior to a recipient reaching full retirement age. These Social Security payments, that were once Social Security disability (or SSI disability) payments, are NOT included in household income.

*Net operating losses and net capital losses cannot be used to reduce total household income. DO NOT subtract these losses from the income amounts.*

## When and Where to File

File your claim after December 31, 2024 but no later than April 15, 2025. Mail your claim to the address shown on the back of your K-40H, K-40PT or K-40SVR.

Late Claims – Claims filed after the due date may be accepted whenever good cause exists, provided the claim is filed within four years of the original due date. Examples of good cause include, but are not limited to, absence of the claimant from the state or country or temporary illness of the claimant at the time the claim was due. When filing a late claim, enclose an explanation with documentation as to why it is late. If your claim will be late because you have an extension of time to file your income tax return, enclose a copy of that federal extension with your claim. NOTE: Kansas does not have a separate extension of time to file form.

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

## Refund Advancement Program

This optional program provides eligible homeowners an opportunity to apply a portion of their anticipated 2025 Homestead or Property Tax Relief refund to help pay the first half of their 2025 property taxes. The amount of the advancement is based on the 2024 refund amount.

You may participate in this program by marking the Refund Advancement Program check box on your 2024 Form K-40H, form K-40PT or form K-40SVR. See instructions on page 6 for additional information.

## Signature and Fraudulent Claims

If a claimant is incapable of signing the claim, the claimant's legal guardian, conservator, or attorney-in-fact may file the claim. When filing on behalf of an eligible claimant, a copy of your legal authority is required.

These refund programs are designed to provide tax relief only to those that qualify. Fraudulent claims filed will be denied and may result in criminal prosecution.

## Deceased Claimant

When the person who has been the claimant for a household dies, another member of the household who qualifies as a claimant should file Form K-40H, K-40PT or K-40SVR for the household. A separate claim on behalf of the decedent is not necessary.

If a member of the decedent's household (such as a surviving spouse) does NOT qualify to be the claimant, or when there are no other members of a decedent's household, a claim may be filed for a deceased claimant if the decedent was a resident of Kansas all of 2024 but died before filing a claim (after December 31, 2024) or died during 2024 and was a Kansas resident the entire portion of the year he or she was alive.

**Required Enclosures for Decedent Claims.** You must enclose a copy of the death certificate, funeral home notice, or obituary statement with a decedent's claim, **AND** one of the following:

- 1) If the estate is being probated, a copy of the Letters of Testamentary or letters of administration.
- 2) If the estate is not being probated, a completed Form RF-9, Decedent Refund Claim.

**Signature on a Decedent's Claim.** A decedent's claim should be signed by the surviving spouse; executor or executrix; administrator; or other authorized person.

## Amending a Claim

If, after mailing your claim, you find there is an error that will affect your refund amount, file an amended claim after you receive your refund from the original filing. To file an amended claim, obtain another copy of Form K-40H, Form K-40PT or Form K-40SVR and mark the "amended" box located to the right of the county abbreviation. Enter the information on the claim as it should have been, and enclose an explanation of the changes. If an additional refund is due you will receive it in 10 to 12 weeks.

If the refund on the amended claim is LESS than the refund you received from the original claim, enclose a check or money order for the difference, made payable to the *Kansas Department of Revenue*. Write *Homestead Repayment - Amended Claim* and include the last 4 digits of your Social Security number (example: XXX-XX-1234).

## REFUND PERCENTAGE TABLE

(For use in computing your refund percentage on line 14 of Form K-40H)

If the amount on line 10, Form, K-40H is:	Enter on line 14:	If the amount on line 10, Form, K-40H is:	Enter on line 14:	If the amount on line 10, Form, K-40H is:	Enter on line 14:
\$ 0 to \$ 6,000 .....	100%	\$ 13,001 to \$14,000.....	68%	\$ 21,001 to \$22,000.....	30%
\$ 6,001 to \$ 7,000 .....	96%	\$ 14,001 to \$15,000.....	64%	\$ 22,001 to \$23,000.....	25%
\$ 7,001 to \$ 8,000 .....	92%	\$ 15,001 to \$16,000.....	60%	\$ 23,001 to \$24,000.....	20%
\$ 8,001 to \$ 9,000 .....	88%	\$ 16,001 to \$17,000.....	55%	\$ 24,001 to \$25,000.....	15%
\$ 9,001 to \$10,000.....	84%	\$ 17,001 to \$18,000.....	50%	\$ 25,001 to \$26,000.....	10%
\$ 10,001 to \$11,000.....	80%	\$ 18,001 to \$19,000.....	45%	\$ 26,001 to \$42,600.....	5%
\$ 11,001 to \$12,000 .....	76%	\$ 19,001 to \$20,000.....	40%	\$ 42,601 and over .....	0%
\$ 12,001 to \$13,000.....	72%	\$ 20,001 to \$21,000 .....	35%		

# LINE-BY-LINE INSTRUCTIONS

## CLAIMANT INFORMATION

### Social security number, name validation, and telephone number.

Enter **your** Social Security number in the boxes above the name and address. (**Do not** enter the Social Security number under which you are receiving benefits if not your own).

Using CAPITAL letters, enter the first four letters of your last name in the boxes provided. If your last name has fewer than four letters, leave the remaining boxes empty.

Enter the telephone number where you can be reached during our office hours so that we may contact you if a problem arises while processing your claim. The number will be kept confidential.

**Name and address.** PRINT or TYPE your name and complete address – the physical location of your residence (not a P.O. Box), including apartment number or lot number.

**Deceased claimant.** If you are filing on behalf of a claimant who is deceased, mark an “X” in the box, and enter the date of the claimant’s death. Use the worksheet for *Deceased Claimants* on page 6 to figure the decedent’s refund. Be sure to enclose the additional documents required (see page 3).

**Name or address change.** If you filed a refund claim last year and your name or address has changed, place an “X” in the box to the right of the address so we may update our records.

**Amended claim.** If you are filing an amended (corrected) claim, mark an “X” in the box. See further instructions on page 3.

## QUALIFICATIONS — LINES 1 THROUGH 3

To qualify, you must first have been a resident of Kansas all of 2024. Next you must **own** and **occupy** your home – meaning that your name must be on the deed to the home. Contract for deed **does** qualify as ownership; however, a “rent to own” contract does not qualify as ownership. If you were a Kansas resident all year and owned and occupied your home, complete **ONLY** the qualification line that applies to your situation (i.e., if you are age 60 and also blind, enter your birthdate in the boxes on line 1 and skip lines 2 and 3).

**Line 1 (Age qualification):** If you were born before January 1, 1969, enter the month, day, and year of your birth. Add a preceding “0” for months and days with only one digit.

**Line 2 (Disabled or blind qualification):** If you are blind or totally and permanently disabled, enter the month, day, and year you became blind or disabled. The Kansas Department of Revenue **must** have on file documentation of permanent disability or blindness for your homestead claim. If you do not have documentation you **must** enclose with Form K-40H either **1)** a copy of your Social Security statement showing that your disability began prior to 2024, or **2)** Schedule DIS completed by your doctor. : “Disabled veteran” means a person who is a resident of Kansas who: (1) Served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions; (2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and (3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

**Line 3 (Dependent child qualification):** If you have at least one dependent child, enter their name and date of birth (must be prior to January 1, 2024) in the spaces provided. NOTE: The child must have resided solely with the claimant the entire calendar year, be under age 18 all of 2024, AND is or may be claimed as a dependent by the claimant for income tax purposes.

**Surviving spouse:** Mark this box if filing as surviving spouse (and not remarried) of a disabled veteran or a deceased member of the armed forces who died in the line of duty during a period of active service. The disabled veteran must meet the qualifications in line 2. Enclose with your K-40H a copy of the original Veterans Disability Determination Letter or letter from your regional V.A. that includes the disability date prior to 2024 and the percentage of permanent disability being 50% or greater.

## HOUSEHOLD INCOME — LINES 4 THROUGH 10

Lines 4 through 8 will contain the total annual income amounts received by you and your spouse during 2024. The income of ALL other persons who lived with you at any time during 2024 will be entered on line 9, All Other Income. If a minor child or incapacitated person holds legal title to the property, the income (wages, child support, etc.) will also be entered on line 9.

If the income amounts requested on lines 5 through 8 were included on line 4, **do not include** them again on lines 5 through 8.

**Line 4 (2024 Wages OR Kansas Adjusted Gross Income AND Federal Earned Income Tax Credit):** If you are not required to file an income tax return, enter in the first space the total of all wages, salaries, commissions, fees, bonuses, and tips received by you and your spouse during 2024. If the amount of 2024 wages or Kansas Adjusted Gross Income is negative, enter zero in the space provided. Enter this same amount in the purple boxes.

If you file a Kansas income tax return, enter in the first space your Kansas Adjusted Gross Income (KAGI) from line 3 of your Form K-40, adding back net operating losses or net capital losses. Enter in the second space, any federal Earned Income Tax Credit (EITC) received during 2024. This is generally the amount shown on your 2023 federal tax return, but could also include an EITC for a prior year that was received in 2024. Add your KAGI and EITC together and enter the total in the purple boxes. **Important**—If line 4 is your KAGI plus EITC, enter on lines 5 through 8 **only** the income amounts that are **not already included** in your KAGI on line 4.

**Line 5 (All taxable income other than wages and pensions not included in Line 4):** Enter all taxable interest and dividend income, unemployment, self-employment income, business or farm income, alimony received, rental or partnership income, the gain from business or investment property sales, and any long term capital gains that were included in federal adjusted gross income. A net operating loss or net capital loss may not be used to reduce household income. If you have nontaxable interest or dividends, enter them on line 9, *All Other Income*.

If you used a portion of your homestead for rental or business income, enter the net rental or business income on line 5. **Note:** Also complete the worksheet on page 5 to determine the property tax amount to enter on line 12.

**Line 6 (Total Social Security and SSI benefits, including Medicare deductions):** Enter in the first space of line 6 the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual Social Security benefit statement. **Do not include** Social Security or SSI “disability” payments.

Enter the annual amount of any Social Security or SSI disability benefits in the *Excluded Income* section on the back of Form K-40H. **First time filers:** must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. If you are not required to enclose a copy, be sure to keep one for your records as the Department reserves the right to request it at a later date.

If you do not have your annual Social Security benefits statement, use the following method to compute the total received for 2024. Add the amount of your December 2024 check, plus the 2024 Medicare deduction of \$240 (if applicable), and multiply by 12.

*EXAMPLE: Your December, 2024 social security check is \$914. You are covered by Medicare. Your part B premiums are \$240 month (\$2,880 per year). Compute your benefits as follows:  
\$914 + \$240 = \$1154. \$1154 X 12 months = \$13,848.  
(enter \$13,848 in the first space on line 6.)*

Multiply the total Social Security and SSI benefits received in 2024 by 50% (.50) and enter result in the purple boxes on line 6.

**Line 7 (Railroad Retirement benefits and all other pensions, annuities, and veterans benefits):** Enter the amounts received during 2024 from railroad retirement benefits (including Tier I—Social Security equivalent benefits) and veterans’ pensions and benefits. DO NOT include veteran or railroad retirement “disability” payments. **Note:** Veterans disability includes veterans 50% or more disabled and surviving spouses of deceased disabled veterans. Also include on line 7 the total of all other taxable and nontaxable pensions and annuities received by you or your spouse that is not already entered on line 4 or line 6, except Veterans’ and Railroad Retirement “disability” payments.

**Line 8 (TAF Payments, general assistance, workers’ compensation and grants and scholarships):** Enter the amounts received during 2024 in the form of: TAF (Temporary Assistance to Families); welfare or general assistance payments; workers’ compensation; disability payments (**excluding** disability payments received from Social Security, SSI, Veterans and Railroad Retirement, or pensions that you entered on line 4 or line 7); and grants, scholarships, and foster grandparent payments.

**Line 9 (All other income. Enter the total amounts from the following list):** Enclose with your claim a list showing the recipient(s), source(s), and amount(s) for the income entered on line 9.

- All income (regardless of source) received by adult individuals other than you and your spouse who lived in the homestead at any time during 2024. For those who lived with you less than 12 months, include only the income they received during the months they lived with you. Also list these individuals in the *Members of Household* section on the back of the claim.
- The income (child support, SSI, wages, etc.) of a minor child or incapacitated person, when that person is an owner of the homestead or is on the rental agreement.
- Any other income outlined as “household income” on page 2 that is not already entered on lines 4 through 8.

**Line 10 (Total Household Income):** Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than \$42,600 you do not qualify for a homestead refund.

**Important:** To expedite your refund, enclose a copy of pages 1 and 2 of your federal Form 1040, statements from DCF (formerly SRS) and Social Security; and other documentation for income amounts shown on lines 4 through 9.

**REFUND — LINES 11 THROUGH 15**

**Line 11 (Percent of property for rental or business use):** If part of your homestead was rented to others or used for business purposes during 2024, you may claim only the property taxes paid on the portion that was used for personal purposes. Complete the following worksheet to determine the percent of rental or business use to enter on line 11 and property tax amount to enter on line 12, Form K-40H. **Note:** Include the income received from the rental or business use of your homestead on lines 4 or 5 of Form K-40H.

<b>WORKSHEET for RENTAL or BUSINESS USE of HOME</b>	
If you filed Schedule C Form 1040, complete only lines 4, 5 and 6.	
1. Total number of rooms in your homestead .....	_____
2. Number of rooms rented or used for business .....	_____
3. Rental/business use percentage. Divide line 2 by line 1. Enter result here and line 11 of Form K-40H .....	_____ %
4. Total 2024 general property tax.....	_____
5. Multiply line 4 by line 3 (also include any property tax deduction claimed on federal Schedule C) This is the rental/business portion of the property taxes....	_____
6. Subtract line 5 from line 4. This is the general property tax on the nonbusiness portion of your homestead. Enter result on line 12, Form K-40H .....	_____

**Line 12 (2024 general property taxes):** Enter the total 2024 general property tax you have paid or will pay, as shown on your real estate tax statement (taxes on property valued at \$350,000 or more does not qualify). **Do not include** special assessment taxes, such as those levied for streets, sewers, or utilities; charges for services, such as sewer services; interest or late charges; or taxes on agricultural or commercial land. NOTE: The 2024 property tax is payable in two installments – the first is due December 20, 2024 and the second is due May 10, 2025. It is the total of both installments (whether paid or not) that is entered on line 12.

If you are filing on behalf of a claimant who died during 2024, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, use the steps for computing a decedent’s refund on the next page.

**If you have delinquent property tax,** mark the box on line 12. Your entire homestead refund will be sent to your county treasurer to pay the delinquent property tax.

**2024 Property Tax Statement**

You are not required to send a copy of your 2024 property tax statement with your completed K-40H; however, you may be asked to provide it at a later date. **If requested, submit a copy of your 2024 statement – NOT a basic receipt –** to verify the property tax entered on line 12. The copy will not be returned. A property tax receipt that contains a breakdown of property tax among the general tax, special tax, fees, etc. (such as a receipt that is an exact copy of the statement) is acceptable. **The annual statement from your mortgage company and property tax receipts are NOT acceptable.** If you need a copy of your property tax statement, you may request one through the office of your county clerk.

**Mobile and Manufactured Homeowners**

If you own your mobile home/manufactured home, enter on line 12 the personal property taxes you paid on your home, and the general property tax paid on the land. If you own your mobile home, but rent the land or lot on which it sits, enter on line 12 the personal property tax you paid on the mobile home. You may not claim the general property tax paid on the rented property.

**Farm Owners**

If your homestead is part of a farm covered by a single property tax statement, you may use only the general property tax paid on the HOMESITE.

**Line 13 (Amount of property tax allowed; cannot exceed \$700):** Enter amount reported on line 12 or \$700, whichever is less.

**Line 14 (Homestead refund percentage):** Your refund percentage is based on your total household income on line 10. Using the table at the bottom of page 3, find your income and enter the corresponding percentage on line 14. If the percentage is less than 100%, leave the first box blank.

**Line 15 (Homestead Refund):** Multiply line 13 by the percentage on line 14 and enter the result. If the amount is less than \$5, it will not be refunded. You will receive a refund in the amount shown on line 15 if there are no corrections made to your claim; you did not participate in the optional refund advancement program (see page 3); you have no delinquent property taxes due to your County Treasurer; and you owe no other debt to the State of Kansas (see *Debtor Set-Off* that follows).

**IMPORTANT:** Instructions for the back of your claim are on page 6. Before mailing it be sure to complete all sections, sign the claim, and enclose all required documentation.

**Debtor Set-Off**

If you owe a delinquent debt to the State of Kansas (such as child support, student loan, medical bills, or income tax), your refund will be applied to that debt first and any remaining refund will be sent to you. Be advised that the set-off process will cause a delay of up to 12 weeks for any remaining refund.

**Deceased Claimants**

If filing on behalf of a claimant who died during 2024, the refund amount is prorated based on the decedent's date of death. The taxes (line 12) are also prorated based on the decedent's date of death. Use the following steps to compute a refund on behalf of a decedent. See page 3 for required enclosures.

REFUND COMPUTATION FOR DECEASED CLAIMANT					
1. Complete lines 1 through 11 of K-40H or 1 through 10 of K-40PT or K-40SVR.					
2. Compute allowable property tax paid by decedent to date of death. Using the table below, multiply the total 2024 property taxes by the applicable percentage for the month of the decedent's death. Enter result on line 12 of K-40H or line 11 of K-40PT or K-40SVR.					
EXAMPLE: If claimant died in August 2024 and the 2024 taxes were \$645, the property tax paid to date of death is 8/12ths (.667) of \$645 for a result of \$430 (\$645 X .667 = \$430).					
3. Complete lines 13 and 14 of the K-40H; then continue by completing lines 4 through 6 of this worksheet. If filing a K-40PT or K-40SVR, skip lines 4 through 6 and follow the instructions for K-40PT or K-40SVR below.					
4. Multiply line 13 of K-40H by line 14 of K-40H. Enter result _____.					
5. Enter percent from table below for month of decedent's death _____.					
6. Multiply the result from line 4 by the percent in line 5. Enter the result here _____ and on line 15 of K-40H.					
<b>K-40PT:</b> Multiply amount on line 11 of K-40PT by 75% (.75). Multiply the result by the percentage from the following table for the month of the decedent's death. Enter this amount on line 12 of K-40PT.					
<b>K-40SVR:</b> Multiply the general property taxes paid timely in 2024 by the percentage from the following table from the month of the decedent's death. Enter this amount on line 11 of K-40SVR.					
<u>MONTH</u>	<u>PERCENT</u>	<u>MONTH</u>	<u>PERCENT</u>	<u>MONTH</u>	<u>PERCENT</u>
January	.083	May	.417	September	.750
February	.167	June	.500	October	.833
March	.250	July	.583	November	.917
April	.333	August	.667	December	1.000

**2025 Refund Advancement Program Box**  
(See additional information about this program on page 3)

By checking this box, you are requesting that the Department of Revenue electronically transfer your 2025 advancement information directly to the County Treasurer to help pay the first half of your property taxes. **If you do not check this box, you cannot participate in the 2025 advancement program**, in which case none of your 2025 refund will be used to pay your 2025 property taxes.

As a participant in this program, your 2024 refund will be used to pay back the amount the Department of Revenue advanced the county for your property taxes in December 2024. If there is a refund amount left over, it will be sent to you in a check. To determine the amount of your refund check, complete the following worksheet.

REFUND ADVANCEMENT WORKSHEET	
1. 2024 refund from line 15 of Form K-40H, line 12 of Form K-40PT or line 13 of form K-40SVR .....	\$ _____
2. 2024 refund advancement amount from your advancement letter .....	\$ _____
3. Subtract line 2 from line 1 .....	\$ _____
You will receive the amount on line 3 in a check from the Department of Revenue if you have no other delinquent debts due the state of Kansas (see <i>Debtor Set-Off</i> ).	

If your 2024 refund (line 15 K-40H, line 12 K-40PT or line 13 K-40SVR) is LESS than the advancement amount (line 2 of the Refund Advancement Worksheet), you should pay the difference when you file your 2024 K-40H, K-40PT or K-40SVR. Make your check or money order payable to the Department of Revenue and include the tax year and last 4 digits of your Social Security number (example: XXX-XX-1234).

**EXCLUDED INCOME (BACK OF CLAIM FORM)**

Enter in this section the total received during 2024 by all household members (including minor children) from each of the sources listed in (a) through (f).

On line (g), enter wages received by a minor child and any other income not considered "household income" as outlined on page 2. **First time filers** must enclose a copy of their benefit statement or award letter with their claim to verify that the Social Security income is excludable. **Previous filers** should keep a copy for their records as the Department reserves the right to request it at a later date.

**MEMBERS OF HOUSEHOLD (BACK OF CLAIM FORM)**

All claimants must complete this section. As the claimant, enter your information on the first line. Then enter the name, date of birth, and other requested information for EACH PERSON (adults and children) who lived with you at any time during 2024.

If the person lived with you all year, enter "12" in the *Number of months resided in household* column and indicate whether their income is included as part of the *Household Income* reported on lines 4 through 9 of K-40H. NOTE: For a child born during 2024, enter only the number of months from the date of birth to the end of the year. For example, enter "6" for a child born July 10, 2024.



**Signature:** You, as the claimant, **MUST** sign the claim. If the claim was prepared by another, the preparer should also sign in the space provided, and supply a daytime phone number.

**Preparer authorization box:** It may be necessary that we contact you about your claim. By marking the box above the signature line, you are authorizing the department's director or their designee to discuss your claim and any enclosures with your preparer. If a paid preparer is completing your return, they must sign and provide their preparer tax identification number (PTIN).

If the claim is being filed on behalf of a decedent, the surviving spouse or executor/executrix must sign it. See *Deceased Claimants* on page 3 for additional information and required enclosures.

If the claimant is incapable of signing the claim, the person authorized to sign **MUST** sign and enclose a copy of the appointing documentation (i.e., guardian, conservator, power of attorney).

**MAILING YOUR CLAIM:** To prevent a delay in your receiving your refund, be sure that you have a correct and complete claim. Before mailing it, please be sure you have:

- ✓ written your numbers clearly in each box;
- ✓ completed all required information and signed the claim;
- ✓ kept a complete copy of your claim for your records;
- ✓ enclosed, with Form K-40H, a copy of your Social Security disability award letter or Schedule DIS completed by your physician indicating date the disability began (disabled or blind claimants);
- ✓ placed all forms **loosely** in the envelope. **DO NOT staple, tape or use any type of fastening device** on documents.

**AFTER YOU FILE:** Keep a copy of your claim and all supporting documents. If you have a problem later and need to contact the Department of Revenue, it will save time if you have a copy of your claim with you. Keep copies of all documents for at least four years.

### **Processing Refund Claims**

Normal processing time for an error-free and complete paper-filed homestead refund claim is 20 to 24 weeks. Claims requiring correspondence will take longer. Information for checking the status of your refund can be found on the back cover of this booklet.

If you have a refund due on the K-40H, K-40PT or K-40SVR and K-40 forms, wait until both returns are processed before expecting a refund check. Your refund(s) are subject to debtor set-off for other delinquent debts owed to the State of Kansas or County Treasurer.

### **Correspondence from the Department of Revenue**

Should you receive a letter from the Department of Revenue about your claim, please respond to it immediately. Processing time necessary for a typical refund claim starts the day the missing information is received by the department. If you have questions about the letter or wish to discuss your claim in person, contact our Taxpayer Assistance Center (see back cover).

DO NOT STAPLE

2024  
KANSAS HOMESTEAD CLAIM



FILE THIS CLAIM AFTER DECEMBER 31, 2024, BUT NO LATER THAN APRIL 15, 2025

Claimant's  
Social Security  
Number

First four letters of  
claimant's last name.  
Use ALL CAPITAL letters.

Claimant's  
Telephone  
Number

**Name and Address**

Your First Name Initial Last Name

Mailing Address (Number and Street, including Rural Route)

City, Town, or Post Office State Zip Code County Abbreviation

Mark this box if claimant is deceased (See instructions).....

Date of Death

IMPORTANT: Mark this box if name or address has changed.....

Mark this box if this is an amended claim .....

TO QUALIFY YOU MUST HAVE BEEN A RESIDENT OF KANSAS THE ENTIRE YEAR OF 2024 AND OWN YOUR HOME.

**Qualifications**

Answer **ONLY** the questions that apply to you:

1. Age 55 or over for the entire year? Enter date of birth (must be prior to 1969).....

2. Disabled or blind for the entire year? Enter the date disability began. See instructions .....  **ENCLOSE Social Security Benefit Verification Statement or Schedule DIS**

3. Dependent child who resided with you and was under 18 years of age for the entire year?  
Child's name ..... Enter date of birth (must be prior to 2024).....

Mark this box if you are filing as surviving spouse of a disabled veteran OR of an active duty service member who died in the line of duty (see instructions for this qualification and for **required enclosures**).

**NOTE: If you filed a Form K-40PT or K-40SVR for 2024, you DO NOT qualify for this property tax refund.**

**Household Income**

ENTER THE TOTAL RECEIVED IN 2024 FOR EACH TYPE OF INCOME. See instructions.

4. 2024 Wages OR Kansas Adjusted Gross Income (if negative, enter zero) \$ _____ plus Federal Earned Income Credit \$ _____ . Enter the total.....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
5. All taxable income other than wages and pensions not included in Line 4. Do not subtract net operating losses and capital losses .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
6. Total Social Security and SSI benefits, including Medicare deductions, received in 2024 (do <b>not</b> include disability payments from Social Security or SSI) \$ _____ . Enter 50% of this total .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
7. Railroad Retirement benefits <b>and</b> all other pensions, annuities, and veterans benefits (do <b>not</b> include disability payments from Veterans and Railroad Retirement) .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
8. TAF payments, general assistance, worker's compensation, grants and scholarships .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
9. All other income, including the income of others who resided with you at any time during 2024 .....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00
10. <b>TOTAL HOUSEHOLD INCOME</b> (Add lines 4 through 9. If line 10 is more than \$42,600 you do not qualify for a refund)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	00

**Refund**

11. Percent of the homestead property that was rented or used for business in 2024 (see instructions).....  %

12. 2024 general property taxes, excluding specials. (Tax on property valued at more than \$350,000 does not qualify. See instructions.).....  Mark this box if you have delinquent property tax.  %

13. Amount of property tax allowed. Enter amount from line 12 **or** \$700, whichever is less .....

14. Using your total household income on line 10 and the Refund Percentage Table, enter your refund percentage .....

15. **HOMESTEAD REFUND** (Multiply line 13 by percentage on line 14) .....

**Important:** If you filed Form ELG with your county, your refund will be reduced by the ELG amount applied to the first half of your 2024 property tax.

Mark this box if you wish to participate in the Refund Advancement Program (see instructions).....

**Signature**

I authorize the Director of Taxation or the Director's designee to discuss my K-40H and enclosures with my preparer.  
I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete claim.

\_\_\_\_\_  
Claimant's signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of preparer other than claimant

Tax Preparer's PTIN, EIN or SSN:

IMPORTANT: Please allow 20 to 24 weeks to process your refund.

COMPLETE THE BACK OF THIS FORM



**Providing this information should speed the processing of your claim.** Income reported here should not be included on line 10 of this form.

Enter in the spaces provided the **annual amount of all other income** not included as household income on line 10:

Excluded Income

(a) Food Stamps..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	(b) Nongovernmental Gifts ..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(c) Child Support..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	(d) Settlements (lump sum) ..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(e) Personal and Student Loans..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	(f) SSI, Social Security, Veterans or Railroad Disability (enclose documentation)..... \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(g) Other (See instructions) Source _____ Amount \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Complete the information below for ALL persons (including yourself) who resided in your household **at any time** during 2024. Indicate the number of months they lived with you and whether or not their income is included on lines 4 through 9 of Form K-40H.

Members of Household

Name	Date of Birth	Relationship	Number of months resided in household	Income included on lines 4-9, Yes/No	Social Security Number
	/ /				<input type="text"/>
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2024 KANSAS PROPERTY TAX RELIEF CLAIM for Low Income Seniors



FILE THIS CLAIM AFTER DECEMBER 31, 2024, BUT NO LATER THAN APRIL 15, 2025

Claimant's Social Security Number

Grid for Social Security Number

First four letters of claimant's last name. Use ALL CAPITAL letters.

Grid for last name letters

Claimant's Telephone Number

Grid for Telephone Number

Name and Address section with fields for Name, Mailing Address, City, State, Zip Code, and County Abbreviation.

Mark this box if claimant is deceased (See instructions).....

Date of Death

IMPORTANT: Mark this box if name or address has changed.....

Mark this box if this is an amended claim .....

Qualifications section with numbered list of requirements for the refund.

NOTE: If you filed a Form K-40H or K-40SVR for 2024, you DO NOT qualify for this property tax refund.

Grid for date of birth (MONTH, DAY, YEAR)

Household Income table with 10 rows for different income types and a total row.

Refund section with lines 11 and 12, and a checkbox for the Refund Advancement Program.

Signature section with fields for Claimant's signature, Date, Signature of preparer, and Tax Preparer's PTIN, EIN or SSN.

IMPORTANT: Please allow 20 to 24 weeks to process your refund.

COMPLETE THE BACK OF THIS FORM

Grid for back of form completion



Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

Excluded Income

13. Enter in the spaces provided the **annual amount of all other income** not included as household income on line 10:

(a) Food Stamps.....	\$					00	(b) Nongovernmental Gifts .....	\$						00
(c) Child Support.....	\$					00	(d) Settlements (lump sum) .....	\$						00
(e) Personal and Student Loans .....	\$					00	(f) SSI, Social Security, Veterans or Railroad Disability (enclose documentation) .....	\$						00
(g) Other (See instructions) Source _____							Amount \$							00

Members of Household

14. List the names of **ALL persons who resided in your household at any time during 2024**. Specify the number of months they lived with you and report their portion of income **that is included in total household income** on line 10 of this form.

Name	Number of months resided in household	Their portion of income that is included on line 10	Social Security Number
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	

## FORM K-40PT LINE-BY-LINE INSTRUCTIONS

**If you filed a Form K-40H or K-40SVR for 2024, you cannot claim this refund.**

### NAME AND ADDRESS

Use the instructions for Form K-40H on page 4 to complete the personal information at the top of Form K-40PT.

### QUALIFICATIONS

**Lines 1 through 3:** You must have been **65 years of age or older** (born before January 1, 1959), a **resident** of Kansas **all of 2024** and a **home owner during 2024**. If you meet these qualifications, enter your date of birth on line 3.

### HOUSEHOLD INCOME

Enter on lines 4 through 8 the annual income amounts received by you and your spouse during 2024. Enter on line 9 the income of ALL other persons who lived with you at any time during 2024.

**Lines 4 and 5:** Use the instructions for lines 4 and 5 of Form K-40H that begin on page 4 to complete lines 4 and 5 of Form K-40PT.

**Line 6:** Enter the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual benefit statement. **Do not include Social Security or SSI "disability" payments.** (NOTE: Social Security disability or SSI payments become regular Social Security payments when a recipient reaches full retirement age. These Social Security disability payments, that were once Social Security disability or SSI payments, are NOT included in household income.) Enter the annual amount of any Social Security **disability** benefits and Social Security payments of a person who has reached full retirement age who had previously been receiving Social Security disability payments, in the Excluded Income section on the back of Form K-40PT and enclose a benefit statement or award letter with your claim.

If you do not have your statement of Social Security benefits, use the method given for line 6 of Form K-40H to compute your total received in 2024. Instructions are on page 4.

**Lines 7 through 9:** Use the instructions for lines 7 through 9 of Form K-40H on page 5 to complete these lines on Form K-40PT.

**Line 10:** Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than \$24,500 you do not qualify for a homestead refund.

### REFUND

**Line 11:** Enter the total 2024 general property tax you paid as shown on your real estate tax statement. Enter only **timely paid** tax amounts. For a list of items that you **cannot include** see the instructions for line 12 of Form K-40H on page 5.

If you are filing on behalf of a claimant who died during 2024, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, follow the instructions for deceased claimants on page 6.

**Line 12:** Multiply the amount on line 11 by 75% (.75). This is the amount of your property tax refund.

### EXCLUDED INCOME

**Line 13:** To speed the processing of your refund, list in items (a) through (g) all other income that you **did not include** on line 10. For more information on what to include here, see *Excluded Income* on page 6.

**Line 14:** List all persons who resided in your household at any time during 2024. Complete all requested information for each person. If more space is needed, enclose a separate sheet.

### SIGNATURE

You, as the claimant, **MUST sign the claim**. See the instructions for *Signature* on page 6.

KANSAS PROPERTY TAX RELIEF CLAIM for SENIORS AND DISABLED VETERANS



FILE THIS CLAIM AFTER DECEMBER 31, 2024, BUT NO LATER THAN APRIL 15, 2025

Claimant's Social Security Number

Grid for Social Security Number

First four letters of claimant's last name. Use ALL CAPITAL letters.

Grid for last name letters

Claimant's Telephone Number

Grid for Telephone Number

Name and Address section with fields for Name, Address, City, State, Zip, and County.

Mark this box if claimant is deceased (See instructions).....

Date of Death

IMPORTANT: Mark this box if name or address has changed.....

Mark this box if this is an amended claim .....

To qualify for this property tax refund you must have been a resident of Kansas all of 2024, and owned and occupied the same homestead in both 2024 and the base year.

- Qualifications section with numbered questions 1-3 regarding age, veteran status, and surviving spouse.

MONTH DAY YEAR grid for date of birth

ENCLOSE your Veterans Affairs Award Letter showing disability rating

MONTH DAY YEAR grid for date disability began

NOTE: If you filed a Form K-40H or K-40PT for 2024, you DO NOT qualify for this property tax refund.

Name of deceased claimant

Grid for Name of deceased claimant

SSN of deceased claimant

Grid for SSN of deceased claimant

Date of death of deceased claimant

Grid for Date of death of deceased claimant

ENTER THE TOTAL RECEIVED IN 2024 FOR EACH TYPE OF INCOME. See instructions.

Table with 10 rows for household income types and a column for dollar amounts.

Refund section with lines 11-13 and a checkbox for the Refund Advancement Program.

Signature section with fields for Claimant's signature, Date, and Signature of preparer.

IMPORTANT: Please allow 20 to 24 weeks to process your refund.

COMPLETE THE BACK OF THIS FORM

Grid for additional information



Providing this information should speed the processing of your claim. Income reported here should not be included on line 10 of this form.

Excluded Income

14. Enter in the spaces provided the annual amount of all other income not included as household income on line 10:

(a) Food Stamps.....	\$							00	(b) Nongovernmental Gifts .....	\$								00
(c) Child Support.....	\$							00	(d) Settlements (lump sum) .....	\$								00
(e) Personal and Student Loans .....	\$							00	(f) SSI, Social Security, Veterans or Railroad Disability (enclose documentation) .....	\$								00
(g) Other (See instructions) Source _____									Amount \$									00

15. List the names of ALL persons who resided in your household at any time during 2024. Specify the number of months they lived with you and report their portion of income that is included in total household income on line 10 of this form.

Members of Household

Name	Number of months resided in household	Their portion of income that is included on line 10	Social Security Number
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	
		\$ 00	

### FORM K-40SVR LINE-BY-LINE INSTRUCTIONS

If you filed a Form K-40H or K-40PT for 2024, you cannot claim this refund.

#### NAME AND ADDRESS

Use the instructions for Form K-40H on page 4 to complete the personal information at the top of Form K-40SVR.

#### QUALIFICATIONS

**Line 1:** Age 65 or over for the entire base year. Enter your date of birth (must be prior to 1959). "Base year" means the first year an individual is 1) age 65 or over and/or a disabled veteran for the entire year, 2) owns and occupies the homestead where the claimant is seeking a refund for the entire year, and 3) is a resident of Kansas for the entire year. The appraised value of the claimant's homestead for the base year cannot be more than \$350,000.

**Line 2:** A disabled veteran for the entire base year. Enter the date disability began. A disabled veteran means a person who is a resident of Kansas and who: (1) served in the active military, naval, air or space service and who was discharged or released therefrom under an honorable discharge or a general discharge under honorable conditions; (2) received a disability that was incurred or aggravated in the line of duty in the active military, naval, air or space service; and (3) has a service-connected evaluation percentage equal to or greater than 50%, pursuant to 38 U.S.C. § 1101 et seq. or 10 U.S.C. § 1201 et seq.

**Line 3:** Check the box if you are the surviving spouse of a claimant who was either a disabled veteran or person 65 years of age or older for the entire year.

For the surviving spouse to qualify, the disabled veteran or person 65 years of age or older must have been receiving benefits under the SVR program (K.S.A. 79-4508a) at the time of their death. If you are claiming the benefit as a surviving spouse, list the deceased claimant's name, SSN, and date of death. If claiming the benefit as the surviving spouse of a disabled veteran, also complete Line 2 of this claim (date disability began).

Enclose with your K-40SVR a copy of the original veterans Disability Determination letter or letter from your regional V.A. that includes the disability date and the percentage of disability being 50% or greater.

#### HOUSEHOLD INCOME

**Enter on lines 4 through 8** the annual income amounts received by you and your spouse during 2024. Enter on line 9 the income of ALL other persons who lived with you at any time during 2024.

**Lines 4 and 5:** Use the instructions for lines 4 and 5 of Form K-40H that begin on page 4 to complete lines 4 and 5 of Form K-40SVR.

**Line 6:** Enter in the first space the total Social Security and Supplemental Security Income (SSI) benefits received by you and your spouse. Include amounts deducted for Medicare, any Social Security death benefits, and any SSI payments not shown on the annual benefit statement. **Do not include Social Security or SSI "disability" payments.** (NOTE: Social Security disability or SSI payments become regular Social Security payments when a recipient reaches full retirement age. These Social Security disability payments, that were once Social Security disability or SSI payments, are NOT included in household income.) Enter the annual

amount of any Social Security disability benefits and Social Security payments of a person who has reached full retirement age who had previously been receiving Social Security disability payments, in the Excluded Income section on the back of Form K-40SVR. Enclose a benefit statement or award letter with your claim.

If you do not have your statement of Social Security benefits, use the method given for line 6 of Form K-40H to compute your total received in 2024. Instructions are on page 4.

**Lines 7 through 9:** Use the instructions for lines 7 through 9 of Form K-40H on page 5 to complete these lines on Form K-40SVR.

**Line 10:** Add lines 4 through 9 and enter total. If the amount is negative, enter zero in the space provided. If more than \$56,450 you do not qualify for this property tax relief.

#### REFUND

**Line 11:** Enter the total 2024 general property tax you have paid or will pay, as shown on your real estate tax statement. Do not include special assessments taxes, such as those levied for streets, sewers, or utilities; charges for services, such as sewer services, interest or late charges; or taxes on agricultural commercial land. NOTE: the 2024 property tax is payable in two installments - the first is due December 20, 2024 and the second is due May 10, 2025. Enter the total of both installments (whether paid or not) on line 11.

If you are filing on behalf of a claimant who died during 2024, the property tax must be prorated based on the date of death. To determine the property tax amount to enter here, follow the instructions for deceased claimants on page 6. (A surviving spouse claim will not be prorated.)

If you have delinquent property tax, mark the box on line 11. Your entire homestead refund will be sent to your county treasurer to pay the delinquent property tax.

**Line 12:** Enter the amount of general property taxes paid by you in the base year. "Base year" means the first year an individual is 1) age 65 or over and/or a disabled veteran for the entire year, 2) owns and occupies the homestead where the claimant is seeking a refund for the entire year, and 3) is a resident of Kansas for the entire year. The appraised value of the claimant's homestead for the base year cannot be more than \$350,000. For an individual who would otherwise be an eligible claimant prior to 2021, such base year shall be deemed to be 2021 for the purposes of this property tax relief claim.

**Line 13: PROPERTY TAX REFUND.** Subtract line 12c from line 11. This is your property tax refund.

#### EXCLUDED INCOME

**Line 14:** To speed the processing of your refund, list in items (a) through (g) all other income that you did not include on line 10. For more information on what to include here, see Excluded Income on page 6.

**Line 15:** List all persons who resided in your household at any time during 2024. Complete all requested information for each person. If more space is needed, enclose a separate sheet.

#### SIGNATURE

You, as the claimant, **MUST sign the claim.** See the instructions for Signature on page 6.

# 2024 KANSAS CERTIFICATE OF DISABILITY



If you are claiming homestead benefits because of disability, this form must be completed by a duly licensed physician and enclosed with your Homestead Claim, Form K-40H. Instead of this schedule, you may enclose a copy of your Social Security certification of disability letter that shows you are receiving benefits based upon a total and permanent disability which prevented you from being engaged in any substantial gainful activity during the entire calendar year of 2024. You must enclose a copy of your original Veterans Disability Statement or letter with all required information, including your disability date and percentage of permanent disability, from the V.A. when claiming a Disabled Veterans disability for homestead and SVR. Annual income derived from any substantial gainful activity during 2024 must not exceed the limits set by the Social Security Administration for 2024: \$18,600 if the impairment is other than blindness; \$31,080 if the individual is blind.

NAME OF PERSON EXAMINED \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

Street or RR (Include apartment number or lot number)

City

State

Zip Code

1. Does the individual qualify as having a disability preventing them from engaging in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death and/or has lasted for the entire year of 2024?

YES

NO

2. Nature of disability \_\_\_\_\_

3. When was the condition originally diagnosed? \_\_\_\_\_

## CERTIFICATION OF PHYSICIAN

I, \_\_\_\_\_, certify that I have personally examined the physical and mental condition of the above named individual.

I declare under the penalties of perjury that to the best of my knowledge and belief, this is a true, correct and complete statement.

SIGNATURE OF PHYSICIAN \_\_\_\_\_

PHYSICIAN'S NAME \_\_\_\_\_

Please type or print

BUSINESS ADDRESS \_\_\_\_\_

Street or RR

City

State

Zip Code

PHONE \_\_\_\_\_

DATE \_\_\_\_\_



# **FIDUCIARY TAX**



# Fiduciary Income Tax

## GENERAL INFORMATION

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

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### Who Must File a Return

**Resident Estate or Trust.** The fiduciary of a resident estate or trust must file a Kansas Fiduciary Income Tax return (K-41) if the estate or trust had any taxable income or there is withholding tax due for the nonresident beneficiaries. A resident *estate* is the estate of a person who was a Kansas resident at the time of death. All other estates are nonresident estates. A resident *trust* is any trust which is administered by the trustee in Kansas. A trust being administered outside of Kansas shall not be considered a resident trust merely because the governing instrument or a law requires that the laws of Kansas be followed with respect to interpretation or administration of the trust. All other trusts are nonresident trusts.

Effective July 1, 2023, the trust must have at least one income beneficiary, who, on the last day of the taxable year, was a resident of this state.

**Nonresident Estate or Trust.** The fiduciary of a nonresident estate or trust must file a Kansas Fiduciary Income Tax Return if the estate or trust had taxable income or gain derived from Kansas sources. This includes income or gain from: 1) real or tangible personal property located within Kansas; 2) a business, profession or occupation carried on within Kansas; or, 3) services performed within Kansas.

For a nonresident estate or trust, income from the following is not considered to be derived from Kansas sources: annuities, interest, dividends, or gains from the sale or exchange of intangible personal property, unless part of the income from a business, trade, profession, or occupation carried on within Kansas.

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### When and Where to File

You should complete your Kansas fiduciary return after the federal fiduciary return is complete. It is due no later than the 15th day of the fourth month after the close of the taxable year (generally April 15 for those operating on a calendar year basis). Mail your Fiduciary Income Tax return to the address shown on Form K-41.

For a quick and easy filing solution, submit your return electronically. See back cover for details.

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### Extension of Time to File

*An extension of time to file is not an extension to pay.*

If you are unable to complete your Kansas fiduciary return by the filing deadline, you may request an extension of time to file. If you filed Form 7004 with the IRS for an extension of time, enclose a copy of that form with your completed K-41. (Kansas does not have a separate extension request form but will accept an approved federal Extension of Time To File form.) If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and may also be charged a penalty on any balance due.

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### Accounting Period

The accounting period for which the Kansas fiduciary return is filed and the method of accounting used must be the same as that used for federal tax purposes. If, for federal purposes, the taxable year for the estate or trust changes or the method of accounting is changed, the changes also apply to the Kansas return.

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### Withholding Tax Payments

Kansas law requires the fiduciary of a resident estate or trust to submit the payment of withholding tax for its nonresident beneficiaries, if it is \$5 or more, with the filing of Form K-41. Complete Part IV, and enter the total from Column E on line 6 of Form K-41.

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### Estimated Tax

Estates and trusts are required to make federal estimated tax payments; however, Kansas statutes exempt estates and trusts from making estimated tax payments for Kansas fiduciary purposes.

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### Fiduciary Reporting to Beneficiaries

Fiduciaries must provide each beneficiary with the amount of the fiduciary modification to be used in the preparation of the beneficiary's Kansas individual income tax return. See page 2, Part II, Column D of Form K-41.

In addition, fiduciaries must provide each nonresident beneficiary with the amount of their share of income and credits from page 3, Part IV of Form K-41, and when Kansas tax is withheld, supply Form K-18 to the nonresident beneficiary. Fiduciary modifications, beneficiaries' shares of fiduciary modifications, and beneficiaries' shares of income and credits are computed on pages 2 and 3 of Form K-41 in Parts I, II, III and IV.

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### Federal Return

Enclose with Form K-41 a copy of your Federal Form 1041, including all schedules as filed with the IRS. The processing of your Kansas fiduciary return may be delayed if your *federal* fiduciary return is not included.

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### Confidential Information

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

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### Amended Returns

You must file an amended K-41 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. To amend your original return, use Form K-41 and mark the *amended return* check box. Pay the full amount of tax and interest due and no late pay penalty will be assessed. See our website for interest rates.

If you are filing an amended federal return for the same taxable year as this amended return, enclose a copy of the amended federal return and an explanation of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, provide the Department of Revenue with a copy of the adjustment or denial letter.

If you have not yet filed a Kansas K-41 but you filed your original federal return and the federal return has been amended or adjusted, use the information on the amended/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.

# LINE INSTRUCTIONS FOR FORM K-41, PAGE 1

**Heading.** Type or print your name and address in the spaces provided. If your name or address changed since you last filed, mark an "X" in the box below the heading. If filing an amended return, mark an "X" in the box below your name and address.

**Telephone Number.** If a problem should arise in processing your return, it is helpful that the Department of Revenue have a telephone number where you can be reached during office hours. The number you provide will be kept confidential.

**Filing Status.** The filing status shown on Form K-41 will reflect the nature of the entity for which the return is being filed.

**Residency Status. Residents:** If you are filing for a resident estate or trust, check the box for residents. If all income is taxable to the fiduciary and no distributions are made or required to be made, only Part I must be completed. If there are only resident beneficiaries, or if no amounts are distributable to nonresident beneficiaries, then it is necessary to complete only Parts I and II. If there are nonresident beneficiaries, then it is generally necessary to complete all parts. However, if amounts distributed to nonresidents are nontaxable, then Part IV may be omitted. **Nonresidents:** If you are filing for a nonresident estate or trust, check the box for nonresidents. If there are resident and/or nonresident beneficiaries, then all parts must be completed. However, if all income is taxable to the fiduciary, then only Parts I and II must be completed.

**Date Established.** Enter date of death or date the trust was established.

**LINE 1 (FEDERAL TAXABLE INCOME): Residents:** Enter on line 1 the federal taxable income shown on page 1 of the Federal Fiduciary Return, Form 1041. **Nonresidents:** Enter on line 1 the amount reported in Part III, line 49, column D of Form K-41.

**LINE 2 (KANSAS FIDUCIARY MODIFICATION): Residents:** If there has been no distribution to beneficiaries, enter the fiduciary modification from page 2, line 27. If there has been a distribution to beneficiaries, enter the fiduciary's portion of the modification from page 2, Part II, line (j). **Nonresidents:** No modification is to be made on this line by a nonresident estate or trust.

**LINE 3 (KANSAS TAXABLE INCOME):** If line 2 is a positive amount, add line 2 to line 1 and enter result on line 3. If line 2 is a negative amount, subtract line 2 from line 1 and enter result. If you made no entry on line 2, your Kansas taxable income is the same as your federal taxable income so enter that amount on line 3.

**LINE 4 (TAX):** To compute the fiduciary income tax, refer to the tax computation schedule on the last page of Form K-41. Enter the tax amount on line 4.

**LINE 5 (TAX ON LUMP SUM DISTRIBUTIONS):** If a resident estate or trust received income from a lump sum distribution and a federal tax was imposed on this income in accordance with federal Internal Revenue Code, Section 402(e), then the resident estate or trust is also subject to Kansas tax on the lump sum distribution.

Enter on line 5 an amount equal to 13% of the federal tax on the ordinary income portion of the lump sum distribution determined on federal Form 4972.

**LINE 6 (NONRESIDENT BENEFICIARY TAX):** Enter the amount of nonresident beneficiary tax reported on page 3, Part IV of Form K-41. This amount is the total of column E.

**LINE 7 (TOTAL KANSAS TAX):** Add lines 4, 5 and 6.

**LINE 8 (CREDIT FOR TAXES PAID TO OTHER STATES (FOR RESIDENTS ONLY)):** If you paid income tax to another state, and the income derived from the other state is included in your Kansas taxable income, 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 8 and go to line 9. A copy of the return filed with the other state(s), or a copy of Federal Form 1116 (if applicable) for claiming a foreign tax credit, must be enclosed with Kansas Form K-41.

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

### Foreign Tax Worksheet

A. 2024 tax paid to the foreign country .....	\$ _____
B. LESS: Federal foreign tax credit allowed .....	\$ _____
C. EQUALS: Kansas foreign tax limitation. Enter this amount on line 1 of the following worksheet. ....	\$ _____

If you are a **Kansas resident**, use the following worksheet to determine your credit for tax paid to another state(s). **Nonresidents may not claim this credit** against Kansas tax.

### Other State Tax Credit Worksheet

1) Income tax paid to another state(s) and included in your 2024 Kansas Adjusted Gross Income .....	\$ _____
2) Kansas tax liability .....	\$ _____
3) Other state's taxable income .....	\$ _____
4) Kansas taxable income .....	\$ _____
5) Percentage limitation (divide line 3 by line 4) .....	_____ %
6) Limitation amount (multiply line 2 by line 5) .....	\$ _____
7) Allowable credit (amount from line 1 or line 6, whichever is less) .....	\$ _____

**LINE 9 (OTHER NONREFUNDABLE CREDITS):** Enter the total of all tax credits for which you are eligible. In claiming credits, you must complete and enclose with your Form K-41 the required schedule(s).

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 Credit (for carry forward use only) .....	K-34
Historic Preservation Credit .....	K-35
Disabled Access Credit .....	K-37
Eisenhower Foundation Credit .....	K-43
Disability Employment Credit .....	K-44
Friends of Cedar Crest Association Credit .....	K-46
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 Day Care Assistance Credit .....	K-56
High Performance Incentive Program 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
Kansas Community College and Technical College Contribution Credit .....	K-84
Commercial Restoration and Preservation Credit .....	K-92
Kansas Pregnancy Resource Act Credit .....	K-94

**LINE 10 (TOTAL CREDITS):** Add lines 8 and 9 and enter the result on line 10.

**LINE 11 (BALANCE):** Subtract line 10 from line 7 and enter result (cannot be less than zero).

**LINE 12 (KANSAS INCOME TAX WITHHELD):** Enter any amount of Kansas withholding. The Department of Revenue does

not require that copies of W-2 or 1099 forms be enclosed with your return; however, the Department reserves the right to ask for this information at a later date.

**LINE 13 (KANSAS ESTIMATED TAX PAID):** Enter the total of any estimated tax payments you made for your 2024 return.

**LINE 14 (AMOUNT PAID WITH KANSAS EXTENSION):** Enter any amount paid with an extension of time request.

**LINE 15 (REFUNDABLE PORTION OF TAX CREDITS):** Enter the refundable portion of your tax credits. Enclose a copy of the schedule(s) with your return.

**LINE 16 (CREDIT FOR TAX 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 fiduciary income tax return.

**LINE 17 (PAYMENTS REMITTED WITH ORIGINAL RETURN):** If you are filing an amended K-41 for the 2024 tax year, enter the amount of money you remitted to KDOR with your original 2024 return.

**LINE 18 (OVERPAYMENT FROM ORIGINAL RETURN):** If you are filing an amended K-41 for the 2024 tax year, enter the amount of overpayment shown on your original return. Since you were refunded this amount, it is a subtraction entry.

**LINE 19 (TOTAL REFUNDABLE CREDITS):** Add lines 12 through 17 and subtract line 18. Enter the total on line 19.

**LINE 20 (UNDERPAYMENT):** If your tax balance on line 11 is greater than your total refundable credits on line 19, enter the difference on line 20. NOTE: If the amount on line 20 is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest will be added according to the rules outlined in lines 21 and 22.

**Extension of Time.** Interest is due on any delinquent tax balance,

even if you were granted an extension of time to file. 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 21 (INTEREST):** Using the underpayment amount on line 20, compute interest at .75% for each month (or portion thereof) from the due date of the return.

**LINE 22 (PENALTY):** Compute penalty at 1% per month (or portion thereof) from the due date of the return on the amount on line 20. The maximum penalty is 24%.

**LINE 23 (BALANCE DUE):** Add lines 20, 21 and 22 and enter the result on line 23. Write your federal Employer Identification Number (EIN) on your check or money order, made payable to Kansas Fiduciary Tax and send it with your return. Do not send cash. A balance due of less than \$5.00 need not be paid.

**LINE 24 (REFUND):** If line 19 is greater than line 11, subtract line 11 from line 19 and enter the amount of the refund on line 24. Amounts less than \$5.00 will not be refunded.

Normal processing time to issue a refund for a paper-filed tax return is 16 weeks. Errors on your return, photocopied forms, and incomplete returns or those with missing documentation will cause delays in processing refunds. For a faster refund - file electronically! Usually processed within 4 weeks. See back cover. NOTE: If there is any other liability owed the State of Kansas, the fiduciary income tax refund will be applied to that liability.

**Signatures:** The fiduciary MUST sign Form K-41. If prepared by someone other than the fiduciary, the preparer should also sign. No refund can be made unless the return is properly signed. If a paid preparer is completing the return, they must sign and provide their preparer tax identification number (PTIN).

**Preparer Authorization Box:** It may be necessary that the Department contact you about your tax return. If you wish to have the Director of Taxation or his/her designee contact your tax preparer instead, please give permission to do so by checking this box.

## LINE INSTRUCTIONS FOR FORM K-41, PAGES 2 AND 3

### PART I: MODIFICATIONS TO FEDERAL TAXABLE INCOME

**LINE 25a (STATE AND MUNICIPAL INTEREST):** Enter interest income received, credited, or earned from any state or municipal obligations during the taxable year, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of state or political subdivision obligations. Do not include those specifically exempt from income tax by Kansas law, such as: Kansas turnpike authority bonds, Board of Regents bonds for Kansas colleges and universities, electrical generation revenue bonds, urban renewal bonds, industrial revenue bonds, or Kansas highway bonds.

Interest income on obligations of Kansas or any political subdivision thereof, issued after December 31, 1987, shall be excluded from computation of Kansas taxable income.

**LINE 25b (STATE INCOME TAX OR LOCAL TAXES):** Enter any state, county, or city income or earnings taxes which are included in your federal deductions.

**LINE 25c (ADMINISTRATIVE EXPENSES):** Enter the amount of administrative expenses claimed on the federal fiduciary tax return.

**LINE 25d (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 25e (OTHER ADDITIONS TO FEDERAL TAXABLE INCOME):** Enter the total of these additions to federal taxable income:

- **Federal Income Tax Refund.** Generally, there will be no entry here unless an amended federal return has been filed for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in a federal income tax refund in 2024 for that prior year.
- **Partnership, S Corporation, or Fiduciary Adjustments.** If income was received 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 the necessary information to determine these amounts.

- **Community Service Contribution Credit.** Enter amount of any charitable contribution claimed on the federal return used to compute this credit on Schedule K-60.
- **Low Income Student Scholarship Credit.** Enter the amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.
- **Learning Quest Education Savings Program.** Enter amount of any "nonqualified withdrawal" from the Learning Quest Education Savings Program.
- **Kansas Expensing Recapture.** If you have a Kansas expensing deduction recapture amount from Schedule K-120EX, enter the amount of your deduction on line 25e and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE 25f (TOTAL ADDITIONS):** Add lines 25a through 25e.

**LINE 26a (INTEREST ON U.S. GOVERNMENT OBLIGATIONS):** Enter any interest or dividend income received on obligations or securities of any authority, commission, or instrumentality of the United States and its possessions, less any related expenses (management fees, trustee fees, interest, etc.) directly incurred in the purchase of such obligations or securities, to the extent they are included in federal taxable income if they are exempt from state income taxes under the laws of the United States. Such income paid to shareholders through a mutual fund is also exempt from Kansas tax. If the mutual fund invests in both exempt and non-exempt federal obligations, the modification allowed will be that portion of the distribution received from the mutual fund attributable to direct obligations of the U.S. government, as determined by the mutual fund. These obligations include: U.S. Savings Bonds, U.S. Treasury Bills,

Federal Land Bank, etc. Enclose a schedule indicating the name of each U.S. Government obligation claimed.

**LINE 26b (STATE INCOME TAX REFUNDS):** Enter any state or local income tax refunds which are included in line 1 of Form K-41.

**LINE 26c (RETIREMENT BENEFITS):** Enter total amount of benefits received from the following plans that are included in your federal taxable income.

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

**LINE 26d (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 26e (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 26f (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 to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE 26g (OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME):** Enter on line 26g the total of these other subtractions from federal taxable income. NOTE: You may not subtract the amount of income reported to another state.

- **Contributions by a Fiduciary of an Estate or Trust into a Kansas Achieving a Better Life Experience (ABLE) account.** Enter contributions deposited in an ABLE account established under the Kansas ABLE savings program or a qualified ABLE program.
- **Social Security Benefits** Enter the amount received as benefits under the Social Security Act (including SSI) in 2024, to the extent it is included in federal taxable income

■ **KPERs Lump Sum Roll Over.** Enter the amounts withdrawn from a qualified retirement account and include any earnings thereon to the extent that the amounts withdrawn were originally received as a KPERs lump sum payment at retirement that you rolled over into a qualified retirement account and the amount entered is included in federal taxable income. **Do not make an entry** if the amount withdrawn consists of income that was 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 the Kansas Public Employee's Retirement System.

■ **KPERs Lump Sum Distribution.** Employees who terminated KPERs employment after July 1, 1984, and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. Subtract the amount of the withdrawn accumulated contributions or partial lump-sum payment(s) to the extent either is included in federal taxable income. See NOTICE 05-04 for additional information.

■ **Sale of Kansas Turnpike Bonds.** Enter the gain from the sale of Kansas Turnpike Bonds if the gain was included in the federal taxable income.

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

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

■ **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.

■ **Electrical Generation Revenue Bonds.** Enter the amount included in federal taxable income.

■ **Learning Quest Education Savings Program.** Enter contributions deposited in the Learning Quest Education Savings Program, or a qualified 529 tuition program established by another state, up to a maximum of \$3,000 per student (beneficiary).

■ **Armed Forces Recruitment, Sign-Up or Retention Bonus.** Members of the armed forces of the United States (including Kansas army and air national guard): enter amounts received as a recruitment, sign up or retention bonus you received as an incentive to join, enlist or remain in the armed forces of the United States, to the extent included in federal taxable income. Also include amounts you received for repayment of educational or student loans incurred by you or for which you are obligated, and received as a result of your service in the armed forces of the United States, to the extent included in federal taxable income

■ **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 taxable income. This subtraction modification cannot exceed \$5,000. See NOTICE 14-03 for more information.

- **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 deduction claimed on the K-120EX. Important-The deduction must qualify under I.R.C. § 168: Modified Accelerated Cost Recovery System (MACRS).

**LINE 26h (TOTAL SUBTRACTIONS):** Add lines 26a through 26g and enter the total on line 26h.

**LINE 27 (NET MODIFICATION TO FEDERAL TAXABLE INCOME):** Subtract line 26h from line 25f. Enter the total on line 27 and on line 2, page 1, Form K-41. If there are beneficiaries, refer to Part II.

## PART II – COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME

Part II is used to determine the allocation of the shares of the Kansas fiduciary modification. The Kansas fiduciary modification is divided among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income plus the amount contributed or required to be contributed from current income to charitable beneficiaries.

If there is no federal distributable net income, each beneficiary's share of the Kansas fiduciary modification shall be in proportion to each share of the estate or trust income distributed. Any balance of the Kansas fiduciary modification not allocated to the beneficiaries is allocable to the fiduciary.

When the allocation of the Kansas fiduciary modification, as provided by law, would result in an amount that is substantially inequitable, the fiduciary may, with the permission of the Director of Taxation, use such other methods of allocation that will produce a fair and equitable result to both the fiduciary and the beneficiary. Kansas law does not permit the fiduciary to elect to pay the tax on income properly applicable to a beneficiary by including such income in its share of the modification. The estate or trust must advise each beneficiary of their share of the Kansas fiduciary modification. The amount reported in Column D is the amount which the fiduciary is required to submit to each beneficiary.

**Column A:** Enter on lines (a), (b), (c) and (d) the names and addresses of Kansas resident beneficiaries. Nonresident beneficiaries should be listed on lines (e), (f), (g) and (h).

**Column B:** Enter the Social Security numbers of the beneficiaries.

**Column C:** Enter the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or the laws controlling distribution of the estate or trust. The percentage allocated to charitable beneficiaries and to the fiduciary itself should be shown on the appropriate lines. Total allocation must equal 100%.

**Column D:** Enter on lines (a) through (i) each beneficiary's share of the Kansas fiduciary modification. Enter on line (j) the resident fiduciary's share of the modification. To determine each individual's and the fiduciary's share of the Kansas fiduciary modification, multiply the amount on line 27, Part I, by the percentage in Column C.

## PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES

**Important:** You need not complete Parts III and IV if you are filing a resident estate or trust where all beneficiaries are Kansas residents. If there are **any** nonresident beneficiaries, complete Parts III and IV.

**Part III** is used to compute the federal taxable income of the estate or trust from Kansas sources. It is to be completed by all resident estates and trusts which have nonresident beneficiaries and by all nonresident estates and trusts with income or gain from Kansas sources. Nonresident estates or trusts should report to Kansas only that part of their federal taxable income derived from Kansas sources. The income to be reported, and the modifications to that income, are determined in this part.

**Column A:** Column A lists the items of income and modifications that correspond to those shown on the federal fiduciary tax return.

**Column B:** Enter total income or deductions reported or claimed on the federal fiduciary tax return for each item listed in Column A.

**Column C:** Enter that part of each item of income reported in Column B that is derived from Kansas sources. Use direct accounting whenever possible. Intangible income is not considered to be from Kansas sources except where it is part of a business, trade, or occupation carried on in Kansas. Income from other estates, trusts, or partnerships should be modified, if necessary, before the item is entered in Column C. NOTE: Items entered in Column C should reflect the amount that remains after all modifications have been performed. For example, do not include in Column C any state or local income taxes deducted on the federal return; or any state income tax refunds reported as income on the federal return.

Do not carry over any administration expenses from Column B to Column C if these expenses were claimed on the federal fiduciary tax return.

Capital gains from Kansas sources should be entered in Column C only if the gain is distributed to the beneficiaries.

Depreciation, depletion, and federal estate tax not included on Federal Form 1041 and passed directly to the beneficiaries should be entered on the appropriate lines of Column C (e.g., line 42a).

Enter on line 42a other deductions not provided for on lines 37 through 41. These deductions should be directly allocated where possible. If they cannot be directly allocated to the income from Kansas sources, they should be apportioned by multiplying the deductions by the ratio of total Kansas income (line 36, Column C) divided by total federal income (line 36, Column B).

Enter on line 49, Column C, net income of the estate or trust from Kansas sources, after all modifications.

Enter on line 50, Column C, the total percentages of all "nonresident" beneficiaries. These percentages are determined by the documents or laws controlling distribution of the estate or trust.

Enter on line 51, Column C, the total income from Kansas sources of all nonresident beneficiaries. This amount is computed by multiplying line 49, Column C, by the percentage entered on line 50, Column C.

**Column D:** Column D is to be **completed by nonresident fiduciaries only**. Enter in Column D that part of Column C applicable to the fiduciary. The amount to be entered in Column D is computed by multiplying each entry in Column C by the fiduciary's percentage of the Kansas fiduciary adjustment as shown in Part II.

A capital gain from Kansas sources that is not distributed to the beneficiaries should be entered on line 31, Column D.

**NONRESIDENT FIDUCIARY EXEMPTION.** Enter on line 47, Part III, Column D, the amount of the nonresident fiduciary exemption determined by the following formula:

1) Exemption on federal Form 1041 .....	\$ _____
2) Kansas income of nonresident estate or trust (Part III, line 44, Column D) .....	\$ _____
3) Federal income (Part III, line 44, Column B) .....	\$ _____
4) Ratio (Divide line 2 by line 3) .....	_____ %
5) Nonresident fiduciary exemption (multiply line 1 by line 4) .....	\$ _____

Line 49, Column D, is the net income of the nonresident estate or trust from Kansas sources applicable to the fiduciary which should be entered on line 1 of Form K-41.

**PART IV - NONRESIDENT BENEFICIARIES' SHARE OF INCOME AND TAX TO BE WITHHELD**

**Part IV** is used to compute the nonresident beneficiaries' shares of income and to compute the amount of tax to be withheld by the fiduciary of a resident estate or trust from the amount distributed or distributable to the nonresident beneficiaries. Fiduciaries must provide to each nonresident beneficiary the amount of the nonresident beneficiary's share of income. In addition, Kansas law requires the fiduciary of a resident estate or trust to withhold tax from a nonresident beneficiary and to pay the amount of this tax with the Form K-41.

**Column A:** Enter on lines (a) through (d) the names and addresses of the nonresident beneficiaries.

**Column B:** Enter the Social Security numbers of the nonresident beneficiaries.

**Column C:** Enter on lines (a) through (d) the percentage of the estate or trust to be distributed to each beneficiary in accordance with the documents or laws controlling distribution of the estate or trust. **NOTE:** Since neither the resident beneficiaries' nor the fiduciary's percentages are shown here, it is unlikely this column will total 100%.

**Column D:** Enter on lines (a) through (d) each beneficiary's portion of the total taxable income from Kansas sources by multiplying Column C by the amount on line 49, Column C, Part III.

**Column E:** Compute the amount of tax to be withheld from each nonresident beneficiary by multiplying each beneficiary's income in column D by 2.5%. Enter these amounts on lines (a) through (d). The tax reported in this column is to be withheld and paid by the fiduciary for the beneficiary. Enter the total amount from Column E on page 1, line 6, Form K-41. Column E need not be calculated to completion if the nonresident share has already been withheld.

If any tax is required to be withheld, complete a Form K-18 for each nonresident beneficiary. The Form K-18 and instructions are on the last page of Form K-41.



(Rev. 7-24)

DO NOT STAPLE

For the taxable year beginning \_\_\_ / \_\_\_ / 2024; ending \_\_\_ / \_\_\_ / \_\_\_

Empty box for additional information

Filing Information section including Name of Estate or Trust, Employer ID Number (EIN), Name of Fiduciary, Mailing Address, Telephone Number, City, Town or Post Office, State, Zip Code, School District Number, and County Abbreviation.

Main table with 24 rows for Income, Tax Computation, Credits, Withholding & Payments, and Refund or Balance Due. Includes a large diagonal watermark: 'DO NOT SUBMIT PHOTOCOPIES OF THIS FORM'.

PLEASE COMPLETE THE BACK OF THIS FORM







**PART I - MODIFICATIONS TO FEDERAL TAXABLE INCOME**

25. Additions to federal taxable income:		
a. State and local bond interest (reduced by related expenses, enclose schedule).....	25a	00
b. State or local taxes measured by income deducted on the federal return .....	25b	00
c. Administrative expenses claimed as deductions on Kansas estate tax return .....	25c	00
d. Business interest expense carryforward deduction (I.R.C. § 163(j)) .....	25d	00
e. Other additions (see instructions, enclose schedule) .....	25e	00
f. Total additions to federal income (add lines 25a through 25e) .....	25f	00
26. Subtractions from federal taxable income:		
a. Interest on U.S. Government obligations (reduced by related expenses, enclose schedule) .....	26a	00
b. State income tax refunds reported as income on federal return.....	26b	00
c. Exempt retirement benefits .....	26c	00
d. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) .....	26d	00
e. Disallowed business interest deduction (I.R.C. § 163(j)).....	26e	00
f. Disallowed business meal expenses (I.R.C. § 274) .....	26f	00
g. Other subtractions from federal taxable income (see instructions, enclose schedule).....	26g	00
h. Total subtractions from federal taxable income (add lines 26a through 26g) .....	26h	00
27. Net modification to federal taxable income (subtract line 26h from line 25f) .....	27	00

**PART II - COMPUTATION OF SHARES OF THE MODIFICATION TO FEDERAL TAXABLE INCOME**

**NOTE: The Kansas fiduciary modification is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the sum of the federal distributable net income and the amount distributed or required to be distributed from current income.**

(A) Name and Address	(B) Social Security Number	(C) Percent of Distribution	(D) Share of fiduciary adjustment (line 27, Part I, multiplied by column C)
<b>RESIDENT BENEFICIARIES</b>			
(a)		%	
(b)		%	
(c)		%	
(d)		%	
<b>NONRESIDENT BENEFICIARIES</b>			
(e)		%	
(f)		%	
(g)		%	
(h)		%	
(i) Charitable beneficiaries' portion .....	( i )	%	
Subtotal .....		%	
(j) Fiduciary's portion .....	( j )	%	
Total .....		100%	

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.

sign  
here

Signature of fiduciary

Title

Date

Signature of preparer other than fiduciary

Date

Tax Preparer's PTIN, EIN or SSN:

**FOR NONRESIDENT ESTATES AND TRUSTS OR RESIDENT ESTATES AND TRUSTS  
WITH NONRESIDENT BENEFICIARIES**

**PART III - COMPUTATION OF FEDERAL TAXABLE INCOME OF THE ESTATE OR TRUST FROM KANSAS SOURCES**

(A) These items correspond to those listed on Federal Form 1041	(B) Total income as reported on Federal Form 1041	(C) Amount from Kansas sources	(D) Nonresident fiduciary's portion of Col. C & capital gains not distributed
28. Interest income .....			
29. Dividends .....			
30. Business income (loss) .....			
31. Capital gain (loss) .....			
32. Rents, royalties, partnerships, other estates and trusts, etc. ....			
33. Farm income (loss) .....			
34. Ordinary income (loss) .....			
35. Other income .....			
36. <b>Total income</b> (Add lines 28 through 35) .....			
37. Interest .....			
38. Taxes .....			
39. Fiduciary fees .....			
40. Charitable deduction .....			
41. Attorney, accountant, and return preparer fees .....			
42a. Other deductions not subject to the 2% floor .....			
42b. Allowable miscellaneous itemized deductions subject to the 2% floor .....			
43. <b>Total</b> (Add lines 37 through 42b) .....			
44. Subtract line 43 from line 36 .....			
45. Distributions to beneficiaries .....			
46a. Estate tax deduction (fiduciary) .....			
46b. Estate tax deduction (beneficiary) .....			
47. Exemption (For Column D, see instructions) .....			
48. <b>Total</b> (Add lines 45 through 47) .....			
49. Taxable income (Subtract line 48 from line 44) .....			
50. Total percent of all nonresident beneficiaries - from Part II, lines (e), (f), (g) & (h)			
51. Total Kansas income of nonresident beneficiaries (Multiply line 49 by line 50).			

**PART IV - NONRESIDENT BENEFICIARIES' SHARES OF INCOME AND TAX TO BE WITHHELD**

(A) Name and Address	(B) Social Security Number	(C) Beneficiary's Percentage	(D) Kansas Taxable Income	(E) Tax to be withheld (Multiply Col. D by 2.5%)
<b>NONRESIDENT BENEFICIARIES</b>				
(a)		%		
(b)		%		
(c)		%		
(d)		%		
<b>TOTAL.</b> Enter amount from column E on line 6 .....		%		

## TAX COMPUTATION SCHEDULE

If amount on line 3, Form K-41 is:

Over	But not over	Enter on line 4, Form K-41:
\$ 0	\$23,000.....	5.2% of line 3
\$23,000	.....	\$1,196 plus 5.58% of excess over \$23,000

## TAX WITHHELD FOR NONRESIDENT BENEFICIARIES

Under Kansas law the executor, administrator, trustee or other fiduciary of an estate or trust is required to withhold 2.5% (.025) of the amount distributable to each nonresident beneficiary. The amount to be withheld from each nonresident beneficiary is shown in Part IV, column (E). For each nonresident beneficiary from whom tax is withheld, three copies of form "K-18 Fiduciary Report of Nonresident Beneficiary Tax Withheld," must be prepared. Copy the form K-18 shown above.

Distribute copies of Form K-18 as follows:

- to the beneficiary from whom the tax is withheld to enclose with their Kansas Income Tax return.
- to the beneficiary for their records.
- to be retained by fiduciary.

# K-18

K-18  
Attach  
140324



## 2024

### FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD KANSAS DEPARTMENT OF REVENUE

ENDING DATE OF ESTATE OR TRUSTS TAX YEAR \_\_\_\_\_

NONRESIDENT BENEFICIARY'S NAME	SOCIAL SECURITY NUMBER	NAME OF ESTATE OR TRUST	EIN OF TRUST
STREET ADDRESS OR RURAL ROUTE		NONRESIDENT BENEFICIARY'S SHARE OF DISTRIBUTABLE INCOME FROM KANSAS SOURCES:  Taxable income..... \$ _____ Modifications as if Kansas resident..... \$ _____ Amount of tax withheld..... \$ _____*	
CITY	STATE		

\* Beneficiary: Enter this amount on the "Kansas Income Tax Withheld" line of your Kansas Individual Income Tax return (K-40).

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

Make your check or money order payable to "Kansas Fiduciary Tax" for the full amount due.

Write your federal EIN or trust number on your check or money order, and ensure it contains a valid telephone number.

**Do not send cash.** If payment is not made on or before **April 15, 2025**, the tax due is subject to penalty and interest.

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

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

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

**Need to make a quick payment?**  
It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)  
or Visit [ksrevenue.gov](http://ksrevenue.gov)  
and log in to the **Kansas Customer Service Center.**

**K-41V**  
(Rev. 7-24)

**2024 KANSAS  
FIDUCIARY PAYMENT  
VOUCHER**

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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K-41V  
8100



For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Name of Estate or Trust			
Mailing Address (Number and Street, including Rural Route)			
City	State	Zip Code	Name and/or Address Change <input type="checkbox"/>
Name of Trustee			

EIN of Trust:

Make check or money order payable to: **Kansas Fiduciary Tax**  
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

Amended Payment

Extension Payment

Payment Amount \$

810024

**CORPORATE  
PARTNERSHIP /  
S CORPORATION  
AND  
PRIVILEGE TAXES**



# Corporate Income Tax IN THIS BOOKLET

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## GENERAL INFORMATION

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

### Who Must File a Return

A Kansas corporate income tax return must be filed by all corporations doing business in or deriving income from sources within Kansas who are required to file a federal income tax return, whether or not a tax is due.

**Unitary Groups (for taxable years after December 31, 1990):** If any member of a unitary group has activity in Kansas exceeding that protected by 15 U.S.C. Section 381, all unitary group members having Kansas property, payroll, or sales must file Kansas returns and pay the tax due.

Corporations which elect under subchapter S of the IRC (Internal Revenue Code) not to be taxed as a corporation must file a Kansas Partnership or S Corporation return, Form K-120S. All other corporations must file Form K-120.

**Exempt Organizations:** Any corporation exempt from federal income tax under the provisions of the IRC, and who files Form 990 or Form 990EZ, is exempt for Kansas income tax purposes in each year in which such corporation satisfies the IRC requirement for exemption. However, a corporation that is subject to the tax on unrelated business income by the IRC, who files a Form 990T, is also subject to the tax on unrelated business income for Kansas purposes and must file on Kansas Form K-120.

In addition to the corporations exempt from federal income tax, there shall also be exempt for Kansas income tax purposes, insurance companies, banks, trust companies, savings and loan associations, and any other organizations specifically exempt under the laws of the State of Kansas. (National bank associations, banks, trust companies, and savings and loan associations are required to file privilege tax on Kansas Form K-130. Insurance companies are subject to a Premium Tax.) Notwithstanding the provisions of K.S.A. 79-32,110, and amendments thereto, the following entities shall be exempt from the tax imposed by the Kansas income tax act pursuant to K.S.A. 79-32,110 and amendments thereto:

(1) Any utility that is a cooperative as defined in K.S.A. 66-104d, and amendments thereto, or owned by one or more such cooperatives; and

(2) effective for tax years ending on or after January 1, 2021, every electric and natural gas public utility as defined in K.S.A. 66-104, and amendments thereto, that is subject to rate regulation by the state corporation commission.

### When and Where to File

**Calendar Year:** If your return is based on a calendar year, your return must be filed no later than one month after the due date established under the federal internal revenue code, including any applicable extension granted by the internal revenue service. Payment of any liability shall be due April 15, 2025.

**Fiscal Year:** If your return is based on a tax year other than a calendar year, it must be filed no later than one month after the due date established under the federal internal revenue code, including any applicable extensions granted by the internal revenue service. Payment of any liability shall be due no later than the 15th day of the fourth month following the end of the tax year.

**Conformity to Federal Due Dates:** If the original federal due date is not the 15th day of the fourth month after the close of a taxable year, the corporation is required to complete item "I" in the taxpayer information section of Form K-120 and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

**Amended Returns:** If the amended return will result in a refund, then it must be filed within three (3) years from the date the original return was due including any extensions allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever periods expires later.

Mail your Corporate Income Tax return and any payment due to the following address: KANSAS CORPORATE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260

### Accounting Period

The taxable year for Kansas is the same as the taxable year for federal income tax purposes. If your taxable year changes, or the method of your accounting is changed for federal income tax purposes, then the taxable year and method of accounting shall be similarly changed for Kansas income tax purposes.

### Confidential Information

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

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## Completing Your Return

All applicable lines on Form K-120 and Form K-120AS must be completed. Be certain to **complete all boxes in the Taxpayer Information section of the return.**

All corporations filing a combined return (single or multiple), or authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.

**Nonbusiness Income Claimed:** Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence or that the income was earned in the course of activities unrelated to the taxpayer's regular business operations in Kansas. The taxpayer must also submit a schedule as required by line 18 of the specific line instructions for Form K-120. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedules, the income will be considered business income by the Department of Revenue and the department will apportion that income accordingly.

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## Extension of Time to File

*An extension of time to file is not an extension to pay.*

If you are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal Form 7004 with the IRS for an extension, enclose a copy of that form with your completed K-120 to automatically receive a six-month extension to file your Kansas return. Kansas does not have a separate extension request form. If you are entitled to a refund, an extension is not required to file the return after the original due date.

To pay the balance due for an extension, use the Kansas Corporate Payment Voucher (K-120V) 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 may also be charged a penalty on any balance due.

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## Consolidation with Privilege Tax Filer Prohibited

Kansas does not allow a taxpayer subject to the Kansas income tax to file a consolidated return with a taxpayer subject to the Kansas privilege tax. A taxpayer subject to the Kansas income tax must file its income tax return on a separate entity basis taking into account only its income and expenses. A taxpayer subject to the Kansas income tax that is included in a consolidated federal filing with a taxpayer subject to the Kansas privilege tax must attach a copy of a pro forma federal tax return prepared in accordance with applicable federal law with its Kansas income return.

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## Federal Return

You must enclose with Form K-120 a copy of the following federal return pages as filed with the IRS. **Do not enclose copies of pro forma federal returns.** If you have a bank holding company, you must include both a copy of the consolidated federal return information as filed with the IRS and a copy of the pro forma federal return information for this entity. The Department of Revenue reserves the right to request additional information as necessary.

- All pages of the federal form 1120 as filed with the IRS return or consolidated federal return, whichever is applicable. If a consolidated return, you must enclose a company-by-company spreadsheet of income and expense to total the consolidated federal taxable income and a company-by-company spreadsheet of the consolidated balance sheet including Schedules M-1 and M-2 or M-3.
- **Federal schedules to support any Kansas modifications claimed on Form K-120.**
- Federal Forms 851, 8990, and 8993, as applicable.

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## Estimated Tax

*For quick payments use an online option. Visit [ksrevenue.gov](http://ksrevenue.gov) for details.*

Every corporation shall pay estimated tax for the taxable year if its Kansas income tax liability can be expected to exceed \$500. Any corporation which began business in Kansas during this tax year is not required to pay estimated tax and no underpayment of estimated tax penalty will be imposed for this initial year. NOTE: Current year estimated payments cannot be used to off-set prior year tax liabilities. See K.A.R. 92-11-22(c).

For your convenience, Kansas offers simple electronic payment solutions for your estimated tax 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 that your payment was received. Additionally, reducing paper consumption is both cost effective and environmentally friendly. For an online transaction, visit [ksrevenue.gov](http://ksrevenue.gov) and log into the *KDOR Customer Service Center*.

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## Business Income Election

A taxpayer may elect to have all income derived from the acquisition, management, use, or disposition of tangible and intangible property treated as business income. The election is effective and irrevocable for the taxable year of the election and the following nine taxable years. It is binding on all members of a unitary group of corporations. To make the election, a corporation must file Form K-120EL with the Department of Revenue within the time limits established by law.

- A corporation not previously doing business in Kansas that intends to make this election for its initial year of business must file Form K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.
- For corporations currently doing business in Kansas, the election must be filed on or before the last day of the tax year immediately preceding the tax year for which the election is made.

Form K-120EL must be sent separately from the Corporate Income Tax return.

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## Amending Your Return

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, 3) there is a change (error or adjustment) on your federal return. **Check the AMENDED box in the Taxpayer Information section of Form K-120 if you are amending your 2024 Kansas return.** Be sure to enclose any applicable supporting documents, such as a copy of the other state's amended return or a copy of the IRS amended return or Revenue Agent's Report or adjustment letter showing and explaining the adjustments. If additional tax is due, complete and enclose Form K-120V, marking an "X" in the *Amended Payment* box.

**Amended Federal Return:** If you are filing an amended federal income tax return, for the same taxable year as your Kansas amended return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, you must provide the Department of Revenue with a copy of the adjustment or denial letter.

## Amending Your Return (continued)

Pay the full amount of tax and interest due on an amended return and no penalty will be assessed. Consult our website for annual interest rates.

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:** Any taxpayer whose income has been adjusted by the IRS must file an amended return with Kansas and include a copy of the Revenue Agent's Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department of Revenue from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department of Revenue to assess or collect taxes.

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## Definitions

**Business Income:** For tax years commencing after December 31, 2007, business income means: 1) income arising from transactions and activity in the regular course of the taxpayer's trade or business; 2) income arising from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer's trade or business; or 3) income of the taxpayer that may be apportioned to this state under the provisions of the Constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income.

**Unitary Business:** A multistate business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operation of the business outside the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether the various parts of a business are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places.

**Activity Wholly Within Kansas—Single Entity:** If a particular trade or business is carried on exclusively within Kansas or if the activities outside of Kansas are such that federal Public Law 86-272 prohibits another state from imposing a tax, then the entire net income is subject to the Kansas income tax.

**Activity Wholly Within Kansas—Consolidated:** If two or more corporations file a federal income tax return on a consolidated basis, and if each of such corporations derive all of their income and expenses from sources within Kansas, they must file a consolidated return for Kansas income tax purposes.

**Single Entity Apportionment Method:** Taxpayers having income from business activity which is taxable both within and without this state, other than activity as a financial organization or the rendering of purely personal services by an individual, shall allocate and apportion net income as provided in the Uniform Division of Income for Tax Purposes Act.

**Combined Income Method—Single Corporate Filing:** When a group of corporations conduct a unitary business both within and outside of Kansas, the source of income shall be determined by the combined income approach. The combined income approach is the computation by formula apportionment of the business income of a unitary trade or business properly reportable to Kansas by members of a unitary group. The property, payroll, or sales factor for each member of a unitary business shall be determined by dividing the property, payroll, or sales figure for Kansas by the total property, payroll, or sales figure of the entire group. The average is multiplied by the income of the unitary group to determine the income of the company derived from sources in Kansas.

The Kansas Corporation Tax return filed on the combined income approach must include Schedule K-121.

Any corporation that files a consolidated return for federal purposes and a combined report for Kansas purposes must submit a copy of the consolidated federal Form 1120 and all other schedules and statements necessary to support the taxable income reported on the Kansas return. Schedule K-121 must be used to determine income of the corporation. Schedule K-121 single entity Kansas taxable income is then shown on line 27, Form K-120. The single entity tax from Schedule K-121 is entered on line 31, Form K-120. All corporations filing a combined return (single or multiple) must complete lines 1 through 27 of Form K-120 using the total combined income column from Schedule K-121.

**Combined Income Method—Multiple Corporation Filing:** This method is the same as *Combined Income Method—Single Corporation Filing* except that any corporation filing using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total combined income on that return and computing and paying the tax due on that return. Schedule K-121 must be used to determine the Kansas taxable income of each separate corporation. Schedule K-121 combined Kansas taxable income is then entered on line 27, Form K-120. The tax rate is then applied to the Kansas taxable income of each corporation with one surtax exemption allowed for each corporate taxpayer. The total tax due for all corporations is then shown on line 31, Form K-120. All corporations filing a combined return (single or multiple) must complete lines 1 through 27 of Form K-120 using the total combined income column from Schedule K-121.

**Qualified Elective Two-Factor Method:** This method may be used by any taxpayer who qualifies and elects to utilize the two-factor formula of property and sales. A qualified taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. An election must be made



## Definitions (continued)

by including a statement with the original tax return indicating that the taxpayer elects to utilize this apportionment method. The election will be effective and irrevocable for the taxable year of the election and the following nine taxable years. The election will be binding on all members of a unitary group of corporations.

**Common Carrier Method:** All business income of railroads and interstate motor carriers of persons or property for hire shall be apportioned to this state on the basis of mileage. For railroads, multiply the business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere. For interstate motor carriers, multiply the business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.

If a unitary group of corporations consists of one or more corporations engaged in railroad or interstate motor carrier operations, including the interstate transport of persons or property for hire by rail or motor carrier, and one or more corporations not engaged in railroad or interstate motor carrier operations, the following method shall be used to determine the apportionable income of the group members engaged in railroad or interstate motor carrier operations. (a) A three-factor formula consisting of property, payroll, and sales shall be used to divide the apportionable business income of the unitary group between each corporation engaged in railroad or interstate motor carrier operations and all other members of the unitary group. The apportionment factor numerators shall consist of the property, payroll, and sales of each corporation engaged in railroad or interstate motor carrier operations. The apportionment factor denominators shall consist of the property, payroll, and sales of the entire unitary group. For purposes of this subsection, the property, payroll, and sales factors shall be as defined in the uniform division of income for tax purposes act, K.S.A. 79-3271 et seq., and amendments thereto, and the regulations promulgated under this act. (b) The apportionable business income of each corporation engaged in railroad or interstate motor carrier operations shall be determined by multiplying the apportionable business income of the unitary group by the fraction computed according to subsection (a). (c) The apportionable business income of each corporation engaged in railroad or interstate motor carrier operations as determined according to subsection (b) shall then be apportioned to this state by using the single-factor mileage formula set forth in K.S.A. 79-3279(a), and amendments thereto. (d) The apportionable business income of each corporation in the unitary group that is not engaged in railroad or interstate motor carrier operations shall be determined by subtracting the amount determined in subsection (b) from the apportionable business income of the unitary group. (e) The apportionable business income of each corporation in the unitary group that is not engaged in railroad or interstate motor carrier operations, as determined in subsection (d), shall be apportioned to this state by using the applicable apportionment formula specified in K.S.A. 79-3279(b), and amendments thereto. K.A.R. 92-12-114.

**Alternative Accounting Method:** If the uniform allocation and apportionment provisions do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer's business activity, if reasonable: (a) Separate accounting; (b) the exclusion of one or more of the factors; (c) the inclusion of one or more additional factors; or, (d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer's income. A copy of the letter from the Kansas Department of Revenue granting the use of an alternative method must be enclosed with the return when filed. Enter the amount determined on your separate schedule on line 27, Form K-120. All corporations filing a combined return (single or multiple), or authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.

**Separate Accounting Method:** The separate method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Kansas Department of Revenue where the use of the three-factor formula does not fairly represent the taxpayer's business activity. Before a taxpayer engaged in a multistate business may use the separate accounting method, the following requirements must be satisfied:

- The books and records are kept by recognized accounting standards to reflect accurately the amount of income of the multistate business which was realized in Kansas during the taxable period;
- The management functions of the business operations within Kansas are separate and distinct so that in conducting the Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sales and servicing or purchasing during the taxable period;
- The business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula.

Enter the amount determined on your separate schedule on line 27, Form K-120. All corporations filing a combined return (single or multiple), or are authorized to file using the alternative or separate accounting method, must complete lines 1 through 27 using the total combined income column from Schedule K-121.

# INSTRUCTIONS FOR FORM K-120, PAGES 1 AND 2

## TAXPAYER INFORMATION

**Beginning and Ending Dates:** Enter the beginning and ending dates of the corporation's tax year, even if it is a calendar year.

**Name and Address:** PRINT or TYPE the corporate name and address in the spaces provided.

**Information Requested in Boxes A through J:** Complete all requested information. For item A, see pages 4 and 5. For Item B, enter the NAICS code. For items E and F, use the standard two-letter state abbreviation. If any *taxpayer information* has changed from the last original return you filed, be sure to check the change box "J."

**Final Return:** If a final return is being filed and the corporation is being liquidated, enter the discontinuation date in box "D" and enclose a copy of the federal form that states the federal code section the corporation was liquidated under.

## INCOME

**LINE 1 (FEDERAL TAXABLE INCOME):** Enter federal taxable income after net operating loss and special deductions. All corporations filing a combined return (single or multiple), or are authorized to file using the alternative or separate accounting method, must complete lines 1 through 28. Combined income filers must use the total combined income column from Schedule K-121. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 3.

**LINE 2 (TOTAL STATE AND MUNICIPAL INTEREST):** Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (such as management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

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

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

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

**LINE 3 (TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENTS IN LIEU OF INCOME TAXES):** Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at your federal taxable income. **You must complete Part IV – Schedule of Taxes.**

**LINE 4 (FEDERAL NET OPERATING LOSS DEDUCTION):** Enter the federal net operating loss deduction that was claimed on the federal income tax return for the taxable year.

**LINE 5 (250 DEDUCTION RELATED TO GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)):** (I.R.C. § 250(a)(1)(B)): For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

**LINE 6 (BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION)** (I.R.C. § 163(j)): Enter the amount of any interest

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

**LINE 7 (OTHER ADDITIONS TO FEDERAL TAXABLE INCOME):** Enter on line 7 any of the following which are additions to your federal taxable income and enclose applicable schedules.

- **Learning Quest 529 Education Savings Program.** Amount of any "nonqualified withdrawal" from Learning Quest.  
*(Tax credits for the additions that follow may be claimed in Part I of Form K-120 – schedules required.)*
- **Disabled Access Credit (Business).** Amount of depreciation deduction or business expense deduction claimed on your federal return that was used to determine the disabled access credit on your Schedule K-37.
- **Small Employer Healthcare Credit.** Reduce the amount of expense deduction that is included in federal taxable income by the dollar amount of the credit claimed. Complete Schedule K-57 and enclose it with your return.
- **Community Service Contribution Credit.** Amount of any charitable contribution claimed on your federal return used to compute the Community Service Contribution Credit on Schedule K-60.
- **Swine Facility Improvement Credit.** Amount of any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- **Individual Development Account (IDA) Credit.** Amount of the contribution claimed to the extent the same is the basis for claiming the IDA credit on Schedule K-68.
- **Low Income Scholarship Credit.** Amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.
- **Expenditures–Energy Credits.** Amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Schedule K-81 or carry forward amount on Schedule K-73, K-77, K-82, or K-83.
- **Amortization–Energy Credits.** Carry forward amount of any amortization deduction claimed—to the extent the same is claimed on the federal return for deduction—with regard to Schedule K-73, K-77, K-82 or K-83 and any amount claimed in determining federal adjusted gross income on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

**LINE 8 (TOTAL ADDITIONS TO FEDERAL TAXABLE INCOME):** Add lines 2 through 7 and enter the result on line 8.

**LINE 9 (INTEREST ON U.S. GOVERNMENT OBLIGATIONS):** Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and its possessions that was included in your federal taxable income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here. Enclose a schedule with the name of each U.S. government obligation interest deduction claimed. 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 10 (IRC SECTION 78 AND 80% OF FOREIGN DIVIDENDS):**

Enter the amount included in federal taxable income pursuant to the provisions of Section 78 of the Internal Revenue Code and 80% of dividends from corporations incorporated outside the United States or the District of Columbia which are included in federal taxable income. Enclose a schedule to support the amount shown.

**LINE 11 (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 12 (DISALLOWED BUSINESS INTEREST DEDUCTION)**

(I.R.C. § 163(j)): Enter the interest expense paid or accrued in the current tax year and disallowed as a federal deduction pursuant to section IRC 163(j). Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE 13 (CONTRIBUTIONS TO CAPITAL EXCEPTIONS) (I.R.C. § 118):**

For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

**LINE 14 (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 to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE 15 (OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME):** Enter on line 15, a total of the following subtractions from your federal taxable income (schedule required):

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in federal taxable income.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.
- **Electrical Generation Revenue Bonds.** Gain from the sale of Electrical Generation Revenue Bonds that was included in your federal taxable income.
- **Learning Quest Education Savings Program (LQESP).** Amount of contributions deposited in the LQESP or from a qualified 529 tuition program established by another state, to a maximum of \$3,000 per student (beneficiary).
- **Sale of Kansas Turnpike Bonds.** Gain from the sale of Kansas Turnpike Bonds that was included in your federal taxable income.
- **Amortization–Energy Credits.** Carry forward amount of amortization deduction allowed relating to Schedule K-73, K-77, K-79, K-82 or K-83, and amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property. (55% of the amortization costs may be subtracted in the first year and 5% may be subtracted for each of the succeeding 9 years.)
- **Federal Jobs Credit.** Enter the amount of federal credit disallowance under 26 U.S.C. 280C(a) which include the Indian employment credit, the employer wage credit for employees who are active-duty members of the uniformed services, employer credit for paid family and medical leave, the work opportunity credit, and the empowerment zone employment credit.

**LINE 16 (TOTAL SUBTRACTIONS FROM FEDERAL TAXABLE INCOME):** Add lines 9 through 15 and enter the result on line 16.

**LINE 17 (NET INCOME BEFORE APPORTIONMENT):** Add lines 1 to line 8 and subtract line 16.

**APPORTIONMENT AND ALLOCATION**

**LINE 18 (NONBUSINESS INCOME - TOTAL COMPANY):** Enter total amount of nonbusiness net income everywhere that is to be directly allocated.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence and tangible or intangible property or assets were not used in the operations of the taxpayer's regular trade or business. The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit required schedule(s), the income will be considered business income and the Department of Revenue will apportion it accordingly.

From the items of income directly allocated, there shall be deducted the expenses related thereto. The term *expenses related thereto* as used in this paragraph means any allowable deduction or portion thereof attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or class of income.

A schedule must be submitted with the return showing the: 1) gross income from each class of income being specifically allocated, 2) amount of each class of related expenses together with an explanation or computations showing how amounts were arrived at, 3) total amount of the related expense for each income class, and 4) net income for each income class. The schedules should provide appropriate columns as set forth above for items specifically assigned to Kansas and for nonbusiness items specifically assigned outside Kansas. Also enclose documentation that specifically explains why each item of income arose from unusual and infrequent transactions outside of the regular course of the corporation's trade or business.

**LINE 19 (APPORTIONABLE BUSINESS INCOME):** Subtract line 18 from line 17.

**LINE 20 (AVERAGE PERCENT TO KANSAS):** Enter applicable percentages in spaces A, B and C. (If qualified and utilizing the elective two-factor formula, do not enter a percentage in space B.) Enter on line 20 the average percent from Form K-120AS, Part VI, line E or K-121, Part II, line 6. Round percentage to the fourth decimal point. **If your business is wholly within Kansas enter 100.0000.**

**LINE 21 (AMOUNT TO KANSAS):** Multiply line 19 by line 20. Enter the result on line 21.

**LINE 22 (NONBUSINESS INCOME–KANSAS):** Enter the total amount of nonbusiness net income directly allocated to Kansas. Enclose a schedule to support the amount shown.

**LINE 23 (KANSAS EXPENSING RECAPTURE (K-120EX)):** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 23 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE 24 (KANSAS EXPENSING DEDUCTION (K-120EX)):** Enter the amount of your Kansas expensing deduction 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 IRC Section 168: Modified accelerated cost recovery system (MACRS).

## NET INCOME AND TAXABLE INCOME

**LINE 25 (KANSAS NET INCOME BEFORE NOL DEDUCTION):** Add lines 21, 22, and 23; then subtract line 24 and enter result.

**LINE 26 (KANSAS NET OPERATING LOSS (NOL) DEDUCTION):** Enter amount of any Kansas net operating loss carry forward to which you are entitled. **This amount cannot exceed amount on line 25.** Submit a separate schedule to support the amount shown and any remaining carry over available.

**LINE 27 (COMBINED REPORT OR ALTERNATIVE/SEPARATE ACCOUNTING INCOME):** If you are filing a combined report (Schedule K-121) or are authorized to file using the alternative or separate accounting method, enter on line 27 the Kansas taxable income from line 27 of Schedule K-121 or a separate schedule prepared by you (Separate/Alternative Method of Reporting).

**LINE 28 (KANSAS TAXABLE INCOME):** Subtract line 26 from line 25 or if filing combined enter the amount from line 27, whichever is applicable. If the result is a negative figure, enter zero.

## TAX

*If filing Form K-121, skip lines 29 and 30 and proceed to line 31.*

**LINE 29 (NORMAL TAX):** Multiply the amount shown on line 28 by 3.5% and enter the result.

**LINE 30 (SURTAX):** Multiply the amount shown on line 28 in excess of \$50,000 by 3% and enter the result.

**LINE 31 (TOTAL TAX):** Add lines 29 and 30 and enter result. If Schedule K-121 was used to determine income, enter the tax computed on Schedule K-121, line 30.

**LINE 32 (TOTAL NONREFUNDABLE CREDITS):** Enter total nonrefundable credits from Part I, line 38.(cannot exceed the amount on line 31 of K-120).

**LINE 33 (BALANCE):** Subtract line 32 from line 31 and enter result. This amount cannot be less than zero.

**LINE 34 (ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD):** Enter total of all your 2024 estimated tax payments plus, any 2023 overpayment you had credited forward to 2024.

**LINE 35 (OTHER TAX PAYMENTS):** Enter any other withholding amounts or tax payments on line 35. Enclose separate schedule.

**LINE 36 (AMOUNT PAID WITH KANSAS EXTENSION):** Enter amount paid with your request for an extension of time to file.

**LINE 37 (TOTAL OF OTHER REFUNDABLE CREDITS):** Enter the total of all other refundable credits from Part I, line 46.

**LINE 38 (PAYMENT REMITTED WITH ORIGINAL RETURN):** Use this line if you are filing an amended Corporation Income Tax return for the 2024 tax year. Enter amount of money you remitted to the Kansas Department of Revenue with your original 2024 return or any payment remitted with a previously filed 2024 amended return, including penalty and interest.

**LINE 39 (OVERPAYMENT FROM ORIGINAL RETURN):** Use this line ONLY if you are filing an amended income tax return for the 2024 tax year. Enter amount of overpayment shown on your original return. Since you were refunded the overpayment, or it was credited forward, the amount is a subtraction entry.

**LINE 40 (TOTAL PREPAID CREDITS):** Add lines 34 through 38 and subtract line 39. Enter the result on line 40.

## BALANCE DUE

**LINE 41 (BALANCE DUE):** If line 33 is greater than line 40, subtract line 40 from line 33 and enter the result.

If the amount on line 41 is not paid by the due date or if a balance due return is filed after the due date, penalty and interest are added according to the rules outlined in lines 42 and 43.

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

**LINE 42 (INTEREST):** If you paid your tax after the original due date, compute interest at the rate of .75% per month (or fraction thereof) on the balance due and enter the result on line 42.

**LINE 43 (PENALTY):** If you paid your tax after the original due date, compute the penalty at 1% for each month (or portion thereof) the return is late, or the tax is unpaid on the balance due amount, up to a maximum of 24%. Enter this amount on line 43.

**LINE 44 (ESTIMATED TAX PENALTY):** If underpayment of estimated tax penalty is due, enter the amount from your Schedule K-220 on line 44 and enclose Schedule K-220 with the return. If you are annualizing to compute the penalty, check the box on line 44. Any corporation which began business in Kansas during this period is not required to file a declaration, and no underpayment of estimate tax penalty will be imposed.

**LINE 45 (TOTAL TAX, INTEREST & PENALTY DUE):** Add the amounts on lines 41 through 44 and enter result. **Complete Form K-120V**, Corporate Payment Voucher and enclose it with your return and payment (do not use staples or tape to attach your documents together). Make check or money order payable to Kansas Corporate Tax. NOTE: Amounts less than \$5.00 need not be paid.

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

## OVERPAYMENT

**LINE 46 (OVERPAYMENT):** If line 40 is greater than the sum of line 33 and line 44, subtract the sum of line 33 and line 44 from line 40 and enter the result on line 46.

**LINE 47 (REFUND):** Enter that part of line 46 you wish to be refunded. No refunds issued on amounts less than \$5.00.

**LINE 48 (CREDIT FORWARD):** Enter the portion of line 46 you wish to have applied to your 2025 Kansas estimated tax (must be \$1 or more). If the amount on line 46 is less than \$5.00, you may carry it forward to 2025 as an additional credit even if you don't make estimated tax payments. The amount on this line cannot exceed the total of lines 34, 35, and 36.

## SIGNATURE AND VERIFICATION

The return must be signed and sworn to by the president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, sign the return in the name of the firm or corporation. Any person or persons who prepares the return for compensation must sign the return and provide their preparer tax identification number (PTIN).

# INSTRUCTIONS FOR FORM K-120, PAGES 3 AND 4

## PART I — NONREFUNDABLE and REFUNDABLE CREDITS

Every corporation must complete PART I to claim a Kansas tax credit. First, complete the appropriate tax credit schedule, then enclose them with your Kansas corporate income tax return. Credit schedules are available on our website.

### SCHEDULE OF NONREFUNDABLE CREDITS

**LINE 1 THROUGH 37:** Enter on these lines any non-refundable tax credits for which you are eligible. You must complete and enclose with Form K-120 the applicable credit schedule(s).

**LINE 38 (TOTAL NONREFUNDABLE CREDITS):** Add amounts on lines 1 through 37 and enter the total here and on line 32 of Form K-120. This amount cannot exceed your total tax on line 31 of Form K-120. **Important**—If filing a combined return (K-121), the amount of nonrefundable credits for each separate entity cannot exceed that entity's tax liability.

### SCHEDULE OF REFUNDABLE CREDITS

**LINE 39 THROUGH 45:** Enter on these lines any refundable tax credits for which you are eligible. You must complete and enclose with your K-120 the applicable credit schedule(s).

**LINE 46 (TOTAL REFUNDABLE CREDITS):** Add amounts on lines 39 through 45 and enter total here and line 37 of Form K-120.

## PART II — ADDITIONAL INFORMATION

All corporations must answer all of the questions in Part II.

## PART III — AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS

Every corporation must complete the information in this section for every affiliated corporation doing business in Kansas. If additional space is needed, enclose a separate schedule.

## PART IV — SCHEDULE OF TAXES

Every corporation must complete this section so the Department of Revenue can verify the amount of taxes to be added back on line 3 of the return. If taxes are included elsewhere in the federal return, you must complete a schedule and enclose it with the Kansas return.

## PART V — SCHEDULE OF INTEREST INCOME

Every corporation must complete this section if they are claiming a modification for interest income on United States obligations on line 9, page 1 of Form K-120.

# INSTRUCTIONS FOR FORM K-120AS

You must complete and enclose Form K-120AS with your K-120 if the corporation is doing business within and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

## PART VI - APPORTIONMENT FORMULA

Part VI is to be used by corporations which derive income from sources both within and without Kansas for the purpose of allocating and apportioning income. All business income is apportionable to Kansas by one of the following methods:

- Most corporations will multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus, the sales factor, and the denominator of which is three.
- Railroads will multiply business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere.
- Interstate motor carriers will multiply business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.
- A qualifying taxpayer may elect to multiply business income by a fraction, the numerator of which is the property factor plus the sales factor, and the denominator of which is two. A qualifying taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. For additional information relating to this method and to determine if you are qualified, you may review K.S.A. 79-3279. If you qualify to use this method you are required to complete, for the first year, the payroll information on Form K-120AS, Part VI, line B or Form K-121, Part II, Section 2.
- Single Factor Apportionment—all years beginning after December 31, 2001, and at the election of the taxpayer made at the time of filing of the original return, the qualifying business income of any investment funds service corporation organized as a corporation or S corporation which maintains its primary headquarters and operations or is a branch facility that employs at least 100

individuals on a full-time equivalent basis in this state and has any investment company fund shareholders resided in this state shall be apportioned to this state as provided in this subsection, as follows:

*By multiplying the investment funds service corporation's qualifying business income from administration, distribution and management services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company's fund shareholders resided in this state at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company's fund shareholders everywhere at the beginning of and at the end of the investment funds service corporation's taxable year.*

Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-3280 through K.S.A. 79-3287. The applicable regulations are contained in K.A.R. 92-12-84 through K.A.R. 92-12-103, and can be found in our Policy Information Library at: [ksrevenue.gov](http://ksrevenue.gov)

**LINE A (Property Factor):** The property factor shall include all real and tangible personal property owned or rented and used during the income year to produce business income. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned and

used in Kansas during the income year for the production of income, plus, the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks and/or leased electronic equipment which are located within and without Kansas during the income year, shall be determined for purposes of the numerator of the factor on the basis of total time within Kansas during the income year. Property owned by the taxpayer shall be valued at its original cost. As a general rule, original cost is deemed to be the basis of the property for federal income tax purposes at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight times the net annual rental rate. As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer's property for the income year.

**LINE B (Payroll Factor):** The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount "paid" to the employees is determined upon the basis of the taxpayer's accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer's method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term compensation means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within Kansas; (b) The employee's service is performed both inside and outside of Kansas, but the service performed outside this state is "incidental" to the employee's service in Kansas (the word "incidental" means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee's services are performed both inside and outside of Kansas, the employee's compensation will be attributed to Kansas if: (1) the employee's base of operations is in Kansas; or (2) there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (3) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee's residence is in Kansas. The term

"base of operation" is the place from where employees begin work and to which they customarily return in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

**LINE C (Sales Factor):** For purposes of the sales factor of the apportionment formula, the term "sales" means all gross receipts derived by the taxpayer from transactions and activity in the regular course of such trade or business. The following are rules for determining "sales" in various situations:

- In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling goods or products, "sales" includes all gross receipts from the sales of such goods or products (or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the income year) held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business. "Gross receipts" for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product.
- In the case of cost-plus fixed fee contracts, such as the operation of a government-owned plant for a fee, "sale" includes the entire reimbursed cost, plus the fee.
- In the case of a taxpayer engaged in providing services, such as the operation of an advertising agency, or the performance of equipment service contracts, or research and development contracts, "sales" includes the gross receipts from the performance of such services, including fees, commissions, and similar items.
- In the case of a taxpayer engaged in renting real or tangible property, "sales" includes the gross receipts from the rental, lease or licensing the use of the property.
- In the case of a taxpayer engaged in the disposition of non-inventory assets and property used or purchased in the regular course of business, "sales" includes the capital gain or ordinary gain realized from such disposition. The term "sales" does not include the return of capital or recovery of basis with respect to non-inventory capital assets.
- For all taxable years beginning after December 31, 2007, in the case of sales of intangible business assets, only the net gains from the sale shall be included in the sales factor.

The numerator of the sales factor shall include gross receipts attributable to Kansas and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-priced differential charges incidental to such gross receipts shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

**Sale of Tangible Personal Property in this State.**

- Gross receipts from sales of tangible personal property (except sales to the United States Government) are in this state if:
  - the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale.
  - the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.
- Property shall be deemed to be delivered or shipped to a purchaser in this state if the recipient is located in this state, even though the property is ordered from outside this state.

- Property is delivered or shipped to a purchaser within this state if the shipment terminates in this state, even though the property is subsequently transferred by the purchaser to another state.
- The term “purchaser within this state” shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.
- When property being shipped by a seller from the state of origin to a consignee in another state is diverted while en route to a purchaser in this state, the sales are in this state.
- If a taxpayer whose salesman operates from an office in this state makes a sale to a purchaser in another state in which the taxpayer is not taxable, and the property is shipped directly by a third party to the purchaser, the following rules apply.
  1. If the taxpayer is taxable in the state from which the third party ships the property, then the sale is in such state;
  2. If the taxpayer is not taxable in the state from which the property is shipped, then the sale is in this state.

**Sales to the United States Government.** Gross receipts from the sales of tangible personal property to the United States Government are to be included in Kansas if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government. Thus, as a general rule, sales by a subcontractor to the prime contractor, the party to the contract with the United States Government, does not constitute sales to the United States Government.

**Sales Other Than Sales of Tangible Personal Property.** K.S.A. 79-3287 provides for the inclusion in the numerator of the sales factor of gross receipts from transactions other than sales of tangible personal property (including transactions with the United States Government). Under this section gross receipts are attributed to Kansas if the income-producing activity which gave rise to the receipts is performed within Kansas or if property producing the receipts is located within Kansas.

Gross receipts are attributed to Kansas if, with respect to a single item of income, the income-producing activity is performed within and without Kansas but the greater proportion of the income-producing activity is performed in Kansas, based on costs of performance. In cases where services are performed partly within and partly without Kansas, the services performed in each state will usually constitute a separate income-producing activity; in such case, the gross receipts for the performance of services attributable to Kansas shall be measured by the ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere. Time spent in performing services includes the amount of time expended in the performance of a contract or other obligation which gives rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligation, such as time expended in negotiating the contract, is excluded from the computation.

**LINE D(1) (TOTAL PERCENT):** If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B and C.

**LINE D(2) (TOTAL PERCENT):** If you are qualified and are utilizing the elective two-factor formula to apportion income to Kansas, add lines A and C.

**LINE E (AVERAGE PERCENT):** Divide line D(1) or D(2), whichever is applicable, by the number of factors used in the formula. For instance, if you are using the three-factor formula and the corporation does not have payroll anywhere, divide by 2.

**Consistency in Reporting.** In completing Form K-120, K-120AS and K-121, if, with respect to prior tax years and to filing other states’ tax returns, the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the sales factor, the taxpayer shall disclose by separate enclosed schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and sales factors which materially affect the amount of business income apportioned to Kansas need to be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state’s statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

When a taxpayer makes sales of tangible personal property which are shipped from Kansas and assigned to a state in which the taxpayer does not file a return or report, the taxpayer shall identify the state to which the property is shipped, report the total amount of sales assigned to such state, and furnish the facts upon which the taxpayer relies as establishing jurisdiction to tax by such state.

#### PART VII — ADDITIONAL INFORMATION

All corporations must answer all questions.

#### PART VIII — AFFILIATED CORPORATION INFORMATION

All corporations must complete this section and indicate which of the affiliated corporations have property or payroll or sales in either the “total company” factors or the “within Kansas” factors of the apportionment formula on Part VI of the return.

#### PART IX—KANSAS PASS-THROUGH ENTITY SCHEDULE

Complete this schedule if this entity receives passed through distributions from another entity. For instance, if you own a 50% interest in Partnership A and are required to report income and or expenses on your tax return, disclose the name and EIN of the pass-through entity (i.e. partnership). Identify the name and EIN of the corporation that is the partner or received the income or loss. Complete the principal product or services field for the pass-through entity. Indicate whether or not the pass-through entity has Kansas operations.

#### PART X—KANSAS DISREGARDED ENTITY SCHEDULE

Complete this schedule if disregarded entities are included in this return. Disclose the name and EIN of the disregarded entity. Identify the name and EIN of the corporation that holds the income or loss of the disregarded entity. Complete the principle product or services field for the disregarded entity. Indicate whether or not the disregarded entity has Kansas operations.



DO NOT STAPLE

For the taxable year beginning \_\_\_ / \_\_\_ / 2024; ending \_\_\_ / \_\_\_ / \_\_\_

FILING INFORMATION section containing fields for Name, Business Activity Code, EINs, Date Business Began, Date Business Discontinued, State and Month/Year of Incorporation, State of Commercial Domicile, Type of Federal Return Filed, and Method Used to Determine Income of Corporation in Kansas.

Mark this box if you are filing this as an AMENDED 2024 Kansas return.

NOTE: This form cannot be used for tax years prior to 2024.

Reason for amending your 2024 Kansas return:

- Amended affects Kansas only
Adjustment by the IRS
Amended federal tax return

Table with 21 rows for tax calculations, including Federal taxable income, state and municipal interest, taxes, deductions, and final amount to Kansas.







22. Nonbusiness income - Kansas (schedule required) .....	22	.
23. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules) ...	23	.
24. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules)...	24	.
25. Kansas net income before NOL deduction (add lines 21, 22 and 23, then subtract line 24).....	25	.
26. Kansas net operating loss deduction (schedule required).....	26	.
27. Combined report (Schedule K-121) or alternative/separate accounting income (separate schedule).....	27	.
28. Kansas taxable income (subtract line 26 from line 25 or if filing combined, enter line 27) .....	28	.
29. Normal tax (3.5% of line 28) .....	29	.
30. Surtax (3% of line 28 in excess of \$50,000).....	30	.
31. Total tax (Add lines 29 and 30. If filing combined, use line 30 of K-121) .....	31	.
32. Total nonrefundable credits (Part I, line 38; cannot exceed amount on line 31).....	32	.
33. Balance (subtract line 32 from line 31; cannot be less than zero) .....	33	.
34. Estimated tax paid and amount credited forward (Part II, line 4).....	34	.
35. Other tax payments (enclose separate schedule) .....	35	.
36. Amount paid with Kansas extension .....	36	.
37. Total of all other refundable credits (Part I, line 46) .....	37	.
38. Payment remitted with original return (see instructions).....	38	.
39. Overpayment from original return (this figure is a subtraction; see instructions)..... <input type="checkbox"/>	39	.
40. Total prepaid credits (add lines 34 through 38 and subtract line 39).....	40	.
41. <b>BALANCE DUE</b> (if line 33 exceeds line 40 subtract line 40 from line 33 and enter result).....	41	.
42. Interest .....	42	.
43. Penalty .....	43	.
44. Estimated tax penalty. If annualizing to compute penalty, mark this box <input type="checkbox"/>	44	.
45. Total tax, interest & penalty due (add lines 41 through 44). <b>Complete Form K-120V and enclose it with your payment.</b>	45	.
46. <b>OVERPAYMENT</b> (if line 33 plus line 44 is less than line 40 subtract the sum of lines 33 and 44 from line 40 and enter the result).....	46	.
47. <b>REFUND.</b> Enter the amount of line 46 you wish to be refunded.....	47	.
48. <b>CREDIT FORWARD.</b> Enter the amount of line 46 (original return only) you wish to be applied to 2025 estimated tax. (Line 48 cannot exceed the total of lines 34, 35 and 36).....	48	.

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.

sign here

\_\_\_\_\_  
Signature of officer Title Date

\_\_\_\_\_  
Individual or firm signature of preparer Address/Telephone Number Date

**NOTE: You are not required to send a copy of your entire federal return. See instructions for the list of federal forms required to accompany the state return.**

Tax Preparer's PTIN, EIN or SSN

Office use only

Mail to: Kansas Corporate Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260



**PART I - NONREFUNDABLE AND REFUNDABLE CREDITS (see instructions)**

NONREFUNDABLE CREDITS

1. Apprenticeship Credit (Enclose Schedule K-24) .....	.
2. Affordable Housing Credit (Enclose Schedule K-25).....	.
3. Aviation/Aerospace Credit (Enclose Schedule K-26).....	.
4. Housing Investor Credit (Enclose Schedule K-27).....	.
5. Attracting Powerful Economic Expansion Tax Credit (Enclose Schedule K-28).....	.
6. Short Line Railroad Infrastructure Credit (Enclose Schedule K-29).....	.
7. Center for Entrepreneurship Credit (Enclose Schedule K-31) .....	.
8. Agritourism Liability Insurance Credit (Enclose Schedule K-33).....	.
9. Business and Job Development Credit - <b>carry forward use only</b> (Enclose Schedule K-34).....	.
10. Historic Preservation Credit (Enclose Schedule K-35) .....	.
11. Disabled Access Credit (Enclose Schedule K-37).....	.
12. Swine Facility Improvement Credit (Enclose Schedule K-38).....	.
13. Oil and Gas Well Plugging Credit (Enclose Schedule K-39).....	.
14. Assistive Technology Contribution Credit (Enclose Schedule K-42) .....	.
15. Eisenhower Foundation Credit (Enclose Schedule K-43) .....	.
16. Disability Employment Credit (Enclose Schedule K-44).....	.
17. Friends of Cedar Crest Association Credit (Enclose Schedule K-46) .....	.
18. Technology Enabled Fiduciary Financial Institutions Credit (Enclose Schedule K-48) .....	.
19. Research and Development Credit (Enclose Schedule K-53).....	.
20. Venture Capital Credit - <b>carry forward use only</b> (Enclose Schedule K-55).....	.
21. Seed Capital Credit - <b>carry forward use only</b> (Enclose Schedule K-55) .....	.
22. High Performance Incentive Program Credit (Enclose Schedule K-59) .....	.
23. Community Service Contribution Credit (Enclose Schedule K-60) .....	.
24. Alternative-Fuel Tax Credit (Enclose Schedule K-62) .....	.
25. Targeted Employment Credit (Enclose Schedule K-69) .....	.
26. Low Income Student Scholarship Credit (Enclose Schedule K-70).....	.
27. Petroleum Refinery Credit - <b>carry forward use only</b> (Enclose Schedule K-73) .....	.
28. Single City Port Authority Credit (Enclose Schedule K-76) .....	.
29. Qualifying Pipeline Credit - <b>carry forward use only</b> (Enclose Schedule K-77) .....	.
30. BioMass-to-Energy Credit - <b>carry forward use only</b> (Enclose Schedule K-79) .....	.
31. Environmental Compliance Credit (Enclose Schedule K-81).....	.
32. Storage and Blending Equipment Credit - <b>carry forward use only</b> (Enclose Schedule K-82).....	.
33. Electric Cogeneration Facility Credit - <b>carry forward use only</b> (Enclose Schedule K-83).....	.
34. Kansas Community College and Technical College Contribution Credit (Enclose Schedule K-84).....	.
35. Commercial Restoration and Preservation Credit (Enclose Schedule K-92).....	.
36. Pregnancy Resource Act Credit (Enclose Schedule K-94) .....	.
37. Farm Net Operating Loss (Enclose Schedule K-139F).....	.
38. <b>Total nonrefundable credits (Add lines 1 through 37. Enter total here and on line 32, page 2).....</b>	.

REFUNDABLE CREDITS

39. Attracting Powerful Economic Expansion Tax Credit (Enclose Schedule K-28).....	.
40. Telecommunications Credit (Enclose Schedule K-36) .....	.
41. Child Day Care Assistance Credit (Enclose Schedule K-56) .....	.
42. Small Employer Healthcare Credit (Enclose Schedule K-57) .....	.
43. Community Service Contribution Credit (Enclose Schedule K-60).....	.
44. Individual Development Account Credit (Enclose Schedule K-68).....	.
45. Farm Net Operating Loss (Enclose Schedule K-139F) .....	.
46. <b>Total refundable credits (Add lines 39 through 45. Enter total here and on line 37, page 2).....</b>	.

**PART II - ADDITIONAL INFORMATION**

1. Did the corporation file a Kansas Income Tax return under the same name for the preceding year? \_\_\_ Yes \_\_\_ No If "no", enter previous name and EIN.

\_\_\_\_\_

\_\_\_\_\_

2. Enter the address of the corporation's principal location in Kansas.

\_\_\_\_\_

\_\_\_\_\_

3. The corporation's books are in care of:

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

4. List each estimated tax payment and credit forward amount claimed on this return.

Date	Amount	Date	Amount

5. Has your corporation been involved in any reorganization during the period covered by this return? \_\_\_ Yes \_\_\_ No If "yes" enclose a detailed explanation.

6. If this is a final return for Kansas, state the reason. If the corporation was liquidated or dissolved, state the IRC section under which the corporation was liquidated.

\_\_\_\_\_

7. If your federal taxable income has been redetermined for any prior years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, under separate cover, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return.

- Revenue Agent's Report       Net Operating Loss
- Amended Return

Years ended \_\_\_\_\_

8. If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers on the applicable line.

- a. Sales Tax \_\_\_\_\_
- b. Compensating Use Tax \_\_\_\_\_
- c. Withholding Tax \_\_\_\_\_
- d. Other (specify) \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**PART III - AFFILIATED CORPORATIONS DOING BUSINESS IN KANSAS**

Name of Corporation	Employer ID Number

(Enclose a separate sheet for additional corporations)

**PART IV - SCHEDULE OF TAXES**

(Include those taxes deducted on line 17 of the federal return. See instructions.)

1. Taxes on or measured by income or fees or payments in lieu of income taxes (include federal environmental tax; itemize).

_____	
_____	
_____	
_____	
2. Total (Enter on line 3, page 1) .....	
3. Total other taxes .....	
4. Total taxes (Must equal line 17 of the federal return) .....	

**PART V - SCHEDULE OF INTEREST INCOME**

(Include the interest from line 5 of the federal return)

1. U.S. interest income (describe type):

_____	
_____	
_____	
_____	
2. Total (Enter on line 9, page 1) .....	
3. Total other interest income .....	
4. Total interest income (Must equal line 5 of the federal return) .....	

# K-120AS

# KANSAS Corporation Apportionment Schedule

K-120 AS  
Attach  
150424



FOR USE BY CORPORATIONS APPORTIONING INCOME  
(Corporations using the combined income method must use Schedule K-121)

For the taxable year beginning \_\_\_ / \_\_\_ / **2 0 2 4** ; ending \_\_\_ / \_\_\_ / \_\_\_ .

Name as shown on Form K-120

Employer Identification Number (EIN)

## PART VI - APPORTIONMENT FORMULA

A. Property	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in the business at original cost					
Inventory .....					
Depreciable assets .....					
Land .....					
Other tangible assets (Enclose schedule) .....					
Less: Construction in progress .....					
Total property to be averaged .....					
Average owned property (Beg. + End + 2) .....					
(2) Net annual rented property. Multiplied by 8 .....					
TOTAL PROPERTY (Enter on line 20A, page 1) .....					
B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify.)			Within Kansas	Total Company	
(1) Compensation of officers .....					
(2) Wages, salaries and commissions .....					
(3) Payroll expense included in cost of goods sold .....					
(4) Payroll expense included in repairs .....					
(5) Other wages and salaries .....					
TOTAL PAYROLL (Enter on line 20B, page 1; If qualified and utilizing the elective two-factor formula, <b>do not</b> carry this percentage to page 1) .....					B %
C. Sales (Gross receipts, less returns and allowances) .....					
(1) Sales delivered or shipped to purchasers in Kansas:					
(a) Shipped from outside Kansas .....					
(b) Shipped from within Kansas .....					
(2) Sales shipped from Kansas to:					
(a) The United States Government .....					
(b) Purchasers in a state where the taxpayer would not be taxable (e.g., under federal Public Law 86-272) .....					
(3) Dividends .....					
Interest .....					
Rents .....					
Royalties .....					
Gains/losses from intangible asset sales .....					
Gross proceeds from tangible asset sales .....					
Other income (Enclose schedule) .....					
TOTAL SALES (Enter on line 20C, page 1) .....					C %
D(1). Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula) .....					D(1) %
D(2). Total percent (Sum of lines A & C if qualified and utilizing two-factor formula) .....					D(2) %
E. Average percent of either D(1) or D(2), whichever is applicable (Enter on line 20, page 1) .....					E %



**PART VII - ADDITIONAL INFORMATION**

1. Does the Kansas sales figure in Part VI include (1) all sales delivered from Kansas where purchaser is the U.S. Government and (2) all sales delivered from Kansas to states in which this corporation is immune from state income taxation under federal Public Law 86-272 (15 U.S.C. § 381)?

If not, please explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

b. Has any state determined that this corporation conducts (or has conducted) a unitary business with any other corporation?  
\_\_\_ Yes \_\_\_ No If yes, specify which state(s) and enclose a complete list of the corporations conducting the unitary business.

3. Describe briefly the nature and location(s) of your Kansas business activities.

\_\_\_\_\_

4. Are the amounts in the total company column (K-120AS, Part VI) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? Yes \_\_\_ No \_\_\_

If no, please explain. \_\_\_\_\_

2. If you claim that part of your net income is assignable to business done outside Kansas:

a. Enclose a list of all states in which this corporation is doing business and filing state corporation income or franchise tax returns.

**PART VIII - AFFILIATED CORPORATIONS INCLUDED IN FORM K-120AS CORPORATION APPORTIONMENT SCHEDULE**

Name of Corporation	Employer Identification Number	Check if included:	
		In Total Company factors	Within Kansas factors

**PART IX - KANSAS PASS-THROUGH SCHEDULE**

The distributions from the entities listed here have been passed-through and are included in your entity.

Pass-through Entity Name	EIN of Pass-through Entity	Your Entity to which income of Pass-through is included	EIN to which income of Pass-through Entity is included	Principal Product or Services of Pass-through Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

**PART X - KANSAS DISREGARDED ENTITY SCHEDULE**

The disregarded entities listed below are included in this return.

Disregarded Entity Name	EIN of Disregarded Entity	Your Entity to which income of Disregarded Entity is included	EIN to which income of Disregarded Entity is included	Principal Product or Services of Disregarded Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					

KANSAS CORPORATION
COMBINED INCOME METHOD OF REPORTING



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Table with 2 columns: Name as shown on Form K-120, Employer Identification Number (EIN)

PART I KANSAS COMBINED NET INCOME

Main table with 5 columns: Enter separate corporate names and federal identification numbers, Corporation A, Corporation B, Eliminations (Explain Below), Combined Income. Rows 1-30 list various income and deduction items.

Explanation of Eliminations:

**PART II**

**APPORTIONMENT FORMULA FOR FORM K-121**

K-121  
Attach  
150724



	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas
	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	
1a. Value of owned real and tangible personal property used in the business at original cost.							
Inventory.....							
Depreciable Assets .....							
Land .....							
Other Tangible Assets (Enclose schedule) ..							
Less: Construction in Progress .....							
Total Property to be Averaged .....							
<b>Average Owned Property</b> (Beg. + End + 2)							
1b. Net annual rental property. Multiplied by 8 ...							
<b>TOTAL PROPERTY</b>							
Percentage: Corporation A (divide Corporation A by Total Company).....							1A
Percentage: Corporation B (divide Corporation B by Total Company).....							1B
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.							
<b>TOTAL PAYROLL</b> .....							
Percentage: Corporation A (divide Corporation A by Total Company).....							2A
Percentage: Corporation B (divide Corporation B by Total Company).....							2B
3. Sales (gross receipts, less returns and allowances) .....							
a. Sales delivered or shipped to purchasers in Kansas:							
(1) Shipped from outside Kansas .....							
(2) Shipped from within Kansas .....							
b. Sales shipped from Kansas to:							
(1) The United States Government .....							
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) .....							
c. Dividends.....							
Interest .....							
Rents .....							
Royalties.....							
Gains/losses from intangible asset sales .....							
Gross proceeds from tangible asset sales .....							
Other income (attach schedule) .....							
<b>TOTAL SALES</b> .....							
Percentage: Corporation A (divide Corporation A by Total Company).....							3A
Percentage: Corporation B (divide Corporation B by Total Company).....							3B
4. Total Percent:							
Percentage: Corporation A (divide Corporation A by Total Company) .....							4A
Percentage: Corporation B (divide Corporation B by Total Company).....							4B
5. Total Percent							
Percentage: Corporation A (divide Corporation A by Total Company) .....							5A
Percentage: Corporation B (divide Corporation B by Total Company).....							5B
6. Average Percent:							
Percentage: Corporation A (divide Corporation A by Total Company to line 20, Part 1, Page 1 of the K-121).							6A
Percentage: Corporation B (divide Corporation B by Total Company to line 20, Part 1, Page 1 of the K-121) .							6B

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

Make your check or money order payable to "Kansas Corporate Income Tax" for the full amount due.

Write your federal EIN on your check or money order, and ensure it contains a valid telephone number.

**Do not send cash.** If payment is not made on or before **April 15, 2025**, the tax due is subject to penalty and interest.

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

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

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

**Need to make a quick payment?**  
It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/) or Visit [ksrevenue.gov](http://ksrevenue.gov) and log in to the **Kansas Customer Service Center.**

**K-120V**  
(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**2024 KANSAS  
CORPORATE INCOME  
TAX VOUCHER  
FOR K-120 AND K-120S**

K-120V  
1591



For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			
City, Town, or Post Office	State	Zip Code	Name or Address Change <input type="checkbox"/>
Name of Contact Person			Phone Number

Employer Identification Number

Amended Payment  Extension Payment

**PAYMENT AMOUNT** \$

Make check or money order payable to: Kansas Corporate Income Tax  
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



159124





# INSTRUCTIONS FOR K-120EL

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## GENERAL INFORMATION

K.S.A. 79-3288b provides taxpayers with a business income election option. For all taxable years beginning after December 31, 1995, a taxpayer may elect to have all income derived from the acquisition, management, use or disposition of tangible and intangible property treated as business income. The election will be effective and irrevocable for the taxable year of the election and the following nine taxable years. The election is also binding on all members of a unitary group of corporations.

## TIME LIMITS FOR FILING THE ELECTION

The business income election must be submitted to the Kansas Department of Revenue in accordance with these time limits in the law.

**Not currently doing business in Kansas** — Taxpayers doing business in Kansas for the first time that intend to make the election for its initial year must file the K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.

**Currently doing business in Kansas** — The election must be filed on or before the last day of the tax year immediately proceeding the tax year for which the election is made. **EXAMPLE:** If the election is for tax year ending December 31, 2017, the election must be filed by December 31, 2016.

## COMPLETING FORM K-120EL

Type or print all requested information, and answer both questions.

The election statement: Note that once made, the election becomes effective and cannot be revoked. This business income election is binding on all members of a unitary group.

An officer of the business listed at the top of the form must sign this election.

## FILING THE ELECTION

This form must be filed with the Kansas Department of Revenue within the time limits established by law for the taxpayer's filing situation and must be sent separately from the Income Tax return.

To ensure receipt of your election, mail the completed form by certified mail to:

Kansas Corporate Income Tax  
PO Box 750680  
Topeka, KS 66675-0680

For questions regarding this form or others, you can write to the address above or contact the the Department of Revenue:

Topeka: 785-368-8222  
Fax: 785-291-3614  
**ksrevenue.gov**



DO NOT STAPLE

For the taxable year beginning 2024 ; ending

Name of taxpayer SSN or EIN
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP EIN

PART A - COMPUTATION OF EXPENSING FOR THIS ENTITY

Table with 5 rows: 1. Expensing deduction for this entity (from PART B, line 11) .00; 2. Recapture amount (from PART C, line 12) .00; 3. Net expensing deduction/recapture (subtract line 2 from line 1; if the amount is negative, shade the box) .00; 4. Ownership Percentage; 5. Expensing deduction/recapture (multiply line 3 by line 4; if the amount is negative, shade the box) .00

K-40 filers: Stop here and enter this amount on your Kansas Schedule S (see instructions).
K-41 filers: Stop here and enter this amount in Part I of Form K-41 (see instructions).
K-120S filers:
• Not electing SALT PARITY
If the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or Form K-121S. If the amount on line 5 is a positive number, enter on line 25 of Form K-120S or Form K-121S
• Electing SALT PARITY
If the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or K-121S. If the amount on line 5 is a positive number, complete lines 6, 7, 9, and 10. On line 8 enter zero.

K-120 and K-130 filers: If the amount is a negative number, enter as a positive number on line 23 of Form K-120 or line 26 of Form K-130. If the amount on line 5 is positive, complete lines 6 through 10 below.

Table with 2 rows: 6. Kansas net income for this entity (enter the sum of lines 21 and 22 from Form K-120 or K-121; or lines 24 and 25 from Form K-130 or K-131; or lines 22 and 23 of Form K-120S or K-121S. This amount cannot be less than zero) .00; 7. Expensing deduction remaining (subtract line 6 from line 5; cannot be less than zero) .00

8. Expensing deduction used against Kansas net income of other entities in the combined group. If more space is needed, enclose separate schedule. For a K-120S or K-121S, enter zero.

Table with 3 columns: (a) ENTITY NAME, (b) ENTITY EIN, (c) AMOUNT USED. Rows 1-7 with .00 in column (c).

Amount used by other entities this year (total the amounts in column (c) and enter result)

Table with 3 rows: 8. Amount used by other entities this year .00; 9. Total expensing deduction used this year (add line 8 to either line 5 or line 6, whichever is less. For K-120S and K-121S, line 8 is always zero). Enter result here and on the Kansas expensing deduction line of Form K-120, K-121, K-130, K-131, K-120S or K-121S. .00; 10. Expensing deduction to use as a net operating loss of this entity next tax year (subtract line 8 from line 7) .00





# INSTRUCTIONS FOR SCHEDULE K-120EX

## GENERAL INFORMATION

The expensing deduction under K.S.A. 79-32,143a is available to income tax filers for taxable years commencing after December 31, 2011 and privilege tax filers for tax years commencing after December 31, 2013. (For tax years commencing after December 31, 2012, the deduction was limited to C corporations.) The deduction is available again for all income tax filers for tax years commencing after December 31, 2020. The deduction must be made by the due date of the original return, including any extension of time to file, and may be made only for the taxable year in which the eligible property is placed in service in Kansas.

An election for expensing is made by filing your Corporation Income Tax (K-120), Partnership or S Corporation Income Tax (K-120S), Privilege Tax (K-130), Individual Income Tax (K-40) or Fiduciary Income Tax return (K-41) with Schedule K-120EX. If filing a paper return, enclose federal Form 4562 with each K-120EX and any additional schedule(s) necessary to enable Kansas Department of Revenue to reconcile Form 4562 amounts to the expensing claimed on your K-120EX.

**QUALIFIED PROPERTY.** You may elect to take an expensing deduction from Kansas net income apportioned or allocated to this state for the cost of the following property placed in service in this state during the taxable year: 1) Tangible property eligible for depreciation under the modified accelerated cost recover system in section 168 of the IRC (Internal Revenue Code), as amended, but not including residential rental property, nonresidential real property, any railroad grading or tunnel bore or any other property with an applicable recover period in excess of 25 years as defined under section 168(c) or (g) of the IRC, as amended; and, 2) Computer software as defined in section 197(e)(3)(B) of the IRC, as amended, and as described in section 197(e)(3)(A)(i) of the IRC, as amended, to which section 167 of the IRC, as amended, applies.

**SITUS OF PROPERTY.** The situs will be the physical location of such property located in Kansas. If the property is mobile, the situs will be the physical location of the business operations from which the property is used or based. Software shall be apportioned to Kansas based on the fraction, the numerator of which is the number of taxpayer's users located in Kansas of licenses for such computer software used in the active conduct of the taxpayer's business operations, and the denominator of which is the total number of the taxpayer's users of the licenses for such computer software used in the active conduct of the taxpayer's business operations everywhere.

**UNITARY OPERATION.** If you are a corporate or privilege taxpayer filing a combined return, you may elect to apply the expense deduction against the Kansas income of any member of the combined group. This option is only available for the expense deduction, not for any subsequent net operating loss caused by the expense deduction. Each entity within the combined group that made a qualifying investment must complete a Schedule K-120EX and enclose it with the return when filed.

**TAX CREDITS AND THE EXPENSING DEDUCTION.** If claiming an expensing deduction on an investment, you may not use that investment in the following tax credits, accelerated depreciation, or deductions: K-35, Historic Preservation; K-38, Swine Facility Improvement; K-53, Research and Development; K-59, High Performance Incentive Program; K-62, Alternative-Fuel Tax; K-73, Petroleum Refinery; K-77, Qualifying Pipeline; K-78, Nitrogen Fertilizer Plant; K-80, Integrated Coal Gasification Power Plant; K-81, Environmental Compliance; K-82, Storage and Blending Equipment; and K-83, Electric Cogeneration Facility.

**EXPENSING DEDUCTION EXCEEDING KANSAS NET INCOME.** If the expensing deduction exceeds net income apportioned or allocated to this state, such excess will be treated as a Kansas net operating loss by the entity that made the original investment.

**COMPUTATION OF KANSAS EXPENSING AFTER THE ELECTION.** For taxable years beginning after December 31, 2020, the amount of expensing deduction for such cost shall equal the difference between the depreciable cost of such property for federal income tax purposes and the sum of the amount of bonus depreciation claimed under I.R.C. § 168(k) and

depreciation claimed under I.R.C. § 179. That amount will be multiplied by the applicable factor, determined by using, the table provided in K.S.A. 79-32,143a(f), based on the method of depreciation selected pursuant to section 168(b)(1), (2), or (3) or (g) of the IRC, as amended, and the applicable recover period for such property as defined under section 168(c) or (g) of the IRC, as amended.

*EXAMPLE: A taxpayer using the 200% declining balance method with a recover period of 5 years and the basis for depreciation is \$10,000. The taxpayer has no bonus depreciation to subtract out so the net basis is \$10,000. Refer to the table on the next page. At the column headed I.R.C. § 168 Recover Period (year), go down to 5 years and use .116 under the 200DB column to multiply by the net basis of \$10,000. The expensing deduction for this item is \$1,160 to use as a subtraction from Kansas income. For corporate purposes this is subtracted from income after apportionment on line 24 of Form K-120 or K-121.*

**EXPENSING DEDUCTION RECAPTURE.** If the property was sold, disposed of, or moved out of Kansas within the recover period (5 years in the above example), the expensing deduction previously determined shall be subject to recapture and treated as Kansas taxable income allocated to Kansas. The amount of recapture is the Kansas expensing deduction previously determined multiplied by a fraction, the numerator of which is the number of years remaining in the recover period for such property as defined under Section 168(c) or (g) of the IRC, after such property is sold or removed from the state including the year of disposition and the denominator is the total number of years in the total recover period.

*EXAMPLE: In the example above, assume the taxpayer purchased property and claimed the expensing deduction on the 2022 return. In the year ending 2024 return, the taxpayer sold the property. The expensing deduction previously determined was \$1,160. The original recover period was five years. They sold the property in 2024 so there are three years remaining in the recover period. Three years remaining divided by five years total recovery equals 60%. 60% multiplied by \$1,160 equals \$696 which is to be added back to Kansas on K-120EX, PART A, line 2. If the recover period has expired, there is no recapture.*

## SPECIFIC LINE INSTRUCTIONS

Enter the applicable information (Name of taxpayer and SSN or EIN) at the top of Schedule K-120EX. Pass-through entities with shareholders or partners will complete both lines of Name of taxpayer (shareholder's name on the top line and pass-through entity's name on the second line).

**C corporation (regular corporation) and financial institutions:** Complete PART A after completing PART B and/or PART C, as applicable.

**Pass-through entity (an entity not taxed on their income—partnership/ subchapter S corporation—but passes their income to another entity that has a tax levied against it):** If you have pass-through income and received an expensing deduction from a partnership or S corporation that has a recapture of the expensing previously claimed, complete PART C and lines 2 through 5 of PART A. The pass-through entity should supply the shareholders or partners with the pass-through entity's K-120EX.

### **PART A – COMPUTATION OF EXPENSING FOR THIS ENTITY**

**LINE 1** – Enter the total Kansas expensing from PART B, line 11.

**LINE 2** – Enter the recapture amount from PART C, line 12.

**LINE 3** – Subtract line 2 from line 1 and enter the result.

**LINE 4** – Partners, shareholders or members: Enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

**LINE 5** – Multiply line 3 by line 4. If line 1 is greater than line 2, you have an **expense to subtract** from income. C corporation and privilege tax filers continue to line 6.

If line 2 is greater than line 1, you have a **recapture to add** to income.

**K-40 and K-41 filers STOP HERE.** If the amount on line 5 is a positive number (the expense on line 1 is more than the recapture on line 2), enter it as a subtraction modification on Schedule S, line A21 or Form K-41, line 26g. If the amount on line 5 is negative (the recapture on line 2 is more than the expense on line 1), enter it as an addition modification on Schedule S, line A3 or Form K-41, line 25e.

**K-120S and K-121S filers NOT electing SALT (State and Local Tax) PARITY,** if the amount on line 5 is a negative number, enter as a positive number on line 24 of Form K-120S or K-121S and if the amount on line 5 is a positive number, enter on line 25 of Form K-120S or K-121S.

**K-120S and K-121S filers electing SALT (State and Local Tax) PARITY,** if the amount on line 5 is a negative number, enter as a positive number on line 24 of the K-120S or K-121S. If the amount on line 5 is a positive number, complete lines 6, 7, 9 and 10. On line 8, enter zero.

**K-120, K-121, K-130 and K-131** filers with a positive number on line 5, proceed to line 6. If the amount on line 5 is a negative number (the recapture on line 2 was more than the expense on line 1) then STOP HERE and enter the amount from line 5 as a positive number on line 23 of Form K-120 or Form K-121 or line 26 of Form K-130 or Form K-131.

**LINE 6** – Enter Kansas net income for this entity. This is determined by adding lines 21 and 22 together on Form K-120 or K-121; or lines 24 and 25 from Forms K-130 or K-131; or lines 22 and 23 of Forms K-120S and K-121S.

**LINE 7** – Subtract line 6 from line 5 (cannot be less than zero).

**LINE 8** – If the entity is filing a combined return, they may elect to take an expensing deduction against the income of any member of the combined group. If they make this election, complete line 8, (a), (b) and (c). If more space is needed, enclose a separate schedule. Enter the sum of (c) on line 8. For K-120S or K-121S, enter zero.

**LINE 9** – Add line 8 to the lesser of line 5 or line 6. Enter result on line 24 of Form K-120 or K-121, line 27 of Form K-130 or K-131, or line 25 of Form K-120S or K-121S.

**LINE 10** – Subtract line 8 from line 7. This is the amount of net operating loss (NOL) remaining to carry forward to next year's return. The NOL may only be used by the entity that claimed the initial expensing deduction – not to be used by any other entities in a combined group  
If filing K-120S or K-121S and filing under SALT PARITY, any net operating loss must stay with the entity.

**PART B – COMPUTATION OF KANSAS EXPENSING**

Complete PART B for the type of Kansas property you are electing to expense and enclose federal Form 4562 with this schedule to support your claim. To report an expensing recapture complete PART C and lines 2 through 5 of PART A.

**Column (a)** – Using the table below, enter the recover period. This should match the federal recover period claimed on Form 4562.

**Column (b)** – Enter the method (200 DB, 150 DB or S/L).

**Column (c)** – Using the table below, enter the factor for that recover period and method.

**Column (d)** – Enter the basis for depreciation.

**Column (e)** – Enter any bonus depreciation and any expense deduction being claimed for such property under I.R.C. § 179.

**Column (f)** – Subtract Column (e) the bonus depreciation and the I.R.C. § 179 expense from Column (d) the basis for depreciation.

**Column (g)** – Multiply the factor (c) by the net basis (f). For instance, for a 3 year recover period that was a 200% DB, enter 0.075 in (c) and assuming (f) is 100, the result to enter in (g) is 7.50.

**LINE 11** – Add all amounts in (g) and enter result on this line and on line 1, PART A of this schedule.

**PART C – RECAPTURE OF EXPENSING DEDUCTIONS PREVIOUSLY CLAIMED**

If property that was previously expensed was sold or moved out of Kansas within the "recover period," the expensing deduction previously determined is subject to recapture and treated as Kansas taxable income allocated to Kansas. If more space is needed, enclose a separate schedule. NOTE: These instructions reference data from the *EXAMPLE* on the previous page.

**Column (a)** – Enter the recover period. It should be the same recover period that was claimed on the initial expense deduction for this asset(s). In our example 5 years was used.

**Column (b)** – Enter ending period of the tax year that the asset(s) was claimed as an expense deduction.

**Column (c)** – Enter the ending period of the current year tax return. Example: 2024.

**Column (d)** – Compute the recapture factor by subtracting the year placed in service (b) from the current year (c) and enter result. Example: 2024 - 2022 = 2.

**Column (e)** – Compute years remaining by subtracting recapture factor (d) from the recover period (a). Example: Subtract recapture factor of 2 from the recover period of 5 equals 3.

**Column (f)** – Divide the years remaining (e) by the recover factor (a) and enter resulting percentage. Example: Divide years remaining of 3 by recover period of 5 equals the percent of recapture of 60%.

**Column (g)** – Enter the Kansas expensing previously allowed. In our example this amount was \$1,160.

**Column (h)** – Multiply (g) by the percent in (f) and enter result. Example: \$1,160 by 60% equals \$696. This is the recapture amount for this asset.

**LINE 12** – Add all amounts in (h) and enter the result on line 12 and on line 2, PART A of this schedule.

**Use the table below to determine the expense deduction (PART B) FACTORS**

IRC§168 Recover Period (year)	IRC§168(b)(1) Depreciation Method (200% declining balance) (200DB)	IRC§168(b)(2) Depreciation Method (150% declining balance) (150DB)	IRC§168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)	IRC§168 Recover Period (year)	IRC§168(b)(1) Depreciation Method (200% declining balance) (200DB)	IRC§168(b)(2) Depreciation Method (150% declining balance) (150DB)	IRC§168(b)(3) or (g) Depreciation Method (Straight line or alternative) (S/L)
2.5	*	.077	.092	11.5	*	.248	.269
3	.075	.091	.106	12	*	.256	.277
3.5	*	.102	.116	12.5	*	.263	.285
4	*	.114	.129	13	*	.271	.293
5	.116	.135	.150	13.5	*	.278	.300
6	*	.154	.170	14	*	.285	.308
6.5	*	.163	.179	15	*	.299	.323
7	.151	.173	.190	16	*	.313	.337
7.5	*	.181	.199	16.5	*	.319	.344
8	*	.191	.208	17	*	.326	.351
8.5	*	.199	.217	18	*	.339	.365
9	*	.208	.226	19	*	.351	.378
9.5	*	.216	.235	20	*	.363	.391
10	.198	.224	.244	22	*	.386	.415
10.5	*	.232	.252	24	*	.408	.438
11	*	.240	.261	25	*	.419	.449

# Partnership or S Corporation IN THIS BOOKLET

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## General Information

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

### Who Must File a Return

A Kansas Corporate income tax return must be filed by all corporations doing business in or deriving income from sources within Kansas who are required to file a federal income tax return, whether or not a tax is due.

**FLOW-THROUGH ENTITY GUIDANCE.** Banks and savings and loan associations allowed to file as small business corporations at the federal level are not allowed to file as small business corporations at the Kansas level. Such entities are instead required to file a privilege tax return (K-130) to report any income or loss. The federal level individual shareholders' share of income or loss of a bank or savings and loan association, used to determine a privilege tax liability, which is included in a shareholder's federal individual income tax return, shall be subtracted, if income, or disallowed, if a loss, to arrive at the Kansas adjusted gross income of the shareholders. In addition, the income or loss of a bank or savings and loan association that is included in a holding company's federal ordinary business income, used to determine a privilege tax liability, shall be subtracted, if income, or disallowed, if a loss, to arrive at total Kansas income on Form K-120S.

A Partnership return (K-120S) must be completed by any business partnership, syndicate, pool, joint venture or other such joint enterprise to report income from operations. The Kansas Partnership return must be completed by every enterprise that has income or loss derived from Kansas sources regardless of the amount of income or loss. Income or loss derived from Kansas sources includes **income** or **loss** attributed to:

- any ownership interest in real property or tangible personal property located in Kansas and intangible property to the extent it is used in a trade, business, profession or occupation carried on in Kansas; and,
- a trade, business, profession or occupation carried on in Kansas.

Any partnership, joint venture, syndicate, etc., required to file a Partnership return for federal purposes is required to file a Kansas Partnership return if such enterprise receives income or loss from Kansas sources

### When and Where to File

**Calendar Year:** If your return is based on a calendar year, your return must be filed no later than one month after the due date established under the federal internal revenue code, including any applicable extension granted by the internal revenue service. Payment of any liability shall be due April 15, 2025.

**Fiscal Year:** If your return is based on a tax year other than a calendar year, it must be filed no later than the 15th day of the fourth month following the end of your tax year.

**Conformity to Federal Due Dates:** If the federal original due date is not the 15th day of the third month after the close of a taxable year, complete item "J" on the front of Form K-120S, and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

**Amended Returns:** If the amended return will result in a refund, then it must be filed within three (3) years from the date the original return was due including any extensions allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever periods expires later.

Mail your return and payment to: KANSAS S CORPORATE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260.

### Confidential Information

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

### Accounting Period

The taxpayer's taxable year is the same as the taxable year for federal tax purposes. If a taxpayer's taxable year changed, or the method of accounting is changed for federal tax purposes, then the taxable year and method of accounting shall be similarly changed for Kansas tax purposes.

### Federal Return and Other Enclosures

Enclose with Form K-120S. Be sure to keep copies of all tax documents associated with your return as the Department of Revenue reserves the right to request additional information as necessary.

- All pages of the Federal Form 1120S or 1065 as filed with the IRS.
- Federal schedules to support any Kansas modifications claimed on page 1.
- Credit schedules and the required attachments to support pass-through activities.
- An organizational chart showing all partnerships/S Corps and taxable entities that have income that flows into this entity or flows from this entity.

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## Extension of Time to File

If **you** are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal form 7004 with the Internal Revenue Service for an extension of time, enclose a copy of that form with your completed K-120S to *automatically* receive a six-month extension for Partnerships and S Corporations 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 in order to file the return after the original due date.

**Important**—An extension of time to file Form K-120S does not extend the time for filing a partner's or a shareholder's Kansas Individual Income Tax return, Form K-40.

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## Business Income Election

Taxpayers may elect to have all income derived from the acquisition, management, use, or disposition of tangible and intangible property treated as business income. The election is effective and irrevocable for the taxable year of the election and the following nine taxable years. The election is binding on all members of a unitary group of corporations. To make this election, an entity must file Form K-120EL with the Department of Revenue within the time limits established by law for its filing situation.

- An entity not previously doing business in Kansas that intends to make this election for its initial year of business must file Form K-120EL within 60 days after filing the articles of incorporation or application for authority to engage in business with the Kansas Secretary of State.
  - For an entity currently doing business in Kansas, the election must be filed on or before the last day of the tax year immediately preceding the tax year for which the election is made. Form K-120EL must be sent separately from the K-120S return.
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## Adjustments and Other Information to Partners

Kansas income tax law provides that partners receiving income from a partnership or corporation may be required to make certain adjustments to their share of the entity's income included in their individual federal income tax return in order to properly determine their individual Kansas adjusted gross income. This modification can only be made from information available to the partnership, thus it is necessary that each partnership notify each partner of his share of the adjustments. In addition to the adjustments, information regarding income not included in ordinary partnership income must be given to each partner.

**NOTE:** Each partner or shareholder should be notified of the gross of such income received by the partnership or corporation, each partner's or shareholder's share of such income, the total adjustments applicable and each partner's or shareholder's share of such adjustment.

Information given to the partners receiving income should also include the partner's share of the Kansas and everywhere property, payroll and sales factors of the partnership making the distribution. This information is necessary so the partner receiving the distribution can include those factors with their Kansas and everywhere property, payroll and sales factors in order to properly apportion income to Kansas in their returns when filed.

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## Amended Returns

You must file an amended Kansas return when an error was made on your Kansas return or there is a change (error or adjustment) on another state's return or on your federal return.

To amend your Kansas Partnership or S Corporation return, mark the "Amended Return" checkbox on the front of the K-120S and insert the changes on the return. Include a copy of the other state's amended return or a copy of the IRS amended return or Revenue Agent's Report or adjustment letter showing the adjustments.

**AMENDED FEDERAL RETURN:** If you are filing an amended federal income tax return for the same taxable year as your Kansas amended return, **enclose a complete copy of the amended federal return and full explanations of all changes** made on your amended Kansas return. If your amended federal return is adjusted or disallowed, you must provide the department 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.** Any taxpayer whose income has been adjusted by the Internal Revenue Service must file an amended return with Kansas and include a copy of the Revenue Agent's Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days of the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department of Revenue from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department of Revenue to assess or collect taxes.

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## Capital Gains

Any adjustment, provided by Kansas law, which applies to a capital gain received by the partnership or corporation and reported by the individual partners or shareholders on their individual federal income tax return, is to be made by each partner or shareholder on his Kansas individual income tax return.

If, during the taxable year, the partnership or corporation received a gain from the sale of property or other capital assets for which the tax basis for Kansas is higher than the tax basis for federal, each partner or shareholder must be notified of his share of the difference in basis and whether the gain qualified as a long or short term capital gain.

Any partnership or corporation which has a partner or shareholder who is a nonresident of Kansas must advise such partner of those capital gains and losses incurred from assets located in Kansas because the nonresident



## Capital Gains (Continued)

partner or shareholder is subject to tax on gains realized from the sale or exchange of property located in Kansas.

If such computations result in a net capital loss to Kansas, the loss is limited to \$3,000 (\$1,500 for married individuals filing separate returns) on the partner's or shareholder's Kansas individual income tax return.

Capital transactions from Kansas sources to which the above instructions apply include: **a)** Capital gains or losses derived from real or personal property having an actual situs within Kansas whether or not connected with the trade or business; **b)** capital gains or losses from stocks, bonds and other intangible property used in or connected with a business, trade or occupation that is carried on within Kansas; and, **c)** respective portion of the partnership or corporate capital gain or loss from a partnership or corporation of which the partnership or shareholder is a member, partner or shareholder, or an estate or trust of which the partnership or corporation is a beneficiary. See instructions for *Part III - Apportionment Formula*.

## Definitions

**Business Income:** For tax years commencing after December 31, 2007, *business income* means: 1) income arising from transactions and activity in the regular course of the taxpayer's trade or business; 2) income arising from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer's trade or business; or 3) income of the taxpayer that may be apportioned to this state under the provisions of the Constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income. Business income is apportioned to Kansas generally using the average of the three factors of property, payroll, and sales. For instance, business income received from another partnership is included in your apportionable income and your share of that partnership is multiplied times the property, payroll and sales both in Kansas and everywhere of that partnership to add to your entity's property, payroll and sales both in Kansas and everywhere. The apportionable income is then multiplied by the resulting factor. Any deviation from using the three factor method requires alternative qualifications. All the apportionment methods are listed in this section.

K.S.A. 79-3279 provides that the use of the three-factor method formula of property, payroll, and sales be used to apportion income to Kansas. Direct or segregated accounting methods will not be allowed unless the taxpayer has petitioned the Secretary of Revenue for use of direct or segregated accounting, and the petition is approved. Direct or segregated accounting will not be allowed only because that is the method used in another state or because partnership income is received from other entity.

**Unitary Business:** A multistate business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operation of the business outside the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether various parts of a business are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places.

**Activity Wholly Within Kansas:** If a particular trade or business is carried on exclusively within Kansas or if the activities outside of Kansas are such that federal Public Law 86-272 prohibits another state from imposing a tax, then the entire net income is subject to the Kansas Income Tax. If two or more corporations file federal income tax returns on a consolidated basis, and if each of such corporations derive all of their income and expenses from sources within Kansas, they must file a consolidated return for Kansas income tax purposes.

**Single Entity Apportionment Method:** Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or the rendering of purely personal services by an individual, shall allocate and apportion net income as provided in the Uniform Division of Income for Tax Purposes Act.

**Combined Income Method—Single Corporate Filing:** When a group of corporations conduct a unitary business both within Kansas and outside of Kansas, the source of income shall be determined by the "combined income approach." This approach is the computation by formula apportionment of the business income of a unitary trade or business properly reportable to Kansas by members of a unitary group. The property, payroll, or sales factor for each member of a unitary business shall be determined by dividing the property, payroll, or sales figure for Kansas by the total property, payroll, or sales figure of the entire group. The average is multiplied by the income of the unitary group to determine the income of the company derived from sources in Kansas.

The Kansas S Corporation return filed on the combined income approach must include Schedule K-121S, which can be found in this booklet.

Any small business corporation which files a consolidated return for federal purposes and a combined report for Kansas purposes must submit a copy of the consolidated federal Form 1120S and all other schedules and statements necessary to support the federal ordinary income reported on the Kansas return. Schedule K-121S must be used to determine income of the small business corporation. Schedule K-121S single entity Kansas income is then shown on line 26, Form K-120S.

**Combined Income Method—Multiple Corporation Filing:** This method is the same as *Combined Income Method—Single Corporation Filing* except that any corporation filing using the combined income method with more than one entity doing business in Kansas may file the Kansas return reporting the total combined income on that return. Schedule K-121S must be used to determine the Kansas taxable income of each separate corporation. Schedule K-121S combined Kansas income is then entered on line 26 of Form K-120S.

*All small business corporations filing a combined return (single or multiple) must complete lines 1 through 26 of Form K-120S using the total combined income column from Schedule K-121S.*

## Definitions (continued)

**Qualified Elective Two-Factor Method:** This method may be used by any taxpayer who qualifies and elects to utilize the two-factor formula of property and sales. A qualified taxpayer is one whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. A statement must be included with the original tax return indicating the taxpayer elects to utilize this apportionment method. It will be effective and irrevocable for the taxable year of the election and the following nine taxable years.

**Common Carrier Method:** All business income of railroads and interstate motor carriers of persons or property for-hire shall be apportioned to this state on the basis of mileage. For railroads, multiply the business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere. For interstate motor carriers, multiply the business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.

**Alternative Accounting Method:** If the uniform allocation and apportionment provisions do not represent fairly the extent of the taxpayer's business activity in this state, the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer's business activity, if reasonable: (a) Separate accounting; (b) the exclusion of one or more of the factors; (c) the inclusion of one or more additional factors; or (d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer's income. A copy of the letter from the Department of Revenue granting the use of an alternative method must be enclosed with the return when filed. Enter the amount determined on your separate schedule on line 26, Form K-120S.

**Separate Accounting Method:** The separate accounting method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Kansas Department of Revenue where the use of the three-factor formula does not fairly represent the taxpayer's business activity. Before a taxpayer engaged in a multistate business may use the separate accounting method, the following requirements shall be satisfied:

- The books and records are kept by recognized accounting standards to reflect accurately the amount of income of the multistate business which was realized in Kansas during the taxable period;
- The management functions of the business operations within Kansas are separate and distinct so that in conducting the Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sales and servicing or purchasing during the taxable period;
- The business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula. Enter the amount determined on your separate schedule on line 26, Form K-120S.

# LINE INSTRUCTIONS FOR FORM K-120S, PAGE 1 & 2

## TAXPAYER INFORMATION

**Beginning and Ending Dates:** Enter the beginning and ending dates of the tax year, even if it is a calendar year.

**Name and Address:** PRINT or TYPE the name and address of the entity.

**EIN:** Enter the federal Employer's Identification Number.

**Information for Items A through O.** Complete all requested information.

- **A** - Indicate whether the return is for a partnership or S corporation. If federal Form 1065 was filed, indicate a partnership; if a federal Form 1120S or other federal form was filed, indicate an S corporation.
- **B** - Select a method to report income to Kansas. The methods are described in the *Definitions* section beginning on page 4.
- **C** - Enter the NAICS code
- **D** - Enter the date the business began in Kansas.
- **E** - Enter the date the business was discontinued in Kansas, if applicable. If a final return is being filed due to liquidation, enter the date and also enclose a copy of the federal form that states the applicable federal code section.
- **F** - Enter the two-letter abbreviation for the state of incorporation and the date of that incorporation.
- **G** - Enter the two-letter abbreviation for the state of commercial domicile.
- **H** - Enter the number of partners/shareholders that are listed on Part III.
- **I** - Mark this box if there are any tax credit schedules or supporting documentation enclosed with this return. If the credit is initiated by this entity, enclose one credit schedule showing the total amount of credit claimed for all partners/shareholders. If the credit is passed to this entity from another entity, enclose one credit schedule showing the proportionate share of credit passed to this entity.
- **J** - Enter the original federal due date if other than the 15th day of the 3rd month after the end of the tax year.
- **K** - Mark this box if any taxpayer information has changed since the last return was filed in any boxes in this section except for boxes H, I, L, M, N, or O.
- **L** - Mark this box if a K-40C (composite return) is filed for this entity.
- **M** - Mark this box if a K-120EL is filed.
- **N** - Mark this box if electing to be subject to tax at the entity level.
- **O** - Mark this box if electing to be taxed at the entity level and wishing to tax 100% of the income for Kansas residents.

## INCOME

**LINE 1 (FEDERAL ORDINARY INCOME):** Enter federal taxable ordinary income from federal Schedule K. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 3.

**LINE 2a (TOTAL OF ALL OTHER INCOME FROM FEDERAL SCHEDULE K):** Enter the total of all other income listed on federal Schedule K - for partners, this is the total of the amounts entered on lines 2, 3c, 4c, 5, 6a, 7, 8, 9a, 10, and 11. For S corporations it is the total of amounts entered on lines 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10 of federal Schedule K. Also include any gain from the sale of assets subject to section 179 that is not reported on Schedule K.

**LINE 2b (TOTAL DEDUCTIONS FROM SCHEDULE K):** Enter the allowable deductions listed on federal Schedule K. For partnerships this is the total of lines 12, 13b, 13c(2), and 13d. For S corporations, this is the total of lines 11, 12b, 12c, and 12d of federal Schedule K.

Contributions from Schedule K (Partnership, line 13a; or S Corporation, line 12a) may be deducted on line 2b unless the partner or shareholder is an individual. If the partner or shareholder is an individual, and if they are itemizing deductions at the federal level, the contribution deductions should already be in their federal itemized deductions and no adjustment is necessary on the Kansas individual return. If the partner or shareholder is included in a composite return for Kansas (K-40C), they are required to use a standard deduction and not entitled to their share of the partnership or S corporation contribution deduction or their credits.

**LINE 3 (TOTAL):** Add line 1 to line 2a and subtract line 2b. Enter the result on line 3.

**LINE 4 (TOTAL STATE AND MUNICIPAL INTEREST):** Enter interest income received, credited, or earned by you during the taxable year from any state or municipal obligations such as bonds and mutual funds. Reduce the income amount by any related expenses (such as management or trustee fees) directly incurred in purchasing these state or political subdivision obligations.

DO NOT include interest income on obligations of the state of Kansas or any Kansas political subdivision issued after December 31, 1987, or the following bonds exempted by Kansas law: Board of Regents Bonds for Kansas Colleges and Universities, Electrical Generation Revenue Bonds, Industrial Revenue Bonds, Kansas Highway Bonds, Kansas Turnpike Authority Bonds and Urban Renewal Bonds.

If you are a partner or 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 5 (TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENTS IN LIEU OF INCOME TAXES):** Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at your federal ordinary income.

**LINE 6 (250 DEDUCTION RELATED TO GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)) (I.R.C. § 250(a)(1)(B)):** For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

**LINE 7 (BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION) (I.R.C. § 163(j)):** Enter the amount of any interest expense paid or accrued in a previous tax year but allowed as a federal deduction pursuant to IRC §163 in the current tax year. Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE 8 (OTHER ADDITIONS TO FEDERAL INCOME):** Enter on line 8 the following additions to your federal ordinary income:

- **Learning Quest 529 Education Savings Program.** Enter the amount of any "nonqualified withdrawal" from the Learning Quest Savings Program.

A tax credit for the additions below may be claimed on your tax return (schedule required):

- **Community Service Contribution Credit.** Enter the amount of any charitable contributions claimed on your federal return used to compute this credit on Schedule K-60.
- **Disabled Access Credit.** Enter the amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine this credit on Schedule K-37.
- **Low Income Student Scholarship Credit.** Enter the amount of any charitable contribution claimed on your federal return used to compute this credit on Schedule K-70.

- **Swine Facility Improvement Credit.** Enter any costs claimed on your federal return and used as the basis for this credit on Schedule K-38.
- **Expenditures - Energy Credits.** Enter amount of any expenditures claimed to the extent the same is claimed as the basis for any credit allowed on Schedule K-81 or carry forward amount on Schedule K-73, K-77, K-82, or K-83.
- **Amortization - Energy Credits.** Enter the carry forward amount of any amortization deduction - to the extent the same is claimed on your federal return - with regard to Schedules K-73, K-77, K-82 or K-83 and any amount claimed in determining federal AGI on carbon dioxide recapture, sequestration or utilization machinery and equipment, or waste heat utilization system property.

**LINE 9 (TOTAL ADDITIONS TO FEDERAL INCOME):** Add lines 4 through 8 and enter the result on line 9.

**LINE 10 (INTEREST ON U.S. GOVERNMENT OBLIGATIONS):** Enter any interest or dividend income received from obligations or securities of any authority, commission or instrumentality of the United States and/or its possessions that was included in your federal ordinary income. This includes U.S. Savings Bonds, U.S. Treasury Bills, and the Federal Land Bank. You must reduce the interest amount by any related expenses (such as management or trustee fees) directly incurred in the purchase of these securities.

If you are a shareholder in a mutual fund that invests in both exempt and taxable federal obligations, only that portion of the distribution attributable to the exempt federal obligations may be subtracted here. Enclose a schedule showing the name of each U.S. Government obligation interest deduction claimed.

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 11 (IRC SECTION 78 AND 80% OF FOREIGN DIVIDENDS):** Enter the amount included in federal ordinary income pursuant to the provisions of Section 78 of the Internal Revenue Code and 80% of dividends from corporations incorporated outside of the United States or the District of Columbia which are included in federal ordinary income.

**LINE 12 (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 13 (DISALLOWED BUSINESS INTEREST DEDUCTION) (I.R.C. § 163(j)):** Enter the interest expense paid or accrued in the current tax year and disallowed as a federal deduction pursuant to section IRC 163(j). Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE 14 (CONTRIBUTIONS TO CAPITAL EXCEPTIONS) (I.R.C. § 118):** For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

**LINE 15 (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 to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE 16 (OTHER SUBTRACTIONS FROM FEDERAL INCOME):** Enter a total of the following subtractions from your federal ordinary income (schedule required).

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction, to the extent included in federal ordinary income.
- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.
- **Electrical Generation Revenue Bonds.** Enter the gain from the sale of Electrical Generation Revenue Bonds that was included in your federal ordinary income.
- **Learning Quest Education Savings Program.** Enter the amount of contributions deposited in the Learning Quest Education Savings Program, or a qualified 529 tuition program established by another state, up to a maximum of \$3,000 per student (beneficiary).
- **Sale of Kansas Turnpike Bonds.** Enter the gain from the sale of Kansas Turnpike Bonds that was included in your federal ordinary income.
- **Amortization - Energy Credits.** The carry forward amount of amortization deduction allowed relating to Schedule K-73, K-77, K-82 or K-83, and the amount of amortization deduction allowed for carbon dioxide capture, sequestration or utilization machinery and equipment, or waste heat utilization system property.
- **Federal Jobs Credit.** Enter the amount of federal credit disallowance under 26 U.S.C. 280C(a) which include the Indian employment credit, the employer wage credit for employees who are active-duty members of the uniformed services, employer credit for paid family and medical leave, the work opportunity credit, and the empowerment zone employment credit.

**LINE 17 (TOTAL SUBTRACTIONS FROM FEDERAL INCOME):** Add lines 10 through 16, and enter the result on line 17.

**LINE 18 (NET INCOME BEFORE APPORTIONMENT):** Add line 3 to line 9, and subtract line 17. Enter result on line 18.

## APPORTIONMENT AND ALLOCATION

**LINE 19 (NONBUSINESS INCOME - TOTAL COMPANY):** Enter on line 19 the total amount of nonbusiness net income everywhere that is to be directly allocated.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the transaction or activity which gave rise to the income was unusual in nature and infrequent in occurrence or that the income was earned in the course of activities unrelated to the taxpayer's regular business operations; or that the income did not arise from transactions and activities involving tangible and intangible property or assets used in the operation of the taxpayer's trade or business.

The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedule(s), the income will be considered business income and the Department of Revenue will apportion it accordingly.

From the items of income directly allocated, there shall be deducted the expenses related thereto. As used in this paragraph, expenses related thereto means any allowable deduction or portion thereof attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or class of income.

A schedule must accompany the return showing: 1) the gross income from each class of income being specifically allocated, 2) the amount of each class of related expenses together with an explanation or computations showing how amounts were arrived at, 3) the total amount of the related expense for each income class,

and 4) the net income for each income class. The schedules should provide appropriate columns as set forth above for items specifically assigned to Kansas and for nonbusiness items specifically assigned outside Kansas. An explanation must also be enclosed to explain specifically why the income should be classified as nonbusiness income.

**LINE 20 (APPORTIONABLE BUSINESS INCOME):** Subtract line 19 from line 18 and enter the result on line 20.

**LINE 21 (AVERAGE PERCENT TO KANSAS):** Enter the applicable percentages in spaces A, B, and C of line 21. If you are qualified and utilizing the elective two-factor formula, do not enter a percentage in space B. Enter on line 21 the average percent from Form K-120S AS, Part V, line E. **Important** - Round the percent to the fourth decimal point. If your business is wholly within Kansas enter 100.0000.

**LINE 22 (AMOUNT TO KANSAS):** Multiply line 20 by line 21 and enter the result on line 22.

**LINE 23 (NONBUSINESS INCOME-KANSAS):** Enter the total amount of nonbusiness net income directly allocated to Kansas. Submit a schedule to support the amount shown.

**LINE 24 (KANSAS EXPENSING RECAPTURE):** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 24 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE 25 (KANSAS EXPENSING DEDUCTION):** Enter the amount of your Kansas expensing deduction 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 deduction claimed on the K-120EX. **Important**—The deduction must qualify under IRC Section 168: Modified accelerated cost recovery system (MACRS).

**LINE 26 (TOTAL KANSAS INCOME):** Add lines 22, 23 and 24; then subtract line 25 and enter result. If you are filing a combined report (Schedule K-121S) or you are authorized to file using the alternative or separate accounting method, enter on line 26 the Kansas income from: 1) line 26 of Schedule K-121S; or, 2) a separate schedule prepared by you (Separate/Alternative Method of Reporting).

**LINE 27 (KANSAS INCOME NOT TAXED AS PART OF THE ELECTION):** If the entity has elected to NOT be taxed at the entity level, enter the amount from line 26. This income should be passed to the partners or shareholders and included in their income tax return. It is not necessary to complete any remaining lines on page 2 unless payments were made for the year that you wish to be refunded or credited forward to next year. Then lines 33, 34, 35, 45, and 48 may be completed.

If the entity has elected to be taxed at the entity level and has members, partners or shareholders that are barred from the election, then enter the applicable share of income for barred partners or shareholders. Their share of income shall be passed to the partners or shareholders and included in their income tax return and will not be taxed here.

**LINE 28 (KANSAS TAXABLE INCOME FOR ELECTING PASS-THROUGH ENTITY):** Subtract line 27 from line 26 and enter result on line 28.

**LINE 29 (KANSAS TAXABLE INCOME FOR ELECTING PARTNERS):** Enter the amount from line 28, or if filing combined return, enter line 28 from the K-121S.

**LINE 30: (REMAINING KANSAS RESIDENT INCOME TAXED AT 100%):** (Enclose schedule to support the calculation)

**Worksheet for Kansas Resident Income Taxed at 100%**  
**If box O in the header is not checked, enter zero on line 31.**  
**If box O in the header is checked, complete the following schedule.**

Line a. Apportionable Business Income (line 20 of the K-120S) ..... \$ \_\_\_\_\_

Line b. Amount to Kansas (line 22 of the K-120S)..... \$ \_\_\_\_\_

Line c. Subtract line b from line a ..... \$ \_\_\_\_\_

Line d. Nonbusiness income - Total Company (line 19 of the K-120S) ..... \$ \_\_\_\_\_

Line e. Nonbusiness Income - Kansas (line 23 of the K-120S) ..... \$ \_\_\_\_\_

Line f. Subtract line e from line d ..... \$ \_\_\_\_\_

Line g. Sum lines c and f ..... \$ \_\_\_\_\_

Line h. The aggregate percentage of ownership by Kansas Individual residents  
(Part III of the K-120S, Columns 2 and 4)  
(where column 2 = R) ..... %

Line i. Multiply line g by line h. Record here and on line 30 of the K-120S..... \$ \_\_\_\_\_

**LINE 31 - (TOTAL TAXABLE INCOME FOR ELECTING PARTNER):** Add line 29 and line 30.

**LINE 32 (ELECTING PASS-THROUGH ENTITY INCOME TAX DUE):** Multiply line 31 by 5.58%. Enter here and on Part III, box 7.

**LINE 33 (ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD):** Enter total of all your 2024 estimated tax payments plus any 2023 overpayment you had credited forward to 2024.

**LINE 34 (OTHER TAX PAYMENTS):** Enter any other withholding amounts or tax payments on line 34.

**LINE 35 (AMOUNT PAID WITH KANSAS EXTENSION):** Enter amount paid with your request for an extension of time to file.

**LINE 36 (PAYMENT REMITTED WITH ORIGINAL RETURN):** Use this line if you are filing an amended return for the 2024 tax year. Enter amount of money you remitted to the Kansas Department of Revenue with your original 2024 return or any payment remitted with a previously filed 2024 amended return, including penalty and interest.

**LINE 37 (OVERPAYMENT FROM ORIGINAL RETURN):** Use this line ONLY if you are filing an amended income tax return for the 2024 tax year. Enter amount of overpayment shown on your original return. Since you were refunded the overpayment or it was credited forward, the amount is a subtraction entry.

**LINE 38 (TOTAL PREPAID CREDITS):** Add lines 33 through 36 and subtract line 37.

**BALANCE DUE**

**LINE 39 (BALANCE DUE):** If line 32 exceeds line 38, subtract line 38 from line 32 and enter result.

If the amount on line 39 is not paid by the due date or if a balance due return is filed after the due date, penalty and interest are added according to the rules outlined in lines 40 and 41.

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

**LINE 40 (INTEREST):** If you paid your tax after the original due date, compute interest at the rate of .75% per month (or fraction thereof) on the balance due and enter the result on line 40.

**LINE 41 (PENALTY):** If you paid your tax after the original due date, compute the penalty at 1% for each month (or portion thereof) the return is late or the tax is unpaid on the balance due amount, up to a maximum of 24%. Enter this amount on line 41.

**LINE 42 - (ESTIMATED TAX PENALTY):** If underpayment of estimated tax penalty is due, enter the amount from your Schedule K-220S on line 42 and enclose Schedule K-220S with the return. If you are annualizing to compute the penalty, check the box on line 42. Any corporation which began business in Kansas during this period is not required to file a declaration, and no underpayment of estimate tax penalty will be imposed.

**LINE 43 (TOTAL TAX, INTEREST & PENALTY DUE):** Add the amounts on lines 39 through 42 and enter result. **Complete Form K-120V**, Corporate Payment Voucher and enclose it with your return and payment (do not use staples or tape to attach your documents together). Make check or money order payable to Kansas Corporate Tax. NOTE: Amounts less than \$5.00 need not be paid.

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

### OVERPAYMENT

**LINE 44 (OVERPAYMENT):** If line 32 is less than line 38 subtract line 32 from line 38 and enter the result.

**LINE 45 (REFUND):** Enter the amount of line 44 you wish to be refunded.

**LINE 46 (CREDIT FORWARD):** Enter the amount of line 44 (original return only) you wish to be applied to 2025 estimated tax (line 46 cannot exceed the total of lines 33, 34 and 35).

### SIGNATURE AND VERIFICATION

**SIGNATURE AND VERIFICATION.** The return must be signed and sworn to by a member, partner, president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. Any person or persons who prepare the return for compensation must also sign the return and provide their-preparer tax identification number (PTIN).

## LINE INSTRUCTIONS FOR FORM K-120S, PAGE 3

### PART I — ADDITIONAL INFORMATION

All entities must answer all questions in Part I

### PART II — PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME

Part II must be completed for all partners or shareholders.

**COLUMN 1 (Name and address of partner or shareholder):** List the name and permanent address of each person who was a partner of the partnership or shareholder of the corporation during the taxable year.

**COLUMN 2 (Enter the corresponding letter for the Type of Partner or Shareholder).** R = Kansas Resident Individual, N= Nonresident individual, I = Trust taxed as an individual, T = Trust not taxed as an Individual, C = Corporation, P = Partnership or other flow-through entity or S = S Corporation.

**COLUMN 3 (Social Security Number (SSN) or Employer Identification Number (EIN):** Enter in column 3 the SSN or EIN of each partner or shareholder listed.

**COLUMN 4 (Partner's or shareholder's percent of ownership):** Enter in column 4 the partner's or shareholder's percent of ownership in the partnership or corporation.

**COLUMN 5 (Partner's profit percent or shareholder's applicable percentage):** Enter in column 5 the partner's profit percentage or shareholder's applicable percentage.

**COLUMN 6 (Income from Kansas sources):** *Kansas Resident Individuals:* Multiply column 5 by line 18, page 1. *Nonresident Individuals:* If income is earned only from Kansas sources multiply column 5 by line 18. If earned from inside and outside of Kansas, multiply column 5 by the sum of lines 22 and 23, page 2. *All Other Partners or Shareholders:* Multiply column 5 by the sum of lines 22 and 23 page 2. Enclose a schedule showing adjustments due to any guaranteed payments.

**COLUMN 7 (Partner's or shareholder's portion of federal ordinary and other income (losses) and deductions):** Multiply the partner's profit percent or applicable shareholder's percentage in column 5 by line 3, page 1.

**COLUMN 8 (Partner's or shareholder's portion of total Kansas income):** Multiply the partner's or shareholder's percentage in column 5 by line 18, page 1.

**COLUMN 9 (Partner's or shareholder's modification):** Subtract column 8 from column 7 and enter result in column 9. This is the Kansas adjustment to be entered on Schedule S (supplemental schedule for Form K-40), as a partnership or S corporation adjustment. If the amount in column 8 is greater than column 7, the amount in column 9 should be shown as an addition modification and entered on line A7 of Schedule S. If the amount in column 8 is less than column 7, the amount in column 9 should be shown as a subtraction modification and entered on line A23 of Schedule S.

**Nonresident partner(s) or shareholder(s) computation.** Nonresident partners or shareholders must use the following method to determine amounts that will be entered in Part B of Schedule S.

The taxpayer's share of income to be entered on line B9 (Amount from Kansas Sources) is determined by multiplying column 4, Part III, page 4, Form K-120S by line 18 page 1, Form K-120S, if income is derived totally within Kansas; or lines 22 and 23, if income is derived within and outside of Kansas.

Since modifications for nonresident income are included in line 26, Form K-120S, a modification relative to the S corporation or partnership income is not to be included in line B20 of Schedule S.

**NOTE:** Any difference in the basis of property sold which has a higher basis for Kansas income tax purposes than for federal income tax purposes and which is reported as a long-term capital gain for Kansas purposes, should be computed and reported to the respective shareholder or partner for adjustment of this item on the individual income tax return. If the basis of property sold has a lower basis for Kansas income tax purposes than for federal income tax purposes, no adjustment is necessary.

You must complete and enclose Part III, of Form K-120S AS with your Kansas return if the taxpayer is doing business within and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

## LINE INSTRUCTIONS FOR FORM K-120S, PAGE 4

### PART III—PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME (Electing to pay tax using the K-120S)

This schedule is to be completed for individuals or fiduciary partner's or shareholder's that elected to pay tax on the Kansas Partnership or S Corporation income form (K-120S).

**LINE 1 - (Name and address of partner or shareholder):** List the name and permanent address of each person who was a partner of the partnership or shareholder of the corporation during the taxable year. Check the box on the right side of column 1 if the respective partner or shareholder was a nonresident of Kansas during the year.

Within the box provided, enter the corresponding letter for the Type of Partner or Shareholder. R = Kansas Resident Individual, N = Nonresident individual, I = Trust taxed as an individual, T = Trust not taxed as an Individual, C = Corporation, P = Partnership or other flow-through entity or S = S Corporation.

**LINE 2 - (Social Security Number (SSN) or Employer Identification Number (EIN)):** Enter on line 2 the SSN or EIN of the partner or shareholder.

**LINE 3 - (Partner's percent of income and credits):** Enter on line 3 the partner's percent of income and credits.

**LINE 4 - (Kansas Taxable Income):** Enter the partner's or shareholder's share of Kansas taxable income.

**LINE 5 - (Total Tax):** Multiply line 4 by 5.58%.

**LINES 6 and 7 (Totals for PART III):** Add each shareholder's/partner's lines 4 and 5 from above and enter on lines 6 and 7..

**Complete K-9 for each electing partner or shareholder.** Use the information from Part III to complete Form K-9, Statement of Partnership or S Corporation Tax Paid. Form K-9 should be distributed to all partners, shareholders or members of electing pass through entities.

## INSTRUCTIONS FOR FORM K-120S AS

### PART IV—APPORTIONMENT FORMULA

Part IV is to be used by corporations which derive income from sources both within and without Kansas for the purpose of allocating and apportioning income. All business income is apportionable to Kansas by one of the following methods:

- The majority of taxpayers will multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.
- Railroads will multiply business income by a fraction, the numerator of which is the freight car miles in this state and the denominator of which is the freight car miles everywhere.
- Interstate motor carriers will multiply business income by a fraction, the numerator of which is the total number of miles operated in this state and the denominator of which is the total number of miles operated everywhere.
- A **qualifying** taxpayer may elect to multiply business income by a fraction, the numerator of which is the property factor plus the sales factor, and the denominator of which is two. A qualifying taxpayer is any taxpayer whose payroll factor for a taxable year exceeds 200% of the average of the property factor and the sales factor. For additional information relating to this method and to determine if you are qualified, you may review K.S.A. 79-3279. If you qualify to use this method you are required to complete, for the first year, the payroll information on Form K-120S AS, Part IV, line B or Form K-121S, Part II, Section 2.
- Single Factor Apportionment – all years beginning after 12/31/01, and at the election of the taxpayer made at the time of filing of the original return, the qualifying business income of any investment funds service corporation organized as a corporation or S corporation which maintains its primary headquarters and operations or is a branch facility that employs at least 100 individuals on a full-time equivalent basis in this state and has any investment company fund shareholders residence in this state shall be apportioned to this state as provided in this subsection, as follows:

By multiplying the investment funds service corporation's qualifying business income from administration, distribution and management services provided to each investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the investment company's fund shareholders residence in this state at the beginning of and at the end of the investment company's taxable year that ends with

or within the investment funds service corporation's taxable year, and the denominator of which shall be the average of the number of shares owned by the investment company's fund shareholders everywhere at the beginning of and at the end of the investment company's taxable year that ends with or within the investment funds service corporation's taxable year.

Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-3280 through K.S.A. 79-3287. The applicable regulations are contained in K.A.R. 92-12-84 through K.A.R. 92-12-103 and can be found in the Policy Information Library at: [ksrevenue.gov](http://ksrevenue.gov)

**LINE A (Property Factor):** The property factor shall include all real and tangible personal property owned or rented and used during the income year to produce business income. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned and used in Kansas during the income year for the production of income, plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property, such as construction equipment, trucks and/or leased electronic equipment which are located within and without Kansas during the income year, shall be determined for purposes of the numerator of the factor on the basis of total time within Kansas during the income year. Property owned by the taxpayer shall be valued at its original cost. As a general rule, *original cost* is deemed to be the basis of the property for federal income tax purposes at the time of acquisition by the taxpayer and adjusted by subsequent capital additions or improvements thereto and partial disposition thereof, by reason of sale, exchange, abandonment, etc. Property rented by the taxpayer is valued at eight

times the net annual rental rate. As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer's property for the income year.

**LINE B (Payroll Factor):** The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount "paid" to the employees is determined upon the basis of the taxpayer's accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer's method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term "compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within Kansas; (b) The employee's service is performed both inside and outside of Kansas, but the service performed outside this State is *incidental* to the employee's service in Kansas (the word *incidental* means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee's services are performed both inside and outside of Kansas, the employee's compensation will be attributed to Kansas if: (1) the employee's base of operations is in Kansas; or (2) there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (3) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee's residence is in Kansas. The term *base of operation* is the place from where employees begin work and to which they customarily return in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of their trade or profession at some other point or points.

**LINE C (Sales Factor):** For purposes of the sales factor of the apportionment formula, the term *sales* means all gross receipts derived by the taxpayer from transactions and activity in the regular course of such trade or business. The following are rules for determining sales in various situations:

- In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling goods or products, *sales* includes all gross receipts from the sales of such goods or products (or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the income year) held by the taxpayer primarily for sale to customers in the ordinary course of its trade or business. *Gross receipts* for this purpose means gross sales, less returns and allowances, and includes all interest income, service charges, carrying charges,

or time-price differential charges incidental to such sales. Federal and state excise taxes (including sales taxes) shall be included as part of such receipts if such taxes are passed on to the buyer or included as part of the selling price of the product.

- In the case of cost plus fixed fee contracts, such as the operation of a government-owned plant for a fee, sale includes the entire reimbursed cost, plus the fee.
- In the case of a taxpayer engaged in providing services, such as the operation of an advertising agency, or the performance of equipment service contracts, or research and development contracts, *sales* includes the gross receipts from the performance of such services, including fees, commissions, and similar items.
- In the case of a taxpayer engaged in renting real or tangible property, *sales* includes the gross receipts from the rental, lease, or licensing the use of the property.
- In the case of a taxpayer engaged in the disposition of non-inventory assets and property used or purchased in the regular course of business, *sales* includes the capital gain or ordinary gain realized from such disposition. The term *sales* does not include the return of capital or recovery of basis with respect to non-inventory capital assets.
- For all taxable years beginning after December 31, 2007, in the case of sales of intangible business assets, only the net gains from the sale shall be included in the sales factor.

The numerator of the sales factor shall include gross receipts attributable to Kansas and derived by the taxpayer from transactions and activity in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-priced differential charges incidental to such gross receipts shall be included regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

#### **Sale of Tangible Personal Property in this State.**

- Gross receipts from sales of tangible personal property (except sales to the United States Government) are in this state if:
  - the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale;
  - the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the taxpayer is not taxable in the state of the purchaser.
- Property shall be deemed to be delivered or shipped to a purchaser within this state if the recipient is located in this state, even though the property is ordered from outside this state.
- Property is delivered or shipped to a purchaser within this state if the shipment terminates in this state, even though the property is subsequently transferred by the purchaser to another state.
- The term purchaser within this state shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.
- When property being shipped by a seller from the state of origin to a consignee in another state is diverted while en route to a purchaser in this state, the sales are in this state.
- When a taxpayer whose salesman operates from an office located in this state makes a sale to a purchaser in another state in which the taxpayer is not taxable and the property is shipped directly by a third party to the purchaser, the following rules apply:
  - 1) if the taxpayer is taxable in the state from which the third party ships the property, then the sale is in such state;
  - 2) if the taxpayer is not taxable in the state from which the property is shipped, then the sale is in this state.

**Sales to the United States Government.** Gross receipts from the sales of tangible personal property to the United States Government are to be included in Kansas if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Only



sales for which the United States Government makes direct payment to the seller pursuant to the terms of its contract constitute sales to the United States Government. Thus, as a general rule, sales by a subcontractor to the prime contractor, the party to the contract with the United States Government, does not constitute sales to the United States Government.

**Sales Other Than Sales of Tangible Personal Property.** K.S.A. 79-3287 provides for the inclusion in the numerator of the sales factor of gross receipts from transactions other than sales of tangible personal property (including transactions with the United States Government). Under this section gross receipts are attributed to Kansas if the income-producing activity which gave rise to the receipts is performed within Kansas or if property producing the receipts is located within Kansas.

Gross receipts are attributed to Kansas if, with respect to a single item of income, the income-producing activity is performed within and without Kansas but the greater proportion of the income-producing activity is performed in Kansas, based on costs of performance. In cases where services are performed partly within and partly without Kansas, the services performed in each state will usually constitute a separate income-producing activity; in such case, the gross receipts for the performance of services attributable to Kansas shall be measured by the ratio which the time spent in performing such services in this state bears to the total time spent in performing such services everywhere. Time spent in performing services includes the amount of time expended in the performance of a contract or other obligation which gives rise to such gross receipts. Personal service not directly connected with the performance of the contract or other obligation, such as time expended in negotiating the contract, is excluded from the computation.

**LINE D(1) (TOTAL PERCENT).** If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B and C.

**LINE D(2) (TOTAL PERCENT):** If you are qualified and are utilizing the elective two-factor formula to apportion income to Kansas, add lines A and C.

**LINE E (AVERAGE PERCENT):** Divide line D(1) or D(2), whichever is applicable, by the number of factors used in the formula. For instance, if you are using the three-factor formula and the corporation does not have payroll anywhere, divide by 2.

**Consistency in Reporting.** In completing the Forms K-120S, K-120S AS, and K-121S, if (with respect to prior tax years and to filing other states' tax returns) the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the sales factor, the taxpayer shall disclose by separate enclosed schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and sales factors which materially affect the amount of business income apportioned to Kansas need to be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state's statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

When a taxpayer makes sales of tangible personal property which are shipped from Kansas and assigned to a state in which the taxpayer does not file a return or report, the taxpayer shall identify the state to which the property is shipped, report the total amount of sales assigned to such state, and furnish the facts upon which the taxpayer relies as establishing jurisdiction to tax by such state.

#### **PART V—KANSAS PASS-THROUGH SCHEDULE**

Complete this schedule if this entity receives passed through distributions from another entity. For instance, if you own a 50% interest in Partnership A and are required to report income and/or expenses on your tax return, disclose the name and EIN of the pass-through entity (i.e. partnership). Identify the name and EIN of the corporation that is the partner or received the income or loss. Complete the principal product or services field for the pass-through entity. Indicate whether or not the pass-through entity has Kansas operations.

#### **PART VI—KANSAS DISREGARDED ENTITY SCHEDULE**

Complete this schedule if disregarded entities are included in this return. Disclose the name and EIN of the disregarded entity. Identify the name and EIN of the corporation that holds the income or loss of the disregarded entity. Complete the principle product or services field for the disregarded entity. Indicate whether or not the disregarded entity has Kansas operations.



For the taxable year beginning 2 0 2 4 ; ending

Filing Information section containing fields for Name, Business Activity Code, EIN, Office Address, Date Began, Date Discontinued, Filing Status (Partnership/S Corporation), Method used to determine income, State of Commercial Domicile, Number of shareholders/partners, and checkboxes for tax election options (J, K, L, M, N, O).

IF THIS IS AN AMENDED RETURN, MARK THIS BOX

Table with 18 rows for federal return information. Rows include: 1. Ordinary income from federal Schedule K, 2a. Total of all other income from federal Schedule K, 2b. Total of allowable deductions from federal Schedule K, 3. Total federal income, 4. Total state and municipal interest, 5. Taxes on or measured by income or fees or payments in lieu of income taxes, 6. 250 deduction related to global intangible low-taxed income (GILTI), 7. Business interest expense carryforward deduction, 8. Other additions to federal income, 9. Total additions to federal income, 10. Interest on U.S. government obligations, 11. IRC Section 78 and 80% of foreign dividends, 12. Global intangible low-taxed income (GILTI), 13. Disallowed business interest deduction, 14. Contributions to capital exceptions, 15. Disallowed business meal expenses, 16. Other subtractions from federal income, 17. Total subtractions from federal income, 18. Net income before apportionment.

Enclose a copy of page 1 through 4 (page 5 if Partnership) of your federal return, Schedule M-1, Schedule M-2, and any federal schedules that support Kansas modifications. Also include an organizational chart showing all partnerships/S Corps and taxable entities. If additional information is needed, we will request it at a later date.

MAIL TO: Kansas S Corporation Income Kansas Department of Revenue PO Box 750260 Topeka, KS 66699-0260





19. Nonbusiness income - Total company (schedule required).....	19	
20. Apportionable business income (subtract line 19 from line 18).....	20	
21. Average percent to Kansas (Part IV, lines A, B, C and E) <input type="text"/> A <input type="text"/> B <input type="text"/> C <input type="text"/>	21	
22. Amount to Kansas (multiply line 20 by line 21).....	22	
23. Nonbusiness income - Kansas (schedule required) .....	23	
24. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules) .....	24	
25. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules).....	25	
26. Total Kansas income (add lines 22, 23, 24 and subtract 25) .....	26	
27. Kansas income not taxed as part of the election (schedule required) .....	27	
28. Kansas taxable income for <u>electing pass-through entity</u> (subtract line 27 from line 26).....	28	
29. Kansas taxable income for electing partners (enter the amount from line 28, or if filing combined return, enter line 28 from the K-121S) .....	29	
30. Remaining Kansas resident income taxed at 100% (schedule required).....	30	
31. Total taxable income for electing partners (add lines 29 & 30).....	31	
32. Electing pass-through entity income tax due (5.58% of line 31) (enter here and on Part III, box 7).....	32	
33. Estimated tax paid and amount credited forward (separate schedule).....	33	
34. Other tax payments (separate schedule).....	34	
35. Amount paid with Kansas extension.....	35	
36. Payment remitted with original return (see instructions).....	36	
37. Overpayment from original return (this figure is a subtraction; see instructions)..... <input type="text"/>	37	
38. Total prepaid credits (add lines 33 through 36 and subtract line 37).....	38	
39. Balance Due (if line 32 exceeds line 38, subtract line 38 from line 32 and enter result).....	39	
40. Interest.....	40	
41. Penalty.....	41	
42. Estimated tax penalty. If annualizing to compute penalty, mark this box <input type="checkbox"/>	42	
43. Total tax, interest & penalty due (add lines 39 through 42) Complete Form K-120V and enclose it with your payment. ....	43	
44. Overpayment (if line 32 is less than line 38 subtract line 32 from line 38 and enter the result).....	44	
45. Refund. Enter the amount of line 44 you wish to be refunded.....	45	
46. Credit Forward. Enter the amount of line 44 (original return only) you wish to be applied to 2025 estimated tax (line 46 cannot exceed the total of lines 33, 34 and 35).....	46	

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct, and complete return.

I authorize the Director of Taxation or their designee to discuss my K-120S and enclosures with my preparer.

Signature of Officer Title Date

Individual or Firm Signature of Preparer

Address and Phone Number

Date

Tax Preparer's PTIN, EIN or SSN

	Office use only
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**PART I - ADDITIONAL INFORMATION**

1. Did the corporation file a Kansas Income Tax return under the same name for the preceding year? \_\_\_ Yes \_\_\_ No If "no", enter previous name and EIN.

\_\_\_\_\_

\_\_\_\_\_

2. Enter the address of the corporation's principal location in Kansas.

\_\_\_\_\_

\_\_\_\_\_

3. The corporation's books are in care of:

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

4. Has your corporation been involved in any reorganization during the period covered by this return? \_\_\_ Yes \_\_\_ No If "yes", enclose a detailed explanation.

5. If your federal taxable income has been redetermined for any prior years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, under separate cover, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return.

Revenue Agent's Report

Net Operating Loss

Amended Return

Years ended \_\_\_\_\_

**PART II - PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME**

This schedule is to be completed for all partners or shareholders. If there are more than 12 partners or shareholders, you must complete a schedule similar to the schedule below and submit it with your return. Individual partners or shareholders complete columns 1 through 8. All other partners and shareholders complete columns 1 through 5.

(1) Name and address of partner or shareholder	R = Kansas resident individual N = Nonresident individual I = Trust taxed as an individual T = Trust not taxed as an individual C = Corporation P = Partnership or other flow-through entity S = S-Corporation Type of Partner or Shareholder	(2) Social Security Number or Employer Identification Number (EIN)	(3) Partner's or shareholder's percent of ownership	(4) Partner's profit percent or shareholder's applicable percentage
(a)	<input type="checkbox"/>			
(b)	<input type="checkbox"/>			
(c)	<input type="checkbox"/>			
(d)	<input type="checkbox"/>			
(e)	<input type="checkbox"/>			
(f)	<input type="checkbox"/>			
(g)	<input type="checkbox"/>			
(h)	<input type="checkbox"/>			
(i)	<input type="checkbox"/>			
(j)	<input type="checkbox"/>			
(k)	<input type="checkbox"/>			
(l)	<input type="checkbox"/>			

**PART II (continued)** See instructions for Nonresident Partner's or Shareholder's Computation of Columns 6, 7 and 8.



(5) Income from Kansas sources. <b>Kansas resident individuals:</b> Multiply column 4 by line 18. <b>Nonresident individuals:</b> If income is earned only from Kansas sources multiply column 4 by line 18. If earned inside and outside Kansas, multiply column 4 by the sum of lines 22 and 23 <b>All other partners or shareholders:</b> Multiply column 4 by the sum of lines 22 and 23	(6) Partner's or shareholder's portion of federal ordinary and other income (losses) and deductions  Multiply the percentage in column 4 by line 3, page 1	(7) Partner's or shareholder's portion of total Kansas income  Multiply the percentage in column 4 by line 18, page 1	(8) Partner's or shareholder's modification  See instructions. Enter result in Part A of Schedule S, Form K-40
(a)			
(b)			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			
(k)			
(l)			

**PART III - PARTNER'S OR SHAREHOLDER'S DISTRIBUTION OF INCOME (Electing to pay tax using the K-120S.)**

This schedule is to be completed for individuals or fiduciary partners or shareholders that elected to pay tax on the Kansas Partnership or S Corporation Income form (K-120S) If there are more than 12 partners, you must complete a schedule similar to the schedule below and submit it with your return.

(1) Name and address of partner or shareholder	R = Kansas resident individual N = Nonresident individual I = Trust taxed as an individual T = Trust not taxed as an individual C = Corporation P = Partnership or other flow-through entity S = S-Corporation Type of Partner or Shareholder	(2) Social Security Number or Employer Identification Number (EIN)	(3) Partner's percent of Income and credits	(4) Kansas Taxable Income	(5) Total Tax @ 5.58%
(a)	<input type="checkbox"/>				
(b)	<input type="checkbox"/>				
(c)	<input type="checkbox"/>				
(d)	<input type="checkbox"/>				
(e)	<input type="checkbox"/>				
(f)	<input type="checkbox"/>				
(g)	<input type="checkbox"/>				
(h)	<input type="checkbox"/>				
(i)	<input type="checkbox"/>				
(j)	<input type="checkbox"/>				
(k)	<input type="checkbox"/>				
(l)	<input type="checkbox"/>				

**TOTALS FOR PART III INCLUDING ADDITIONAL SCHEDULES**

(6) Kansas Taxable Income	(7) Total Tax @ 5.58%
---------------------------	-----------------------

# KANSAS Corporation Apportionment Schedule

K-120S AS  
Attach  
155224



FOR USE BY CORPORATIONS APPORTIONING INCOME  
(Corporations using the combined income method must use Schedule K-121S)

For the taxable year beginning 2024 ; ending \_\_\_\_\_

Name as shown on Form K-120S

Employer Identification Number (EIN)

## PART IV - APPORTIONMENT FORMULA

A. Property	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in the business at original cost					
Inventory .....					
Depreciable assets .....					
Land .....					
Other tangible assets (Enclose schedule) .....					
Less: Construction in progress .....					
Total property to be averaged .....					
Average owned property (Beg. + End ÷ 2) .....					
(2) Net annual rented property. Multiplied by 8 .....					
<b>TOTAL PROPERTY</b> (Enter on line 21A, page 2) .....					
<b>B. Payroll</b> (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify).					
	Within Kansas	Total Company			
(1) Compensation of officers .....					
(2) Wages, salaries and commissions .....					
(3) Payroll expense included in cost of goods sold .....					
(4) Payroll expense included in repairs .....					
(5) Other wages and salaries .....					
<b>TOTAL PAYROLL</b> (Enter on line 21B, page 2) (If qualified and utilizing the elective two-factor formula, <b>do not</b> carry this percentage to page 2) .....			B %		
<b>C. Sales</b> (Gross receipts, less returns and allowances) .....					
(1) Sales delivered or shipped to purchasers in Kansas:					
(a) Shipped from outside Kansas .....					
(b) Shipped from within Kansas .....					
(2) Sales shipped from Kansas to:					
(a) The United States Government .....					
(b) Purchasers in a state where the taxpayer would not be taxable (e.g., under federal Public Law 86-272) .....					
(3) Dividends .....					
Interest .....					
Rents .....					
Royalties .....					
Gains/losses from intangible asset sales .....					
Gross proceeds from tangible asset sales .....					
Other income (Enclose schedule) .....					
<b>TOTAL SALES</b> (Enter on line 21C, page 2) .....			C %		
D(1). Total percent (Sum of lines A, B & C if qualified and utilizing three-factor formula) .....					D(1) %
D(2). Total percent (Sum of lines A & C if qualified and utilizing two-factor formula) .....					D(2) %
E. Average percent of either D(1) or D(2), whichever is applicable (Enter on line 21, page 2) .....					E %

**PART V - KANSAS PASS-THROUGH SCHEDULE**

K-120S AS  
Part V  
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155324



The distributions from the entities listed below have been passed-through and are included in your entity.

Pass-through Entity Name	EIN of Pass-through Entity	Your Entity to which income of Pass-through is included	EIN to which income of Pass-through Entity is included	Principal Product or Services of Pass-through Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

**PART VI - KANSAS DISREGARDED ENTITY SCHEDULE**

The disregarded entities listed below are included in this return.

QSub or Disregarded Entity Name	EIN of Disregarded Entity	Your Entity to which income of QSub or Disregarded is included	EIN to which income of QSub or Disregarded Entity is included	Principal Product or Services of Disregarded Entity	Kansas Operations (Y / N)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

# K-121S

(Rev. 7-24)

# KANSAS SMALL BUSINESS COMBINED INCOME METHOD OF REPORTING

K-121S  
Page 1  
Attach  
155424



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name as shown on Form K-120S	Employer Identification Number (EIN)
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## PART I KANSAS COMBINED NET INCOME

Enter separate corporate names and federal identification numbers	Corporation A	Corporation B	Eliminations (Explain Below)	Combined Income
1. Federal ordinary income .....				
2. Total other income (loss) and deductions from federal Schedule K .....				
3. Total (Add lines 1 and 2).....				
4. Total state and municipal interest.....				
5. Taxes on or measured by income or fees or payments in lieu of income taxes .....				
6. 250 deduction related to global intangible low-taxed income (GILTI) (I.R.C. § 250(a)(1)(B)) (schedule required) .....				
7. Business interest expense carryforward deduction (I.R.C. § 163(j)) (schedule required).....				
8. Other additions to federal income (schedule required).....				
9. <b>Total additions to federal income (Add lines 4 through 8)</b> .....				
10. Interest on U.S. government obligations .....				
11. IRC Section 78 and 80% of foreign dividends (schedule required).....				
12. Global intangible low-taxed income (GILTI) (I.R.C. § 951A) (schedule required) .....				
13. Disallowed business interest deduction (I.R.C. § 163(j)) (schedule required) .....				
14. Contributions to capital exceptions (I.R.C. § 118) (schedule required).....				
15. Disallowed business meal expenses (I.R.C. § 274) (schedule required) .....				
16. Other subtractions from federal income (schedule required).....				
17. <b>Total subtractions from federal income (add lines 10 through 16)</b> .....				
18. Net income before apportionment (add line 3 to line 9 and subtract line 17).				
19. Nonbusiness income -Total company (schedule required).....				
20. Apportionable business income (subtract line 19 from line 18) .....				
21. Percent to Kansas (from line 6, Part II).....				
22. Amount to Kansas (line 21, Corp. A&B multiplied by line 20 combined income).....				
23. Nonbusiness income - Kansas (schedule required) .....				
24. Kansas expensing recapture (see instructions for Schedule K-120EX) .....				
25. Kansas expensing deduction (see instructions for K-120EX).....				
26. Total Kansas income (Add line 22, 23, and 24 and subtract line 25).....				
27. Kansas income not taxed as part of the election (schedule required) .....				
28. Kansas taxable income for electing partners (subtract line 27 from line 26 and enter result on line 28. Also enter on line 29 of Form K-120S) .....				

### Explanation of Eliminations:

(Any corporation filing using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total Kansas combined income and tax on that return.)



**PART II**

**APPORTIONMENT FORMULA FOR FORM K-121S**

	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas
	Beginning of Year	End of Year	Beginning of Year	End of Year	Beginning of Year	End of Year	
1a. Value of owned real and tangible personal property used in the business at original cost.							
Inventory .....							
Depreciable Assets .....							
Land .....							
Other Tangible Assets (Enclose schedule)....							
Less: Construction in Progress .....							
Total Property to be Averaged .....							
<b>Average Owned Property</b> (Beg. + End ÷ 2)							
1b. Net annual property. Multiplied by 8.....							
<b>Total Property</b> .....							
Percentage: Corporation A (Divide Corporation A by Total Company) .....							1A
Percentage: Corporation B (Divide Corporation B by Total Company).....							1B
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.							
<b>TOTAL PAYROLL</b> .....							
Percentage: Corporation A (Divide Corporation A by Total Company) .....							2A
Percentage: Corporation B (Divide Corporation B by Total Company).....							2B
3. Sales (gross receipts, less returns and allowances)							
a. Sales delivered or shipped to purchasers in Kansas:							
(1) Shipped from outside Kansas .....							
(2) Shipped from within Kansas .....							
b. Sales shipped from Kansas to:							
(1) The United States Government.....							
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) .....							
c. Dividends .....							
Interest.....							
Rents .....							
Royalties.....							
Gains/loses from intangible asset sales .....							
Gross proceeds from intangible asset sales.....							
Other income (attach schedule) .....							
<b>TOTAL SALES</b> .....							
Percentage: Corporation A (Divide Corporation A by Total Company) .....							3A
Percentage: Corporation B (Divide Corporation B by Total Company).....							3B
4. Total Percent:							
Corporation A (Add lines 1A, 2A, and 3A) .....							4A
Corporation B (Add lines 1B, 2B, and 3B).....If utilizing three factor formula .....							4B
5. Total Percent:							
Corporation A (Add lines 1A and 3A).....							5A
Corporation B (Add lines 1B and 3B).....If qualified and utilizing two factor formula .....							5B
6. Total Percent:							
Corporation A (To Line 21, Form K-121S) .....							6A
Corporation B (To Line 21, Form K-121S).....Average percent of line 4 or 5, whichever is applicable .....							6B

# K-9

(7-24)

# KANSAS

K-9  
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## STATEMENT OF PARTNERSHIP or S CORPORATE TAX PAID REPORT FOR THOSE ELECTING TO PAY INCOME TAX ON THE K-120S

TAX YEAR ENDING DATE OF PARTNERSHIP, S CORPORATION, LLC OR LLP \_\_\_\_\_

### PART A – ENTITY INFORMATION

Name of Partnership, S Corporation, LLC OR LLP			Employer ID Number (EIN)
Street Address			Type of Ownership: <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation
City	State	Zip	<input type="checkbox"/> LLC <input type="checkbox"/> LLP <input type="checkbox"/> Other (specify): _____

### PART B – OWNER INFORMATION

Name			Social Security Number or EIN of Owner
Street Address			Partner Type of Ownership: <input type="checkbox"/> Resident Individual
City	State	Zip	<input type="checkbox"/> Nonresident Individual <input type="checkbox"/> Fiduciary

### PART C – TAXABLE INCOME INFORMATION TO BE CLAIMED ON THE K-41 OR K-40 (See instructions)

Kansas Taxable Income	Kansas Tax @ 5.58%	
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# Privilege Tax GENERAL INFORMATION

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

## Who Must File a Return

Every national banking association, bank, trust company, federally chartered savings bank, and savings and loan association subject to taxation under K.S.A. 79-1106 et seq. must file a Kansas privilege tax return.

Any taxpayer who owns, capitalizes or utilizes an affiliate with one of the affiliate's purposes being to make, hold or manage for, or on behalf of, the taxpayer, investments in securities which the taxpayer would be permitted to make for its own account may be required to file consolidated returns or combined reports for purposes of determining the tax liability under article 11 of chapter 79 of the Kansas Statutes Annotated as if such taxpayer and affiliate were one entity.

## When and Where to File

**Calendar year:** If your return is based on a calendar year, it must be filed no later than April 15, 2025.

**Fiscal year:** If your return is based on a tax year other than a calendar year, it must be filed no later than the 15th day of the fourth month following the end of the tax year.

**Conformity to federal due dates:** If the original federal due date is not the 15th day of the fourth month (C-Corps) or the 15th day of the third month (S-Corps) after the close of a taxable year, the financial institution is required to complete item "H" in the header and enclose a letter indicating the authorizing federal statute. Do not enter your extended due date.

**Cessation of doing business:** Kansas Privilege Tax returns are due within six (6) months of the date on which the taxpayer ceases to do business in Kansas.

**Amended Returns:** If the amended return will result in a refund, then it must be filed within three (3) years from the date the original return was due including any extension allowed pursuant to law, or two (2) years from the date the tax claimed to be refunded or against which the credit claimed was paid, whichever of such periods expires later.

Mail your return to: KANSAS PRIVILEGE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260.

## Accounting Period

The taxable year for Kansas is the same as the taxable year for federal income tax purposes. If your taxable year changes, or the method of your accounting is changed for federal income tax purposes, then the taxable year and method of accounting shall be similarly changed for Kansas privilege tax purposes.

## Extension of Time to File

If you are unable to complete your return by the filing deadline, you may request an extension of time to file. If you filed federal Form 7004 for an extension with the IRS, enclose a copy of that form with your completed K-130 to automatically receive a six-month Kansas extension. (Kansas does not have a separate extension request form.)

**Important**—An extension of time to file is **NOT** an extension to pay. If you do not pay the tax amount due (may be estimated) by the original due date, you will owe interest and possibly a penalty on the balance due. To pay the balance due for an extension, use the Kansas Privilege Tax Payment Voucher (Form K-130V) and mark the box indicating an extension payment.

*If you are entitled to a refund, an extension to file is not required.*

## Consolidation with Income Tax Filer Prohibited

Kansas does not allow a taxpayer subject to the Kansas privilege tax to file a consolidated return with a taxpayer subject to the Kansas income tax. A taxpayer subject to the Kansas privilege tax must file its privilege tax return on a separate entity basis taking into account only its income and expenses. A taxpayer subject to the Kansas privilege tax that is included in a consolidated federal filing with a taxpayer subject to the Kansas income tax must attach a copy of a pro forma federal tax return prepared in accordance with applicable federal law with its Kansas privilege return.

## Copy of Federal Return

You must enclose with Form K-130 copies of the following federal return pages as filed with the IRS. **Do not enclose copies of pro forma federal returns.** If the bank is a holding company for non-bank subsidiaries then you must include both a copy of the consolidated federal return information as filed with the IRS and a copy of the pro forma federal return information for this entity. The Department of Revenue reserves the right to request additional information as necessary.

- Pages 1 through 6 of either the federal return or the consolidated federal return as filed with the IRS. If the return is a consolidated return, you must enclose a company-by-company spreadsheet of income and expense to total the consolidated federal taxable income and a company-by-company spreadsheet of the consolidated balance sheet including Schedules M-1 and M-2 or M-3.
- **Federal schedules to support any Kansas modifications claimed on page 1, Form K-130.**
- Federal Forms 851, 8990, and 8993, as applicable.

## Completing Your Return

Begin by completing all boxes in the "Taxpayer Information" section of the return, then complete applicable lines on Form K-130 and Form K-130AS. All taxpayers filing a combined return (single or multiple), or who are authorized to file using the alternative or separate accounting method, must complete lines 1 through 21 using the total combined income column from Schedule K-131.

**Cessation of Business:** A tax is imposed for the privilege of engaging in transaction or activity incidental or related to the cessation of doing business in Kansas, including cessation due to merger, consolidation, dissolution, liquidation or any other event. The tax will be measured by the net income for the tax year in which the taxpayer ceases to do business and will be computed using the same applicable rates as other privilege taxpayers.

## Confidential Information

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

## Estimated Tax

Every national banking association, bank, trust company, and savings and loan association shall pay estimated tax (K-130ES) if its Kansas Privilege tax liability can reasonably be expected to exceed \$500. Any financial institution which began business in Kansas during this tax year is not required to pay estimated tax and no underpayment of estimated tax penalty will be imposed for this initial year. For your convenience, estimate tax payments can be made online by visiting [ksrevenue.gov](http://ksrevenue.gov) and signing into the KDOR Customer Service Center.

## Amending Your Return

*As applicable, enclose with your amended return a copy of the amended federal return, any other state's amended return(s), and/or any federal Revenue Agent's Report(s), or federal adjustment letter(s).*

You must file an amended Kansas return when there is a change (error or adjustment) on your Kansas return, on another state's return, or on your federal return. Check the AMENDED box in the Taxpayer Information section of the K-130 if you are amending your 2025 Kansas return.

**Amended Federal Return:** If you are filing an amended federal return for the same taxable year as your amended Kansas return, you must enclose a complete copy of the amended federal return and full explanations of all changes made on your amended Kansas return. If your amended federal return is adjusted or disallowed, it is necessary to provide the 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.

**Federal Audit:** If income has been adjusted by the IRS, you must file an amended return with Kansas and include a copy of the Revenue Agent's Report or adjustment letter showing and explaining the adjustments. These adjustments must be submitted within 180 days from the date the federal adjustments are paid, agreed to, or become final, whichever is earlier. Failure by the taxpayer to notify the Department of Revenue within the 180 day period shall not bar the Department from assessing additional taxes or proceeding in court to collect such taxes. Failure by the taxpayer to comply with the requirements for filing returns shall toll the periods of limitation for the Department to assess or collect taxes.

## Definitions

*All financial institutions filing a combined return (single or multiple), or are authorized to file using the alternative or separate accounting method, must complete lines 1 through 32 using the total combined income column from Schedule K-131.*

**Business Income:** For tax years commencing after December 31, 2007, business income means income: 1) from transactions and activity in the regular course of the taxpayer's trade or business; 2) from transactions and activity involving tangible and intangible property or assets used in the operation of the taxpayer's trade or business; or 3) of the taxpayer that may be apportioned to this state under the provisions of the constitution of the United States and laws thereof, except that a taxpayer may elect that all income constitutes business income.

**Unitary Business:** A multistate business is unitary when the operations conducted in one state benefit or are benefited by the operations conducted in another state or states. The essential test to be applied is whether or not the operation of the portion of the business within the state is dependent upon or contributory to the operations of the business outside of the state. If there is such a relationship, the business is unitary. Stated another way, the test is whether a business' various parts are interdependent and of mutual benefit so as to form one business rather than several business entities and not whether the operating experience of the parts are the same at all places.

**Activity Wholly Within Kansas—Single Entity:** If a financial institution's activity is carried on exclusively within Kansas the entire net income is subject to the Kansas Privilege Tax.

**Activity Wholly Within Kansas—Consolidated:** If two or more financial institutions file federal income tax returns on a consolidated basis, and if each of such financial institutions derive all their income and expenses from sources within Kansas, they must file a consolidated return for Kansas Privilege Tax purposes.

**Single Entity Apportionment Method:** Any taxpayer having income from business activity which is taxable both within and outside this state shall allocate and apportion net income.

**Combined Income Method—Single Corporation Filing:** When a group of financial institutions conduct a unitary business both inside and outside Kansas, the source of income shall be determined by the combined income of only those financial institutions which have a branch or office in Kansas using Schedule K-131. A financial institution that files a combined report for Kansas purposes must submit a copy of the consolidated Federal Form 1120 and all schedules and statements necessary to support the taxable income reported on the Kansas return.

**Combined Income Method—Multiple Corporation Filing:** This method is the same as the Single Corporation Filing method except that any financial institution using the combined income method with more than one entity doing business in Kansas may file one Kansas return reporting the total combined income on that return and computing and paying the tax due on that return. Schedule K-131 must be used to determine the Kansas taxable income of each separate corporation and the combined Kansas taxable income is then entered on line 32, K-130. The tax rate is then applied to the Kansas taxable income of each financial institution with one surtax exemption allowed for each privilege taxpayer. The total tax due for all corporations is then shown on line 36, Schedule K-131.

**Alternative Accounting Method:** If the uniform allocation and apportionment provisions do not fairly represent the extent of the taxpayer's business activity in this state the taxpayer may petition for, or the Secretary of Revenue may require, in respect to all or any part of the taxpayer's business activity, if reasonable: a) separate accounting; b) the exclusion of one or more of the factors; c) the inclusion of one or more additional factors; or d) the employment of any other method to effect an equitable allocation and apportionment of the taxpayer's income. A copy of the letter from the Department of Revenue granting the use of an alternative method must be attached to the return when filed. Enter the amount determined from your separate schedule on line 32, Form K-130.

**Separate Accounting Method:** The separate method of reporting income to Kansas is allowable only in unusual circumstances and with the permission of the Department of Revenue where the use of the three-factor formula does not fairly represent the taxpayer's business activity. Before a taxpayer, engaged in a multistate business, may separately account taxable income to Kansas, the following requirements shall be satisfied:

1) The books and records are kept by recognized accounting standards to accurately reflect the amount of income of the multistate business which was realized in Kansas during the taxable period; 2) the management functions of the business operations within Kansas are separate and distinct so that in conducting Kansas business operations the management within Kansas did not utilize or incur centralized management services consisting of operational supervision, advertising, accounting, insurance, financing, personnel, physical facilities, technical and research, sale/servicing or purchasing during the taxable period; and 3) the business operations within Kansas are separate and distinct and do not contribute to or depend upon the overall operations of the company, and there are no interstate, intercompany, or interdivisional purchases, sales or transfers during the taxable period.

If all three requirements are not satisfied, the taxpayer shall determine Kansas taxable income by use of the apportionment formula. Enter the amount determined from your separate schedule on line 32, Form K-130.

# LINE INSTRUCTIONS FOR FORM K-130, PAGES 1 AND 2

## TAXPAYER INFORMATION

**Beginning and Ending Dates:** Enter the beginning and ending dates of the corporation's tax year, even if it is a calendar year.

**Name and Address:** PRINT or TYPE your name and address in the spaces provided.

**Information Requested in Boxes A through J:** Complete all requested information. For item A, refer to page 3. If any *Taxpayer Information* has changed from the last original return filed by you, check the change box "I" so the tax account information can be updated.

**Final Return:** If a final return is being filed and the corporation is being liquidated, enclose a copy of the federal form that states the federal code section the corporation was liquidated under.

## INCOME

**LINE 1—FEDERAL TAXABLE INCOME FOR KANSAS PRIVILEGE TAX PURPOSES.** This line must only include income and expense of national banking associations, federally chartered savings banks or trust companies.

All financial institutions filing a combined return (single or multiple), or that are authorized to file using the alternative or separate accounting method, must complete lines 1 through 32 using the total combined income column from Schedule K-131. You are to complete lines 33 through 53 of the K-130, as applicable. If filing as a S corporation for federal purposes, enter the amount from Part IV, line 30. A copy of certain pages of the federal return must be enclosed in all cases. See instructions on page 2.

**LINE 2—STATE AND MUNICIPAL INTEREST.** Enter the total amount that was claimed as exempt income on the federal income tax return for the taxable year, less any related expenses directly incurred in the purchase of state or political subdivision obligations. If the bank has changed the method of accounting from cash to accrual, include the Section 481 adjustment on municipal interest using the same number of year spread allowed at the federal level.

**LINE 3—TAXES ON OR MEASURED BY INCOME OR FEES OR PAYMENT IN LIEU OF INCOME TAXES (does not include privilege taxes).** Enter the taxes on or measured by income or fees or payments in lieu of income taxes which you deducted on your federal return in arriving at federal taxable income (this figure should not include privilege taxes). If additional space is needed, itemize these taxes on a separate schedule and enclose it with your return.

**LINE 4—FEDERAL NET OPERATING LOSS DEDUCTION.** Enter the federal net operating loss deduction that was claimed on the federal income tax return for the taxable year.

**LINE 5—SAVINGS AND LOAN BAD DEBT DEDUCTION.** Enter amount of bad debts allowable for federal income tax purposes. Use line 31 for the allowable Kansas bad debt deduction.

**LINE 6 — 250 Deduction Related to GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI) (I.R.C. § 250(a)(1)(B)).** For all taxable years commencing after December 31, 2020, enter the amount deducted from federal taxable income pursuant to section 250(a)(1)(B) of the federal internal revenue code of 1986.

**LINE 7 — BUSINESS INTEREST EXPENSE CARRYFORWARD DEDUCTION (I.R.C. § 163(j)).** Enter the amount of any interest expense paid or accrued in a previous tax year but allowed as a federal deduction pursuant to IRC §163 in the current tax year. Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE 8—OTHER ADDITIONS TO FEDERAL TAXABLE INCOME.** Enter the total of these additions to your federal taxable income (schedule required):

- **Disabled Access Credit.** Amount of any depreciation deduction or business expense deduction claimed on your federal return that was used to determine this credit on your Schedule K-37.
- **Community Service Contribution Credit.** Amount of any charitable contributions claimed on your federal return used to compute this credit on your Schedule K-60.
- **Low Income Student Scholarship Credit.** Amount of any charitable contribution claimed on your federal return used to compute this credit on your Schedule K-70.

**LINE 9—ADDITIONS TO FEDERAL TAXABLE INCOME.** Add lines 2 through 8 and enter the result on line 9.

**LINE 10 — DISALLOWED FDIC PREMIUMS (I.R.C. § 162(r)).** For taxable years commencing after December 31, 2020, enter the amount disallowed as a deduction from federal taxable income pursuant to section 162(r) of the federal internal revenue code of 1986, as in effect on January 1, 2018.

**LINE 11 — 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 12 — DISALLOWED BUSINESS INTEREST DEDUCTION (I.R.C. § 163(j)).** Enter the interest expense paid or accrued in the current tax year and disallowed as a federal deduction pursuant to section IRC 163(j). Interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable if the limitation of IRC §163(j) did not exist.

**LINE 13 — CONTRIBUTIONS TO CAPITAL EXCEPTIONS (I.R.C. § 118).** For all taxable years commencing after December 31, 2020, enter the amount of contributions to the capital of a corporation provided for in section 118 of the federal internal revenue code of 1986 as in effect on December 21, 2017 that were included in federal taxable income.

**LINE 14 — 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 to the extent such expense was deductible for determining federal income tax and was allowed and in effect on December 31, 2017.

**LINE 15 - KANSAS NET INTEREST INCOME RECEIVED FROM QUALIFIED AGRICULTURAL REAL ESTATE LOANS.** For taxable years commencing after December 31, 2022, national banking associations, state banks, trust companies and savings and loan associations are allowed a deduction for the net interest income received from qualified agricultural real estate loans attributed to Kansas. "Qualified agricultural real estate loans" means loans made on real property that is substantially used for the production of one or more agricultural products and that:

- have maturities of not less than five years and not more than 40 years;
- are secured by a first lien interest in real estate, except that the loans may be secured by a second lien interest if the institution also holds the first lien on the property; and

- have an outstanding loan balance when made that is less than 85% of the appraised value of the real estate, except that a loan for which private mortgage insurance is obtained may exceed 85% of the appraised value of the real estate to the extent the loan amount in excess of 85% is covered by such insurance.

The net interest income received from qualified agricultural real estate loans attributed to Kansas means the product of the ratio of the interest income earned on qualified agricultural real estate loans over total interest income earned in relation to the net income of the institution without regard to this deduction.

**LINE 16 - KANSAS NET INTEREST INCOME RECEIVED FROM SINGLE FAMILY RESIDENCE LOANS.** For taxable years commencing after December 31, 2022, national banking associations, state banks, trust companies and savings and loan associations shall be allowed as a deduction the net interest income received from single family residence loans attributed to Kansas to the extent such interest is included in the Kansas taxable income. "Interest" means interest on indebtedness attributed to Kansas and incurred in the ordinary course of the active conduct of any business and interest on indebtedness incurred that is secured by a single family residence. "Single family residence" means a residence that is:

- the principal residence of its occupants;
- is located in Kansas in a rural area as defined by the United States department of agriculture that is not within a metropolitan statistical area and has a population of 2,500 or less as determined by the most recent census for which data is available; and
- is purchased or improved with the proceeds of the loan. "Net interest income received from single family residence loans attributed to Kansas" means the product of the ratio of the interest income earned on single family residence loans over total interest income earned, in relation to the net income of the institution without regard to this deduction.

**LINE 17 - KANSAS INTEREST EARNED ON LOANS TO QUALIFIED TAXPAYERS USED FOR QUALIFIED EXPENSES FOR RESTORATION & PRESERVATION OF A QUALIFIED HISTORIC STRUCTURE OR A COMMERCIAL STRUCTURE AT LEAST 50 YEARS OLD (50% OF THE INTEREST EARNED ON LOANS FOR THIS PURPOSE).** Any bank, savings and loan association or savings bank shall pay taxes on 50% of the interest earned on loans to qualified taxpayers used for qualified expenditures for restoration and preservation of a qualified historic structure as defined in K.S.A. 79-32,211. Interest income for loans that cover nonqualified expenditures such as building acquisition costs, tangible personal property, work performed outside the structure, ineligible portions of soft costs, other nonstructural components like legal fees, or expenditures outside the construction period do not qualify for this deduction.

Any bank, savings and loan association or savings bank shall pay taxes on 50% of the interest earned on loans to taxpayers used for costs and expenses for the restoration and preservation of a commercial structure at least 50 years old or for the installation of fire suppression materials or equipment as defined and limited in K.S.A. 79-32,211c. The total cost of any project under this section must be at least \$25,000 but shall not exceed \$500,000.

**LINE 18 — OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME.** (schedule required)

- **Refunds or Credits.** Any refund or credit for overpayment of taxes on or measured by income or fees or payments in lieu of income taxes imposed by this state, or any taxing jurisdiction to the extent they are included in federal taxable income (this figure should not include privilege taxes).

- **Kansas Venture Capital, Inc. Dividends.** Dividend income received as a result of investing in stock issued by Kansas Venture Capital, Inc.
- **Federal Jobs Credit.** Enter the amount of federal credit disallowance under 26 U.S.C. 280C(a) which include the Indian employment credit, the employer wage credit for employees who are active-duty members of the uniformed services, employer credit for paid family and medical leave, the work opportunity credit, and the empowerment zone employment credit.

**LINE 19—TOTAL SUBTRACTIONS FROM FEDERAL TAXABLE INCOME.** Add lines 10 through 18 and enter the result on line 19.

**LINE 20—NET INCOME BEFORE APPORTIONMENT.** Add line 1 to line 9 and subtract line 19 and enter the result on line 20.

### APPORTIONMENT AND ALLOCATION

**LINE 21—NONBUSINESS INCOME-TOTAL COMPANY.** Enter the total amount of nonbusiness net income everywhere that is to be directly allocated. Business income is defined in privilege tax law as all income to the extent that it may be treated as apportionable business income under the constitution of the United States.

Any taxpayer that claims nonbusiness income on the Kansas return is required to clearly demonstrate that the asset which generated the income is not used in the general operations of the company and is not managed or controlled by the same people who control the operations of the company. The taxpayer must also submit a schedule as required below. If the taxpayer does not demonstrate that the income is nonbusiness and does not submit the required schedule(s), the income will be considered to be business income by the Department of Revenue and it will be apportioned in that manner.

From the terms of income directly allocated, there shall be deducted the expenses related thereto. The term "expenses related thereto" as used in this paragraph, mean any allowable deduction or portion thereof directly attributable to such income and a ratable part of any other allowable deductions which cannot definitely be allocated to some item or a class of income.

A schedule must accompany the return showing: 1) gross income from each class of income being specifically allocated; 2) amount of each class of related expenses together with an explanation or computations showing how amounts were computed; 3) total amount of the related expenses for each income class; and, 4) net income for each income class. The schedule should provide appropriate columns as set forth above for items specifically assigned to Kansas and also for times specifically assigned outside Kansas. Also submit documentation that explains why each item of income does not arise from transactions and activity in the regular course of the financial institution's trade or business.

**LINE 22 — APPORTIONABLE BUSINESS INCOME.** Subtract line 21 from line 20 and enter the result on line 22.

**LINE 23—AVERAGE PERCENT TO KANSAS.** Enter the applicable percentages in spaces A, B and C. Enter on line 23 the average percent from Form K-130AS, Part V, line E or Form K-131, Part II, line 5. **Note:** Round percentage to the fourth decimal point only. If your business is wholly within Kansas enter 100.0000.

**LINE 24—AMOUNT TO KANSAS.** Multiply line 22 by line 23 and enter the result on line 24.

**LINE 25—NONBUSINESS INCOME—KANSAS.** Enter the total amount of nonbusiness net income directly allocated to Kansas. Submit a schedule to support the amount shown.

**LINE 26—KANSAS EXPENSING RECAPTURE (K-120EX).** If you have a Kansas expensing recapture amount from Schedule K-120EX, enter the amount on line 26 and enclose a copy of your completed K-120EX and federal Form 4562.

**LINE 27—KANSAS EXPENSING DEDUCTION (K-120EX).** Enter the amount of your Kansas expensing deduction 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 IRC Section 168: Modified accelerated cost recovery system (MACRS).

#### NET INCOME

**LINE 28—KANSAS NET INCOME BEFORE NOL DEDUCTION.** Add lines 24, 25 and 26, then subtract line 27. Enter the result.

**LINE 29—KANSAS NET OPERATING LOSS DEDUCTION.** Enter the amount of your Kansas net operating loss carry forward. This amount cannot exceed the amount on line 28. (Schedule required.)

**LINE 30—KANSAS NET INCOME BEFORE BAD DEBTS.** Subtract line 29 from line 28 and enter the result. This amount is to be used by savings and loan associations to compute their Kansas bad debt deduction.

**LINE 31—SAVINGS AND LOAN BAD DEBT DEDUCTION FOR KANSAS.** Savings and loan associations are allowed, as a deduction from net income, a reserve established for the sole purpose of meeting or absorbing losses.

If all of your activity is **wholly within Kansas**:

- Multiply the amount shown on line 30 by 5% and enter the result on line 31; or,
- Enter on line 31 the actual amount of bad debt; or,
- Enter on line 31 a reasonable addition to the Kansas reserve based on past experience.

If you use the **single entity apportionment method (K-130AS)** to determine income from Kansas sources:

- Multiply the amount shown on line 30 by 5% and enter the result on line 31; or,
- Enter on line 31 the actual amount of Kansas bad debt. If you use this method, multiply the apportionment percentage (line 23, Form K-130) times the total corporation actual bad debt and enter the result on line 31, Form K-130; or,
- Enter on line 31 a reasonable addition to the Kansas reserve based on past experience. If you use this method you must determine the addition to reserve based upon total company; then multiply the apportionment percentage (line 23, Form K-130) times the total company amount and enter the result on line 31, Form K-130.

If you use the **combined income method (K-131)** to determine income from Kansas sources:

- Multiply each individual corporation's *Kansas net income before bad debt deduction* (line 30, Schedule K-131) by 5% and enter each corporation's result on line 31, Schedule K-131 (Combined Income Method of Reporting); or,
- Enter on line 31 the actual amount of Kansas bad debt. If you use this method you must determine the actual bad debt of all entities included in the combined group prior to apportionment; then multiply the apportionment percentage for each combined entity (line 23, Schedule K-131) times the total bad debt of all entities and enter the result on line 31, Schedule K-131; or,

- Enter on line 31 a reasonable addition to reserve based on past experience. If you use this method you must determine the addition to reserve of all entities included in the combined group prior to apportionment; then multiply the apportionment percentage for each combined entity (line 23, Schedule K-131) times the total addition to reserve and enter the result on line 31, Schedule K-131.

Financial institutions are reminded that if they are required to file a combined income method return in Kansas, all financial institutions in the group are required to use the same method to determine Kansas bad debt deductions.

**LINE 32—COMBINED REPORT OR ALTERNATIVE/SEPARATE ACCOUNTING INCOME.** If you are filing a combined report (Schedule K-131) or you are authorized to file using the alternative or separate accounting method, enter on line 32 the Kansas taxable income from: 1) line 32 of Schedule K-131; **or** 2) a separate schedule prepared by you (Separate/Alternative Method of Reporting).

**LINE 33—KANSAS TAXABLE INCOME.** Subtract line 31 from line 30, or if filing combined, enter line 32.

**LINE 34a—NORMAL TAX.** Banks (1.94% of line 33).

**LINE 34b—NORMAL TAX.** Savings and Loans and Trust Companies (1.93% of line 33).

**LINE 35—SURTAX.**

**35a. BANKS**—Multiply the amount shown on line 33 in excess of \$25,000 by 2.125% (.02125). Enter result on line 35a.

**35b. SAVINGS AND LOANS, TRUST COMPANIES AND FEDERALLY CHARTERED SAVINGS BANKS**—Multiply the amount shown on line 33 in excess of \$25,000 by 2.25% (.0225). Enter result on line 35b.

**LINE 36—TOTAL TAX.** Add lines 34a or 34b and line 35a or line 35b and enter result. If Schedule K-131 was used to determine income, enter the tax computed on Schedule K-131, line 35.

**LINE 37—TOTAL NONREFUNDABLE CREDITS.** Enter the total nonrefundable credits from Part III, line 18. This amount cannot exceed the amount on line 36.

**LINE 38—BALANCE.** Subtract line 37 from line 36 and enter the result. This amount cannot be less than zero.

**LINE 39—ESTIMATED TAX PAID AND AMOUNT CREDITED FORWARD.** Enter the total of your 2025 privilege year estimated tax payments plus any 2024 privilege year overpayment you had credited forward to 2025.

You could be liable for penalty due to underpayment of estimated tax. See *Estimated Tax* on page 2.

**LINE 40—OTHER TAX PAYMENTS.** If your company has any other withholding amounts, enter them on line 40. Enclose separate schedule to support your entry.

**LINE 41—CHILD DAY CARE ASSISTANCE CREDIT (K-56).** If you have a day care assistance credit, enter it on line 41 and enclose Schedule K-56 with your return.

**LINE 42—COMMUNITY SERVICE CONTRIBUTION CREDIT REFUND (K-60).** Enter the amount of community service contribution credit that was not used on line 37 and enclose Schedule K-60 with your return.

**LINE 43—PAYMENT REMITTED ON ORIGINAL RETURN.** Use this line **only** if you are filing an amended privilege tax return for the 2025 privilege tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2025 return or any payment remitted with a previously filed 2025 amended, including penalty and interest.

**LINE 44—OVERPAYMENT FROM ORIGINAL RETURN.** Use this line only if you are filing an amended privilege tax return for the 2025 tax year. Enter the amount of overpayment shown on your original return. Since you were refunded this amount or it was credited forward, this amount is a subtraction entry.

**LINE 45—TOTAL PREPAID CREDITS.** Add lines 39 through 43 and subtract line 44. Enter result on line 45.

**BALANCE DUE**

**LINE 46—BALANCE DUE.** If line 38 is greater than line 45, subtract line 45 from line 38 and enter the result. **Late Charges:** If amount on this line is not paid by the due date, or if a balance due return is filed after the due date, penalty and interest will be added according to the rules outlined in lines 47 and 48. **Extension of Time to File:** 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 if paid by the extension due date.

**LINE 47—INTEREST.** If you paid your Kansas privilege tax after the original due date, compute interest at the rate of .75% per month or 9% per annum (or portion thereof) on the balance due and enter result on line 47. Interest is to be computed in whole months.

**LINE 48—PENALTY.** If you paid your Kansas privilege tax after the due date, compute the penalty at 1% for each month (or fraction thereof) the return is late, or tax is unpaid, on the balance due; to a maximum of 24%.

**LINE 49—ESTIMATED TAX PENALTY (K-230).** If underpayment of estimated tax penalty is due, enter the penalty amount on line 49 and enclose Schedule K-230 with the return. If you are annualizing to compute the penalty, and meet an exception, check the box on line

49. Any financial institution which began a business in Kansas during this period is not required to file a declaration, and no underpayment of estimate tax penalty will be imposed.

**LINE 50—TOTAL TAX, INTEREST, AND PENALTY DUE.** Add lines 46 through 49 and enter the result. Complete Form K-130V, Privilege Tax Payment Voucher, and enclose it with your return and payment (do not use staples or tape to attach your documents together). Make your check or money order payable to *Kansas Privilege Tax*. A balance due less than \$5 need not be paid.

**OVERPAYMENT**

**LINE 51—OVERPAYMENT.** If line 45 is greater than the sum of line 38 and line 49, subtract the sum of line 38 and line 49 from line 45 and enter the result on line 51.

**LINE 52—REFUND.** Enter the amount of line 51 you wish to be refunded. No refund will be made for amounts less than \$5.

**LINE 53—CREDIT FORWARD.** Enter the portion of line 51 you wish to have applied to your 2026 Kansas estimated privilege tax (must be \$1 or more). If the amount on line 51 is less than \$5, you may carry it forward to 2026 as an additional credit even if you don't make estimated tax payments. The amount on this line cannot exceed the total of line 39 and 40.

**SIGNATURE AND VERIFICATION**

The return must be signed and sworn to by the president, vice-president, or other principal officer. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. Any person or persons who prepares the return for compensation must sign the return and provide their preparer tax identification number (PTIN).

**LINE INSTRUCTIONS FOR FORM K-130, PAGES 3 AND 4**

**PART I—ADDITIONAL INFORMATION**

All corporations must answer all questions in Part I.

**PART II—AFFILIATED FINANCIAL INSTITUTIONS OR CORPORATIONS DOING BUSINESS IN KANSAS**

Every corporation must complete the information required in this section for every affiliated corporation doing business in Kansas. If additional space is needed, enclose a separate schedule.

**PART III—SCHEDULE OF NONREFUNDABLE CREDITS**

Every corporation must complete this section when claiming a Kansas *nonrefundable* tax credit. If you are eligible to claim any of the credits listed in this section, **complete the appropriate schedule(s) and enclose them with your Kansas Privilege Tax return.** Credit schedules and instructions are available from our office or website (see back cover).

**Lines 1 through 17:** Enter on lines 1 through 17 any *nonrefundable* tax credits for which you are eligible.

If you have a Community Service Contribution Credit (K-60) **with no refund**, enter the credit amount in this nonrefundable credit section. If you have a **refundable credit** on Schedule K-60, enter the credit amount on line 42 on the back of Form K-130.

<b>Credit</b>	<b>Required Schedule</b>
Affordable Housing Tax Credit.....	K-25
Housing Investor Tax Credit .....	K-27

Center for Entrepreneurship Credit .....	K-31
Business and Job Development Credit (carry forward use only) ...	K-34
Historic Preservation Credit.....	K-35
Disabled Access Credit .....	K-37
Eisenhower Foundation Credit .....	K-43
Friends of Cedar Crest Association Credit .....	K-46
Technology Enabled Fiduciary Financial Institutions Credit ....	K-48
Venture Capital Credit (for carry forward use only) .....	K-55
High Performance Incentive Program Credit.....	K-59
Community Service Contribution Credit .....	K-60
Targeted Employment Credit.....	K-69
Low Income Student Scholarships Credit.....	K-70
Kansas Community College and Technical College Credit .....	K-84
Commercial Restoration and Preservation Credit .....	K-92
Pregnancy Resource Act Credit .....	K-94

**IMPORTANT—***If you are claiming the refundable Child Day Care Assistance Credit (K-56), do not report any part of the credit in this nonrefundable credit section; instead enter the total amount of your credit on line 41, back of Form K-130.*

**Line 18:** Add lines 1 through 17 and enter the total on line 18. Enter this amount on line 37, page 2 of Form K-130.

**PART IV—COMPUTATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS**

Complete the lines in Part IV if you are reporting income as a S corporation for federal purposes. Kansas begins with federal taxable income rather than ordinary income for computation of privilege tax.



# LINE INSTRUCTIONS FOR FORM K-130AS

You must complete and enclose Parts V, VI, and VII of Form K-130AS with your Kansas return if the financial institution is doing business inside and outside of Kansas and utilizing the apportionment formula to determine Kansas income.

## PART V—APPORTIONMENT FORMULA

Part V is to be used by corporations with income derived from sources both within and outside of Kansas for the purpose of allocating and apportioning income. All business income is multiplied by a fraction, the numerator of which is the property factor plus the payroll factor plus the receipts factor, and the denominator of which is three (3). Descriptions of each of the factors in the three-factor formula follow. The laws applicable to these factors are contained in K.S.A. 79-1130 through 79-1132. You may access these laws in the Department of Revenue's Policy Library at: [ksrevenue.gov](http://ksrevenue.gov)

**Line A—Property Factor:** The property factor shall include all real and tangible personal property owned or rented and used during the income year and the average value of the taxpayer's loan and credit card receivables. Property used in connection with the production of nonbusiness income shall be excluded from the factor. Property shall be included in the property factor if it is actually used or is available for or capable of being used during the income year for the production of business income. Property used in the production of business income shall remain in the property factor until its permanent withdrawal is established by an identifiable event such as its sale or conversion to the production of nonbusiness income.

The numerator of the property factor shall include the average value of the taxpayer's real and tangible personal property owned and located or used in this state during the income year plus the value of rented real and tangible personal property so used. Property owned by the taxpayer in transit between locations of the taxpayer shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and seller which is included by a taxpayer in the denominator of its property factor in accordance with its regular accounting practices shall be included in the numerator according to the state of destination. Transportation property is included in the numerator to the extent the property is used in this state. If the extent of the use of any transportation property within this state cannot be determined, then the property will be deemed to be used wholly in the state in which the property has its principal base of operations. A motor vehicle will be deemed to be used wholly in the state in which it is registered.

Property owned by the taxpayer shall be valued at its original cost or other basis of such property for federal income tax purposes without regard to depletion, depreciation or amortization. Property rented by the taxpayer is valued at eight times the gross annual rental rate. As a general rule the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the income year. However, the Director of Taxation may require or allow averaging by monthly values if such method of averaging is required to properly reflect the average value of the taxpayer's property for the income year.

Loans are valued at their outstanding principal balance, without regard to any reserve for bad debts. If a loan is charged off in whole or in part for federal income tax purposes, the portion of the loan charged off is not outstanding. Loans are considered to be located within this state if it is properly assigned to a regular place of business of the taxpayer within this state at the time the loan was made; or,

in the case of a loan which is assigned by the taxpayer to a place without this state which is not a regular place of business, it shall be presumed, subject to rebuttal by the taxpayer on a showing supported by a preponderance of the evidence, that substantive contacts regarding the loan occurred within this state if, at the time the loan was made the taxpayers commercial domicile was within this state.

Credit card receivables are valued at their outstanding principal balance, without regard to any reserve for bad debts. If a credit card receivable is charged off in whole or in part for federal income tax purposes, the portion of the receivable charged off is not outstanding. In determining the location of credit card receivables, credit card receivables are treated as loans and shall be subject to the same rules outlined above.

**Line B—Payroll Factor:** The payroll factor shall include the total amount paid by the taxpayer for compensation during the tax period. The total amount "paid" to the employees is determined upon the basis of the taxpayer's accounting method. If the taxpayer has adopted the accrual method of accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer's method of accounting, at the election of the taxpayer, compensation paid to employees may be included in the payroll factor by use of the cash method if the taxpayer is required to report such compensation under such method for unemployment compensation purposes. The term "compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services. Payments made to an independent contractor are excluded. Only amounts paid directly to employees are included in the payroll factor. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor. The denominator of the payroll factor is the total compensation paid everywhere during the income year.

The numerator of the payroll factor is the total amount paid in Kansas during the income year by the taxpayer for compensation. Compensation is paid in Kansas if any one of the following tests, applied consecutively, are met: (a) The employee's service is performed entirely within Kansas; (b) The employee's service is performed both inside and outside Kansas, but the service performed outside Kansas is incidental to the employee's service inside Kansas (the word incidental means any service which is temporary or transitory in nature, or which is rendered in connection with an isolated transaction); (c) If the employee's services are performed both inside and outside Kansas, the employee's compensation will be attributed to Kansas: (i) if the employee's principal base of operations is in Kansas; or (ii) if there is no base of operations in any state in which some part of the service is performed, but the place from which the service is directed or controlled is in Kansas; or (iii) if the base of operations and the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the employee's residence is in Kansas. The term "base of operation" is the place from which the employee starts his work and to which he customarily returns in order to receive instructions from the taxpayer or communications from his customers or other persons, or to replenish stock or other materials, repair equipment, or perform any other functions necessary to the exercise of his trade or profession at some other point or points.

**Line C—Receipts Factor:** The receipts factor is defined as a fraction, the numerator of which is the receipts of the taxpayer in this state during the taxable year and the denominator of which is the receipts of the taxpayer within and without this state during the

taxable year. The receipts factor shall include only those receipts which constitute business income and are included in the computation of the apportionable income base for the taxable year. The method of calculating receipts for purposes of the denominator is the same as the method used in determining receipts for purposes of the numerator. The following are rules for determining numerator "receipts" of various activities:

(1) Receipts from the lease of real property—the numerator shall include receipts from the lease or rental of real property owned by the taxpayer if the property is located in Kansas or receipts from the sublease of real property if the property is located in Kansas.

(2) Receipts from the lease of tangible personal property—the numerator shall include receipts from the lease or rental of tangible personal property owned by the taxpayer if the property is located in Kansas when first placed in service by the lessee. Receipts from the lease or rental of transportation property owned by the taxpayer are included in the numerator to the extent that the property is used in this state. If the extent of the use of any transportation property within Kansas cannot be determined, then the property will be deemed to be used wholly in the state in which the property has its principal base of operations. A motor vehicle will be deemed to be used wholly in the state in which it is registered.

(3) Receipts from credit card receivables—the numerator shall include interest and fees or penalties in the nature of interest from credit card receivables and receipts from fees charged to card holders, such as annual fees, if the billing address of the card holder is in Kansas.

(4) Receipts from merchants discount—the numerator includes receipts from the merchants discount if the commercial domicile of the merchant is in Kansas. Such receipts shall be computed net of any card holder charge backs, but shall not be reduced by any interchange transaction fees or by any issuer's reimbursement fees paid to another for charges made by its card holder.

(5) Receipts from services not otherwise apportioned shall be included in the numerator if the service is performed in Kansas. If the service is performed in and out of state, the numerator includes receipts from services not otherwise apportioned under this section, if a greater proportion of the income-producing activity is performed in Kansas based on cost of performance.

(6) Receipts from investment assets and activities and trading assets and activities—the numerator shall include those amounts attributable to Kansas.

(a) Interest, dividends, net gains, but not less than zero, and other income from investment assets and activities and from trading assets and activities shall be included in the receipts factor. Investment assets and activities and trading assets and activities include but are not limited to: Investment securities; trading account assets; federal funds; securities purchased and sold under agreements to resell or repurchase; options; futures contracts; forward contracts; notional principal contracts such as swaps; equities; and foreign currency transactions. With respect to the investment and trading assets and activities described in subparagraphs (A) and (B) of this paragraph, the receipts factor shall include the amounts described in such subparagraphs.

(A) The receipts factor shall include the amount by which interest from federal funds sold and securities purchased under resale agreements exceeds interest expense on federal funds purchased and securities sold under repurchase agreements.

(B) The receipts factor shall include the amount by which interest, dividends, gains and other income from trading assets and activities, including but not limited to assets and activities in the matched book, in the arbitrage book, and foreign currency transactions, exceed

amounts paid in lieu of interest, amounts paid in lieu of dividends, and losses from such assets and activities.

(b) The numerator of the receipts factor includes interest, dividends, net gains, but not less than zero, and other income from investment assets and activities and from trading assets and activities described in paragraph (a) of this subsection that are attributable to this state.

(A) The amount of interest, dividends, net gains, but not less than zero, and other income from investment assets and activities in the investment account to be attributed to this state and included in the numerator is determined by multiplying all such income from such assets and activities by a fraction, the numerator of which is the average value of such assets which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such assets.

(B) The amount of interest from federal funds sold and purchased and from securities purchased under resale agreements and securities sold under repurchase agreements attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (A) of paragraph (a) of this subsection from such funds and such securities by a fraction, the numerator of which is the average value of federal funds sold and securities purchased under agreements to resell which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such funds and such securities.

(C) The amount of interest, dividends, gains and other income from trading assets and activities, including but not limited to assets and activities in the matched book, in the arbitrage book and foreign currency transactions, but excluding amounts described in subparagraphs (A) or (B) of this paragraph, attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (B) of paragraph (a) of this subsection by a fraction, the numerator of which is the average value of such trading assets which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the average value of all such assets.

(D) For purposes of this paragraph, average value shall be determined using the rules for determining the average value of tangible personal property.

(c) In lieu of using the method set forth in paragraph (b) of this subsection, the secretary of revenue may permit or require in order to fairly represent the business activity of the taxpayer in this state, the use of the method set forth in this paragraph.

(A) The amount of interest, dividends, net gain, but not less than zero, and other income from investment assets and activities in the investment account to be attributed to this state and included in the numerator is determined by multiplying all such income from such assets and activities by a fraction, the numerator of which is the gross income from such assets and activities which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the gross income from all such assets and activities.

(B) The amount of interest from federal funds sold and purchased and from securities purchased under resale agreements and securities sold under repurchase agreements attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (A) of paragraph (a) of this subsection from such funds and such securities by a fraction, the numerator of which is the gross income from such funds and such securities which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the gross income from all such funds and such securities.

(C) The amount of interest, dividends, gains and other income from trading assets and activities, including but not limited to assets and activities in the matched book, in the arbitrage book and foreign currency transactions, but excluding amounts described in subparagraphs (A) or (B) of this paragraph, attributable to this state and included in the numerator is determined by multiplying the amount described in subparagraph (B) of paragraph (a) of this subsection by a fraction, the numerator of which is the gross income from such trading assets and activities which are properly assigned to a regular place of business of the taxpayer within this state and the denominator of which is the gross income from all such assets and activities.

(d) If the taxpayer elects or is required by the secretary of revenue to use the method set forth in paragraph (c) of this subsection, it shall use this method on all subsequent returns unless the taxpayer receives prior permission from the secretary of revenue to use, or the secretary of revenue requires, a different method.

(e) The taxpayer shall have the burden of proving that an investment asset or activity or trading asset or activity was properly assigned to a regular place of business outside of this state by demonstrating that the day-to-day decisions regarding the asset or activity occurred at a regular place of business outside this state. Where the day-to-day decisions regarding an investment asset or activity or trading asset or activity occur at more than one regular place of business and one such regular place of business is in this state and one such regular place of business is outside this state, such asset or activity shall be considered to be located at the regular place of business of the taxpayer where the investment or trading policies or guidelines with respect to the asset or activity are established. Unless the taxpayer demonstrates to the contrary, such policies and guidelines shall be presumed to be established at the commercial domicile of the taxpayer.

(7) Other receipts, if applicable—the numerator of the receipts factor includes other receipts pursuant to the rules set forth in K.S.A. 79-3286, 79-3287 and 79-3288, and amendments thereto.

(8) Interest from loans secured by real property—the numerator shall include interest and fees or penalties in the nature of interest from loans secured by real property if the property is located within the state. If the property is located both within this state and one or more states, it shall be included in the numerator if more than 50% of the fair market value of the real property is located within the state. If more than 50% of the fair market value of the real property is not located in any one state, the receipts shall be included in the numerator of the receipts factor if the borrower is located in Kansas.

(9) Interest from loans not secured by real property—the numerator shall include interest and fees or penalties in the nature located in Kansas.

(10) Net gains from the sale of loans—the numerator shall include net gains from the sale of loans. Net gains are determined by a fraction, the numerator includes the interest and fees or penalties in the nature of interest from loans in this state and the denominator is the total amount of interest and fees or penalties in the nature of interest from loans.

(11) Net gains from the sale of credit card receivables—the numerator shall include net gains from the sales of credit card receivables multiplied by a fraction, the numerator of which is the amount included in the numerator of the receipts factor of credit card receivables and the denominator of which is the taxpayers total amount of interest and fees or penalties in the nature of interest from credit card receivables and fees charged to card holders.

(12) Loan servicing fees—the numerator shall include loan servicing fees derived from loans secured by real property multiplied by a fraction, the numerator of which is the amount included in the numerator of the receipts factor of interest from loans secured by real property, and the denominator is the total amount of interest and fees or penalties in the nature of interest from loans secured by real property; loan servicing fees from loans not secured by real property are also multiplied by a fraction of interest and fees or penalties for loans not secured by real property. If the taxpayer receives loan servicing fees for servicing secured or unsecured loans, the numerator shall include the fees if the borrower is located in Kansas.

(13) Credit card issuer's reimbursement fees—the numerator shall include all credit card issuer's reimbursement fees multiplied by a fraction, the numerator of which is the amount included in the numerator of the receipts factor of credit card receivables and the denominator is the taxpayer's total amount of interest and fees or penalties in the nature of interest from credit card receivables and fees charged to card holders.

(14) All receipts which would be assigned to another state in which the taxpayer is not taxable shall be included in the numerator of the receipts factor, if the taxpayer's commercial domicile is in Kansas.

**Line D—Total Percent:** If you are utilizing the three-factor formula to apportion income to Kansas, add lines A, B, & C.

**Line E—Average Percent:** Divide line D by the number of factors used in the formula. For instance, if the corporation does not have payroll anywhere, divide by 2.

## CONSISTENCY IN REPORTING

In completing Forms K-130 and K-130AS, if, with respect to prior tax years and to filing other states' tax returns, the taxpayer departs from or modifies the manner in which income has been classified as business income from nonbusiness income, in valuing property or of excluding or including property in the property factor, in the treatment of compensation paid in the payroll factor, or in excluding or including gross receipts in the receipt factor, the taxpayer shall disclose by separate attached schedule the nature and extent of the variance or modification. Only inconsistencies in the denominators of the property, payroll, and receipts factors which materially affect the amount of business income apportioned to Kansas need be disclosed. Inconsistencies in the determination of nonbusiness income and in the denominators of the factors due to a difference in state laws or regulations must be identified by that state's statute or regulation section number and shown on the separate schedule. The amount of each inconsistency by state is to be shown.

## PART VI—ADDITIONAL INFORMATION

All financial institutions must answer all questions.

## PART VII—AFFILIATED CORPORATION INFORMATION

All financial institutions must complete this section and indicate which of the affiliated corporations have property or payroll or receipts in either the "total company" factors or the "within Kansas" factors of the apportionment formula on page 1 of Form K-130AS.



DO NOT STAPLE

For the taxable year beginning 2024 ; ending

Filing Information section containing fields for Name, Business Activity Code, EIN, Date Business Began, Date Business Discontinued, Method Used to Determine Income, State and Month/Year of Incorporation, State of Commercial Domicile, Type of Federal Return Filed, and other identifying information.

Reason for amending your 2025 Kansas return: Mark this box if you are filing this as an AMENDED 2025 Kansas return. Includes checkboxes for Amended affects Kansas only, Adjustment by the IRS, and Amended federal tax return.

Table with 24 rows for calculating taxable income. Rows include: 1. Federal taxable income for Kansas privilege tax purposes, 2. Total state and municipal interest income, 3. Taxes on or measured by income or fees or payment in lieu of income taxes, 4. Federal net operating loss deduction, 5. Savings and loan bad debt deduction, 6. 250 deduction related to global intangible low-taxed income (GILTI), 7. Business interest expense carryforward deduction, 8. Other additions to federal taxable income, 9. Total additions to federal taxable income, 10. Disallowed FDIC Premiums, 11. Global intangible low-taxed income (GILTI), 12. Disallowed business interest deduction, 13. Contributions to capital exceptions, 14. Disallowed business meal expenses, 15. Kansas net interest income received from qualified agricultural real estate loans, 16. Kansas net interest income received from single family residence loans, 17. Kansas interest earned on loans to qualified taxpayers used for qualified expenses for restoration & preservation of a qualified historic structure, 18. Other subtractions from federal taxable income, 19. Total subtractions from federal taxable income, 20. Net income before apportionment, 21. Nonbusiness income - Total company, 22. Apportionable business income, 23. Average percent to Kansas, 24. Amount to Kansas.





- 25. Nonbusiness income - Kansas (schedule required) .....
- 26. Kansas expensing recapture (see instructions for Schedule K-120EX and enclose applicable schedules) .....
- 27. Kansas expensing deduction (see instructions for Schedule K-120EX and enclose applicable schedules) .....
- 28. Kansas net income before NOL deduction (add lines 24, 25, and 26, then subtract line 27).....
- 29. Kansas net operating loss deduction (schedule required) .....
- 30. Kansas net income before bad debts (subtract line 29 from line 28).....
- 31. Savings & loan bad debt deduction for Kansas (schedule required).....
- 32. Combined report (Schedule K-131) or alternative/separate accounting income (separate schedule) .....
- 33. Kansas taxable income (subtract line 31 from line 30 or if filing combined, enter line 32).....
- 34a. Normal tax - Banks (1.94% of line 33) .....
- 34b. Normal tax - Savings and Loans and Trust Companies (1.93% of line 33) .....
- 35a. Surtax - Banks (2.125% of line 33 in excess of \$25,000) .....
- 35b. Surtax - Savings and Loans and trust companies (2.25% of line 33 in excess of \$25,000).....
- 36. Total tax (add lines 34a or 34b and 35a or 35b. If filing combined, use line 35 of K-131).....
- 37. Nonrefundable credits (Part III, line 18; cannot exceed amount on line 36).....
- 38. Balance (subtract line 37 from line 36; cannot be less than zero).....
- 39. Estimated tax paid and amount credited forward (Part I, line 4).....
- 40. Other tax payments (enclose separate schedule) .....
- 41. Child day care assistance credit (enclose Schedule K-56).....
- 42. Community service contribution credit refund (enclose Schedule K-60).....
- 43. Payment remitted with original return (see instructions) .....
- 44. Overpayment from original return (this is a subtraction; see instructions).....
- 45. Total prepaid credits (add lines 39 through 43 and subtract line 44).....
- 46. BALANCE DUE (if line 38 exceeds line 45 subtract line 45 from line 38 and enter result) .....
- 47. Interest.....
- 48. Penalty.....
- 49. Estimated tax penalty. If annualizing to compute penalty, check this box  .....
- 50. Total tax, interest and penalty due (add lines 46 through 49, complete and enclose K-130V with your payment).....
- 51. Overpayment (if line 38 plus line 49 is less than line 45, subtract the sum of lines 38 and 49 from line 45 and enter the result).....
- 52. REFUND. Enter the amount of line 51 you wish to be refunded.....
- 53. CREDIT FORWARD. Enter the amount of line 51 (original return only) you wish to be applied to your 2026 estimated tax. (Line 53 cannot exceed the total of lines 39 and 40).....

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34b	
35a	
35b	
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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.

sign here

Signature of officer	Title	Date
Individual or firm signature of preparer	Address and Phone Number	Date

Tax Preparer's PTIN, EIN or SSN

**ENCLOSE ALL REQUIRED FEDERAL FORMS AND SCHEDULES**

**PART I - ADDITIONAL INFORMATION**

1. Did the corporation file a **Kansas** Privilege Tax return under the same name for the preceding year? \_\_\_ Yes \_\_\_ No If "no", enter previous name and EIN.

\_\_\_\_\_

\_\_\_\_\_

2. Enter the address of the corporation's principal location in Kansas.

\_\_\_\_\_

\_\_\_\_\_

Telephone \_\_\_\_\_

3. The corporation's books are in care of:

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

4. List each estimated tax payment and credit forward amount claimed on this return.

Date	Amount
TOTAL (Enter on line 39 of K-130)	

5. Has your corporation been involved in any reorganization during the period covered by this return? \_\_\_ Yes \_\_\_ No If "yes", enclose a detailed explanation.

6. If this is a final return for Kansas, please state the reason. If the corporation was liquidated or dissolved, state the IRC section under which the corporation was liquidated.

\_\_\_\_\_

\_\_\_\_\_

7. If your federal taxable income has been redetermined for any prior years that have not previously been reported to Kansas, check the applicable box(es) below and state the calendar, fiscal, or short period year ending date. You are required to submit, **under separate cover**, the federal Forms 1139, 1120X, or Revenue Agent's Report along with the Kansas amended return.

- Revenue Agent's Report       Other State's Adjustment
- Amended Return               Net Operating Loss

Years ended \_\_\_\_\_

8. If you are registered with the Kansas Department of Revenue under any other Kansas tax act, enter all registration or license numbers on the applicable line.

- a. Sales Tax \_\_\_\_\_
- b. Compensating Use Tax \_\_\_\_\_
- c. Withholding Tax \_\_\_\_\_
- d. Other (specify) \_\_\_\_\_
- \_\_\_\_\_

**PART II - AFFILIATED FINANCIAL INSTITUTIONS OR CORPORATIONS DOING BUSINESS IN KANSAS**

Name of Corporation	Employer ID Number

(Enclose a separate sheet for additional corporations)

**PART III - SCHEDULE OF NONREFUNDABLE CREDITS (see instructions)**

1. Affordable Housing Credit (enclose Schedule K-25).....	
2. Housing Investor Tax Credit (enclose Schedule K-27).....	
3. Center for Entrepreneurship Credit (enclose Schedule K-31).....	
4. Business and Job Development Credit - <b>for carry forward use only</b> (enclose Schedule K-34).....	
5. Historic Preservation Credit (enclose Schedule K-35).....	
6. Disabled Access Credit (enclose Schedule K-37).....	
7. Eisenhower Foundation Credit (enclose Schedule K-43).....	
8. Friends of Cedar Crest Association Credit (enclose Schedule K-46).....	
9. Technology Enabled Fiduciary Financial Institutions Credit (enclose Schedule K-48).....	
10. Venture Capital Credit - <b>for carry forward use only</b> (enclose Schedule K-55).....	
11. High Performance Incentive Program Credit (enclose Schedule K-59).....	
12. Community Service Contribution Credit (enclose Schedule K-60).....	
13. Targeted Employment Credit (enclose Schedule K-69).....	
14. Low Income Student Scholarship Credit (enclose Schedule K-70).....	
15. Kansas Community College and Technical College Contribution Credit (enclose Schedule K-84).....	
16. Commercial Restoration and Preservation Credit (enclose Schedule K-92).....	
17. Pregnancy Resource Act Credit (enclose Schedule K-94).....	
18. Total Nonrefundable Credits (Add lines 1 through 17 and enter on line 37, page 2).....	

**PART IV - COMPUTATION OF FEDERAL TAXABLE INCOME FOR S CORPORATION**

1. (a) Gross receipts/sales _____ (b) Less: Returns and allowances _____ Balance .....	1	
2. Less: Cost of goods sold and/or operations .....	2	
3. Gross profit .....	3	
4. Dividends .....	4	
5. Interest .....	5	
6. Gross rents .....	6	
7. Gross royalties .....	7	
8. Capital gain net income .....	8	
9. Net gain (or loss) from Form 4797, Part III .....	9	
10. Other income .....	10	
11. Total income - Add lines 3 through 10 .....	11	

**DEDUCTIONS**

12. Compensation of officers .....	12		
13. (a) Salaries and wages _____ (b) Less empl. credit _____ Balance .....	13		
14. Repairs and maintenance .....	14		
15. Bad debts .....	15		
16. Rents .....	16		
17. Taxes and licenses .....	17		
18. Interest .....	18		
19. Charitable contributions (not over 10% of taxable income as adjusted) .....	19		
20. Depreciation .....	20		
21. Less depreciation claimed elsewhere on return .....	21(a)		21(b)
22. Depletion .....	22		
23. Advertising .....	23		
24. Pension plans, profit-sharing plans, etc. ....	24		
25. Employee benefit programs .....	25		
26. Other deductions .....	26		
27. Total deductions - Add lines 12 through 26 .....	27		
28. Taxable income before net operating loss deduction and special deductions (subtract line 27 from line 11) .....	28		
29. Less: a. Net operating loss deduction .....	29(a)		
b. Special Deductions .....	29(b)		29(c)
30. Taxable income - Subtract line 29c from line 28 .....	30		

# KANSAS

## Financial Institution Apportionment Schedule

FOR USE BY FINANCIAL INSTITUTIONS APPORTIONING INCOME  
(Financial Institutions using the combined income method must use Schedule K-131)

For the taxable year beginning 2024; ending \_\_\_\_\_.

Name as shown on Form K-130	Employer Identification Number (EIN)
-----------------------------	--------------------------------------

### PART V - APPORTIONMENT FORMULA

A. Property	WITHIN KANSAS		TOTAL COMPANY		PERCENT WITHIN KANSAS
	Beginning of Year	End of Year	Beginning of Year	End of Year	
(1) Value of owned real and tangible personal property used in the business at original cost.					
Value of taxpayer's loans and credit card receivables					
Depreciable assets.....					
Land .....					
Other tangible assets (Enclose schedule).....					
Less: Construction in progress.....					
Total property to be averaged .....					
Average owned property (Beg. + End ÷ 2).....					
(2) Gross annual rented property. Multiplied by 8 ..					
<b>TOTAL PROPERTY (Enter on line 23, page 1) ..</b>					

B. Payroll (Those corporations qualified and utilizing the elective two-factor formula must complete this area only during the first year of qualifying. After the 10th year, the business must re-qualify).	Within Kansas	Total Company	PERCENT WITHIN KANSAS
(1) Compensation of officers .....			
(2) Wages, salaries and commissions .....			
(3) Payroll expense included in cost of goods sold.....			
(4) Payroll expense included in repairs .....			
(5) Other wages and salaries .....			
<b>TOTAL PAYROLL (Enter on line 23, page 1) .....</b>			B %

C. Receipts			
(1) Receipts from:			
(a) Lease of real property.....			
(b) Lease of tangible personal property .....			
(c) Credit card receivable.....			
(d) Merchant's discount.....			
(e) Services.....			
(f) Investments and trading assets and activities .....			
(g) Other.....			
(2) Interest from loans:			
(a) Secured by real property .....			
(b) Not secured by real property .....			
(3) Net gains from sales of:			
(a) Loans.....			
(b) Credit cards receivable.....			
(4) Fees:			
(a) Loan servicing .....			
(b) Credit card issues reimbursement.....			
(5) Attribution of certain receipts to commercial domicile .....			
<b>TOTAL RECEIPTS (Enter on line 23, page 1) .....</b>			C %

D. Total percent (Sum of lines A, B & C).....	D	%
E. Average percent of D (Enter on line 23, page 1) .....	E	%





KANSAS FINANCIAL INSTITUTION
COMBINED INCOME METHOD OF REPORTING



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

Table with 2 columns: Name as shown on Form K-130, Employer Identification Number (EIN)

PART I KANSAS COMBINED NET INCOME

Main table with 5 columns: Enter separate corporate names and federal identification numbers, Corporation A, Corporation B, Eliminations (Explain Below), Combined Income. Rows 1-35 detailing income and tax calculations.

**PART II**

**APPORTIONMENT FORMULA FOR FORM K-131**

K-131  
Page 2  
Attach  
170724



	Corporation A Within Kansas		Corporation B Within Kansas		Total Company		Percent Within Kansas
	Beg. of Year	End of Year	Beg. of Year	End of Year	Beg. of Year	End of Year	
1a. Value of owned real and tangible personal property used in the business at original cost. Value of taxpayer's loans and credit card receivables							
Depreciable Assets .....							
Land .....							
Other Tangible Assets (enclose schedule).....							
Less: Construction in Progress .....							
Total Property to be Averaged .....							
<b>Average Owned Property</b> (Beg. + End ÷ 2).....							
1b. Gross annual rental property. Multiplied by 8 .....							
<b>TOTAL PROPERTY</b> .....							
Percentage: Corporation A (divide Corp. A by Total Company).....							1A
Percentage: Corporation B (divide Corp. B by Total Company).....							1B
2. Wages, salaries, commissions and other compensation of employees related to business income included in return.							
<b>TOTAL PAYROLL</b> .....							
Percentage: Corporation A (divide Corp. A by Total Company).....							2A
Percentage: Corporation B (divide Corp. B by Total Company).....							2B
3. Receipts							
a. Receipts from:							
(1) Lease of real property .....							
(2) Lease of tangible personal property .....							
(3) Credit card receivables .....							
(4) Merchants discount.....							
(5) Services .....							
(6) Investment and trading assets and activities .....							
(7) Other .....							
b. Interest from loans:							
(1) Secured by real property .....							
(2) Not secured by real property .....							
c. Net gains from sale of:							
(1) Loans.....							
(2) Credit cards receivable.....							
d. Fees:							
(1) Loan servicing.....							
(2) Credit card issuers reimbursement.....							
e. Attribution of certain receipts to commercial domicile .....							
<b>TOTAL RECEIPTS</b> .....							
Percentage: Corporation A (divide Corp. A by Total Company).....							3A
Percentage: Corporation B (divide Corp. B by Total Company).....							3B
4. Total Percent:							
Corporation A (add lines 1A, 2A, and 3A) .....							4A
Corporation B (add lines 1B, 2B, and 3B) .....							4B
5. Average Percent:							
Corporation A (to Line 23, Part I, Page 1).....							5A
Corporation B (to Line 23, Part I, Page 1).....							5B

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

Make your check or money order payable to "Kansas Privilege Tax" for the full amount due.

Write your federal EIN on your check or money order, and ensure it contains a valid telephone number.

**Do not send cash.** If payment is not made on or before **April 15, 2025**, the tax due is subject to penalty and interest.

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

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

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

**Need to make a quick payment?**  
It's simple — pay your tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)  
or Visit [ksrevenue.gov](http://ksrevenue.gov) and log in to the **Kansas Customer Service Center.**

**K-130V**  
(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**2025 KANSAS  
PRIVILEGE TAX  
PAYMENT VOUCHER**

K-130V  
1791



For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			Name or Address Change <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code	
Name of Contact Person			Phone Number

Employer Identification Number

Amended Payment

Extension Payment

**PAYMENT AMOUNT** \$

Make check or money order payable to: Kansas Privilege Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



179124

# **CREDIT SCHEDULES AND INSTRUCTIONS**





# INSTRUCTIONS FOR SCHEDULE K-24

## GENERAL INFORMATION

K.S.A. 74-50,231 provides an income tax credit for tax years commencing after December 31, 2022 and ending before January 1, 2026, for an employer who employs an apprentice:

- Pursuant to a registered apprenticeship agreement;
- In accordance with a registered apprenticeship plan for at least all or a portion of the probationary period, as defined for that apprenticeship program standards, work process schedule or as designated by the Secretary of Commerce;
- At the time such probationary period is completed.

The tax credit shall be claimed by the eligible employer for the taxable year in which the apprentice completed the probationary period while employed by the eligible employer or the taxable year next succeeding the calendar year in which the apprentice completed the probationary period while employed by the eligible employer, as determined by the Secretary and set forth in the agreement.

Subsequent credits may be claimed for up to three successive calendar years, or portions thereof, next succeeding the date on which the probationary period of the apprentice was met, by any eligible employer who subsequently employs the apprentice in all or a portion of the year. The credit shall be claimed by the eligible employer for the taxable year in which the apprentice was employed or the taxable year next succeeding the calendar year in which the apprentice was employed as determined by the Secretary and set forth in the agreement. The amount of the credit shall be up to \$2,500, for each apprentice so employed and may be awarded for up to 20 apprentices employed in each taxable year per eligible employer. The credit shall not be awarded for employment of the same apprentice more than four times.

“Apprentice” means a person who is a Kansas resident at least 16 years of age, except where an older minimum age standard is otherwise fixed by law and is employed in Kansas to learn an apprenticeable occupation as defined in 29 C.F.R. § 29.4. “Apprenticeship” includes a person who is compensated by a registered apprenticeship sponsor or a registered apprenticeship intermediary but whose apprenticeable work occurs under the supervision of an eligible employer.

“Apprenticeship program” means a plan containing all terms and conditions for the qualification, recruitment, selection, employment and training of apprentices, as required under 29 C.F.R. § 29.4 and 29 C.F.R. § 30, including such matters as the requirement for a written apprenticeship agreement.

“Eligible employer” means a business with a physical location in Kansas, authorized to conduct business in Kansas and subject to the Kansas income tax act that employs or supervises the work of an apprentice pursuant to a registered apprenticeship agreement and in accordance with a registered apprenticeship program. “Eligible employer” may include, but not be limited to, a for-profit eligible healthcare employer.

“Registered apprenticeship agreement” means an apprenticeship agreement that has been accepted and recorded by the Office of Apprenticeship of the Employment and Training Administration of the United States Department of Labor or the Secretary as evidence of the apprentice’s participation in a particular registered apprenticeship program.

“Registered apprenticeship program” means an apprenticeship program that has been accepted and recorded by the Office of Apprenticeship of the employment and training administration of the United States Department of Labor or has been registered or approved by the Secretary as meeting the basic standards and requirements of the United States Department of Labor for approval of such program.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Enter all requested information at the top of this schedule.

## PART A - COMPUTATION OF THIS YEAR'S CREDIT

### SPECIFIC LINE INSTRUCTIONS

**LINE 1** - Enter the credit amount as determined by the Secretary of Commerce.

**LINE 2** - Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** - Enter your share of credit for this year by multiplying line 1 by line 2.

**LINE 4** - Enter the amount of your Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 5** - Enter the lesser of lines 3 or 4. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, or K-120.

## PART B - APPRENTICE INFORMATION

Enter the name of the apprentice, social security number, apprenticeship registration number, date they completed the apprenticeship program, and the to and from dates of the probationary period.

### TAXPAYER ASSISTANCE

Questions you may have about qualifying for the Apprentice Incentive Program should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson St, Suite 100  
Topeka KS 66612-1354  
Phone: 785-296-5298  
[kansascommerce.gov](http://kansascommerce.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov).

**KANSAS**  
**AFFORDABLE HOUSING TAX CREDIT**



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_ ; ending \_\_\_\_\_, 20 \_\_\_\_ .

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)
Building Identification Number (BIN)	Date Placed in Service

**PART A –GENERAL INFORMATION**

- 1. Enter name of qualified development \_\_\_\_\_
- 2. Enter address of qualified development \_\_\_\_\_
- 3. County of qualified development \_\_\_\_\_

**PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR**

- 4. Enter credit amount from certificate issued by Kansas Housing Resources Corporation..... 4. \_\_\_\_\_
- 5. Proportionate share percentage (see instructions) ..... 5. \_\_\_\_\_
- 6. Enter your share of credit for this year's investment (multiply line 4 by line 5) ..... 6. \_\_\_\_\_
- 7. Enter the amount of available carryforward credit from the prior year's Schedule K-25 ..... 7. \_\_\_\_\_
- 8. Total credit available this tax year (add lines 6 and 7)..... 8. \_\_\_\_\_
- 9. Amount of your Kansas tax liability for this tax year after all credits other than this credit..... 9. \_\_\_\_\_
- 10. Enter the lessor of lines 8 or 9. This is the amount of credit allowed this tax year.  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130 ..... 10. \_\_\_\_\_

**PART C - COMPUTATION OF CARRYFORWARD CREDIT**

- 11. Subtract line 10 from line 8. This is the amount of credit to carry forward to next years  
Schedule K-25. Enter this amount on line 7 of next year's Schedule K-25 ..... 11. \_\_\_\_\_



# INSTRUCTIONS FOR SCHEDULE K-25

## PART A - GENERAL INFORMATION

K.S.A. 79-32,306 provides an income tax, privilege tax and premium tax credit commencing after December 31, 2022, for a qualified development located in Kansas, as determined by the Kansas Housing Resources corporation (KHRC) each year of the credit in the amount equal to the federal tax credit allocated or allowed by KHRC to such qualified development. There shall be no reduction in the credit allowable in the first year of the credit period due to the calculation in section 42(f)(2) of the federal internal revenue code.

“Qualified development” means a “qualified low-income housing project,” as that term is defined in section 42 of the federal internal revenue code that is located in Kansas and is determined by the KHRC to be eligible for a federal tax credit whether or not a federal tax credit is allocated with respect to such qualified development.

“Qualified taxpayer” is an individual, a person, firm, corporation, or other entity that owns an interest, direct or indirect, in a qualified development subject to income or privilege taxes.

Any amount of credit that exceeds the income, privilege or premium tax liability of a qualified taxpayer for a taxable year may be carried forward as a credit against subsequent years’ tax liability up to 11 tax years following the tax year in which the allocation was made and shall be applied first to the earliest years possible. Any amount of the credit that is not used shall not be refunded to the taxpayer.

An owner of a qualified development to which a credit has been allocated and each qualified taxpayer to which such owner has allocated a portion of the credit, if any shall file with the income or privilege tax return, a copy of the allocation certificate issued by KHRC and a copy of any pass-through certification that includes the amount of credit to be allocated to each partner or member of such pass-through entity.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed, or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR

### SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. The Building Identification Number (BIN) and can be obtained from your Kansas Affordable Housing Credit Allocation and Certificate.

**LINE 1** - Enter the name of the qualified development.

**LINE 2** - Enter the address for the qualified development.

**LINE 3** - Enter the county where the qualified development resides.

**LINE 4** - Enter the credit amount on the certificate issued by the Kansas Housing Recourses Corporation (KHRC).

**LINE 5**- Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 6** - Enter your share of credit for this year’s investment by multiplying line 4 by line 5.

**LINE 7** - Enter the amount of available carryforward credit from the prior year’s Schedule K-25.

**LINE 8** - Enter the total credit available this tax year by adding lines 6 and 7.

**LINE 9** - Enter the amount of your Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 10** - Enter the lesser of lines 8 or 9. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

## PART C - COMPUTATION OF CARRYFORWARD CREDIT

**LINE 11** - Subtract line 10 from line 8. This is the amount of credit to carry forward to next year’s Schedule K-25. Enter this amount on line 7 of next year’s Schedule K-25.

**IMPORTANT:** Enclose a copy of the tax credit certificate issued by the Kansas Housing Resources Corporation. For questions regarding the application or certification process, please contact the Kansas Housing Resources Corporation at [MIH@kshousingcorp.org](mailto:MIH@kshousingcorp.org). The Kansas Department of Revenue reserves the right to request additional information as necessary.

### TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS AVIATION / AEROSPACE TAX CREDIT



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_ ; ending \_\_\_\_\_, 20 \_\_\_\_ .

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

If you are filing as a qualified **employee** check here  and complete only Part A.

If you are filing as a qualified **employer** check here  and complete only Parts B and C.

**PART A - QUALIFIED EMPLOYEE CREDIT**

Name of Qualified Employer / Contractor	Date on which Qualified Employee Com- menced Employment / Contracting	Date on which Qualified Employee Ended Employment
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Are you (check one):

- An employee who has not previously been employed in the Kansas aviation sector.
  
- An employee who was previously employed by another employer or your current employer in the Kansas aviation sector but has been separated from such prior employment for at least 60 consecutive days.  
 Name of previous qualified employer or current employer from which separated: \_\_\_\_\_  
 Date of separation: \_\_\_\_\_
  
- Other such as a person moving into the state of Kansas for a job in the Kansas aviation sector; please explain: (Refer to instructions) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- 1. Amount of qualified employee credit in current tax year (See instructions) ..... 1. \_\_\_\_\_
- 2. Employee credit carried forward from prior year..... 2. \_\_\_\_\_
- 3. Total employee credit available (add lines 1 and 2)..... 3. \_\_\_\_\_
- 4. Qualified employee's current year Kansas tax liability after all credits other than this credit..... 4. \_\_\_\_\_
- 5. Current year qualified employee credit (Enter the lesser of line 3 or line 4).  
 Enter the result here and on the appropriate line of Form K-40..... 5. \_\_\_\_\_
- 6. Amount of credit to carry forward to next year (Subtract line 5 from line 3)..... 6. \_\_\_\_\_

**PART B -QUALIFIED EMPLOYER CREDIT(S)**

- 7. Employer credit for compensation paid to a qualified employee.  
 (Enter total for all Part C, line 18 amounts)..... 7. \_\_\_\_\_
- 8. Employer credit for tuition reimbursement paid to a qualified employee.  
 (Enter total for all Part C, line 27 amounts)..... 8. \_\_\_\_\_
- 9. Total employer tax credit. Add lines 7 and 8.  
 (Enter the result here and on the appropriate line of Form K-40, K-41 or K-120)..... 9. \_\_\_\_\_



**COMPLETE PART C USING A SEPARATE SHEET FOR EACH EMPLOYEE**

Name of Qualified Employee		Social Security Number (SSN)		
Address of Qualified Employee	City	State	Zip	County
Name of Qualified Employer / Contractor	Date on which Qualified Employee Commenced Employment / Contracting		Date on which Qualified Employee Ended Employment	

If other qualifier such as a person first contracting; please explain: (Refer to instructions) \_\_\_\_\_

**COMPENSATION**

- 10. Amount of compensation paid to qualified employee in current tax year ..... 10. \_\_\_\_\_
- 11. Authorized credit percentage ..... 11. 10%
- 12. Credit available (multiply line 10 by line 11) ..... 12. \_\_\_\_\_
- 13. Limitation of credit amount ..... 13. 15,000
- 14. Total credit after limitation (enter the lesser of line 12 or line 13) ..... 14. \_\_\_\_\_
- 15. Proportionate share percentage ..... 15. \_\_\_\_\_ %
- 16. Your share of credit (multiply line 14 by line 15) ..... 16. \_\_\_\_\_
- 17. Total Kansas tax liability for this year after all credits other than this credit ..... 17. \_\_\_\_\_
- 18. Amount of credit allowable (lesser of line 16 or line 17) ..... 18. \_\_\_\_\_

**TUITION REIMBURSEMENT**

Complete This Section Only If the Employee Participated In a Qualified Educational Program

Tuition reimbursement				
Date reimbursement was paid _____ <input type="checkbox"/> Tuition paid during participation in a qualified program <input type="checkbox"/> Tuition debt upon completion of a qualified program				
Name of Entity Providing Qualified Program				
Address of Entity Providing Qualified Program	City	State	Zip	County
Qualified Program / Course Name and Description				
Date on which Qualified Employee was awarded Degree or Certificate		Degree Earned (Check One): <input type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate <input type="checkbox"/> Technical		

- 19. Amount of tuition reimbursement paid to qualified employee ..... 19. \_\_\_\_\_
- 20. Authorized credit percentage ..... 20. 50%
- 21. Credit available (multiply line 19 by line 20) ..... 21. \_\_\_\_\_
- 22. Average annual amount paid for a qualified program ..... 22. \_\_\_\_\_
- 23. Total credit after limitation (lesser of line 21 or line 22) ..... 23. \_\_\_\_\_
- 24. Proportionate share percentage ..... 24. \_\_\_\_\_ %
- 25. Your share of credit (multiply line 23 by line 24) ..... 25. \_\_\_\_\_
- 26. Total Kansas tax liability for this year after all credits other than this credit ..... 26. \_\_\_\_\_
- 27. Amount of credit allowable (lesser of line 25 or line 26) ..... 27. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-26

## GENERAL INFORMATION

K.S.A. 79-32,290 provides tax credits against income tax for certain qualified aviation and aerospace employers for tuition or certain program specific course fee reimbursements paid to a qualified employee, for compensation paid to qualified employees in each of the first five years of employment, and for individuals who become qualified employees of aviation or aerospace employers.

“Aerospace” means relating to vehicles or objects for the purpose of suborbital, orbital or space flight, whether for private or public, or civil or defense-related purposes.

“Aviation” means relating to vehicles or objects, except parachutes, for the purpose of controlled flight through the air, regardless of how propelled or controlled, or whether manned or unmanned, whether for private or public, or civil or defense-related purposes.

“Aviation sector” means a private or public organization engaged in the manufacture of aviation or aerospace hardware or software, aviation or aerospace maintenance, aviation or aerospace repair and overhaul, supply of parts to the aviation or aerospace industry, provision of services and support relating to the aviation or aerospace industry, research and development of aviation or aerospace technology and systems, and the education and training of aviation or aerospace personnel.

“Compensation” means payments in the form of contract labor for which the payor is required to provide a federal tax form 1099 to the person paid, wages subject to withholding tax paid to a part-time employee or full-time employee, or salary or other remuneration. “Compensation” does not include employer-provided retirement, medical or healthcare benefits, reimbursement for travel, meals, lodging or any other expense.

“Institution” means a state educational institution, municipal university, institute of technology, community college or technical college, as those terms are defined in K.S.A. 74-3201b, and amendments thereto, or an educational institution, municipal university, institute of technology, community college or technical college within the meaning of those terms as defined in K.S.A. 74-3201b, and amendments thereto, but located in or established under the laws of another state or any other public or private college or university that is accredited by a regional accrediting body, the engineering accreditation commission of the accreditation board for engineering and technology (ABET) or the federal aviation administration.

“Qualified employee” means any person newly employed on a full-time basis by or first contracting with a qualified employer on a full-time basis on or after January 1, 2022, who has been awarded an undergraduate or graduate degree, or a technical degree or certificate from a qualified program by an institution.

“Qualified employer” means a sole proprietorship, general partnership, limited partnership, limited liability company, corporation, other legally recognized business entity or public entity whose principal business activity involves the aviation sector.

“Qualified program” means: (1) A program that has been accredited by the engineering accreditation commission of the accreditation board for engineering and technology (ABET), the federal aviation administration or a regional accrediting body and that awards an undergraduate or graduate degree; or (2) a program within the meaning of an associate of applied science degree program or career technical education program, within the meaning of those programs as defined in K.S.A. 74-32,407, and amendments thereto, whether a state or out-of-state program that results in the awarding of a degree or certificate that prepares the graduate for gainful employment with a qualified employer.

“Tuition” means the amount paid for enrollment, program specific course fees and instruction in a qualified program that includes both amounts paid during participation in a qualified program or tuition debt upon completion of a qualified program. “Tuition” does not include the cost of books, fees, other than program specific course fees, or room and board.

Qualified employers whose principal business activity involves the aviation sector are allowed to receive a nonrefundable income tax credit, beginning in tax year 2022, for tuition or certain program specific course fee reimbursements paid to a full-time “qualified employee.” To qualify for the credit the qualified employee must have graduated from an accredited undergraduate or graduate degree program, an associate of applied science degree program, or a career technical program. The credit can be claimed if the qualified employee, within one year prior to or following the commencement of employment with a qualified employer, graduated from a qualified program. The credit is capped at 50% of the total amount of tuition reimbursement paid and can be claimed each year, up to the fourth year of the qualified employee’s employment with the qualified employer. The credit is applied against the qualified employer’s income tax liability after all other credits have been allowed, is not refundable, and, once created in a particular tax year, cannot be carried forward.

Beginning with tax year 2022, a nonrefundable tax credit is allowed for qualified employers in an amount equal to 10% of the compensation paid to qualified employees in each of the first five years of employment, not to exceed \$15,000 per year. The credit cannot be claimed after the fifth year of employment. Compensation does not include benefits or reimbursable expenses. The credit is applied against the qualified employer’s income tax liability after all other credits have been allowed, is not refundable, and, once created in a particular tax year, cannot be carried forward.

Beginning with tax year 2022, a nonrefundable tax credit is allowed for employees who become qualified employees during the taxable year. A credit will be allowed for the first year the taxpayer becomes a qualified employee, and for each of the next four years during which the employee achieves the status of a qualified employee. The maximum amount of the credit is \$5,000 per year. The credit should be deducted from the employee’s income tax liability for the taxable year in which the employee is or has been a qualified employee. Employees with income tax liability of less than \$5,000 are eligible to carry any unused credit

forward for up to four additional tax years following the year in which the credit is first allowed.

A person who is newly employed by or contracts with a qualified employer in the aviation sector in the state of Kansas includes a person taking their first job in the Kansas aviation sector, a person moving into the state of Kansas for a job in the Kansas aviation sector, and a person returning to the Kansas aviation sector after an absence. It does not include a person already employed in the Kansas aviation sector or a person who was already employed in the Kansas aviation sector immediately preceding their employment or contracting with another qualified employer.

No new tax credits are to be issued or earned after December 31, 2026.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

### **SPECIFIC INSTRUCTIONS**

Complete the information regarding the taxpayer claiming the credit.

If you are filing as a qualified employee complete only Part A.

If you are filing as a qualified employer complete only Parts B and C.

### **PART A - QUALIFIED EMPLOYEE CREDIT**

Complete the information regarding the qualified employee. Enter the name of the qualified employer, the date when employment commenced and when employment/ contracting ended. If the qualified employee is still employed, enter "N/A".

If the "Other" check box is selected, please explain how the employee / contractor qualifies such as, moved to Kansas to work in the aviation sector.

**LINE 1** - Enter \$5,000 credit each year the taxpayer achieves the status of a qualified employee or contractor for the four taxable years succeeding the taxable year in which the credit was first allowed. This would include those that move to Kansas to work in the aviation sector. If claiming carry forward only, enter zero.

**LINE 2** - Enter the amount of qualified employee credit carried forward from the prior year.

**LINE 3** - Add lines 1 and 2. This is the total qualified employee credit available in the current year.

**LINE 4** - Enter the qualified employee's current Kansas tax year liability after all credits other than this credit.

**LINE 5** - Enter the lesser of line 3 or 4 here, and on the appropriate line of Form K-40. This is the current year qualified employee tax credit.

**LINE 6** - Subtract line 5 from line 3. This is the amount of credit to carry forward to next year.

### **PART B - TOTAL QUALIFIED EMPLOYER CREDIT**

**LINE 7** - Enter the amount of the employer credit for compensation paid to all qualified employees from line 18, Part C.

**LINE 8** - Enter the amount of the employer credit for tuition reimbursement paid to all qualified employees from line 27, Part C.

**LINE 9** - Add lines 7 and 8. This is the total qualified employer's credit for the current year and should be entered on the appropriate line of Form K-40, K-41 or K-120.

### **PART C - QUALIFIED EMPLOYER'S EMPLOYEE INFORMATION**

Complete the information regarding the qualified employee. Enter the date when employment commenced and when employment / contracting ended. If the qualified employee is still employed, enter "N/A".

#### **COMPENSATION**

**LINE 10** - Enter the amount of compensation paid to the qualified employee in the current year.

**LINE 11** - The authorized credit percentage is 10% of compensation paid.

**LINE 12** - Multiply line 10 by line 11. This is the available credit.

**LINE 13** - The credit amount may not exceed \$15,000 annually for each qualified employee.

**LINE 14** - Enter the lesser of line 12 or line 13. This is the total credit after the limitation.

**LINE 15** - Enter your proportionate share percentage. Partners, Shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 16** - Multiply line 14 by line 15. This is your share of the credit.

**LINE 17** - Enter your total Kansas tax liability for the current year after all other credits have been allowed.

**LINE 18** - Enter the lesser of line 16 or line 17. This is the qualified employer's credit for compensation for this employee. Combine this amount with the amount for other qualified employees and enter the result on Part B, line 7.

#### **TUITION REIMBURSEMENT**

Check the box to indicate when the tuition reimbursement was paid.

Complete the information regarding the qualified employee and the qualified program. Provide the name and address of the entity providing the program, the program / course name, and a description of the program / course. Enter the date on which the qualified employee was awarded a degree or certificate and check the box for the type of degree earned.

**LINE 19** - Enter the amount of tuition reimbursement paid to the qualified employee.

**LINE 20** - The authorized credit percentage is 50% of the tuition reimbursed during the tax year.

**LINE 21** - Multiply line 19 by line 20. This is the available credit.

**LINE 22** - Enter the average annual amount of tuition paid by a qualified employee for enrollment and instruction in a qualified program.

**LINE 23** - The credit amount may not exceed 50% of the average annual amount paid by a qualified employee for enrollment and instruction in a qualified program. Enter the lesser of line 21 or line 22.

**LINE 24** – Enter your proportionate share percentage. Partners, Shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 25** - Multiply line 23 by line 24. This is your share of the credit.

**LINE 26** - Enter your total Kansas tax liability for the current year after all other credits have been allowed.

**LINE 27** - Enter the lesser of line 25 or line 26. This is the qualified employer's credit for tuition reimbursement for this employee. Combine this amount with the amount for other qualified employees and enter the result on Part B, line 8.

## **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: **[ksrevenue.gov](http://ksrevenue.gov)**

# K-27

(Rev. 7-24)

# KANSAS Housing Investor Credit

K-27  
Attach  
195324



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

### CLAIMING CREDIT AS:

Developer    Builder    Investor    Transferee   Project Number \_\_\_\_\_

### PART A – GENERAL INFORMATION

- Certificate Number (Issued by Kansas Housing Resources Corporation) .....
- Enter name of developer, builder or investor \_\_\_\_\_
- Address of Investment \_\_\_\_\_
- County of Investment \_\_\_\_\_

### PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR

- Enter credit amount from certificate that is issued by the Kansas Housing Resources Corporation ..... 5. \_\_\_\_\_
- Proportionate share percentage (see instructions) ..... 6. \_\_\_\_\_
- Enter your share of credit for this year's investment (multiply line 5 by line 6)..... 7. \_\_\_\_\_
- Enter the amount of available carryforward credit from the prior year's Schedule K-27 ..... 8. \_\_\_\_\_
- Total credit available this tax year (add lines 7 and 8) ..... 9. \_\_\_\_\_
- Amount of your Kansas tax liability for this tax year after all credits other than this credit..... 10. \_\_\_\_\_
- Enter the lesser of lines 9 or 10. This is the amount of credit allowed this tax year.  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130 ..... 11. \_\_\_\_\_

### PART C – COMPUTATION OF CARRYFORWARD CREDIT

- Subtract line 11 from line 9. This is the amount of credit to carry forward to next year's Schedule K-27.  
Enter this amount on line 8 of next year's Schedule K-27..... 12. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-27

## GENERAL INFORMATION

K.S.A. 79-32,313 provides an income tax, privilege tax, or premium tax credit for a qualified investor who makes a cash investment in a qualified housing project. A qualified investor is a Kansas investor that has made a cash investment in a qualified housing project and includes the project builder or developer. A Kansas investor is an individual who is a resident of Kansas or any business entity domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, that does business primarily in Kansas or conducts substantially all of its business activities in Kansas, or a bank or other financial institution or association chartered or incorporated under the laws of Kansas that does business primarily in Kansas or conducts substantially all of its business activities in Kansas.

A qualified housing project is a project within a city or county for the construction of single-family residential dwellings, including, but not limited to, manufactured housing or modular housing, or multi-family residential dwellings or buildings, that is eligible for designation by the Director of Housing of the Kansas Development Finance Authority as a project for the purposes of the tax credit allowed under this act. A qualified housing project does not include a project eligible for income or other tax credits designated for low-income housing under state or federal law, including, but not limited to, the low-income housing tax credit pursuant to 26 U.S.C. § 42, or a project participating in tenant-based or project-based programs pursuant to section 8 of the United States housing act of 1937, 42 U.S.C. § 1437f. To be designated a qualified housing project, the project builder or developer must apply to the Director of Housing on a form approved by the Director.

If the Director of Housing approves the application, the Director will issue a tax credit certificate for the project. To claim the tax credit, the qualified investor, builder or developer, must complete and submit Schedule K-27 Kansas Housing Investor Credit with their income tax, privilege tax, or premium tax return. If the credit amount exceeds the taxpayer's tax liability in a taxable year the remaining credit may be carried forward in the succeeding taxable years until the total credit amount is used, except that no credit may be claimed after four taxable years from issuance of the credit, and any remaining credit will be forfeited.

Any qualified investor who received a tax credit shall be deemed to acquire an interest in the transferable credit limited to the amount of the credit issued to the qualified investor. All or a portion of the credit may be transferred by the qualified investor or any subsequent transferee to one or more persons, whether or not the transferee is a qualified investor and be claimed by the transferee as a credit against the transferee's Kansas tax liability in the same manner as the transferor beginning in the year the credit is transferred. Any remaining credit can be carried forward and cannot be refunded. There is no limit on the number of times a credit, or any portion thereof, can be transferred.

The taxpayer claiming a transferable credit is responsible for providing documentation verifying acquisition of the credit to the Secretary of Revenue. The transferor of the credit is required to provide the Director of Housing and the Secretary of Revenue with the name, address, TIN, and other information as required for each transfer recipient.

If the Director of Housing determines a project is not in substantial compliance with the Kansas Housing Investor Tax Credit Act or the project agreement, the project may lose its designation as a qualified project. Upon loss of the designation as a qualified housing project, the project builder or developer will be required to repay any tax credits they have claimed. Qualified investors other than the project builder or developer who have lawfully made a cash investment in a qualified and approved project will not have their tax credits disallowed solely due to the project losing its designation as a qualified housing project.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

### **PART A – GENERAL INFORMATION**

- LINE 1** – Enter certificate number issued by the Kansas Housing Resources Corporation.
- LINE 2** – Enter name of developer, builder or investor as shown on the certificate.
- LINE 3** – Enter address of project location as shown on tax credit certificate.
- LINE 4** – Enter county of project location.

### **PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR**

- LINE 5** – Enter the credit amount on the certificate issued by the Kansas Housing Resource Corporation.
- LINE 6** – Enter your proportionate share percentage. Partners, shareholders or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.
- LINE 7** – Enter your share of credit for this year's investment by multiplying line 5 by line 6.
- LINE 8** – Enter the amount of available carryforward credit from the prior year's Schedule K-27.
- LINE 9** – Enter the total credit available this tax year by adding lines 7 and 8.



**LINE 10** – Enter the amount of your Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 11**– Enter the lesser of lines 9 or 10. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

**PART C – COMPUTATION OF CARRYFORWARD CREDIT**

**LINE 12** – Subtract line 11 from line 9. This is the amount of credit to carry forward to next year's Schedule K-27. Enter this amount on line 8 of next year's Schedule K-27.



**IMPORTANT:** Enclose a copy of the tax credit certificate issued by the Kansas Housing Resources Corporation. Questions regarding the application or certification process, may be directed to the Kansas Housing Resources Corporation at [MIH@kshousingcorp.org](mailto:MIH@kshousingcorp.org). The Kansas Department of Revenue reserves the right to request additional information as necessary.

**TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov).

**KANSAS**  
**ATTRACTING POWERFUL ECONOMIC EXPANSION TAX CREDIT**



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer Identification Number (EIN)

Check One:  Qualified Firm  Qualified Supplier

**PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR**

- 1. Approved credit as certified by the Department of Commerce ..... 1. \_\_\_\_\_
- 2. Enter your proportionate share percentage (see instructions)..... 2. \_\_\_\_\_
- 3. Total credit available (multiply line 1 by line 2)..... 3. \_\_\_\_\_

**PART B – COMPUTATION OF THIS YEAR'S CREDIT**

- 4. Amount of tax liability for this tax year after all credits other than this credit. .... 4. \_\_\_\_\_
- 5. Amount of credit this tax year (enter the lesser of lines 3 and 4; see instructions)..... 5. \_\_\_\_\_

**PART C – COMPUTATION OF REFUND**

- 6. Excess credit to be refunded (subtract line 5 from line 3, cannot be less than zero see instructions)..... 6. \_\_\_\_\_

**PART D – NEW INVESTMENT INFORMATION**

- 7. Number of actual jobs created as a direct result of this qualified investment ..... 7. \_\_\_\_\_
- 8. Additional payroll generated as a direct result of actual jobs created on line 7. .... 8. \_\_\_\_\_
- 9. Actual number of jobs retained that would have been eliminated if not for the qualified investment ..... 9. \_\_\_\_\_
- 10. Payroll for actual jobs retained on line 9. .... 10. \_\_\_\_\_
- 11. Additional revenue or loss generated as a direct result of this qualified investment. .... 11. \_\_\_\_\_
- 12. Additional sales generated as a direct result of this qualified investment..... 12. \_\_\_\_\_
- 13. Total employment in the state of Kansas. .... 13. \_\_\_\_\_
- 14. Total payroll in the state of Kansas. .... 14. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-28

## GENERAL INFORMATION

### Qualified Firm

Pursuant to K.S.A. 74-50,313(a) for taxable years commencing after December 31, 2021, a qualified firm that makes a qualified business investment in a qualified business facility of at least \$1,000,000,000 as agreed to by the qualified firm and the Secretary of Commerce and meets the requirements of K.S.A. 74-50,312, and amendments thereto, shall be allowed a credit for such investment against the tax imposed by the Kansas income tax act, the premium tax or privilege fees imposed pursuant to K.S.A. 40-252, and amendments thereto, or the privilege tax as measured by the net income of financial institutions imposed pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

### Qualified Supplier

Pursuant to K.S.A. 74-50,313(b) for taxable years commencing after December 31, 2021, a qualified supplier that makes a qualified investment and meets the requirements of K.S.A. 2022 Supp. 74-50,312, and amendments thereto, shall be allowed a credit for such investment against the tax imposed by the Kansas income tax act, the premium tax or privilege fees imposed pursuant to K.S.A. 40-252 and amendments thereto, or the privilege tax as measured by the net income of financial institutions imposed pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

## DEFINITIONS

“**Qualified Firm**” means a for-profit business establishment, subject to state income, sales or property taxes that is:

Engaged in one or more of the following industries, as defined by the Secretary of Commerce:

- Advanced manufacturing,
- Aerospace,
- Distribution, logistics and transportation,
- Food and agriculture; or
- Professional and technical services

Engaged in any industry or revenue-producing activity if seeking benefits with respect to a qualified business facility that is the national corporate headquarters of the for-profit business establishment.

Qualified firm does not include a business establishment engaged in mining, swine production, ranching or gaming.

“**Qualified Supplier**” means any business that is a supplier of components, sub-assemblies, chemicals, or other process-related tangible goods, is located in Kansas and that is owned by an individual, any partnership, association, limited liability corporation, or corporation domiciled in Kansas or any business, including any business owned by an individual, any partnership, association, limited liability corporation or corporation, even if the business is a wholly owned subsidiary of a foreign corporation, that operates the qualified supplier in the state of Kansas for the purpose of supplying a qualified firm.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

Check if you are a qualified firm or qualified supplier certified with the Kansas Department of Commerce.

### PART A - COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR

**LINE 1** - Enter the approved credit amount as certified by the Department of Commerce.

**LINE 2** - Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** - Enter the total credit available for this year's investment by multiplying line 1 by line 2.

### PART B - COMPUTATION OF THIS YEAR'S CREDIT

**LINE 4** - Enter the amount of your Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 5** - Enter the lesser of lines 3 or 4. This is the amount of credit allowed against your tax liability this tax year. Enter the amount on the appropriate line of Form K-40, K-41, K-120, or K-130 return.

### PART C - COMPUTATION OF REFUND

**LINE 6** - Subtract line 5 from line 3, cannot be less than zero. This is the excess amount of credit to be refunded. Enter the refund amount on the refundable credit line of your K-40, K-41, K-120, or K-130 return.

### PART D - NEW INVESTMENT INFORMATION

**LINES 7 through 14** - As a condition for claiming credits, any qualified firm or qualified supplier shall provide information pursuant to K.S.A. 79-32.243. It is important that the information provided in Part D is for the entity claiming the tax credit.

**LINE 7** - Enter the number of actual jobs this taxpayer has created during this tax period as a direct result of the qualified investment.

**LINE 8** - Enter the total compensation paid during this tax period for the employees identified on line 7.

**LINE 9** - Enter the number of actual jobs that have been retained by this taxpayer during this tax period that would have been eliminated if not for the qualified investment.

**LINE 10** - Enter the total compensation paid during this tax period for the employee(s) identified on line 9.

**LINE 11** - Enter the income or loss generated during this tax period as a direct result of the qualified investment made.

**LINE 12** - Enter the sales generated during this tax period as a direct result of the qualified investment made.

**LINE 13** - Enter the entity's total number of employees in the state of Kansas for this tax period.

**LINE 14** - Enter the total amount of compensation paid during this tax period for the total number of employees on line 13.

## TAXPAYER ASSISTANCE

Questions you may have about qualifying for the attracting powerful economic expansion program should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson ST, Suite 100  
Topeka KS 66612-1354  
Phone: 785-296-5298  
[kansascommerce.gov](http://kansascommerce.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989  
[ksrevenue.gov](http://ksrevenue.gov)

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# K-29

(Rev. 7-24)

# KANSAS SHORT LINE RAILROAD TAX CREDIT

K-29  
Attach  
195524



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

## PART A –GENERAL INFORMATION

Certificate Number: \_\_\_\_\_

Check here if this credit is the result of a transfer credit from an eligible taxpayer.

## PART B –RAILROAD TRACK INFORMATION

1. Number of miles of railroad track owned or leased in Kansas for the above taxable year..... 1. \_\_\_\_\_

2. Amount of credit for expenditures to maintain railroad track. Enter total credit from the tax credit certificate.. 2. \_\_\_\_\_

## PART C – RAIL SIDING INFORMATION

3. Number of rail sidings owned or leased in Kansas for the above taxable year .....3. \_\_\_\_\_

4. Amount of credit for expenditures to maintain rail siding. Enter total credit from the tax credit certificate .....4. \_\_\_\_\_

## PART D – COMPUTATION OF CREDIT AVAILABLE

5. Total credit issued by the Department of Revenue (add lines 2 and 4). ..... 5. \_\_\_\_\_

6. Proportionate share percentage (see instructions)..... 6. \_\_\_\_\_

7. Your share of the credit (multiply line 5 by line 6)..... 7. \_\_\_\_\_

## PART E – COMPUTATION OF CREDIT CARRY FORWARD

8. Total amount of carry forward available on this return. Enter the amount of available carry forward from the prior year's Schedule K-29 ..... 8. \_\_\_\_\_

9. Amount of credit received from a transferor in this tax year ..... 9. \_\_\_\_\_

10. Amount of credit transferred to a transferee in this tax year..... 10. \_\_\_\_\_

11. Total tax credit available (add lines 7, 8, 9 and subtract line 10) ..... 11. \_\_\_\_\_

12. Amount of your Kansas tax liability for this tax year after all credits other than this credit ..... 12. \_\_\_\_\_

13. Credit this tax year (enter the lesser of line 11 or line 12)..... 13. \_\_\_\_\_  
Enter this amount on the appropriate line of Form K-40, K-41 or K-120.

14. Credit available for carry forward to next year's schedule K-29 ..... 14. \_\_\_\_\_  
(subtract line 13 from line 11; cannot be less than zero)

# INSTRUCTIONS FOR SCHEDULE K-29

## GENERAL INFORMATION

K.S.A. 79-32,297 provides an income tax credit for 50% of qualified railroad track maintenance expenditures made by eligible taxpayers. An eligible taxpayer may be either: (1) any railroad subject to the Kansas income tax that is classified by the United States surface transportation board a Class II or Class III railroad, as defined by 49 C.F.R. § 1201.1-1(a), as in effect on January 1, 2022; or (2) any owner or lessee of a rail siding located on or adjacent to a Class II or Class III railroad in Kansas.

Qualified railroad track maintenance expenditures are gross expenditures for maintenance, reconstruction or replacement of railroad track, including roadbed, bridges, industrial leads and side-track, and related track structures to the extent the expenditures are on track located in Kansas and the track was owned or leased by an eligible taxpayer as of January 1, 2022. Qualified railroad track maintenance expenditures do not include expenditures used to generate a federal tax credit or expenditures funded by a state or federal grant.

To apply for the credit an eligible taxpayer must complete and submit Form K-205, Short Line Railroad Tax Credit Application, which is available from the Department of Revenue's website at: [ksrevenue.gov](http://ksrevenue.gov). All qualified railroad track maintenance expenditures must be approved before any credit will be certified and allowed to be applied against an eligible taxpayer's income tax liability.

The amount of the credit is limited to \$5,000 per mile of track or per rail siding owned or leased within the state of Kansas by the eligible taxpayer as of the close of the taxable year. A mile of track may be taken into account only once in each taxable year. The total amount of credits allowed for all eligible taxpayers for each taxable year shall not exceed \$8,720,000.

Any credit not used by an eligible taxpayer in the year it is allowed can be carried forward for up to five taxable years immediately following the taxable year for which the credit was allowed. The credit is not refundable.

A credit not used by an eligible taxpayer may be transferred, by written agreement, from an eligible taxpayer to an eligible customer or eligible vendor. An eligible customer is a business that: (1) uses Class II or Class III short line railroads or railroad related property, facilities, or structures located wholly or partly within Kansas to transport property, commodities, or goods directly or indirectly; (2) is served by a Class II or Class III short line railroad; or (3) stores rail cars on the Class II or Class III short line railroad. An eligible vendor is a person who provides railroad related services directly to an eligible taxpayer. Railroad related services include, but are not limited to, transport of freight by rail; loading and unloading of freight transported by rail; railroad bridge services; railroad track construction; provision of railroad track material or equipment; locomotive or freight train car leasing or rental; maintenance of a railroad's right-of-way, including vegetation control; and freight train car repair, rehabilitation or re-manufacturing repair services. A Class I railroad is not an eligible customer or vendor.

A transfer from an eligible taxpayer to an eligible customer or eligible vendor must occur during the five years immediately following the taxable year for which the credit is allowed. A copy of the written transfer agreement must be jointly filed with the Department of Revenue by the eligible taxpayer originally allowed the credit and the transferee within 30 days of the transfer. The written agreement must contain the name, address and taxpayer identification number of the parties to the transfer, the amount of unused credit being transferred, the taxable year the credit was originally allowed to the eligible taxpayer and the taxable year or years for which the credit may be claimed.

The eligible taxpayer transferring a credit and the transferee receiving a credit must notify the Kansas Department of Revenue of the transfer by submitting Form K-260, Tax Credit Transfer Notification Form. The eligible taxpayer transferring the credit must complete the Transferor portion of the Notification Form, sign the form, and then provide the form to the transferee receiving the credit. The transferee must then complete the Transferee portion of the Notification Form, sign the form, and then submit the completed form to the Department of Revenue. The form is available through the Department's website at: [ksrevenue.gov](http://ksrevenue.gov).

No transfer can occur until form K-205, Short Line Railroad Tax Credit Application has been submitted and the credit certified and approved.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

### **PART A - GENERAL INFORMATION**

Enter the certificate number from the Tax Credit Certificate issued by the Department of Revenue. Indicate, by checking the box, if this tax credit has been transferred to you.

### **PART B – RAILROAD TRACK INFORMATION**

**LINE 1** – Enter the number of miles of railroad track owned or leased in Kansas for this tax year for which the credit is based.

**LINE 2** – Enter the total credit for expenditures to maintain railroad track. This total credit will be referenced on the Tax Credit Certificate issued by the Kansas Department of Revenue.

### **PART C – RAIL SIDING INFORMATION**

**LINE 3** – Enter the number of rail sidings owned or leased in Kansas for this tax year for which this credit is based.

**LINE 4** – Enter the total credit for expenditures to maintain rail siding. This total credit will be referenced on the Tax Credit Certificate issued by the Kansas Department of Revenue.

## **PART D– COMPUTATION OF CREDIT AVAILABLE**

**LINE 5** – Add lines 2 and 4. This is the total credit issued by the Department.

**LINE 6** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 7** – Multiply line 5 by line 6. This is your share of the credit.

## **PART E – COMPUTATION OF CREDIT CARRY FORWARD**

**LINE 8** – Enter amount of available carry forward from prior year's Schedule K-29.

**LINE 9** – Enter the amount of short line railroad credit received from a transferor in this tax year.

**LINE 10** – Enter the amount of short line railroad credit transferred to a transferee in this tax year.

**LINE 11** – Add lines 7, 8, 9 and subtract line 10. This is the total credit available.

**LINE 12** – Enter the amount of your Kansas tax liability for this tax year after all other credits other than this credit.

**LINE 13** – Enter the lesser of line 11 or line 12. Enter here and on the appropriate line of Form K-40, K-41 or K-120.

**LINE 14** – Subtract line 13 from line 11 and enter the result. This amount cannot be less than zero. Enter this amount on next year's Schedule K-29.

## **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222

Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov).

For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number
---------------------------------------	------------------------

**PART A – GENERAL INFORMATION**

- 1. Date the investment was made (mm/dd/yyyy): \_\_\_\_\_
- 2. Name of the qualified Kansas business in which the investment was made:  
\_\_\_\_\_
- 3. Employer Identification Number (EIN) of the qualified Kansas business in which the investment was made: \_\_\_\_\_
- 4.  Check here if this credit is the result of a transfer of credit from another investor in a qualified business.
- 5. Name and address of the original investor: \_\_\_\_\_  
\_\_\_\_\_
- 6. Social Security Number (SSN) of the original investor: \_\_\_\_\_

**PART B – COMPUTATION OF CREDIT FOR THIS YEAR'S INVESTMENT**

- 7. Total amount of cash investment this tax year. 7. \_\_\_\_\_
- 8. Credit amount issued by the Kansas Department of Commerce. 8. \_\_\_\_\_

**PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

- 9. Amount of available carry forward from the prior year's Schedule K-30. 9. \_\_\_\_\_
- 10. Total credit available this tax year (add lines 8 and 9). 10. \_\_\_\_\_
- 11. Amount of your Kansas tax liability for current taxable after all previously claimed credits. 11. \_\_\_\_\_
- 12. Amount of credit allowable this tax year (enter the lesser of line 10 or line 11).  
Enter this amount on the appropriate line of Form K-40. 12. \_\_\_\_\_

**PART D – COMPUTATION OF CREDIT CARRY FORWARD**

- 13. Amount of credit to carry forward to next year's Schedule K-30 (subtract line 12 from line 10). 13. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-30

## GENERAL INSTRUCTIONS

K.S.A. 74-8133 provides a tax credit against the income or premium tax of any angel investor for a cash investment in the qualified securities of a qualified Kansas business.

Before an angel investor may be entitled to receive tax credits, such investor must have made a cash investment in a qualified security of a qualified Kansas business. The investment must be made in a business that has been approved by the Kansas Department of Commerce as a qualified business prior to the date on which the cash investment is made. For information and assistance regarding the approval of a qualified Kansas business, visit the Kansas Department of Commerce website at [www.kansascommerce.gov/angels](http://www.kansascommerce.gov/angels) or call 785-296-3481.

For tax year 2021 and all tax years thereafter the credit is up to 50% of the investors' cash investment in any qualified Kansas business, subject to the following limitations:

- No tax credits will be allowed for more than \$100,000 for a single Kansas business or a total of \$350,000 in tax credits for a single year per investor who is a natural person or owner of a permitted entity investor.
- No tax credits shall be allowed for any cash investments in qualified securities for any year after the year 2026.
- The total amount of tax credits shall not exceed \$6,000,000 for tax year 2008 through 2022 except that for tax year 2011, the total amount of tax credits shall not exceed \$5,000,000. The amount of tax credits shall not exceed the following for the indicated years:
  - \$6,500,000 for tax year 2023.
  - \$7,000,000 for tax year 2024.
  - \$7,500,000 for tax year 2025.
  - \$8,000,000 for tax year 2026.

If the amount by which that portion of the credit allowed by this section exceeds the investors' liability in any one taxable year, the remaining portion of the credit may be carried forward until the total amount of the credit is used. If the investor is a permitted entity investor, the credit provided by this section shall be claimed by the owners of the permitted entity investor in proportion to their ownership share of the permitted entity investor.

Subject to certain restrictions this credit may be transferred to another taxpayer. Contact the Department of Commerce for more information.

“**Angel investor**” and “**investor**” mean an accredited investor who is a natural person or an owner of a permitted entity investor, who is of high net worth, as defined in 17 C.F.R. § 230.501(a) as in effect July 1, 2004, and who seeks high returns through private investments in start-up companies and may seek active involvement in business, such as consulting and mentoring the entrepreneur.

“**Cash investment**” means money or money equivalent in consideration for qualified securities.

“**Permitted entity investor**” means any: a) general partnership, limited partnership, corporation that has in effect a valid election to be taxed as an S corporation under the United States Internal

Revenue Code, or a limited liability company that has elected to be taxed as a partnership under the United States Internal Revenue Code; and, b) that was established and is operated for the sole purpose of making investments in other entities.

## SPECIFIC LINE INSTRUCTIONS

### GENERAL INFORMATION

**LINES 1 through 6** – Complete the information for the qualified Kansas business and original investor as requested.

### PART B – COMPUTATION OF CREDIT FOR THIS YEAR'S INVESTMENT

**LINE 7** – Enter total amount of **cash** investment made this tax year.

**LINE 8** – Enter the credit amount issued by the Kansas Department of Commerce. This line should not include any carryforward.

### PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 9** – Enter the carry forward amounts available from prior year's K-30 schedules and enclose a copy of those schedules.

**LINE 10** – Add lines 8 and 9 and enter the result.

**LINE 11** – Enter your total Kansas tax liability for the current tax year after all credits other than the credit allowed for investments made during this tax year.

**LINE 12** – Enter the lesser of line 10 or line 11. Enter this amount on the appropriate line of Form K-40.

### PART D – COMPUTATION OF CARRY FORWARD CREDIT

**LINE 13** – Subtract line 12 from line 10 and enter result. This amount cannot be less than zero. Enter this amount on next year's Schedule K-30.



**IMPORTANT:** DO NOT send any enclosures with this schedule. A copy of the *approved* Department of Commerce certification form must be kept with your records. If this is a credit that has been transferred, documentation of the approved transfer as provided by the Kansas Department of Revenue must be retained with your records. The Department of Revenue reserves the right to request additional information as necessary.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



**KANSAS  
CENTER FOR ENTREPRENEURSHIP CREDIT**



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

Enter exact date and amount of contributions made this taxable year (if additional space is needed, enclose a separate sheet):

Date	Amount	Date	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR’S CONTRIBUTIONS**

- 1. Enter the total contributions made to the Kansas Center for Entrepreneurship (KCE) this tax year. 1. \_\_\_\_\_
- 2. Proportionate share percentage (see instructions). 2. \_\_\_\_\_
- 3. Your share of contributions (multiply line 1 by line 2). 3. \_\_\_\_\_
- 4. Authorized credit percentage. 4. 75%
- 5. Your share of the credit for contributions made this year (multiply line 3 by line 4). 5. \_\_\_\_\_

**PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR**

- 6. Enter the amount of available carryforward credit from the prior year’s Schedule K-31. 6. \_\_\_\_\_
- 7. Total credit available this tax year (add lines 5 and 6). 7. \_\_\_\_\_
- 8. Amount of your Kansas tax liability for this tax year after all credits other than this credit. 8. \_\_\_\_\_
- 9. Enter the lesser of lines 7 or 8. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120 or K-130. 9. \_\_\_\_\_

**PART C – COMPUTATION OF CARRYFORWARD CREDIT**

- 10. Subtract line 9 from line 7. This is the amount of credit to carry forward to next year’s Schedule K-31. Enter this amount on line 6 of next year’s Schedule K-31. 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-31

## GENERAL INFORMATION

K.S.A. 74-99c09 provides a tax credit against the income or premiums tax for an investor making a contribution of cash or property (other than used clothing) in an amount or value of \$250 or more to the KCE (Kansas Center for Entrepreneurship). For tax year 2019, and all tax years thereafter, new tax credits will be available for privilege tax as measured by net income of financial institutions. The credit is 75% of the total amount of cash or property donated during the taxable year, subject to the limitations below. If the credit allowed exceeds the investor's tax liability in any one taxable year, the remaining portion of the credit may be carried forward until the total amount of the credit is used.

To receive this credit your application for registration of authorized tax credits must be approved by the KCE.

This tax credit is limited to \$50,000 per individual contributor per tax year for tax years prior to January 1, 2019. For tax years beginning January 1, 2019 and after, the tax credit is limited to \$100,000 per individual contributor per tax year.

A "**contribution**" is the donation of cash or property, other than used clothing, in an amount or value of \$250 or more.

A "**contributor**" is a person or entity making a contribution to the KCE.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

### **PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR'S CONTRIBUTIONS**

**LINE 1** – Enter the total contribution made to the **KCE (Kansas Center for Entrepreneurship)** this tax year.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result.

**LINE 4** – The credit is limited to 75% of the contribution made during this tax year.

**LINE 5** – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

### **PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR**

**LINE 6** – Enter the amount of available carryforward credit from the prior year's Schedule K-31.

**LINE 7** – Add amounts on line 5 and 6 and enter the result.

**LINE 8** – Enter your total Kansas tax liability after all credits other than this credit.

**LINE 9** – Enter the lesser of lines 7 or 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120 and K-130.

### **PART C – COMPUTATION OF CARRY FORWARD CREDIT**

**LINE 10** – Subtract line 9 from line 7. This is the amount of credit to carry forward and enter on line 6 of next year's Schedule K-31.

**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the approved authorization from the KCE must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

## TAXPAYER ASSISTANCE

Questions about the KCE should be addressed to:

Kansas Center for Entrepreneurship  
1845 Fairmount, Box 202  
Wichita, KS 67260-0202

Toll Free Phone: 877-521-8600  
**networkkansas.com**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: **ksrevenue.gov**

# KANSAS AGRITOURISM LIABILITY INSURANCE CREDIT



For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_ ; ending \_\_\_\_\_, 20 \_\_\_\_ .

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
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**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the certificate issued by the Kansas Department of Commerce must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

### PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES (C Corporations only)

1. Cost of liability insurance paid during this taxable year (C Corporations only). 1. \_\_\_\_\_
- Insurance Agent’s Name \_\_\_\_\_ Phone Number \_\_\_\_\_
- Insurance Company Name \_\_\_\_\_ Policy Number \_\_\_\_\_

*I hereby certify that the amount of liability insurance entered on line 1 above is the total amount paid during this tax year for the property that is actually utilized in the Taxpayer’s Registered Agritourism Operation and meets the eligibility requirement for claiming this credit as set out in Kansas Administration Regulation 115-40-1 et seq.*

Signature of Agent \_\_\_\_\_ Date \_\_\_\_\_

2. Credit percentage allowed ..... 2. 20%
3. Credit for this year’s liability insurance (multiply line 1 by line 2) ..... 3. \_\_\_\_\_
4. Enter the amount of available carry forward from the prior year’s Schedule K-33..... 4. \_\_\_\_\_
5. Total credit available for this tax year (add line 3 and line 4) ..... 5. \_\_\_\_\_
6. Maximum credit allowable per tax year ..... 6. \$2,000
7. Credit for this tax year (enter the lesser of line 5 or line 6)..... 7. \_\_\_\_\_

### PART B – COMPUTATION OF THIS YEAR’S CREDIT (C Corporations only)

8. Total Kansas tax liability for this year after all credits other than this credit..... 8. \_\_\_\_\_
9. Agritourism liability insurance credit for this year (enter the lesser of line 7 or line 8 here and in Part I of Form K-120)..... 9. \_\_\_\_\_

**If line 8 is less than line 7, complete Part C.**

### PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

10. Subtract line 9 from line 7 and enter the result. This is the amount of carry forward available to enter on next year’s Schedule K-33 ..... 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-33

## GENERAL INFORMATION

K.S.A. 32-1438 and 32-1438a provides for an income tax credit equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. The maximum credit allowed is \$2,000 per tax year. An agritourism business must register with the Kansas Department of Commerce and receive a certificate of eligibility to claim this income tax credit.

Registered agritourism businesses who begin operating on or after July 1, 2004 may claim this credit for the first five taxable years the agritourism business is open.

If the credit exceeds the taxpayer's income tax liability for the tax year, the excess credit may be carried forward to the next succeeding year or years until the total amount of tax credit has been used, except that no credit may be carried over for deduction after the third taxable year succeeding the taxable year in which the credit is earned.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C Corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

## SPECIFIC LINE INSTRUCTIONS



**IMPORTANT:** An agritourism business must be registered with the Kansas Department of Commerce to be eligible for this tax credit.

Complete all information at the top of the schedule.

### PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S EXPENDITURES

**LINE 1 (C Corporations only)** – Enter total amount paid for liability insurance during this tax year as a direct expense of operating an agritourism operation registered with the Kansas Department of Commerce. Your insurance agent must certify that the liability insurance meets the eligibility criteria for claiming this credit as set out in Kansas Administrative Regulation 115-40-1 *et seq.*, specifically that the amount entered on line 1:

- 1) was paid during this tax year;
- 2) is limited to only the parcel(s) of real property employed in the agritourism operation; and,
- 3) is the cost of specific liability insurance for the agritourism operation that is in addition to existing liability insurance coverage.

**LINE 2** – The credit amount is 20% of the cost of liability insurance paid by a registered agritourism operator during the tax year

**LINE 3** – Multiply line 1 by line 2, and enter the result. This is the credit available for this year's expenditures.

**LINE 4** – Enter the amount of any credit carry forward from a prior year's Schedule K-33. (There will not be an entry on this line in the first year.)

**LINE 5** – Add line 3 and line 4. This is the total credit available for this tax year.

**LINE 6** – The maximum credit allowable for any tax year is \$2,000.

**LINE 7** – Enter the lesser of line 5 or line 6. This is the credit for this tax year.

### PART B – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 8** – Enter your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 9** – Enter the lesser of line 7 or line 8. Enter amount here and in Part I of Form K-120.

**If line 8 is LESS than line 7, complete Part C.**

### PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

**LINE 10** – Subtract line 9 from line 7. Do not enter an amount less than zero. This is the carry forward credit available to enter on next year's Schedule K-33.



**IMPORTANT:** Do not send enclosures with this credit schedule. Keep a copy of the certificate issued by the Kansas Department of Commerce with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

## TAXPAYER ASSISTANCE

For information and assistance regarding the establishment or operation of an agritourism activity contact:

Kansas Department of Commerce  
1000 SW Jackson, Ste 100  
Topeka, Ks 66612  
Phone: 785-230-4299  
Website: [travelks.com](http://travelks.com)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave.  
PO Box 750260  
Topeka, KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

**KANSAS**  
**HISTORIC PRESERVATION CREDIT**



For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_ ; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**PART A – HISTORIC STRUCTURE INFORMATION**

**PROJECT NUMBER:** \_\_\_\_\_ **CERTIFICATE NUMBER:** \_\_\_\_\_

**A. Property Location:**

\_\_\_\_\_  
Name of Historic Property

\_\_\_\_\_  
Address of Property

\_\_\_\_\_  
City State Zip

**PART B – REHABILITATION PROJECT INFORMATION**

**B. Project start date:** \_\_\_\_\_ **Completion Date:** \_\_\_\_\_

**C. Are you claiming an acquired credit? (See Instructions)**  No  Yes If yes, you must enclose a copy of your Certificate of Transfer issued by the Kansas State Historical Society. If this is your first year to claim an acquired credit, skip lines 1 and 2 of Part C and enter the total amount of the tax credit transferred to you on line 3, Part C. For the 2nd and subsequent tax years, enter the amount of acquired credit carry forward on line 6, Part D.

**PART C – COMPUTATION OF CREDIT AVAILABLE (Refer to the instructions on the back of this form)**

- 1. Enter the total costs incurred to rehabilitate the historic structure (must be \$5,000 or more). 1. \_\_\_\_\_
- 2. Credit percentage allowed (enter 25% or 30%, see instructions). 2. \_\_\_\_\_
- 3. Total credit available for this project (multiply line 1 by line 2). 3. \_\_\_\_\_
- 4. Enter your proportionate share percentage (see Instructions). 4. \_\_\_\_\_
- 5. Credit available to your return (multiply line 3 by line 4). 5. \_\_\_\_\_

**PART D – COMPUTATION OF THIS YEAR'S CREDIT**

- 6. Amount of carry forward from prior year. Enter the amount from line 10 of the prior year's Schedule K-35. (Not applicable the first year credit is claimed.) 6. \_\_\_\_\_
- 7. Total credit available this tax year (add lines 5 and 6). 7. \_\_\_\_\_
- 8. Enter your total tax liability for this tax year after all credits other than this credit. 8. \_\_\_\_\_
- 9. Credit this tax year (enter the lesser of lines 7 or 8 here and on the appropriate line of Form K-40, K-41, K-120 or K-130 for nonrefundable credits). 9. \_\_\_\_\_

**If line 9 is less than line 7, complete line 10.**

**PART E – COMPUTATION OF CREDIT CARRY FORWARD**

- 10. Subtract line 9 from line 7. This is the amount of credit to carry forward to next year's return. Enter this amount on line 6 of next year's Schedule K-35. 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-35

## GENERAL INFORMATION

K.S.A. 79-32,211 provides a tax credit against the income, privilege or premium tax for certain historic preservation project expenditures. The credit is available to a qualified taxpayer that makes qualified expenditures to restore or preserve a qualified historic structure according to a qualified rehabilitation plan. The amount of the credit is 25% of qualified expenditures when the total amount of the expenditures equals \$5,000 or more.

For tax years beginning after December 31, 2006, the amount of the credit is 30% of qualified expenditures incurred and paid in the restoration and preservation of a qualified historic structure which is exempt from federal income taxation pursuant to section 501(c)(3) of the IRC and which is not income producing pursuant to a qualified rehabilitation plan by a qualified taxpayer. The total amount of such expenditures must equal \$5,000 or more in order to claim the credit.

Partners, shareholders and members of a pass-through entity will claim this credit in the same manner as they account for their proportionate shares of the income or loss of that entity.

If the tax credit exceeds the income, privilege or premium tax liability for the year in which the qualified rehabilitation plan was placed in service, the excess credit may be carried forward to the next succeeding year(s) until the total credit has been used except that no credit may be carried over for deduction after the 10th taxable year succeeding the year in which the qualified rehabilitation plan was placed in service.

Tax credits allowed and earned may be sold, assigned or otherwise transferred to a taxpayer (assignee) who may use the **acquired credit** against its tax liability for either the tax year the qualified rehabilitation plan was first placed in service or the year in which the credit was acquired. Unused credit amounts claimed by an assignee may be carried forward for up to 5 years, except that all such amounts shall be claimed within 10 years following the tax year in which the qualified rehabilitation plan was first placed into service. The amount received by the assignor of the tax credit shall be taxable as income of the assignor. The excess of the value of the credit over the amount paid by the assignee for the credit shall be taxable as income to the assignee.

A **qualified taxpayer** is the owner of the qualified historic structure or any other person who may qualify for the federal rehabilitation credit allowed by section 47 of the federal internal revenue code.

A **qualified historic structure** is any building, whether or not income producing, which is defined as a certified historic structure by section 47(c)(3) of the federal internal revenue code, is individually listed on the register of Kansas historic places, or is located and contributes to a district listed on the register of Kansas historic places.

A **qualified rehabilitation plan** is a project that has been approved by the Cultural Resources Division of the Kansas State Historical Society, or by a local government certified by the division to so approve. The plan must be consistent with the standards and guidelines for rehabilitation of historical buildings as adopted by the federal secretary of interior.

**Qualified expenditures** are costs and expenses incurred by a qualified taxpayer in the restoration and preservation of the qualified historic structure according to the approved plan which are defined as a qualified rehabilitation expenditure by section 47(c)(2) of the federal internal revenue code.

## SPECIFIC LINE INSTRUCTIONS

Complete a separate schedule for each qualified historic structure.

### PART A – HISTORIC STRUCTURE INFORMATION

Enter project number, certification number, and the name and address of the qualified historic structure. If the building is known by a historic name, include this as well as the complete address of the property.

### PART B – REHABILITATION PROJECT INFORMATION

Complete the requested information about the certified rehabilitation project. The state credit is generally available the same tax year as the federal credit is taken. If the project does not qualify for the federal credit, the state credit is taken the year in which the qualified rehabilitation plan was placed in service. If this is your first year to claim an acquired credit, enter the total amount of the transferred credit on line 3 of Part C. Otherwise enter the acquired credit carry forward on line 6, Part D.

### PART C – COMPUTATION OF CREDIT AVAILABLE

**LINE 1** – Enter the total qualified expenses to rehabilitate the structure. This amount must be \$5,000 or larger. Do not include costs attributable to associated additions, furnishings, land, landscaping, lighting fixtures, parking lots, site work etc.

**LINE 2** – Enter the appropriate percentage for the credit amount, either 25% or 30% of the qualified expenditures. See the *General Information* section for an explanation of these percentages.

**LINE 3** – Multiply line 1 by the appropriate percentage on line 2. This is the total credit available. **Acquired credits:** If this is your first year to claim a credit transferred from another, enter on line 3 the total amount of the credit transferred as shown on your Certificate of Transfer.

**LINE 4** – Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 5** – Multiply line 3 by line 4. This is the amount of this year's credit available to your income or privilege tax return.

### PART D – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 6** – Enter any carry forward amount from line 10 of your prior year's Schedule K-35.

**LINE 7** – Add lines 5 and 6. This is your total credit available this tax year.

**LINE 8** – Enter your Kansas tax liability after all credits other than this credit.

**LINE 9** – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of Form K-40, Form K-41, Form K-120 or Form K-130. **If line 9 is less than line 7, complete line 10.**

### PART E – COMPUTATION OF CREDIT CARRY FORWARD

**LINE 10** – Subtract line 9 from line 7. This is the amount of credit available to enter on line 6 of your next year's Schedule K-35.



**IMPORTANT:** Do not send any enclosures with this schedule, however, be sure to keep copies of the following with your records as the Kansas Department of Revenue reserves the right to request additional information as necessary.

- Tax credit certificate from the Kansas State Historical Society.
- Federal Form 3468, if applicable.
- Itemized list of actual costs and expenses.
- Certificate of Transfer from the Kansas State Historical Society if you are claiming an acquired credit.

## TAXPAYER ASSISTANCE

For assistance with the federal and state rehabilitation credits contact:

Cultural Resources Division  
Kansas State Historical Society  
6425 SW 6th Ave.  
Topeka, KS 66615-1099  
Phone: 785-272-8681 Ext. 240  
Fax: 785-272-8682  
**kshs.org**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave.  
PO Box 750260  
Topeka, KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: **ksrevenue.gov**

# K-36

(Rev. 7-24)

# KANSAS TELECOMMUNICATIONS CREDIT

K-36  
Attach  
190524



For the taxable year beginning \_\_\_\_\_ 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
Name of parent corporation	Employer ID Number (EIN)

Using the information provided on Form TC-100, enter the PVD ID Number in column (a), and the amount of credit available in column (b) for the appropriate years. Column (c) is the portion of column (b) for each year that was actually and timely paid in the tax year being reported. Column (d) is the date the eligible property taxes were paid and should match the receipts used to determine the amounts in Column (c).

Property tax year	(a) PVD ID #	(b) Credit available from PVD Form TC-100	(c) Amount of column (b) paid this year and available for credit (do not include any filing penalties)	(d) Date paid
2023				
2024				
Total credit available this tax year (add totals in column c). Enter this amount in Part I of your Form K-120 .....				

## GENERAL INFORMATION

### Telecommunications Credit

K.S.A. 79-32,210 provides an income tax credit for property taxes paid by telecommunication companies on property initially acquired and first placed in service after January 1, 2001 that has an assessment rate of 33%. The credit will be equal to the amount of property taxes timely paid for the difference between an assessment level of 25% and the actual assessment of 33%. State assessed telecommunications companies are eligible for this credit.

This is a refundable credit and therefore if the available credit exceeds the tax liability for the telecommunication company for any year all additional credit will be refunded to the telecommunications company or all proper partners, owners or members of the partnership, S corporation, LLP or LLC.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

### Required Documentation

Telecommunication companies will need a copy of Form TC-100 issued by the Division of Property Valuation within the Kansas Department of Revenue that provides the amount of the tax credit available.

Form TC-100 may be needed for two separate years as the credit is only available for property taxes paid timely during the income tax year for which you are filing this credit schedule.

Property taxes may be timely paid in one income tax year for property assessed in two different years.



**IMPORTANT:** Do not enclose either the tax receipts or Form TC-100 with this schedule. However, keep a copy of the county tax receipt(s) showing timely payment of the personal property tax. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

## TAXPAYER ASSISTANCE

For information and assistance regarding the content of Form TC-100, contact:

State Assessed Bureau  
Property Valuation Division  
Zibell Office Building  
300 SW 29th Street  
PO Box 3506  
Topeka KS 66625-3506  
Phone: 785-296-2365

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka, KS 66699-0260

Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# K-37

(Rev. 7-24)

# KANSAS DISABLED ACCESS CREDIT

K-37  
Attach  
190624



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

## PART A – GENERAL INFORMATION

- Are alterations in compliance with the Americans with Disabilities Act of 1990?  Yes  No If no, you do not qualify for this credit.
- Address of property altered \_\_\_\_\_  
Street Address \_\_\_\_\_ City \_\_\_\_\_
- Date alterations were completed: \_\_\_\_\_

## PART B – RESIDENCE

- This is a:  Personal residence  
 Residence of a lineal ancestor or descendant

- Tax year.
- Amount of expenditures incurred this tax year.
- Percentage of expenditures eligible for credit.
- Allowable expenditures (multiply line 6 by line 7).
- Credit limit (amount on line 8 or \$17,400, whichever is less).
- Carry forward from prior year's K-37 (line 18 from prior year).
- Tax liability for current year, after other nonrefundable credits.
- Credit used in this tax period (see instructions).
- Refundable portion of credit (see instructions).
- Allowable credit. If this is your 1st year, enter amount from line 9; otherwise enter amount from line 10 (see instructions).
- Refundable percentage.
- Multiply line 14 by line 15.
- Refund (subtract line 11 from line 16; cannot be less than zero).
- Carry forward (add lines 12 and 17 and subtract that sum from the amount on line 14; cannot be less than zero).

	Qualified Year	Carry Fwd Year	Carry Fwd Year	Carry Fwd Year
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	25%	33%	50%	100%
16				
17				
18				

## PART C – BUSINESS

- Expenditures attributable to removal or equivalent facilitation of an existing architectural barrier. 19a \_\_\_\_\_
- Have you made all or any portion of an existing facility accessible to individuals with a disability? 19b  Yes  No
- Expenditures attributable to modification or adaptation of an existing facility in order to employ individuals with a disability. 20a \_\_\_\_\_
- Have you modified/adapted an existing facility or piece of equipment to employ individuals with a disability? 20b  Yes  No
- Total costs incurred. 21 \_\_\_\_\_
- 50% of expenditures. 22 \_\_\_\_\_

- Tax Year.
- Credit (line 22 or \$10,000, whichever is less).
- Proportionate share percentage.
- Your share of credit.
- Carry forward.
- Total credit available (add lines 26 & 27).
- Tax liability for this year.
- Amount of credit this year (lesser of lines 28 or 29).
- Carry forward (subtract line 30 from line 28).

	Qualified Year	Carry Fwd Year	Carry Fwd Year	Carry Fwd Year	Carry Fwd Year
23					
24					
25					
26					
27					
28					
29					
30					
31					

## PART D – MODIFICATIONS TO FEDERAL TAXABLE INCOME

- Depreciation claimed on capitalized expenditures deducted on federal return. 32 \_\_\_\_\_
- Attributable expenses deducted on federal return. 33 \_\_\_\_\_
- Total (must be added back in each subsequent year the entity files a Kansas return; see instructions). 34 \_\_\_\_\_



# INSTRUCTIONS FOR SCHEDULE K-37

## GENERAL INSTRUCTIONS

The disabled access credit under K.S.A. 79-32,175 *et seq.* is available to individual and business taxpayers that incur certain expenditures to make their property accessible to the disabled. The property must be an existing building, facility, or equipment located in Kansas and used in a trade or business or held for the production of income OR the property must be a personal dwelling located in Kansas. The credit is taken in the taxable year in which the modifications are completed.

To qualify for this credit, the specifications for making a building/facility accessible and usable by the disabled must be in conformity with Title I and Title III of the Americans with Disabilities Act of 1990, 42 U.S.C.A. 12101 *et seq.* and 28 C.F.R. Part 36 and 29 C.F.R. 1630 *et seq.* As used here, *facility* does not include new construction or any addition made to an existing facility, except a principal dwelling.

**Principal dwelling:** K.S.A. 79-32,176. K.S.A. 79-32,176a provides that the principal dwelling credit include a taxpayer's principal dwelling or the principal dwelling of a lineal ascendant or descendant, including the construction of a small barrier-free living unit attached to the principal dwelling.

**Qualified Expenditures:** Only the expenditures that will make an existing facility accessible to individuals with a disability by removing or facilitating an existing architectural barrier qualify for the credit. Expenditures to modify or adapt an existing facility or equipment in order to employ individuals with a disability are also eligible for the credit.

Construction expenditures incurred for making a principal dwelling accessible to individuals with a disability are eligible for the credit. Any part of any expense paid or incurred in connection with the new construction or substantial renovation of a business facility or the normal replacement of depreciable property does NOT qualify for this credit.

**Required Documentation:** You must enclose the following documentation with Schedule K-37.

- Detailed description of the alterations made.
- Copy of itemized invoice from contractor who completed the work or a copy of an itemized invoice of materials used to complete job if completed by the taxpayer.
- Schedule showing computation of amounts entered on lines 19a or 20a.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## PART A – GENERAL INFORMATION

### SPECIFIC LINE INSTRUCTIONS

**LINE 1** – Indicate if the alterations are in compliance with the Americans with Disabilities Act of 1990. If “No,” you do not qualify for the credit. **Important:** Enclose a detailed description of the modifications made with this schedule along with all applicable receipts. If the alterations were made to the residence of a lineal ascendant or descendant, include their name and relationship to you in this detailed description.

**LINE 2** – Enter the address of the residence, facility or equipment on which you are claiming the credit.

**LINE 3** – Enter the month, day and year the alterations were completed to make the dwelling, facility or equipment accessible.

## PART B – RESIDENCE

**LINE 4** – If you are claiming this credit for alterations made to **your personal residence or to the personal residence of a lineal ascendant or descendant**, complete PARTS B and D of this credit schedule. If you are claiming this credit for alterations made to **an existing business facility or to business equipment**, complete PARTS C and D.

**LINE 5** – Enter the current tax year.

**LINE 6** – Enter the total expenses incurred in making your personal dwelling or that of a lineal ascendant or descendant accessible to the disabled incurred in this tax year.

**LINE 7** – Using your Federal Adjusted Gross Income from line 1 of Form K-40, enter the applicable percentage from this table.

<b>Married Individuals Filing Joint Returns</b>		
Federal Adjusted Gross Income is over:	but not over:	Percentage of expenditures eligible for credit:
\$ 0	60,000	100%
60,000	70,000	90%
70,000	80,000	80%
80,000	90,000	70%
90,000	100,000	60%
100,000	110,000	50%
110,000	120,000	40%
120,000	130,000	30%
130,000	140,000	20%
140,000	150,000	10%
150,000		0%

<b>All Other Individuals</b>		
Federal Adjusted Gross Income is over:	but not over:	Percentage of expenditures eligible for credit:
\$ 0	40,000	100%
40,000	50,000	90%
50,000	60,000	80%
60,000	70,000	70%
70,000	80,000	60%
80,000	90,000	50%
90,000	100,000	40%
100,000	110,000	30%
110,000	120,000	20%
120,000	130,000	10%
130,000		0%

**LINE 8** – Allowable expenditures. Multiply line 6 by line 7.

**LINE 9** – If this is the first year you are claiming this credit, enter the lesser of line 8 or \$17,400 in the first column. Also enter this amount on the appropriate line of Form K-40 or Form K-41.

**LINE 10** – If this is the second, third or fourth year you are claiming the credit enter the lesser of line 9 or the amount of the carry forward available from your prior year's Schedule K-37 in the appropriate column.

**LINE 11** – Enter the amount of your Kansas income tax liability after deducting all tax credits other than this credit.

**LINE 12** – Credit used in this tax year. Enter amount from line 9 or line 11, whichever is less.

**LINE 13** – Refundable portion of this credit. Subtract line 11 from line 9.

**LINE 14** – If this is the first year you are claiming this credit, enter the lesser of line 9 or \$17,400 in the first column. If this is the second, third or fourth year you are claiming the credit, enter the amount from line 10 in the appropriate column.



*If line 11 (tax liability for current year) of this schedule is \$4,350 or more, skip lines 15 and 16, enter zero on line 17 and calculate line 18.*

- LINE 15** – This is the percentage of the disabled access credit eligible for refund.
- LINE 16** – Multiply line 14 by line 15 only if your tax liability reported on line 11 is less than \$4,350.
- LINE 17** – Subtract line 11 from line 16 (cannot be less than zero). Enter this amount on the appropriate line of your return.
- LINE 18** – Subtract the sum of lines 12 and 17 from line 14 (cannot be less than zero). This amount will be entered on next year's Schedule K-37 as a carry forward from a prior year.

### PART C - BUSINESS

Costs incurred in making a business facility accessible to individuals with a disability or in making equipment usable for the employment of individuals with a disability are used to determine your disabled access credit. In most instances, the expenditures would be capitalized and depreciated over the life of the improvement. However, any expenses that were not capitalized but deducted as current expenses are also recognized in computing your disabled access credit.

- LINE 19a** – Enter the capitalized expenditures and/or business expense deductions that were specifically attributable to the removal or equivalent facilitation of an existing architectural barrier for the purpose of making a facility accessible to individuals with a disability.
- LINE 19b** – Indicate whether or not you have made all or any portion of an existing facility accessible to individuals with a disability.
- LINE 20a** – Enter the capitalized expenditures and/or business expense deductions that were specifically attributable to the modification or adaptation of a facility or equipment for the purpose of employing individuals with a disability.
- LINE 20b** – Indicate whether or not you have modified or adapted an existing facility or piece of equipment to employ individuals with a disability.
- LINE 21** – For income taxpayers, add lines 19a and 20a and enter the total on line 21. For privilege tax purposes, enter the amount from line 19a on line 21. (The privilege tax credit does not include the provision for adaptation or modification of equipment for employment purposes.)
- LINE 22** – Multiply line 21 by 50%.
- LINE 23** – Enter the tax year in which the expenditures were made.
- LINE 24** – Enter the amount from line 22 or enter \$10,000; whichever is less.
- LINE 25** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

- LINE 26** – Multiply line 24 by line 25. This is your total credit for the amount invested this year.
- LINE 27** – Enter the amount of carry forward available to this year's tax return from a prior year's Schedule K-37. Enclose a copy of the prior year's Schedule K-37 with this schedule when you file your return.
- LINE 28** – Add lines 26 and 27 and enter result. This is the total credit available this tax year.
- LINE 29** – Enter the amount of your Kansas tax liability for the current tax year after deducting all credits other than the Kansas disabled access credit.
- LINE 30** – Enter the amount from line 28 or line 29, whichever is less. This is the credit allowable for investments made this tax year. Enter this amount on the appropriate line of your return for this tax credit.
- LINE 31** – Subtract line 30 from line 28 (cannot be less than zero). Enter this amount on the appropriate line of next year's Schedule K-37 as the excess credit to be carried forward.

### PART D - MODIFICATIONS TO FEDERAL TAXABLE INCOME

- LINE 32** – Enter the amount of depreciation claimed as a current business expense deduction on your federal income tax return for the capitalized expenditures entered on lines 19a and 20a. Enclose a schedule showing your computations.
- LINE 33** – Enter the amount of business expense deduction claimed on your federal income tax return for the capitalized expenditures entered on lines 19a and 20a.
- LINE 34** – Add lines 32 and 33. This is the total depreciation and expense claimed on your federal income tax return. Enter this amount on the applicable line on your Kansas income tax return as "Other Additions" to federal taxable income. If filing Form K-40, enter this amount on Part A of Schedule S.

### TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

**KANSAS**  
**SWINE FACILITY IMPROVEMENT CREDIT**

For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_.

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
---------------------------------------	--------------------------

**PART A – SWINE FACILITY INFORMATION**

1a. Qualified swine facility name and address/location:

2. Type of ownership of qualified swine facility (check one):

\_\_\_\_\_  
Name

\_\_\_\_\_  
Physical location

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State Zip code

- Sole proprietorship
- Partnership
- Family farm corporation
- Authorized farm corporation
- Limited liability agricultural company
- Family farm limited liability agricultural company
- Limited agricultural partnership
- Family trust
- Authorized trust
- Testamentary trust

1b. Waste Control Permit Number \_\_\_\_\_

**PART B – COSTS OF REQUIRED IMPROVEMENTS (C Corporations only)**

3. Total costs incurred this tax year for capital improvements to the qualified swine facility.  
Enter this amount also as an addition modification on your return. See instructions. 3. \_\_\_\_\_
4. Credit percentage allowed. 4. 50%
5. Maximum amount of credit allowed this tax year (multiply line 3 by line 4). 5. \_\_\_\_\_

**PART C – COMPUTATION OF THIS YEAR'S CREDIT**

6. Carry forward from prior year (enter the amount from the prior year's Schedule K-38). 6. \_\_\_\_\_
7. Total swine facility improvement credit available this tax year (add lines 5 and 6). 7. \_\_\_\_\_
8. Amount of your Kansas tax liability for this tax year after all credits other than this credit. 8. \_\_\_\_\_
9. Swine facility improvement credit this tax year (enter amount from line 7 or line 8; whichever is less).  
Enter this amount on the appropriate line of Form K-120. 9. \_\_\_\_\_
- If line 9 is less than line 7, complete PART D.**

**PART D – COMPUTATION OF CREDIT CARRY FORWARD**

10. Subtract line 9 from line 7. This is the amount of excess credit for carry forward.  
Enter this amount on line 6 of next year's Schedule K-38. 10. \_\_\_\_\_

(NOTE: No carry forward is allowed after the fourth taxable year succeeding the year in which the costs were incurred.)

# INSTRUCTIONS FOR SCHEDULE K-38

## GENERAL INFORMATION

K.S.A. 79-32,204 created the swine facility improvement credit. This income tax credit is 50% of the costs incurred by a taxpayer for required improvements to a qualified swine facility. Any unused credit may be carried forward until used. However, the credit cannot be carried over after the fourth year.

This credit is only available to corporations that are subject to the Kansas corporate income tax (i.e., C corporations) and not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: For tax year 2017 and all years thereafter no new credit or carryforward is available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

A **qualified swine facility** is one that has been using its swine waste management system since January 1, 1998 and is owned and operated by a sole proprietorship or partnership, or by a family farm corporation, authorized farm corporation, limited liability agricultural company, family farm limited liability agricultural company, limited agricultural partnership, family trust, authorized trust or testamentary trust as defined in K.S.A. 17-5903.

**Required improvements to a qualified swine facility** are capital improvements that the Secretary of Health and Environment has certified to the director of taxation as required for the facility to comply with the laws regulating the management and disposal of swine waste, and are not necessary merely as the result of an expansion for which a permit had not been issued or applied for prior to May 7, 1998.

**Addition modification required.** The costs claimed as the basis for the swine facility improvement credit that are claimed for deduction in determining federal adjusted gross income must be added back to federal adjusted gross income.

## SPECIFIC LINE INSTRUCTIONS

### PART A – SWINE FACILITY INFORMATION

**LINE 1a** – Enter the name and address of the qualified swine facility to which improvements were made this tax year and certified as required by the Secretary of Health and Environment.

**LINE 1b** – Enter the Waste Control Permit Number.

**LINE 2** – Check the box for the type of ownership of this qualified swine facility.

### PART B – COST OF REQUIRED IMPROVEMENTS (C Corporations only)

**LINE 3** – Enter the total costs incurred this tax year for the required capital improvements listed on line 2 above. Also enter this amount on the applicable line on your income tax return for addition modifications.

**LINE 4** – The maximum amount of credit allowed is 50% of the total costs incurred this tax year.

**LINE 5** – Multiply line 3 by line 4. This is the maximum amount of swine facility improvement costs available for credit this tax year.

### PART C – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 6** – Enter any swine facility improvement carry forward from line 11 of your prior year's Schedule K-38.

**LINE 7** – Add lines 5 and 6 and enter the result. This is your total swine facility improvement credit available this tax year.

**LINE 8** – Enter the amount of your Kansas tax liability after all credits other than the swine facility improvement credit.

**LINE 9** – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of Form K-120.

**If line 9 is less than line 7, complete PART D.**

### PART D – COMPUTATION OF CREDIT CARRY FORWARD

**LINE 10** – Subtract line 9 from line 7. This is the amount of credit you will have available to enter on line 6 of your next year's Schedule K-38. Keep a copy of this schedule to file with your next year's tax return and Schedule K-38.



**IMPORTANT:** Do not send enclosures with this credit schedule. Retain copies of the following documents with your tax records as the Kansas Department of Revenue reserves the right to request them as necessary to verify your tax credit.

- Certification of swine facility improvements issued by the Kansas Department of Health and Environment.
- An itemized list of Part B costs with copies of invoices.

## TAXPAYER ASSISTANCE

For information about swine facility improvements or your certification, contact:

Kansas Department of Health and Environment  
Bureau of Water  
Livestock Waste Management Section  
1000 SW Jackson, Suite 420  
Topeka, KS 66612-1367  
Phone: 785-296-0075  
Website: [kdheks.gov/feedlots](http://kdheks.gov/feedlots)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

**KANSAS**  
**CREDIT FOR PLUGGING AN ABANDONED OIL OR GAS WELL**

For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**PART A – ABANDONED OIL OR GAS WELL INFORMATION**

1. API Number: \_\_\_\_\_
- Location of Well: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
2. Is this well located on land owned by the above taxpayer?  
 Yes  No If no, you do not qualify for the credit.
3. Date drilling of this well began: \_\_\_\_\_  
Month Year
- (If this date is after January 1, 1970, the well does not qualify for this credit.)

**PART B – PLUGGING COSTS (C Corporations only)**

4. Enter the KCC plugging fee for this abandoned well (enclose a copy of the KCC invoice). 4. \_\_\_\_\_
5. All other costs incurred this tax year to plug qualifying well(s). 5. \_\_\_\_\_
6. Total plugging costs eligible for the credit (add lines 4 and 5). 6. \_\_\_\_\_
7. Credit percentage allowed. 7. 50%
8. Credit (multiply line 6 by line 7). 8. \_\_\_\_\_

**PART C – COMPUTATION OF THIS YEAR'S CREDIT**

9. Amount of carry forward from prior year. Enter the amount from line 14 of the prior year's Schedule K-39. (Not applicable for first year credit is claimed.) 9. \_\_\_\_\_
10. Enter the amount of any prior year's credit in excess of statutory limitation. 10. \_\_\_\_\_
11. Total credit available this tax year (add lines 8, 9, and 10). 11. \_\_\_\_\_
12. Amount of your Kansas tax liability for this tax year after all credits other than this credit. 12. \_\_\_\_\_
13. Credit this tax year (enter the lesser of lines 11 or 12 here and on the appropriate line of Form K-40, Form K-120, or Form K-41). 13. \_\_\_\_\_

**If line 13 is less than line 11, complete PART D.**

**PART D – COMPUTATION OF CREDIT CARRY FORWARD**

14. Subtract line 13 from line 11. This is the amount of credit to carry forward to next year's return. Enter this amount on line 9 of next year's Schedule K-39. 14. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-39

## GENERAL INFORMATION

K.S.A. 79-32,207 provides for an income tax credit for taxpayers who make expenditures during the tax year to plug an abandoned oil or gas well on their land in accordance with the rules and regulations of the Kansas Corporation Commission (KCC). The credit is 50% of expenditures made during the tax year. If the credit exceeds the tax liability for the taxable year the expenditures are made, any unused credit may be carried forward until used. The total amount of credits taken by all taxpayers (including any carry over) may not exceed \$250,000 in any fiscal year.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

**Carry Forward of Unused Credits:** If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

An **abandoned oil or gas well** is any well: 1) that the KCC (Kansas Corporation Commission) has the authority to plug, replug, or repair because such well is polluting or is likely to pollute any usable water strata or supply, or causing the loss of usable water; 2) on which drilling began prior to January 1, 1970; and 3) that is located on land owned by the taxpayer claiming this credit.

**Fiscal Year Credit Limitation.** Qualifying taxpayers will receive the credit on a "first come, first serve" basis. The credit will be denied after the statutory fiscal year credit limit of \$250,000 has been reached. However, the amount of credit denied for this reason may be entered on line 10 of the subsequent year's Schedule K-39.

## SPECIFIC LINE INSTRUCTIONS



**IMPORTANT:** If you incurred expenses to plug more than one qualifying abandoned oil or gas well this tax year as certified by the KCC, retain a schedule for your records showing the information in Part A for each well as it may be requested at a later date.

Begin by completing the information at the top of the schedule.

### PART A – ABANDONED WELL INFORMATION

**LINE 1** – Enter the API (American Petroleum Institute) number and physical location of the abandoned well.

**LINE 2** – Check one of the boxes. Only wells located on land owned by the taxpayer claiming the credit qualify for the credit.

**LINE 3** – Enter date drilling of this well began (only wells on which drilling began prior to January 1, 1970 qualify for the credit).

### PART B – PLUGGING COSTS (C Corporations only)

**LINE 4** – Enter the KCC plugging fee for the abandoned well. Enclose a copy of KCC plugging invoice, even if the fee was waived by KCC.

**LINE 5** – Enter the total of other expenses incurred this tax year to plug the abandoned well. If you plugged more than one qualifying well, enter the total for all qualifying wells.

**LINE 6** – Enter the total of lines 4 and 5.

**LINE 7** – The amount of credit allowed is 50% of the total costs incurred this tax year.

**LINE 8** – Multiply line 6 by line 7. This is the amount of plugging expenditures available for credit this tax year.

### PART C – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 9** – Enter any carry forward from line 14 of your prior year's Schedule K-39.

**LINE 10** – Enter the amount of credit denied from the prior year's Schedule K-39 because the fiscal year credit limit had been reached.

**LINE 11** – Add lines 8, 9, and 10 and enter the result. This is your total credit available this tax year.

**LINE 12** – Enter amount of your Kansas tax liability after all credits other than the credit for plugging an abandoned well.

**LINE 13** – Enter the lesser of lines 11 or 12. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120.

### PART D – COMPUTATION OF CREDIT CARRY FORWARD

**LINE 14** – Subtract line 13 from line 11. This is the amount of credit you will have available to enter on line 9 of your next year's Schedule K-39.



**IMPORTANT:** Do not send enclosures with this schedule. Retain copies of the following documents with your tax records as the Kansas Department of Revenue reserves the right to request them as necessary to verify your tax credit.

- KCC Form CP-4.
- An itemized list of expenses with copies of invoices for plugging costs and the KCC invoice indicating that the Commission has verified the plugging. List the expenses of each well separately.
- If applicable, the Kansas Department of Revenue letter of denied credit for line 10.

## TAXPAYER ASSISTANCE

For information about plugging an abandoned oil or gas well or your certification, contact the KCC:

Kansas Corporation Commission  
Conservation Division  
266 N Main St, Ste 220  
Wichita, KS 67202-1513  
Phone: 316-337-6200

Website: [kcc.ks.gov/conservation](http://kcc.ks.gov/conservation)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS ASSISTIVE TECHNOLOGY CONTRIBUTION CREDIT

For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
---------------------------------------	--------------------------

### COMPUTATION OF CREDIT (C Corporations only)

- |   |               |
|---|---------------|
| 1. Total assistive technology contributions made this tax year (certified by KATO).                                 | 1. _____      |
| 2. Percentage of contributions allowed as tax credit.   | 2. <u>50%</u> |
| 3. Credit available as a result of contributions made this tax year (multiply line 1 by line 2).                    | 3. _____      |
| 4. Amount of your Kansas tax liability for this tax year after all credits other than this credit.                  | 4. _____      |
| 5. Credit this tax year. Enter the lesser of lines 3 or 4. Enter this amount on the appropriate line of Form K-120. | 5. _____      |

### GENERAL INSTRUCTIONS

K.S.A. 65-7101 *et seq.* established the IDA (Individual Development Account) program for assistive technology. This law also provides a Kansas income tax credit to any person or entity (program contributor) who makes a contribution to an IDA reserve fund. The income tax credit is 25% of the amount contributed during the tax year. The purpose of the IDA program for assistive technology is to provide eligible families and individuals with an opportunity to establish special savings accounts for moneys which may be used by them to purchase assistive technology.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

**Assistive technology** means any item, piece of equipment or product system, whether acquired commercially, off the shelf, modified or customized, that is used to increase, maintain or improve functional capabilities of individuals with disabilities.

The program is established within the Schiefelbusch Institute for Life Span Studies of the University of Kansas and is to be administered by Assistive Technology for Kansans. Assistive

Technology for Kansas will submit verification of qualified tax credits to the Kansas Department of Revenue.

### TAXPAYER ASSISTANCE

For information about establishing an assistive technology IDA or making contributions, contact:

Assistive Technology for Kansans  
2601 Gabriel  
Parsons KS 67357  
Phone: 1-800-526-3648  
Website: [atk.ku.edu/](http://atk.ku.edu/)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

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# K-43

(Rev. 7-24)

# KANSAS Eisenhower Foundation Credit

K-43  
Attach  
194624



For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

## COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION

1. Enter the total contributions made to the Eisenhower Foundation this tax year. 1. \_\_\_\_\_
2. Proportionate share percentage (see instructions). 2. \_\_\_\_\_
3. Your share of contributions (multiply line 1 by line 2). 3. \_\_\_\_\_
4. Authorized credit percentage. 4. 50%
5. Your share of the credit for contributions made this year (multiply line 3 by line 4). 5. \_\_\_\_\_
6. Amount of your Kansas tax liability for this tax year after all credits, other than this credit. 6. \_\_\_\_\_
7. Credit this tax year. Enter the lesser of lines 5 or 6. 7. \_\_\_\_\_  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

## INSTRUCTIONS FOR SCHEDULE K-43

### GENERAL INFORMATION

K. S. A 79-32.274 provides for an income or privilege tax credit for contributions to the Eisenhower Foundation. This credit is available for taxable years commencing after December 31, 2020 and before January 1, 2026. The credit is 50% of the total amount of contributions during the taxable year.

The amount of credit awarded to a taxpayer in a taxable year shall not exceed \$25,000 for any taxpayer subject to the income tax on resident individuals imposed pursuant to K.S.A. 79-32,110(a) or \$50,000 for any taxpayer subject to the income tax on corporations imposed pursuant to K.S.A. 79-32,110(c) or the privilege tax on financial institutions pursuant to K.S.A. 79-1107 and 79-1108. The aggregate amount of credits claimed shall not exceed \$350,000 for any fiscal year.

The credit allowed shall not exceed the amount of tax imposed under the Kansas income tax act or the privilege tax reduced by the sum of any other credits allowable pursuant to law. The credit shall be deducted from the taxpayer's income or privilege tax liability for the taxable year in which the contributions are made. A carry over of any credit exceeding the taxpayer's income or privilege tax liability is not allowed.

### SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

#### COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION

**LINE 1** – Enter the total contribution made to the **Eisenhower Foundation** this tax year.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result.

**LINE 4** – The credit is limited to 50% of the contribution made during this tax year.

**LINE 5** – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

**LINE 6** - Enter your total Kansas tax liability after all credits other than this credit.

**LINE 7** - Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of form K-40, K-41, K-120, or K-130.

### TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



# KANSAS Disability Employment Credit



For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the certificate issued by the Kansas Department of Commerce, must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

### PART A – VENDOR INFORMATION

NAME OF QUALIFIED VENDOR

VENDOR ADDRESS

_____	_____
_____	_____
_____	_____

### PART B – COMPUTATION OF CREDIT FOR EXPENDITURES OF GOODS AND SERVICES

- |  |               |
|--|---------------|
| 1. Total amount of expenditures of goods and services purchased from a qualified vendor. | 1. _____      |
| 2. Proportionate share percentage (see instructions).                                    | 2. _____      |
| 3. Your share of expenditures (multiply line 1 by line 2).                               | 3. _____      |
| 4. Authorized credit percentage.   | 4. <u>15%</u> |
| 5. Your share of the credit for expenditures made this year (multiply line 3 by line 4). | 5. _____      |

### PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

- |  |          |
|--|----------|
| 6. Amount of available carry forward from the prior year's Schedule K-44.  | 6. _____ |
| 7. Total credit available this tax year (add line 5 and line 6).   | 7. _____ |
| 8. Amount of your Kansas tax liability for current taxable year after all previously claimed credits other than this credit.                               | 8. _____ |
| 9. Amount of credit allowable this tax year (enter the lesser of line 7 or line 8). Enter this amount on the appropriate line of Form K-40, K-41 or K-120. | 9. _____ |

### PART D – COMPUTATION OF CREDIT CARRY FORWARD

- |  |           |
|--|-----------|
| 10. Subtract line 9 from line 7. This is the amount of carry forward to next year's Schedule K-44. Enter this amount on line 6 of next year's Schedule K-44. | 10. _____ |
|--|-----------|

# INSTRUCTIONS FOR SCHEDULE K-44

## GENERAL INFORMATION

K.S.A. 79-32,273 provides an income tax credit against income for expenditures of goods and services from a qualified vendor that employs individuals with disabilities. The amount of credit is 15% of the total expenditures of goods and services purchased from a qualified vendor on and after January 1, 2019.

The amount of credit allowed for each taxpayer shall not exceed \$500,000 per qualified vendor per tax year. If the tax credit exceeds the income tax liability for the year, the excess credit may be carried forward to the next succeeding year(s) until the total credit has been used, except that no credit may be carried over for deduction after the fourth taxable year succeeding the tax year in which the expenditures were incurred.

Partners, shareholders and members of a pass-through entity will claim this credit in the same manner as they account for their proportionate shares of the income or loss of that entity.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

### PART A – VENDOR INFORMATION

Enter the name and address of the vendor from which qualified expenditures of goods and services were purchased.

### PART B – COMPUTATION OF CREDIT FOR EXPENDITURES OF GOODS AND SERVICES

**LINE 1** - Enter the amount of expenditures of goods and services purchased from a qualified vendor.

**LINE 2** - Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** - Multiply line 1 by line 2, and enter the result.

**LINE 4** - The credit is limited to 15% of the expenditures of goods and services made this year.

**LINE 5** - Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the expenditures made this tax year.

### PART C– COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 6** - Enter the amount of available carry forward credit from the prior year's Schedule K-44.

**LINE 7** - Add amounts on line 5 and 6 and enter the result.

**LINE 8** - Enter your total Kansas tax liability after all credits other than this credit.

**LINE 9** - Enter the lesser of lines 7 or 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40, K-4 or K-120.

### PART D– COMPUTATION OF CREDIT CARRY FORWARD

**LINE 10** - Subtract line 9 from line 7. This is the amount of credit to carry forward and enter on line 6 of next year's Schedule K-44.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION**

- |   |               |
|---|---------------|
| 1. Enter the total contributions made to the Friends of Cedar Crest Association this tax year.  | 1. _____      |
| 2. Proportionate share percentage (see instructions).   | 2. _____      |
| 3. Your share of contributions (multiply line 1 by line 2).   | 3. _____      |
| 4. Authorized credit percentage.  | 4. <u>50%</u> |
| 5. Your share of the credit for contributions made this year (multiply line 3 by line 4).   | 5. _____      |
| 6. Amount of your Kansas tax liability for this tax year after all credits, other than this credit.   | 6. _____      |
| 7. Credit this tax year. Enter the lesser of lines 5 or 6.<br>Enter this amount on the appropriate line of Form K-40, K-41, K-120 or K-130. | 7. _____      |

**INSTRUCTIONS FOR SCHEDULE K-46**

**GENERAL INFORMATION**

K.S.A. 79-32,275 provides for an income or privilege tax credit for contributions to the Friends of Cedar Crest Association. This credit is available for taxable years commencing after December 31, 2020 and before January 1, 2026. The credit is 50% of the total amount of contributions during the taxable year.

The amount of credit awarded to a taxpayer in a taxable year shall not exceed \$25,000 for any taxpayer subject to the income tax on resident individuals imposed pursuant to K.S.A. 79-32,110(a) or \$50,000 for any taxpayer subject to the income tax on corporations imposed pursuant to K.S.A. 79-32,110(c) or the privilege tax on financial institutions pursuant to K.S.A. 79-1107 and 79-1108. The aggregate amount of credits claimed shall not exceed \$350,000 for any fiscal year.

The credit allowed shall not exceed the amount of tax imposed under the Kansas income tax act or the privilege tax reduced by the sum of any other credits allowable pursuant to law. The credit shall be deducted from the taxpayer's income or privilege tax liability for the taxable year in which the contributions are made. A carry over of any credit exceeding the taxpayer's income or privilege tax liability is not allowed.

**SPECIFIC LINE INSTRUCTIONS**

Enter all requested information at the top of this schedule.

**COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION**

**LINE 1** – Enter the total contribution made to the **Friends of Cedar Crest Association** this tax year.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result.

**LINE 4** – The credit is limited to 50% of the contribution made during this tax year.

**LINE 5** – Multiply line 3 by line 4. Enter the result on line 5. This is your share of the tax credit for the contributions made this tax year.

**LINE 6** - Enter your total Kansas tax liability after all credits other than this credit.

**LINE 7** - Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of form K-40, K-41, K-120 or K-130.

**TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# K-47

(Rev. 7-24)

# KANSAS ADOPTION CREDIT

K-47  
Attach  
191024



For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number
Name of child adopted (first and last name)	Social Security Number of child

Was the adoption finalized in this tax year?  Yes  No If no, enter the year in which the adoption was finalized: \_\_\_\_\_

Was the child a special needs child or in the custody of DCF (see instructions for special needs/DCF custody adoption)?  Yes  No

### PART A – GENERAL ADOPTION CREDIT

1. Federal adoption credit allowed this tax year (see instructions). 1. \_\_\_\_\_

### PART B – CHILD WITH SPECIAL NEEDS OR A CHILD IN THE CUSTODY OF DEPARTMENT FOR CHILDREN AND FAMILIES (DCF) CREDIT

2. Special needs or DCF custody adoption credit (for new credits only; see instructions). 2. \_\_\_\_\_

### PART C – COMPUTATION OF THIS YEAR'S CREDIT

3. Credit forward from your prior year's Schedule K-47.  
(Make no entry on this line if this is your first year to claim the credit.) 3. \_\_\_\_\_

4. Total credit available this tax year (add lines 1, 2, and 3). 4. \_\_\_\_\_

5. Enter your Kansas tax liability for this tax year after all credits except this credit. 5. \_\_\_\_\_

6. Adoption credit for this tax year (enter the lesser of lines 4 or 5 here and on the appropriate line of Form K-40). 6. \_\_\_\_\_

**If line 6 is less than 4, complete PART D.**

### PART D – COMPUTATION OF CARRY FORWARD CREDIT

7. Subtract line 6 from line 4. This is your carry forward credit available on next year's Schedule K-47.  
Enter this amount on next year's Schedule K-47. 7. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-47

## GENERAL INFORMATION

2024 HB 2465 amended K.S.A. 79-32,202a to provide for an income tax credit for Kansas residents for tax year 2024 and after in an amount equal to 100% of the amount of credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code.

If you adopted a child with special needs or a child in custody of Kansas Department for Children and Families (DCF), an additional \$1,500 is allowed as a credit against your income tax liability. For more information see the Frequently Asked Questions (FAQs) document on our website.

**General Adoption Credit.** The basic credit for Kansas residents adopting a child (or children) is 100% of the adoption credit allowed against your federal income tax liability on your federal income tax return.

A **child with special needs** as defined by 26 U.S.C. 23(d)(3)(A) means a State has determined that the child cannot or should not be returned to the home of his parents, (B) such State has determined that there exists with respect to the child a specific factor or condition (i.e., ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance, and (C) such child is a citizen or resident of the United States [as defined in section 217(h)(3)].

**Adopting a Special Needs Child or a Child in Custody of Kansas Department for Children and Families (DCF).** For residents adopting a child in one of these situations, a credit of \$1,500 is allowed in addition to those described in the *General Adoption Credit* section. This credit is available even if you have been reimbursed all or part of the qualifying adoption expenses.

**Adopting More Than One Child.** If you completed federal Form 8839, Qualified Adoption Expenses, for two or more adopted children that qualify for different Kansas adoption credits, then all children must be listed on federal Form 8839 (PARTs I, II, and III) Worksheet and it must contain applicable information for each adopted child. This worksheet is required for Kansas calculation purposes only.

**EXAMPLE:** A Kansas resident adopts two children, both residents of Kansas prior to adoption. One is a child with special needs. The allowable Kansas credit for each child is 100% of the federal credit allowed against the taxpayer's federal income tax liability.

In addition to the 100% credit available to Kansas residents for adopting a child with special needs, the adoptive parents are entitled to an additional \$1,500 credit. The \$1,500 credit is available to Kansas residents when the adoptive child is either in the custody of DCF or a "child with special needs."

If Kansas residents adopt a child that is either in the custody of DCF or a child with special needs, the credit is 100% of the federal credit allowed and the additional \$1,500 credit. (The definition of a child with special needs requires they be a citizen or resident of the United States.)



**Kansas Tax Liability Limit.** If your Kansas adoption credit is more than your tax liability for the tax year (after all other credits), you may carry any unused credit amount forward until the credit is used up.

**IMPORTANT: You must complete a separate Schedule K-47 for each adopted child.**

Complete all requested information at the top of the Schedule K-47. **A separate K-47 is required for each adopted child.**

## SPECIFIC LINE INSTRUCTIONS

### PART A – GENERAL ADOPTION CREDIT

**LINE 1** – Enter the federal adoption credit amount allowed this tax year. This is generally the amount of credit shown on federal Form 8839. If you are claiming this credit for having adopted more than one child, follow the instructions outlined in the paragraph above entitled *Adopting More Than One Child*.

### PART B – CHILD WITH SPECIAL NEEDS OR A CHILD IN THE CUSTODY OF DEPARTMENT FOR CHILDREN AND FAMILIES (DCF) CREDIT

**LINE 2** – **This line to be used for new credits only.** The credit is \$1,500 for each child with special needs or in the custody of DCF who was adopted this tax year.

### PART C – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 3** – If this is your first year to claim this credit, make no entry on this line. In subsequent years, enter the carry forward amount from your prior year's Schedule K-47.

**LINE 4** – Add lines 1, 2 and 3 and enter the result.

**LINE 5** – Enter the amount of your Kansas tax liability after all other credits except this one.

**LINE 6** – Enter the lesser of lines 4 or 5. This is the amount of your Kansas adoption credit for this tax year. Enter this amount on the appropriate line of Form K-40.

If your Kansas adoption credit on line 4 is more than the adoption credit allowed this tax year (line 6), complete Part D and use the excess amount on next year's tax return.

### PART D – COMPUTATION OF CARRY FORWARD CREDIT

**LINE 7** – Subtract line 6 from line 4. Do not enter an amount less than zero. This is the amount of credit you will have available to enter on the Schedule K-47 you file next year.



If this is your first year to claim the adoption credit, you must provide the following documents to support your credit. You may fax them to 785-296-8989, but include a cover sheet with taxpayer name, Social Security number, and the total number of pages in your packet.

- Agency Consent to Adoption
- Adoption Support Agreement
- Adoption Decree
- Federal Form 8839 Parts I, II, and III

If you claimed this credit before, then retain a copy of these documents with your tax records as the Kansas Department of Revenue reserves the right to request them at a later date.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66675-0260

Phone: 785-368-8222

Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# K-48

(Rev. 7-24)

# KANSAS

## Technology Enabled Fiduciary Financial Institution Credit

K-48  
Attach  
194724



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)
Incorporated community and county where contributions were made:	

### PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR’S CONTRIBUTIONS

1. Enter the total qualified charitable distribution made this tax year. 1. \_\_\_\_\_
2. Member’s share of distribution income (enter percentage). 2. \_\_\_\_\_ %
3. Your share of contributions (multiply line 1 by line 2). 3. \_\_\_\_\_

### PART B – COMPUTATION OF THIS YEAR’S CREDIT

4. Carry forward from prior year (enter the amount from the prior year’s Schedule K-48). 4. \_\_\_\_\_
5. Total Technology Enabled Fiduciary Financial Institution credit available this tax year (add lines 3 and 4). 5. \_\_\_\_\_
6. Amount of your Kansas tax liability for this tax year after all credits other than this credit. 6. \_\_\_\_\_
7. Technology Enabled Fiduciary Financial Institution credit this tax year (enter the lesser of lines 5 or 6).  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130. 7. \_\_\_\_\_

**If line 7 is less than line 5, complete PART C.**

### PART C – COMPUTATION OF CREDIT CARRY FORWARD

8. Subtract line 7 from line 5. This is the amount of excess credit for carry forward.  
Enter this amount on line 4 of next year’s Schedule K-48. 8. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-48

## **GENERAL INFORMATION**

K.S.A. 79-32,283 allows a credit against the tax liability of a fiduciary financial institution (fidfin) imposed pursuant to the Kansas income tax act or the privilege tax imposed upon a fiduciary financial institution in an amount equal to the qualified charitable distributions made in connection with its fidfin activities during such tax year if the fidfin maintained its principle office in an economic growth zone during the tax year. If the amount of the credit allowed exceeds the taxpayer's income tax liability for the taxable year in which the tax credit is allowed, the amount may be carried over for deduction from the taxpayer's income or privilege tax liability in the next succeeding taxable year until the total amount of the tax credit has been deducted, except no tax credit shall be carried over for deduction after the 5th taxable year succeeding the taxable year in which the tax credit is first allowed.

Qualified charitable distributions means distributions of cash, beneficial interests or other assets to one or more qualified charities having an aggregate value equal to at least 2.5% of the fiduciary financial institution's transactions originated during the taxable year. Transactions shall exclude any renewals, extensions of credit or accruals associated with transactions made in a prior taxable year.

If a fiduciary financial institution is a pass-through entity and the credit for a taxable year is greater than the fiduciary financial institution's tax liability against which the credit may be applied, a member of the entity or any other party who is required to report such income on a Kansas income tax return is entitled to a tax credit equal to the tax credit determined for the fiduciary financial institution for the taxable year in excess of the fiduciary financial institution's tax liability for the taxable year multiplied by the percentage of the fiduciary financial institution's distributive income. Tax credits allowed and earned shall not be sold, assigned, conveyed or transferred.

If the amount of a tax credit allowed a member or other party under this section exceeds the taxpayer's income tax liability for the taxable year in which the tax credit is allowed, the amount that exceeds such tax liability may be carried over for deduction from the taxpayer's income or privilege tax liability in the next succeeding taxable year or years until the total amount of the tax credit has been deducted from the tax liability, except that no such tax credit shall be carried over for deduction after the 5th taxable year succeeding the taxable year in which the tax credit is first allowed.

Economic growth zone means an incorporated community with a population of not more than 5,000 people located within one of the following counties:

Allen, Anderson, Barber, Bourbon, Brown, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Clay, Cloud, Coffey, Comanche, Decatur, Doniphan, Edwards, Elk, Ellsworth, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Harvey, Haskell, Hodgeman, Jackson, Jewell, Kearny, Kingman, Kiowa, Labette, Lane, Lincoln, Linn, Logan, Marion, Marshall, Meade, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Republic, Rice, Rooks, Rush, Russell, Scott, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Trego, Thomas, Wabaunsee, Wallace, Washington, Wichita, Wilson or Woodson.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## **SPECIFIC LINE INSTRUCTIONS**

Enter all requested information at the top of this schedule.

### **PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS YEAR'S CONTRIBUTIONS**

**LINE 1** – Enter the total qualified charitable distributions made in connection with the Fiduciary Financial Institution activities during this tax year.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result.

### **PART B – COMPUTATION OF THIS YEAR'S CREDIT**

**LINE 4** – Enter any carry forward from line 8 of your prior year's Schedule K-48.

**LINE 5** – Add lines 3 and 4 and enter the result. This is your total credit available this tax year.

**LINE 6** – Enter the amount of your Kansas tax liability after all credits other than the qualified charitable distribution credit.

**LINE 7** – Enter the lesser of lines 5 or 6. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

**If line 7 is less than line 5, complete PART C.**

### **PART C – COMPUTATION OF CREDIT CARRY FORWARD**

**LINE 8** – Subtract line 7 from line 5. This is the amount of credit you will have available to enter on line 4 of your next year's Schedule K-48.

## **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

**KANSAS**  
**RESEARCH AND DEVELOPMENT CREDIT**



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)		Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP		Employer ID Number (EIN)
<input type="checkbox"/> Mark this box if credit has been transferred	Name of Transferee	Transferee Employer ID Number (EIN)

Provide the address below of location in Kansas where Research and Development is being conducted:  
(Attach additional pages as needed)

\_\_\_\_\_ Street Address \_\_\_\_\_ City \_\_\_\_\_ County

Description of the Research or Development activity (Attach additional pages as needed) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**PART A – COMPUTATION OF MAXIMUM ALLOWABLE CREDIT FOR THIS YEAR'S EXPENDITURES (C Corporations only)**

1. Research and development expenditures for current year.
  - Machinery and Equipment \$ \_\_\_\_\_
  - Payroll \$ \_\_\_\_\_
  - Other (describe) \_\_\_\_\_ \$ \_\_\_\_\_ 1. \_\_\_\_\_
2. Research and development expenditures for the:
  - a. first preceding taxable year. 2a. \_\_\_\_\_
  - b. second preceding taxable year, if applicable (see instructions). 2b. \_\_\_\_\_
3. Total (add lines 1, 2a, and if applicable 2b, and enter the total on line 3; see instructions). 3. \_\_\_\_\_
4. Average (divide line 3 by 3). This is your average expenditure over the last three years. 4. \_\_\_\_\_
5. Expenditure amount for credit (subtract line 4 from line 1; cannot be less than zero). 5. \_\_\_\_\_
6. Total research and development credit (multiply line 5 by 10% or .10). 6. \_\_\_\_\_
7. Maximum allowable credit in any one year (multiply line 6 by 25% or .25). 7. \_\_\_\_\_

**PART B – COMPUTATION OF ALLOWED CREDIT FOR THIS YEAR'S EXPENDITURES**

8. Amount of your tax liability for this tax year after all other credits other than this credit. 8. \_\_\_\_\_
9. Amount of credit allowable as a result of expenditures made this tax year (enter amount from line 7 or line 8, whichever is less). 9. \_\_\_\_\_

**PART C – COMPUTATION OF CARRY FORWARD CREDIT**

10. Amount of carry forward allowed (subtract line 9 from line 6). 10. \_\_\_\_\_





**PART D – COMPUTATION OF CREDITS FROM PRIOR YEARS**

	(A)	(B)	(C)	(D)
11. Year end date of original K-53 for which a carry over is being claimed.	11.			
12. Amount of carry over from the original K-53 for the year shown on line 11.	12.			
13. Amount of line 12 which has previously been used as a credit.	13.			
14. Year(s) credit was used.	14.			
15. Carry forward remaining (line 12 minus line 13).	15.			
16. Maximum credit allowable in any one year from original K-53 for the year shown on line 11.	16.			
17. Amount of carry forward available to this return (lesser of line 15 or line 16).	17.			

18. Total carry forward amount available (add line 17, columns A through D). 18. \_\_\_\_\_

19. Amount of tax liability for current taxable year after all previously claimed credits. 19. \_\_\_\_\_

**PART E – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

20. Enter the lesser of the sum of lines 9 and 18 or line 19. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120. 20. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-53

## GENERAL INSTRUCTIONS

A credit may be deducted from a taxpayer's Kansas income tax liability if the taxpayer had qualifying expenditures in research and development activities conducted within Kansas (K.S.A. 79-32,182b). Qualifying expenditures are expenditures made for research and development purposes (other than expenditures of monies made available to the taxpayer pursuant to federal or state law), which are expenses allowable for deduction under the provisions of the federal Internal Revenue Code of 1986 and amendments thereto.

The allowable credit is 10% of the amount by which the amount expended for the activities in the taxable year exceeds the taxpayer's average of the actual expenditures. This is for the activities made in the taxable year and the two immediate preceding taxable years.

The amount of credit allowable in any one taxable year is limited to 25% of the total amount of the credit plus any applicable carry forward. The amount of any remaining unused credit may be carried forward until the total amount of the credit is used.

For tax year 2023 and all tax years thereafter, new credits are available to individuals, partnerships, S corporations, Limited Liability Companies, other pass-through entities and C corporations. In addition, new credits earned in the tax year 2023 and after may be transferred to any person and be claimed by the transferee as a credit against the transferee's Kansas income tax liability in the tax year the credit was transferred. The credit claimed by the transferee may be carried forward by the transferee, however, that carry forward credit shall be subject to limitations, and requirements in place at the time the credit was earned.

A transferred credit is not refundable. Only the full credit may be transferred to a transferee and the credit may only be transferred one time. Form K-260 must be completed and submitted to the Department in order to document a transfer.

Be sure to keep an itemized schedule of expenditures for amounts claimed on lines 1, 2a and 2b. KDOR (Kansas Department of Revenue) reserves the right to request this information as necessary.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter the taxpayer's name and Social Security number or federal Employer Identification Number (EIN) in the space provided. If the person claiming this credit is a partner or shareholder in a partnership, LLC, S Corporation, etc., enter the name and EIN of that entity.

**Checkbox:** Check this box if the credit is transferred. Provide the name of the taxpayer that received the credit and that taxpayer's employer ID number.

Enter the address of the location where the Kansas research and development is conducted. If there are several locations within the state list each location on additional pages as necessary.

Describe the research and development activity. Attach additional pages as needed.

**Transferors,** If you are a transferor, you must complete Part A. If you have carry forwards remaining from prior years, you must complete Part D and Part E.

**Transferees,** If you are a transferee, you must complete Part B, Part C, and Part E. If you have carry forwards remaining from prior years, you must complete Part D.

### PART A – COMPUTATION OF MAXIMUM ALLOWABLE CREDIT FOR THIS YEAR'S EXPENDITURES (C Corporations only)

**LINE 1** – Enter the machinery and equipment, payroll, and other expenditures for activities conducted within Kansas for the tax year. Provide a description of the "other" expenditures. Sum the amounts of expenditures for each category and enter the total amount on line 1.

**LINE 2a** – Enter the total allowable research and development expenditures for activities conducted within Kansas for the **first** tax year preceding the current taxable year.

**LINE 2b** – Enter the total allowable research and development expenditures for activities conducted within Kansas for the **second** tax year preceding the current taxable year.

**LINE 3** – Add lines 1, 2a, and 2b and enter the result on line 3.

**LINE 4** – Divide line 3 by three (3). This is the amount of average expenditures.

**LINE 5** – Subtract line 4 from line 1. This is the amount of expenditures eligible for the credit. If line 1 is less than or equal to line 4, enter zero on line 5.

**LINE 6** – Multiply line 5 by 10% (.10). This is the total credit.

**LINE 7** – Multiply line 6 by 25% (.25). This is the maximum credit allowed in any one tax year.

**STOP HERE** if you have transferred this credit. The K-53 needs to be completed through Part A and provided to the transferee. The transferee will complete the remaining selections of the form and submit with their applicable income tax return.

### PART B – COMPUTATION OF ALLOWED CREDIT FOR THIS YEAR'S EXPENDITURES

**LINE 8** – Enter amount of your Kansas tax liability for this year.

**LINE 9** – Enter the lesser of line 7 or line 8. This is the credit allowed for expenditures made during this tax year. If this credit has been transferred to you, enter the amount of credit you have received through the transfer.

**LINE 10** – Subtract line 9 from line 6. This is the amount of credit to be carried forward.

### PART D – COMPUTATION OF CREDITS FROM PRIOR YEARS

If additional columns are necessary, please enclose a separate schedule. You will need copies of your Schedule K-53 forms from prior years to complete this section.

**LINE 11** – Enter the year end date of the original Schedule K-53 for which you are claiming a carry forward credit.

**LINE 12** – Enter the amount of carry forward from the original Schedule K-53 for the year shown on line 11.

**LINE 13** – Enter the total amount of line 12 which you have previously claimed as a credit.

**LINE 14** – Enter the years you previously claimed the credit.

**LINE 15** – Subtract line 13 from line 12. This is the amount of carry forward remaining from the prior K-53 schedules.

**LINE 16** – Enter the maximum credit allowable in any one year from the original Schedule K-53 for the year shown on line 11.

**LINE 17** – Enter the lesser of line 15 or line 16. This is the amount of carry forward available to this return from each year shown on line 11.

**LINE 18** – Add line 17, columns (A) through (D) (plus additional columns if applicable) and enter the result. This is the total amount of carry forward credit available to this tax year.

**LINE 19** – Enter total Kansas tax liability for the current tax year after all previously claimed credits.

### PART E – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 20** – Enter the lesser of the sum of lines 9 and 18 or line 19. Enter this amount on the appropriate line of Form K-40, Form K-41, or Form K-120.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS VENTURE CAPITAL CREDIT

For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

Date(s) of investment or transfer: \_\_\_\_\_ Name(s) of Kansas venture capital company: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Check here if this credit is a result of a transfer of credit from an investor in a Kansas venture capital company.

Name of original investor: \_\_\_\_\_

Address of original investor: \_\_\_\_\_

### PART A – COMPUTATION OF CREDIT FOR THIS YEAR’S INVESTMENT (C Corporations, Privilege, and Premium taxpayers only)

- 1. Total amount of cash investment this tax year. 1. \_\_\_\_\_
- 2. Maximum percentage allowed. 2. 25%
- 3. Maximum allowable credit for the amount invested this tax year (multiply line 1 by line 2). 3. \_\_\_\_\_
- 4. Amount of tax liability for current taxable year and all previously claimed credits. 4. \_\_\_\_\_
- 5. Amount of credit allowable this tax year (enter the lesser of line 3 or line 4). 5. \_\_\_\_\_

### PART B – COMPUTATION OF CREDIT CARRY FORWARD

- 6. Total credit for amount invested this year (enter the amount from line 3). 6. \_\_\_\_\_
- 7. Total amount of carry forward available on this return. Enter the amount of available carry forward from the prior year’s K-55 (enclose a copy of that schedule). 7. \_\_\_\_\_
- 8. Total credit (add lines 6 and 7). 8. \_\_\_\_\_
- 9. Amount of your Kansas tax liability for current taxable year after all previously claimed credits (enter amount from line 4). 9. \_\_\_\_\_
- 10. Credit available for carry forward to next year’s K-55 (subtract line 9 from line 8; cannot be less than zero). 10. \_\_\_\_\_

### PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

- 11. Total credit claimed this tax year (enter the lesser of the sum of line 5 and line 7 or line 4). Enter this amount on the appropriate line of Forms K-40, K-120 or K-130. 11. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-55

## GENERAL INFORMATION

A credit may be deducted from a taxpayer's income or privilege tax liability if the taxpayer invests in stock issued by Kansas Venture Capital, Inc. (K.S.A. 74-8205). The taxpayer may also modify from federal taxable income any dividend income on stock issued by Kansas Venture Capital, Inc. The amount of credit is 25% of the total cash investment in such stock. A credit amount that exceeds the tax liability in any one taxable year may be carried forward until used.

For tax year 2013, and all tax years thereafter, new credits shall be available to only: **1)** C corporations that are subject to the Kansas corporate income tax; **2)** taxpayers subject to the privilege tax as measured by net income of financial institutions imposed pursuant to K.S.A., Chapter 79, article 11; and, **3)** any insurance company subject to the premium tax and privilege fees imposed pursuant to K.S.A. 40-252. New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

## SPECIFIC LINE INSTRUCTIONS

Complete all the requested information at the top of Schedule K-55.

### PART A – COMPUTATION OF CREDIT FOR THIS YEAR'S INVESTMENT

- LINE 1** – Enter the total amount of **cash** investment made this tax year.
- LINE 2** – This percentage determines the maximum credit allowable as a result of the investment made during this tax year. Do not make an entry on this line.
- LINE 3** – Multiply line 1 by line 2 and enter the result. This is the maximum credit allowable.

**LINE 4** – Enter the total Kansas tax liability for the current tax year after all credits other than the credit allowed for investments made during this tax year.

**LINE 5** – Enter the amount from line 3 or line 4, whichever is less. This is the maximum credit allowed for investments made during this tax year.

### PART B – COMPUTATION OF CARRY FORWARD CREDIT

**LINE 6** – Enter the total credit for the amount invested this year from line 3.

**LINE 7** – Enter the carry forward amounts available from prior years K-55 schedules. Enclose or fax a copy of the K-55 schedules from prior years.

**LINE 8** – Add lines 6 and 7 and enter the result.

**LINE 9** – Enter amount of your total Kansas tax liability for the current tax year after all credits other than this credit.

**LINE 10** – Subtract line 9 from line 8 and enter result. This amount cannot be less than zero.

### PART C – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 11** – Enter the lesser of the sum of lines 5 and 7 or the amount on line 4. Enter this amount on the appropriate line of Forms K-40, K-120 or K-130.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at:

**ksrevenue.gov**

# KANSAS CHILD DAY CARE ASSISTANCE CREDIT



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number (SSN) or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

## PART A – CHILD DAY CARE INFORMATION

- Location of child day care facility: Number and street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- Enter the Kansas day care license or registration number: \_\_\_\_\_
- Is the day care facility (check one):  Paid by you  Located by you  Established and owned by you
- Enter the date you began paying for or providing child day care services in Kansas at this facility: \_\_\_\_\_
- If you own and operate the facility:
  - Was the facility established in conjunction with other taxpayers?  No  Yes If yes, how many? \_\_\_\_\_
  - 1) Enter the average number of your employees' dependents cared for: \_\_\_\_\_
  - 2) If 5(a) is yes, enter average number of employees' dependents cared for from other taxpayers in 5(a): \_\_\_\_\_
  - 3) Enter the average number of non-employees' dependents cared for at this facility: \_\_\_\_\_

## PART B – COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY

Complete PART B if you established and operated this child day care facility this tax year.

- |  |                     |
|--|---------------------|
| 6. Amount spent in Kansas during this taxable year. Enclose schedule.  | 6. _____            |
| 7. Amount received from employees or other sources, if any. Enclose schedule.  | 7. _____            |
| 8. Net amount spent (subtract line 7 from line 6; cannot be less than zero).   | 8. _____            |
| 9. Credit percentage allowed in initial year.  | 9. <u>50%</u>       |
| 10. Amount of credit subject to limitation (multiply line 8 by line 9).  | 10. _____           |
| 11. Maximum amount of credit allowable in initial year.  | 11. <u>\$45,000</u> |
| 12. Amount of credit allowable for expenditures made this year (line 10 or line 11, whichever is less).  | 12. _____           |
| 13. Enter your proportionate share percentage. See instructions.   | 13. _____           |
| 14. Your share of the credit for the amount contributed this year (multiply line 12 by line 13)  | 14. _____           |
| 15. Amount of your Kansas tax liability after all credits except this credit.  | 15. _____           |
| 16. Amount of credit this tax year (line 14 or line 15, whichever is less). Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130. | 16. _____           |
| 17. Excess of credit to be refunded (subtract line 16 from line 14). Enter result here and on the appropriate line of Form K-40, K-41, K-120, or K-130.    | 17. _____           |



**PART C – COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICES**

Complete PART C if you purchased child day care services, located child day care services for your organization, or for years subsequent to the initial year, you established and operated this child day care facility.

- 18. Amount spent in Kansas during this taxable year. Enclose schedule. 18. \_\_\_\_\_
- 19. Amount received from employees or other sources, if any. Enclose schedule. 19. \_\_\_\_\_
- 20. Net amount spent (subtract line 19 from line 18; cannot be less than zero). 20. \_\_\_\_\_
- 21. Credit percentage allowed. 21. 30%
- 22. Amount of credit subject to limitation (multiply line 20 by line 21). 22. \_\_\_\_\_
- 23. Maximum amount of credit allowable. 23. \$30,000
- 24. Amount of credit allowable for expenditures made this year (line 22 or line 23, whichever is less). 24. \_\_\_\_\_
- 25. Enter your proportionate share percentage. See instructions. 25. \_\_\_\_\_
- 26. Your share of the credit for the amount contributed this year (multiply line 24 by line 25) 26. \_\_\_\_\_
- 27. Amount of your Kansas tax liability after all credits except this credit. 27. \_\_\_\_\_
- 28. Amount of credit this tax year (line 26 or line 27, whichever is less). Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130. 28. \_\_\_\_\_
- 29. Excess of credit to be refunded (subtract line 28 from line 26). Enter result here and on the appropriate line of Form K-40, K-41, K-120, or K-130. 29. \_\_\_\_\_

**PART D – COMPUTATION OF CREDIT FOR PROVIDING ACCESS TO CHILD DAY CARE SERVICES**

Complete PART D if you issued payments to organizations providing access to day care services for the children of your employees.

- 30. Amount of payments in Kansas during the taxable year. Enclose schedule. 30. \_\_\_\_\_
- 31. Credit percentage allowed. 31. 50%
- 32. Amount of credit subject to limitation (multiply line 30 by line 31). 32. \_\_\_\_\_
- 33. Maximum amount of credit allowable. 33. \$45,000
- 34. Amount of credit allowable for expenditures made this year (line 32 or line 33, whichever is less). 34. \_\_\_\_\_
- 35. Enter your proportionate share percentage. See instructions. 35. \_\_\_\_\_
- 36. Your share of the credit for the amount contributed this year (multiply line 34 by line 35) 36. \_\_\_\_\_
- 37. Amount of your Kansas tax liability after all credits except this credit. 37. \_\_\_\_\_
- 38. Amount of credit this tax year (line 36 or line 37, whichever is less). Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130. 38. \_\_\_\_\_
- 39. Excess of credit to be refunded (subtract line 38 from line 36). Enter result here and on the appropriate line of Form K-40, K-41, K-120, or K-130. 39. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-56

## GENERAL INFORMATION

K.S.A. 79-32,190 provides an income or privilege tax credit if, during the taxable year, the taxpayer:

- pays for child day care services for its employees, OR
- locates child day care services for its employees, OR
- provides facilities and necessary equipment for child day care services to its employees. OR
- provides access to available child day care services for its employees.

For tax years 2021 and all tax years thereafter, new credits shall be available to all income taxpayers as well as privilege taxpayers. For tax year 2013, through tax year 2020, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations).

In order to receive a credit or refund, the child day care facility or provider must be licensed pursuant to Kansas law.

The amount of credit is based on the amount spent by the taxpayer LESS any contribution from its employees or any other source(s). Any approved credit that exceeds the taxpayer's tax liability for the tax year will be refunded. The amount of allowable credit is as follows:

**Taxpayer Provides Facilities and Necessary Equipment for Child Day Care Services (Initial Year).** Fifty percent (50%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the initial tax year in which a facility providing child day care services is established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer's employees. The amount of credit in the initial year may not exceed \$45,000 for any taxpayer. (Complete lines 6 - 12.)

**Taxpayer Provides the Facility And Necessary Equipment For Child Day Care Services (Subsequent Years).** Thirty percent (30%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the years subsequent to the initial year in which a facility providing child day care services was established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer's employees. The credit in the years subsequent to the initial year may not exceed \$30,000 for any taxpayer during any taxable year. (Complete lines 18 - 24.)

**Taxpayer Pays For OR Locates Child Day Care Services.** Thirty percent (30%) of the net amount spent by the taxpayer during the tax year for child day care services purchased in Kansas to provide care for the dependent children of the taxpayer's employees or for the service of locating child day care services for the taxpayer's employees. The credit may not exceed \$30,000 for any taxpayer during any taxable year. (Complete lines 18 - 24.)

**Taxpayer Provides Payments to an Organization Providing Access to Available Child Care Services.** Fifty percent (50%) of the amount equal to the total amount expended during the tax year by a taxpayer as payments to an organization providing access to available child day care services for the taxpayer's employees. The credit may not exceed \$45,000 for any taxpayer during any taxable year (Complete lines 30 - 39).

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

**Complete a separate Schedule K-56 for each child day care facility in Kansas.**

### **PART A – CHILD DAY CARE INFORMATION**

**LINES 1 through 5** – Complete all applicable lines. This information determines the amount of your credit. In answering 5(b), use an average number as of the last day of each month in the taxable year.



It is important that you keep a copy of the following information with your records as the Department of Revenue reserves the right to request the information at a later date.

- A list of names and addresses for the number of taxpayers reported on line 5(a).
- A schedule supporting the average number of employees reported on line 5(b).

### **PART B – COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY**

**LINES 6 through 17** - Complete these lines if you established and operated a child day care facility this taxable year.

#### **Partnerships and S Corporations**

Enter on line 13 your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

### **PART C– COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICE**

**LINES 18 through 29** - Complete this line if you purchased or located child day care services for your employees, or establish and operated this child day care facility in a year prior to this taxable year.

#### **Partnerships and S Corporations**

Enter on line 25 your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

### **PART D– COMPUTATION OF CREDIT FOR PROVIDING ACCESS TO CHILD DAY CARE SERVICES**

**LINES 30 through 39** - Complete these lines if you made expenditures during the taxable year as payments to an organization providing access to available child day care services for the taxpayer's employees.

#### **Partnerships and S Corporations**

Enter on line 35 your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov).

## KANSAS SMALL EMPLOYER HEALTHCARE CREDIT

For the taxable year beginning, \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
---------------------------------------	--------------------------

Date you began participation in this plan: \_\_\_\_\_

Those employers who started a small employer health benefit plan on or after January 1, 2005 must answer the following question:

Did this employer contribute to any health insurance premium or health savings account on behalf of an employee who is to be covered by the employer's contribution within the preceding two years of the effective date of the employer's small employer health benefit plan?

No     Yes    (If yes, you do not qualify for this credit.)

**PART A — COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT (C Corporations only)**

Complete the appropriate schedule. If the employer established this plan **after December 31, 2004**, complete **Schedule I**. If the employer established this plan **prior to January 1, 2005**, complete **Schedule II**.

	SCHEDULE I				SCHEDULE II	
	(a) Number of eligible employees for the month	(b) <b>FIRST 12 MONTHS</b> Multiply amount in (a) by the lesser of \$70 or the actual amount paid per employee.	(c) <b>NEXT 12 MONTHS</b> Multiply amount in (a) by the lesser of \$50 or the actual amount paid per employee.	(d) <b>NEXT 12 MONTHS</b> Multiply amount in (a) by the lesser of \$35 or the actual amount paid per employee.	(e) Number of eligible employees for the month	(f) Maximum allowed. Multiply amount in (e) by \$35.
(By Tax Year)						
1. 1st month						
2. 2nd month						
3. 3rd month						
4. 4th month						
5. 5th month						
6. 6th month						
7. 7th month						
8. 8th month						
9. 9th month						
10. 10th month						
11. 11th month						
12. 12th month						
13. Total						

**If you completed SCHEDULE I, proceed to LINE 18.**  
**If you completed SCHEDULE II, proceed to LINE 14.**

14. Enter actual expense for the tax period. 14. \_\_\_\_\_
15. Maximum credit allowed (multiply line 14 by 50% and enter the result here). 15. \_\_\_\_\_
16. Enter the lesser of line 13, column (f) or line 15. 16. \_\_\_\_\_
17. Year of participation: 1st & 2nd year  100%    3rd year  75%    4th year  50%    5th year  25%

**PART B — COMPUTATION OF CREDIT**

18. Credit allowable for this tax year. From SCHEDULE I – enter amount from line 13, columns (b), (c), and/or (d). From SCHEDULE II – multiply line 16 by the appropriate percentage from line 17 and enter result. Enter this amount on the appropriate line of Form K-120. 18. \_\_\_\_\_



# INSTRUCTIONS FOR SCHEDULE K-57

## GENERAL INFORMATION

K.S.A. 40-2246 allows an income tax credit to those employers that make contributions to a health savings account of an eligible covered employee after 12/31/2004. The credit is \$70 per month per eligible covered employee for the first 12 months of participation, \$50 per month per eligible covered employee for the next 12 months of participation and \$35 per month per eligible covered employee for the next 12 months of participation.

Any small employer (defined by K.S.A. 40-2209d) having between 2 and 50 employees may establish a health benefit plan for the purpose of providing a plan as described under K.S.A. 40-2240 covering such employer's eligible employees and such employees' family members. For plans established **prior to 1/1/2005**, a certificate issued by the Commissioner of Insurance entitling a "small employer" to claim the tax credit authorized by K.S.A. 40-2246 must have been obtained.

For tax year 2013, and all tax years thereafter, credits shall be available to only corporations subject to the Kansas corporate income tax (i.e., C corporations). Credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

An **eligible employee** is one who is employed for an average of at least 30 hours per week and elects to participate in one of the benefit plans provided under this act, and includes individuals who are sole proprietors, business partners, and limited partners who own the business. Eligible employee does not include individuals: 1) engaged as independent contractors; 2) whose periods of employment are on an intermittent or irregular basis; or, 3) who have been employed by the employer for fewer than 90 days.

A **health savings account** means a trust created or organized in the United States as a health savings account exclusively for the purpose of paying the qualified medical expenses of the account beneficiary, but only if the written governing instrument creating the trust meets the requirements specified by the Medicare, prescription drug, improvement and modernization act of 2003, Pub. L. No. 108-173, 117 Stat. 2067.

As a condition to participate as a member of any small employer health benefit plan, an employer shall have not contributed within the preceding two years to any health insurance premium or health savings account on behalf of an employee who is to be covered by the employer's contribution other than a contribution by an employer to a health insurance premium or health savings account within the preceding two years solely for the benefit of the employer or the employer's dependents.

If the credit exceeds the current year's tax liability, the unused portion shall be refunded to the taxpayer.

**Addition Modification.** The employer is required to reduce any expense deduction that is included in federal taxable income for the tax year by the dollar amount of the credit.

**Documentation.** Retain your monthly insurance billings with your records as the Department of Revenue reserves the right to request additional information as necessary.

## SPECIFIC LINE INSTRUCTIONS

Begin by completing the information at the top of the schedule.

### **PART A – COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT** (C Corporations only)

Complete the appropriate schedule. If the employer established this plan after 12/31/2004, complete Schedule I. If it was established prior to 1/1/2005, complete Schedule II.

### **LINES 1 through 12 – Schedule I (Plans after 12/31/2004)**

**Column (a):** Enter number of eligible employees covered by this plan for each month of the employer's tax year.

**Column (b):** If you established or made contributions during this tax year which constitutes the **FIRST 12 MONTHS** of participation, multiply the number of eligible employees for each month of participation by the lesser of \$70 or the actual amount paid per employee.

**Column (c):** If you established or made contributions during this tax year which constitutes the **NEXT 12 MONTHS** of participation, multiply the number of eligible employees for each month of participation by the lesser of \$50 or the actual amount paid per employee.

**Column (d):** If you established or made contributions during this tax year which constitutes the **NEXT 12 MONTHS** of participation, multiply number of eligible employees for each month of participation by the lesser of \$35 or the actual amount paid per employee. (The total of columns b, c and d should be only 12 months.)

### **LINES 1 through 12 – Schedule II (Plans prior to 1/1/2005)**

**Column (e):** Enter number of eligible employees covered by this plan for each month of the employer's tax year.

**Column (f):** Multiply number of eligible employees for each month by \$35.

**LINE 13** – Add lines 1 through 12 and enter result. If the plan was established *after 12/31/2004* and Schedule I is complete, proceed to line 18. If established *prior to 1/1/2005* and Schedule II is complete, proceed to line 14.

**LINE 15** – To figure maximum credit allowed multiply line 14 by 50%.

**LINE 16** – Enter the lesser of line 13, column (f) or line 15.

**LINE 17** – Check the appropriate box for the number of tax years you have participated in this credit.

### **PART B – COMPUTATION OF ELIGIBLE EMPLOYEE AMOUNT**

**LINE 18** – If the plan was established after 12/31/2004 and you completed Schedule I, enter the amount from line 13, columns (b), (c), and/or (d). If the plan was established prior to 1/1/2005 and you completed Schedule II, multiply line 16 by the appropriate percentage from line 17. Enter result here and on the appropriate line of Form K-120.

## TAXPAYER ASSISTANCE

For questions or assistance in establishing a Small Employer Health Benefit Plan, contact the Kansas Insurance Department:

420 SW 9th St  
Topeka KS 66612-1678  
Phone: 785-296-3071  
Fax: 785-296-7850

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

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**KANSAS**  
**HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP) CREDITS**



For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP that earned credit	EIN of entity that earned the credit

**PART A — GENERAL INFORMATION**

1. Enter the period for which you were HPIP certified by the Secretary of Commerce. 1. \_\_\_\_\_ thru \_\_\_\_\_
2. Enter your HPIP or transferee certification number. 2. \_\_\_\_\_
  - a. Enter transferor certificate number. 2a. \_\_\_\_\_
  - b. Amount of credit for transferee or transferor. 2b. \_\_\_\_\_
  - c. Transferee - Years remaining when acquired (including this tax year). 2c. \_\_\_\_\_

**PART B — HPIP TRAINING AND EDUCATION CREDIT**

3. Total qualified cash investment in training and education. 3. \_\_\_\_\_
4. Total amount expended for payroll during the period specified. 4. \_\_\_\_\_
5. Multiply line 4 by 2%. 5. \_\_\_\_\_
6. Amount of credit subject to limitation (subtract line 5 from line 3). 6. \_\_\_\_\_
7. Training and education credit for amount invested (the lesser of line 6 or \$50,000). 7. \_\_\_\_\_
8. Enter your proportionate share percentage. 8. \_\_\_\_\_
9. Amount of credit allowable for training and education. 9. \_\_\_\_\_
- 9a. Training and education credit used. 9a. \_\_\_\_\_

**PART C — HPIP INVESTMENT CREDIT**

10. Address location of qualified business facility:

\_\_\_\_\_ Street Address \_\_\_\_\_ City

11. Complete the following **investment schedule** for the **1st qualifying year**:

	(1) Enter a Business Entity Tax Filing Period By Month	(2) Base Year: _____ Monthly Base Investment	(3) 1st Qualifying Year: _____ Monthly Qualifying Investment
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m	TOTAL		
n	Average Investment		
o	Capitalized Rents		
p	TOTAL		
q	Base		
r	Average Qualified Investment		
s	Minimum Investment Allowed Enter \$50,000 or \$1,000,000 (see instructions)		
t	Qualified Business Facility Investment		
u	INVESTMENT CREDIT (10% of line 11t)		



- 12. Enter your proportionate share percentage. See instructions. 12. \_\_\_\_\_ %
- 13. Amount of current year credit available (multiply line 11u by 12) or amount of credit received by transfer. 13. \_\_\_\_\_
- 13a. Prior year(s) carryforward. 13a. \_\_\_\_\_
- 13b. Amount of credit transferred. (Transferor only) 13b. \_\_\_\_\_
- 13c. Total credit available this tax year (add lines 13 and 13a and subtract line 13b). 13c. \_\_\_\_\_
- 14. Amount of tax liability for current year after all previous claimed credits. 14. \_\_\_\_\_
- 15. Amount of credit used. 15. \_\_\_\_\_
- 16. Amount of carry forward for next year's Schedule K-59. 16. \_\_\_\_\_

**PART D — NEW INVESTMENT INFORMATION**

- 17. Number of actual jobs created as a direct result of this qualified business facility investment. 17. \_\_\_\_\_
- 18. Additional payroll generated as a direct result of actual jobs created on line 17. 18. \_\_\_\_\_
- 19. Actual number of jobs retained that would have been eliminated if not for this qualified business facility investment. 19. \_\_\_\_\_
- 20. Payroll for actual jobs retained on line 19. 20. \_\_\_\_\_
- 21. Additional revenue or loss generated as a direct result of this qualified business facility investment. 21. \_\_\_\_\_
- 22. Additional sales generated as a direct result of this qualified business facility investment. 22. \_\_\_\_\_
- 23. Total employment in the state of Kansas. 23. \_\_\_\_\_
- 24. Total payroll in the state of Kansas. 24. \_\_\_\_\_

**PART E — CARRY FORWARD SCHEDULE**

- |     |                      |                        |                            |                               |
|-----|----------------------|------------------------|----------------------------|-------------------------------|
| 25. | <b>First Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 26. | <b>Second Year</b>   | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 27. | <b>Third Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 28. | <b>Fourth Year</b>   | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 29. | <b>Fifth Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 30. | <b>Sixth Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 31. | <b>Seventh Year</b>  | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 32. | <b>Eighth Year</b>   | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 33. | <b>Ninth Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 34. | <b>Tenth Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b> | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |

Lines 35 through 40 are to be used for HPIP carry forward on UNEXPIRED credits where the investments were placed into service in taxable years commencing after December 31, 2000.

- |     |                        |                        |                            |                               |
|-----|------------------------|------------------------|----------------------------|-------------------------------|
| 35. | <b>Eleventh Year</b>   | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 36. | <b>Twelfth Year</b>    | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 37. | <b>Thirteenth Year</b> | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 38. | <b>Fourteenth Year</b> | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 39. | <b>Fifteenth Year</b>  | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       | f. Credit Fwd Available _____ |
| 40. | <b>Sixteenth Year</b>  | a. Tax Year _____      | b. Certification No. _____ | c. Certification Date _____   |
|     | <b>Carry Forward</b>   | d. Carry Fwd Amt _____ | e. Credit Used _____       |                               |

# INSTRUCTIONS FOR SCHEDULE K-59

## GENERAL INFORMATION

Schedule K-59 provides an investment schedule and a carry forward schedule. Please read all directions before completing this schedule.

The High Performance Incentive Program (HPIP) provides for two types of credits: 1) Training and Education Credit [K.S.A. 74-50,132]; and, 2) Investment Tax Credit [K.S.A. 79-32,160a(e)]. Certification from the Kansas Department of Commerce (KDOC) is the initial requirement for either of the credits and must be maintained with your records.

**Training and Education Credit.** A qualified firm that invests in the training and education of its employees and pays higher than average wages is eligible to receive a tax credit. The credit is the amount of training and education expenditures that exceed 2% of the wages, limited to \$50,000. The credit must be used in the tax year it is earned. There is no carry forward provision for this credit.

**Investment Tax Credit.** A qualified firm may be eligible to receive a 10% investment tax credit for investment in excess of \$50,000 (\$1,000,000 for the counties of Douglas, Johnson, Sedgwick, Shawnee and Wyandotte) in a Qualified Business Facility (QBF). This credit may be carried forward for the next 16 tax years as long as the firm is recertified in the tax year the carry forward is used. Schedule K-59 must be completed for each QBF in the initial year and, if necessary, for any carry forward year for each location. Schedule K-59 must be completed for each credit received by transfer for its initial year and if necessary, for any carry forward year.



**IMPORTANT:** Do not send any enclosures with this credit schedule. If additional information is needed, the Department of Revenue reserves the right to request it at a later date.

A “qualified firm” is a for-profit business establishment, subject to state income, sales or property taxes, identified:

- under the North American Industry Classification System (NAICS) designation 221, 311 through 339, 423 through 425, 481 through 519, 521 through 721, 811 through 928; OR
- as a corporate or regional headquarters or back-office operation of a national or multinational corporation regardless of NAICS designation.

A business establishment may be assigned a NAICS designation according to the primary business activity at a single physical location in Kansas. There are additional qualifications to meet the definition of “qualified firm.” Contact KDOC for information.

A “qualified business facility investment” is the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of business, which constitutes the qualified business facility. See K.S.A. 79-32,154(e).

“Corporate headquarters” is a facility where principal officers of the corporation are housed and from which direction, management or administrative support for transactions is provided.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

**Transferee's only** - Complete the following sections: Part A (lines 2, 2b and 2c), Part C (lines 10, 13, 13a, and 13c through 16) and Part E (carryforward schedule). HPIP investment credits that have been transferred must be claimed in the tax year the credit was transferred. For example, if the transfer of the credit was made March 5, 2024, the credit must be on the tax return that includes March 5, 2024.

**Transferor** (the original credit earner) - Complete the entire form to establish the credit and show the transfer.

## LINE BY LINE INSTRUCTIONS

### PART A – GENERAL INFORMATION

**LINE 1** – Enter the period certified by KDOC.

**LINE 2** – Enter the HPIP or transferee certification number received from KDOC.

**LINE 2a** - Enter the transferor certificate number.

**LINE 2b** - Enter the amount of credit provided on the credit certificate issued to the transferee or transferor by the KDOC.

**LINE 2c - Transferee** - enter the number of carryforward years remaining of credit when the credit was acquired.

### PART B – HPIP TRAINING AND EDUCATION CREDIT

The training and education credit is authorized through HPIP and shall be claimed in the tax year for which the company is certified. If the HPIP certification period should overlap two tax years, the taxpayer shall have the choice of which tax year to claim the training and education tax credit.

**LINE 3** – Enter the total qualified business **cash** investment in the training and education of the qualified firm’s employees during the 12-month measurement period specified on your HPIP eligibility form or certification letter. Do not include spending used to match the state’s Kansas Industrial Retraining (KIR) program.

**LINE 4** – Enter the total dollar amount expended for payroll costs for both full time and part time positions. This should correspond to the amount reported on your Quarterly Wage Report and Unemployment Tax return From K-CNS 100.

**LINE 5** – Multiply line 4 by 2% and enter the result.

**LINE 6** – Subtract line 5 from line 3 and enter the result.

**LINE 7** – Enter amount from line 6 or \$50,000, whichever is less. This is the total training and education credit for cash investment made.

**LINE 8** – Partners, shareholders, or members must enter their proportionate share percentage in the partnership or S corporation. All other taxpayers enter 100%.

**LINE 9** – Multiply line 7 by line 8. This is the amount of credit allowable for training and education. Apply this credit to your tax liability before any other credits.

**LINE 9a** – Enter the amount of training and education credit used against your tax liability (cannot exceed your tax liability) on the appropriate line of Form K-40, Form K-41, Form K-120, or Form K-130.

### PART C – HPIP INVESTMENT CREDIT

Qualified business facility investment is the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of the taxpayer’s business, which constitutes the qualified business facility, or which is used by the taxpayer in the operation of the QBF, during the taxable year for which the HPIP investment tax credit is claimed. The value of such property during the taxable year shall be: 1) its original cost if owned by the taxpayer; or 2) eight times the net annual rental rate if leased by the taxpayer.

All **three** of the following conditions must be met for property to be eligible for the HPIP investment tax credit.

1. Only those expenditures for real and tangible personal property made during the certification period will qualify for the credit;
2. The property must be capable of being used by the taxpayer or must be used by the taxpayer in the operation of the QBF during the certification period (no property classified or defined as construction in process); and
3. Only that property identified on the capital investment project form submitted to KDOC shall be eligible.

#### Current Year Investment Calculation:

The QBF investment for HPIP purposes is computed based on a monthly average of the HPIP qualified investment made during the certified or recertified months that fall within the taxpayer’s tax year. The investment or expenditures must meet the qualifications listed above. This property will also be present in the property factor for apportionment purposes. The QBF investment shall be determined by dividing the sum of the total cumulative value of such HPIP property on the last business day of each full calendar month during the portion of the taxable year during which the QBF was in operation by the number of full calendar months the QBF is in operation.

#### Base Year Investment Calculation:

For investment in a QBF, which facility existed and was operated by the taxpayer prior to the investment, a base amount of investment will be deducted from the current year’s HPIP investment average. The base shall consist of the average HPIP investment made by the taxpayer in all prior years at this QBF. This property will also be present in the property factor for apportionment purposes. The base QBF investment for HPIP purposes shall be determined by dividing the sum of the total cumulative value of such HPIP property on the last business day of each full calendar month during the portion of the prior taxable year during which the QBF was in operation by the number of full calendar months the QBF was in operation. Only HPIP QBF investment that is related to the facility will be in the base.

**LINE 10** –Enter street address and city of the qualified business facility.

#### LINE 11a through 11l:

**Column (1) – Filing Period:** Enter the months in the order of the filing period being used by the legal entity.

**Column (2) – Base year—QBF Monthly Investment:** In the heading of Column (2), enter the tax year prior to the tax period of the qualifying credit (Base). Lines 11a through 11l of Column (2) are used to compute activity at the QBF prior to the year in which a credit is qualified. This prior year is referred to as the “base” year. If the QBF was in operation in the prior year and the taxpayer had been certified previously under the HPIP program, enter the total cumulative value of HPIP investment at this QBF on the last business day of each full calendar month during the portion of the preceding tax year during which the QBF was in operation.

**Column (3) Qualifying Year—QBF Monthly Investment:** In the heading of Column (3), enter the tax year you are establishing the current credit. On lines 11a through 11l, enter the total cumulative value of HPIP investment on the last business day of each full calendar month of operation at the QBF during the portion of the taxable year the QBF was in operation. If the QBF was in operation for only three full months during the tax year, you would enter the investment for those three months.

**LINE 11m** – For each Column, (2) and (3), add the amounts on lines 11a through 11l and enter the result on line 11m.

**LINE 11n** – For each Column, (2) and (3), divide the total in line 11m by the number of full months the QBF was in operation.

**LINE 11o** – For each Column, (2) and (3), enter the value of the property rented by the taxpayer and used at the QBF. Rented property is valued at eight times the net annual rental rate.

**LINE 11p** – For each Column, (2) and (3), add lines 11n and 11o.

**LINE 11q** – Enter the base amount shown on line 11p, Column (2).

**LINE 11r** – For Column (3), subtract line 11q from line 11p.

**LINE 11s** – Enter **\$1,000,000** as the minimum investment allowed if the qualified business facility investment was made on or after January 1, 2012 and in the county of Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte. (See exception.)

Enter **\$50,000** as the minimum investment allowed if: 1) the qualified business facility investment was made in any county other than Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte; or 2) the taxpayer has filed a certificate of intent to invest in a qualified business facility in the county of Douglas, Johnson, Sedgwick, Shawnee, or Wyandotte prior to December 31, 2011 and commences investment in the qualified business facility prior to December 31, 2013.

**LINE 11t** – Subtract the minimum investment allowed on line 11s (\$1,000,000 or \$50,000) from line 11r in Column (3).

**LINE 11u** – Multiply line 11t, Column (3), by 10% and enter the result.

**LINE 12** – Enter on line 12 your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 13** – Multiply line 11u by line 12. This is the amount of current year credit available **OR** the amount of the credit received by a transfer.

**LINE 13a** – Enter amount of the available credit forward from the prior tax year.

**LINE 13b** – **Transferor only**, enter the amount of credit transferred.

**LINE 13c** – Add lines 13 and 13a and subtract line 13b for the total credit available this tax year.

**LINE 14** – Enter the total Kansas tax liability for the current tax year after all previously claimed credits (including the HPIP Training and Education Tax Credit calculated in PART B are subtracted).

**LINE 15** – Enter the lesser of line 13c or line 14. This is the amount of credit that can be used this tax period. Enter this amount on the appropriate line of Form K-40, Form K-41, Form K-120, or Form K-130.

**LINE 16** – Subtract line 15 from line 13c. Do not enter an amount less than zero. This is the amount of credit to be carried forward. PART E will need to be completed for the next tax period. Enter this carry forward amount on PART E, line d of the appropriate tax year.

**NOTE:** If you claim the investment tax credit allowed on line 15, Schedule K-59, you may not claim a business and job development credit on Schedule K-34 using the same QBF investment.

#### PART D – NEW INVESTMENT INFORMATION

**LINES 17 through 24** – K.S.A. 79-32,243 requires that KDOR collect specific information for all taxable years commencing after December 31, 2005. The information collected will be used by KDOR in evaluating the effectiveness of the HPIP tax credits.

It is important that the information provided in Part D is for the entity claiming the tax credit. If you are completing Schedule K-59 for carry forward purposes only, you should complete lines 17-24 for the number of jobs created or retained, associated payroll, revenue

and sales generated during this tax period, not cumulative from the beginning of this credit.

**LINE 17** – Enter the number of actual jobs this taxpayer has created during this tax period as a direct result of the qualified business facility investment made.

**LINE 18** – Enter the total compensation paid during this tax period for the employees identified on line 17.

**LINE 19** – Enter the number of actual jobs that have been retained by this taxpayer during this tax period that would have been eliminated if not for this qualified business facility investment.

**LINE 20** – Enter the total compensation paid during this tax period for the employee(s) identified on line 19.

**LINE 21** – Enter the income or loss generated during this tax period as a direct result of the qualified business facility investment made.

**LINE 22** – Enter the sales generated during this tax period as a direct result of the qualified business facility investment made.

**LINE 23** – Enter the entity’s total number of employees in the state of Kansas for this tax period.

**LINE 24** – Enter the total amount of compensation paid during this tax period for the total number of employees on line 23.

#### PART E – CARRY FORWARD SCHEDULE

This schedule will track the credit carry forward available for this particular investment credit. Complete a new line for each tax year the credit is carried forward, on the same schedule, until the credit is exhausted or the 16 succeeding tax years have lapsed. Once a credit is established, any succeeding tax year in which the carry forward credit is not claimed will be considered as one of the 16 succeeding tax years.

To claim remaining carry forward the taxpayer must be recertified for the majority of the tax year in which the carry forward is to be claimed, except that no carry forward shall be allowed for deduction after the 16th taxable year succeeding the taxable year in which the credit initially was claimed. To obtain the recertification, you must complete the HPIP Tax Credit Carry-forward Application with KDOC.

When claiming a carry forward credit, you will need to submit the first page of Schedule K-59, with the taxpayer information as contained in the header, and lines 10, 13, 14, 15, 16, PART D and PART E completed.

#### LINES 25 through 40:

**a. Tax Year** – For line 25, enter the first tax year following the tax year the credit was computed. For lines 26 through 40, enter the next consecutive tax year.

**b. Certification No.** – Enter the HPIP, certification or recertification number from KDOC for this tax year. Transferee - Enter the certificate number issued by KDOC.

**c. Certification Period** – Enter the time period covered under the certification or recertification for the tax year.

**d. Carry Forward Amount** – For line 25, enter the amount from PART C, line 16. For lines 26 through 40, enter the amount of available credit forward from the prior tax year until the 16 succeeding tax years have expired or total carry forward has been used.



*Follow the instructions on Line 13 to calculate the amount of credit to be used this tax year.*

**e. Credit Used** – Enter the credit amount to be applied against the tax liability summed with the amount of credit transferred during the tax year.

**f. Carry Forward Available** – Subtract line e from line d. Enter this amount on line f and on line d of succeeding year of carryforward.

#### TAXPAYER ASSISTANCE

Questions you may have about qualifying for the high performance incentive program should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson St., Suite 100  
Topeka KS 66612-1354

Phone: 785-296-5298  
[kansascommerce.gov](http://kansascommerce.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260

Topeka KS 66699-0260  
Phone: 785-358-8222  
Fax: 785-296-8989  
[ksrevenue.gov](http://ksrevenue.gov)

# K-60

(Rev. 7-24)

# KANSAS COMMUNITY SERVICE CONTRIBUTION CREDIT

K-60  
Attach  
191724



For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

### Type of Taxpayer (check one):

- Corporation, Form K-120       Individual, Form K-40
- Partnership or S Corporation, Form K-120S       Fiduciary, Form K-41
- Bank, Trust Company or Savings and Loan, Form K-130

### Authorized Credit Percentage:

- 50%
- 70%

CERTIFICATE NUMBER: \_\_\_\_\_

**IMPORTANT: Complete a separate Schedule K-60 for each community service organization contributed to this taxable year.**

Contributions were made to: \_\_\_\_\_  
Community Service Organization Name

\_\_\_\_\_  
Street, PO Box, or RR      City      State      Zip Code

## PART A- COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION

- Total contributions made to the approved community service organization this tax year. 1. \_\_\_\_\_
- Enter your proportionate share percentage (see instructions). 2. \_\_\_\_\_
- Your share of contributions (multiply line 1 by line 2; see instructions). Enter this amount on the applicable line of your return for addition modifications. 3. \_\_\_\_\_
- Authorized credit percentage (see instructions for appropriate percentage). 4. 50% or 70%
- Your share of the credit for the contributions made this year (multiply line 3 by line 4). 5. \_\_\_\_\_

## PART B - COMPUTATION OF THIS YEAR'S CREDIT

- Total amount of carry forward available on this return (enter amount of available carry forward from the prior year's Schedule K-60). 6. \_\_\_\_\_
- Total credit available this tax year (add lines 5 and 6).  
**Important:** If you are filing Forms K-120 or K-130 and are claiming this credit subject to refund (see instructions for Parts C and D), **stop here** and enter this amount on the appropriate line of your return. Form K-120 and K-130 filers generally will not complete lines 8-11 unless claiming an assigned credit or a credit for contributions made prior to 12/31/97. 7. \_\_\_\_\_
- Amount of your total tax liability for this tax year after all credits other than this credit (see instructions). 8. \_\_\_\_\_
- Amount of credit this tax year (enter the lesser of lines 7 or 8 here and on the appropriate line of your return). 9. \_\_\_\_\_

**If line 9 is less than line 7, complete PART C or PART D.**

## PART C - COMPUTATION OF REFUNDABLE PORTION OF CREDIT (see instructions)

- Excess credit to be refunded (subtract line 9 from line 7 and enter the result here and on the refundable credit line of your return). 10. \_\_\_\_\_

## PART D - COMPUTATION OF CARRY FORWARD CREDIT (Only for those taxpayers claiming an assigned credit)

- Amount of excess credit available to carry forward to next year's return (subtract line 9 from line 7). Enter this amount on line 6 of next year's Schedule K-60. 11. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-60

## GENERAL INFORMATION

K.S.A. 79-32,195 *et seq.* provides for an income, privilege or premiums tax credit for contributions to an approved community service organization engaged in providing community services. Programs and organizations eligible to offer this credit to their contributors are approved by the Director of Community Development of the Kansas Department of Commerce (KDOC).

The credit is either 50% of the total amount contributed during the taxable year, or 70% of the total amount contributed during the taxable year if the approved community service organization is located in a rural community as defined in the law. If the credit allowed exceeds the tax liability, the excess will be refunded.

**Exception:** A business firm who acquired the tax credit from a business firm not subject to Kansas income, privilege or premiums tax must carry forward the unused assigned credit. The credit may be carried forward for up to 5 years, except that the total credit must be claimed within 10 years after the tax year the contribution was made.

**Addition Modification Required.** Taxpayers claiming this credit (except those claiming an assigned credit) must make an addition modification on the Kansas return for the amount of any charitable contribution claimed on the federal return and used as the basis for the Community Service Contribution Credit.

**Assigned Credits.** If you are claiming a credit that was sold, assigned, or conveyed to you by a business firm not subject to Kansas tax, you must enclose with Schedule K-60 copies of the written agreement assigning the credit, the notification sent to the Director of Community Development, KDOC, as well as the acknowledgment letter received from KDOC.



**IMPORTANT:** If you are claiming a new community service contribution credit for contributions made this tax year, you will receive an approval from the community service organization eligible to offer this credit. This approval may be an approved tax credit application or a tax credit certificate. Be sure to keep a copy for your records as the Kansas Department of Revenue reserves the right to request any certifications or copies of written agreements as necessary.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. **Complete a separate Schedule K-60 for each community service organization you contributed to** during the tax year.

### PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S CONTRIBUTION

**LINE 1** – Enter the total contributions made to the community service organization this tax year.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year. Enter this amount on the applicable line of your return for the required addition modification.

**LINE 4** – Circle the credit percentage that was authorized by the Kansas Department of Commerce.

**LINE 5** – Multiply line 3 by line 4. Enter the result on line 5. This is the maximum allowable credit.

### PART B – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 6** – Enter the amount of any carry forward available from a prior year's Schedule K-60. Enclose a copy of your prior year's Schedule K-60.

**LINE 7** – Add lines 5 and 6 and enter the result. This is the total credit available for this tax year.

**LINE 8** – Enter your total Kansas tax liability after all credits other than this credit. This is the maximum amount of credit allowed as a result of contributions made this tax year. (**K-120 filers** will enter this amount in Part I of Form K-120 if the credit is not an assigned credit or one not eligible for refund.)

**LINE 9** – Enter the lesser of lines 7 or 8. Enter this amount on the appropriate line of your return.

### PART C – COMPUTATION OF REFUNDABLE PORTION OF CREDIT

If you are claiming this credit based on contributions made after December 31, 1997, complete Part C. However, if you are claiming an assigned credit, skip line 10 and complete line 11.

**LINE 10** – Subtract line 9 from line 7. This is the excess credit to be refunded. Enter this amount on the line provided on your return for the refundable portion of tax credits.

### PART D – COMPUTATION OF CARRY FORWARD CREDIT (certain taxpayers only)

You must use Part D if you are a business firm who acquired the tax credit from a business firm not subject to Kansas income, privilege, or premiums tax. Assigned credits must be carried forward – they are not eligible for refund.

**LINE 11** – Subtract line 9 from line 7 (cannot be less than zero). This is the amount of credit you have available to enter on next year's Schedule K-60. Keep a copy of this form to file with your tax return and Schedule K-60 for next year.

## TAXPAYER ASSISTANCE

Questions about the community service organizations eligible to offer this credit to their contributors should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson, Suite 100  
Topeka, KS 66612-1354  
Phone: 785-296-4100  
[kansascommerce.gov](http://kansascommerce.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

**KANSAS**  
**ALTERNATIVE-FUEL TAX CREDIT**

For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
---------------------------------------	--------------------------

Check the type(s) of alternative-fuel expenditures made and placed in service this tax year. Refer to the instructions to complete the application section(s), and enclose the required documentation.

- Gasoline or diesel vehicle conversion. Complete **SECTION 1** on the back of this form.
- Factory-equipped alternative-fueled vehicle. Complete **SECTION 2** on the back of this form.
- Alternative-fuel fueling station. Complete the following **SECTION 3**

**SECTION 3 – Alternative-Fueled Fueling Station (see instructions and enclose required documentation)**

- A. Date facility placed in service. A. \_\_\_\_\_
- B. Expenditures for compression equipment. B. \_\_\_\_\_
- C. Expenditures for storage tanks/receptacles. C. \_\_\_\_\_
- D. Expenditures for delivery property. D. \_\_\_\_\_
- E. Total qualified alternative-fuel fueling station expenditures. E. \_\_\_\_\_
- F. Amount of fueling station expenditures available for the credit (see instructions). F. \_\_\_\_\_
- G. Amount of credit (see instructions). Enter here and on line 3 below. G. \_\_\_\_\_

- 1. Amount of credit for gasoline or diesel vehicle conversion (from line 9, Section 1). 1. \_\_\_\_\_
- 2. Amount of credit for factory-equipped vehicle (from line 9, Section 2). 2. \_\_\_\_\_
- 3. Amount of credit for alternative-fueled fueling station (from line G, Section 3). 3. \_\_\_\_\_
- 4. Total credit available (add lines 1, 2, and 3). 4. \_\_\_\_\_

- 5. Amount of carry forward available on this return. Enter the amount of carry forward from the prior year's Schedule K-62. 5. \_\_\_\_\_
- 6. Total credit available this tax year (add lines 4 and 5). 6. \_\_\_\_\_
- 7. Your tax liability for this tax year after all credits other than this credit. 7. \_\_\_\_\_
- 8. Alternative fuel credit for this tax year. Enter the lesser of lines 6 or 7 here and on the appropriate line of K-120. 8. \_\_\_\_\_

**If line 8 is less than line 6, complete Part D.**

**PART D – COMPUTATION OF EXCESS CREDIT CARRY FORWARD**

- 9. Amount of carry forward available to report on your Schedule K-62 for next year (subtract line 8 from line 6). 9. \_\_\_\_\_



## KANSAS ALTERNATIVE-FUEL MOTOR VEHICLE CREDIT

### SECTION 1 – Gasoline or Diesel Vehicle Conversion (see instructions and enclose required documentation)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Date Vehicle Placed in Service	Vehicle Make	Vehicle Model	Vehicle Identification Number	Alternative Fuel Type	Dedicated Bi-Fueled or Flexible Fueled	Conversion Cost	Amount of Expenditures for Credit (see instr.)	Credit Amount this Vehicle (see instr.)
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9. Total Section 1 Credit Available (add amounts in column (I)). Enter the result on line 1, Schedule K-62.									

### SECTION 2 – Factory-Equipped Vehicle (see instructions and enclose required documentation)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
	Date Vehicle Placed in Service	Vehicle Make	Vehicle Model	Vehicle Identification Number	Alternative Fuel Type	Dedicated Bi-Fueled or Flexible Fueled	(1) Incremental Cost	(2) Cost of Vehicles	Amount of Expenditures for Credit (see instr.)	Credit Amount this Vehicle (see instr.)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9. Total Section 2 Credit Available (add amounts in column (I)). Enter the result on line 2, Schedule K-62.										

# INSTRUCTIONS FOR SCHEDULE K-62

## GENERAL INFORMATION

Any individual, association, partnership, limited liability company, limited partnership or corporation who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas or who makes expenditures for a qualified alternative-fuel fueling station qualifies to receive an income tax credit under K.S.A. 79-32,201.

This credit is only available to corporations that are subject to the Kansas corporate income tax (i.e., C corporations) and not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

**Carry Forward of Unused Credits:** For tax year 2017 and all years after no new credit or carryforward is available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Motor vehicles purchased **on or after JULY 1, 2007** must be powered by a fuel source that meets the new definition of **alternative fuel** which means “a combustible liquid derived from grain starch, oil seed, animal fat or other biomass; or produced from biogas source, including any nonfossilized, decaying, organic matter.” This definition **excludes** vehicles purchased on or after July 1, 2007 and fueled by methanol, natural gas, LP gas, hydrogen, coal-derived liquid fuels and electricity from qualifying for the credit. Alternative-fueled vehicles purchased on or after July 1, 2007 that qualify for the credit include:

- E-85 Fuel - Mixtures containing 85% or more by volume (but not less than 70%) of denatured ethanol and other alcohols with gasoline or other fuels - **E-85**
- Fuels (other than alcohol) derived from and containing 85% or more biological materials (i.e., biodiesel) - **B-100**

For qualified alternative-fueled motor vehicles placed in service on or after January 1, 2005, the credit is 40% of the conversion or incremental cost, up to the maximum for the gross vehicle weight from the chart that follows. “Conversion” cost means the cost that results from modifying a motor vehicle which is propelled by gasoline or diesel to be propelled by an alternative fuel. “Incremental” cost means the cost that results from subtracting the manufacturer’s list price of the motor vehicle operating on conventional gasoline or diesel fuel from the manufacturer’s list price of the same model motor vehicle designed to operate on an alternative fuel.

### Maximum Credit on or after 1/1/2005

Gross Vehicle Weight (GVW)	Maximum Credit Available
less than 10,000 lbs.	\$ 2,400
10,000 – 26,000 lbs.	\$ 4,000
over 26,000 lbs.	\$ 40,000

As an alternative to the above described credit, a taxpayer may claim a credit for the purchase of a new motor vehicle equipped by the vehicle manufacturer to operate on a blend of 85% ethanol and 15% gasoline not to exceed the lesser of 5% of the cost of the vehicle or \$750. This credit is allowed only

if the taxpayer claiming the credit furnishes evidence of the purchase, during the period of time beginning with the date of purchase of such vehicle and ending on December 31 of the next succeeding calendar year, of 500 gallons of such ethanol and gasoline blend as may be required or is satisfactory to the secretary of revenue.

## PART A – ALTERNATIVE-FUELED MOTOR VEHICLE OR FUELING STATION INFORMATION (C Corporations only)

**Required Documentation:** You must enclose copies of invoices to substantiate the type of alternative-fueled vehicle and the conversion costs claimed in this section.

Check the type of alternative-fuel expenditures made this tax year, then complete the appropriate Section(s). Be sure to enclose the required detailed documentation of expenditures.

### SECTION 1 – Gasoline or Diesel Vehicle Conversion

**COLUMN A** – Enter the date the alternative-fueled motor vehicle was placed in service.

**COLUMNS B through F** – Enter required information for each vehicle converted to use an alternative fuel. Use the letter abbreviations in the general information section to the left for type of fuel; if “Other,” please specify. In column (F), enter a “B” for a bi-fueled vehicle, a “D” for a dedicated vehicle, or an “F” for a flexible fuel vehicle.

**COLUMN G** – Enter the total cost incurred to convert the gasoline or diesel-powered vehicle to use an alternative fuel.

**COLUMN H** – For property placed in service on or after January 1, 2005, enter 40% of column (G).

**COLUMN I** – For property placed in service on or after January 1, 2005, enter the lesser of column (H) or the maximum amount shown under Maximum Credit on or after 1/1/2005 in the *General Information* section.

### SECTION 2 – Factory-Equipped Vehicle

**Required Documentation:** Enclose a copy of the sales invoice for each factory-equipped alternative-fueled vehicle purchased. If using the Incremental Cost option, column (G)(1), enclose documentation of the cost of a gasoline or diesel-powered vehicle of the same model.

For all tax years beginning after 12/31/99, if you are using the Cost of Vehicle option, column (G)(2) for an E-85 vehicle, you must enclose proof of purchase of at least 500 gallons of E-85 fuel from date of vehicle purchase to December 31 of the next succeeding calendar year.

**COLUMNS A through F** – Complete as in Section 1.

**COLUMN G** – Complete *either* column (G)(1) or (G)(2).

**Column (G)(1)** – Incremental Cost. Under this option enter the difference between the manufacturer’s list price of the alternative-fueled vehicle and the manufacturer’s list price of the same model vehicle operated on gasoline or diesel fuel.

**Column (G)(2)** – Cost of Vehicle. Under this option, enter the total cost of the alternative-fueled vehicle.

**COLUMN H** – For property placed in service on or after January 1, 2005, enter 40% of column (G)(1) or 5% of column (G)(2).

**COLUMN I** – If column (G)(1) is used, enter the lesser of column (H) or the maximum amount shown under Maximum Credit on or after 1/1/2005 in the *General Information* section.

If column (G)(2) is used, enter the lesser of column (H) or \$750.

### **SECTION 3 – Alternative Fuel Fueling Station**

**Required Documentation:** Enclose a detailed description of the fueling station, its exact physical location, and a photograph of the completed operation. Also enclose copies of invoices and a detailed schedule showing how you computed the cost of the qualifying alternative-fuel fueling station property shown on lines B through D.

**LINE A** – Enter the date the alternative-fuel fueling station was placed in service.

**LINES B through D** – Enter only the cost of the equipment that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by such fuel. Labor services to install the property, architect and engineering fees and other related expenses may NOT be included.

**LINE E** – Enter the total of lines B, C, and D.

**LINE F** – For refueling stations placed in service on or after January 1, 2009, enter the lesser of line E or \$100,000.

**LINE G** – For a qualified alternative-fuel fueling station placed in service on or after January 1, 2005, multiply amount on line F by 40% and enter result. Also enter the amount on line 3, PART B.

#### **PART B – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S EXPENDITURES**

**LINE 1** – Enter the amount of credit for gasoline or diesel vehicle conversion from Section 1, line 9.

**LINE 2** – Enter the amount of credit for factory-equipped vehicle from Section 2, line 9.

**LINE 3** – Enter the amount of credit for alternative-fueled fueling station from Section 3, line G.

**LINE 4** - Enter the total of lines 1, 2, and 3. This is your total available credit for this year's expenditures.

#### **PART C – COMPUTATION OF THIS YEAR'S CREDIT**

**LINE 5** – Enter the amount of carry forward available from the prior year's Schedule K-62. Enclose a copy of the prior year's Schedule K-62. **Note:** A credit may not be carried over after the third succeeding taxable year.

**LINE 6** – Add lines 4 and 5 and enter the result.

**LINE 7** – Enter your total Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 8** - Enter the lesser of lines 6 or line 7. Also enter this amount on the appropriate line of Form K-120.

**If line 8 is less than line 6, complete PART D.**

#### **PART D – COMPUTATION OF CREDIT CARRY FORWARD**

**LINE 9** – Subtract line 8 from line 6 and enter result (cannot be less than zero). This is your available credit to enter on next year's Schedule K-62.

**Note:** When you claim the carry over amount next year, you will need to include a copy of this schedule with your return and Schedule K-62.

### **TAXPAYER ASSISTANCE**

For assistance with the technical aspects of alternative fuels and alternative-fueled motor vehicles and fueling stations, contact:

Weights and Measures  
Kansas Department of Agriculture  
1320 Research Park Drive 2nd fl  
Manhattan KS 66502

Phone: 785-564-6786  
Fax: 785-564-6779  
[agriculture.ks.gov](http://agriculture.ks.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS INDIVIDUAL DEVELOPMENT ACCOUNT CREDIT



For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

Enter exact date and amount of contributions made this taxable year (if additional space is needed, enclose a separate sheet):

Date	Amount	Date	Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

### PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS TAX YEAR’S CONTRIBUTIONS

1. Enter the total amount contributed to an Individual Development Account Reserve Fund this tax year. 1. \_\_\_\_\_
2. Enter your proportionate share percentage (see instructions). 2. \_\_\_\_\_
3. Credit allowed (multiply line 1 by line 2). 3. \_\_\_\_\_
4. Authorized credit percentage. 4. 75%
5. Your share of the credit (multiply line 3 by line 4). 5. \_\_\_\_\_

**Form K-120 filers:** Skip lines 6 through 8 and enter this amount on the appropriate line in Part I of Form K-120.

### PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR (FORM K-40 AND K-41 FILERS ONLY)

6. Amount of your total Kansas tax liability for this tax year after all credits other than this credit. 6. \_\_\_\_\_
7. Amount of credit this tax year (enter the lesser of lines 5 or 6). 7. \_\_\_\_\_

**Form K-40 or K-41 filers:** Enter this amount on the appropriate line of Form K-40 or Form K-41.

**If line 7 is less than line 5, complete PART C.**

### PART C – COMPUTATION OF REFUND (FORM K-40 AND K-41 FILERS ONLY)

8. Excess credit to be refunded (subtract line 7 from line 5). 8. \_\_\_\_\_

**Form K-40 or K-41 filers:** Enter this amount on the appropriate line of Form K-40 or Form K-41.

# INSTRUCTIONS FOR SCHEDULE K-68

## GENERAL INFORMATION

K.S.A. 74-50,208 provides an income tax credit for any program contributor that contributes to an individual development account (IDA) reserve fund. Legislation passed in 2012 limited this credit to C-Corps only; however 2015 legislation reinstated the credit for all income filers for tax years commencing after December 31, 2014.

The credit is 75% of the amount contributed. If the credit allowed exceeds the program contributor's tax liability in any one taxable year, the remaining portion of the credit shall be refunded.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

**Limitation.** No IDA Credit (Schedule K-68) shall be allowed for any contribution made by a program contributor which also qualified for a community service tax credit claimed on Schedule K-60.

## DEFINITIONS

**Program Contributor:** A person or entity who makes a contribution to an IDA reserve fund.

**IDA Reserve Fund:** The fund created by an approved community-based organization for the purposes of funding the costs incurred in the administration of the program by the financial institutions and the community-based organizations and for providing matching funds for moneys in IDAs.

**Community-based Organization:** Any religious or charitable association or tribal entity that is approved by the department to implement the IDA reserve fund.

**Department:** The Kansas Department of Commerce.

## SPECIFIC LINE INSTRUCTIONS

Complete information as requested at the top of the schedule.

### PART A – COMPUTATION OF CREDIT AVAILABLE FROM THIS TAX YEAR'S CONTRIBUTIONS

**LINE 1** – Enter the total amount of contributions made to an IDA reserve fund.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2 and enter the result.

**LINE 4** – The credit is limited to 75% of the amount contributed during this tax year.

**LINE 5** – Multiply line 3 by line 4 and enter the result. This is your share of the tax credit for contributions made this tax year.

**Form K-120 filers:** Skip lines 6, 7, and 8 and enter the amount from line 5 on the appropriate line of Part I, Form K-120.

### PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR (FORM K-40 AND K-41 FILERS ONLY)

**LINE 6** – Enter the amount of your tax liability after all credits other than this credit.

**LINE 7** – Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of Form K-40 or Form K-41.

### PART C – COMPUTATION OF REFUND (FORM K-40 AND K-41 FILERS ONLY)

**LINE 8** – Subtract line 7 from line 5. This is the excess credit to be refunded. Enter this amount on the appropriate line of Form K-40 or Form K-41.

## TAXPAYER ASSISTANCE

Questions you have about qualifying for the Kansas Individual Development Account Program should be addressed to:

Kansas Department of Commerce  
1000 SW Jackson Suite 100  
Topeka KS 66612-1354  
Phone: 785-296-4100  
[kansascommerce.gov](http://kansascommerce.gov)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# KANSAS TARGETED EMPLOYMENT CREDIT



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of Targeted Employment Business or Taxpayer Outsourcing Work to a Targeted Employment Business	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

If you are filing as a targeted employment business check here  Complete Part A, Part C and Part D.

If you are filing as a taxpayer outsourcing work to a targeted employment business check here  Complete Part B, Part C and Part D.

### PART A - TARGETED EMPLOYMENT BUSINESS

Name of Targeted Employment Business		Social Security Number / EIN		
Address of Targeted Employment Business	City	County	State	Zip

- Number of eligible individuals employed by targeted employment business (Complete Part D) ..... 1. \_\_\_\_\_
- Targeted employment business credit for current year (total all column H fields from Part D) ..... 2. \_\_\_\_\_

### PART B - TAXPAYER OUTSOURCING WORK TO A TARGETED EMPLOYMENT BUSINESS CREDIT

Name of Targeted Employment Business		Social Security Number / EIN		
Address of Targeted Employment Business	City	County	State	Zip

- Number of eligible individuals employed by targeted employment business to which taxpayer outsourced work (Complete Part D)..... 3. \_\_\_\_\_
- Taxpayer outsourcing work to a targeted employment business credit for current year (total all column H fields from Part D)..... 4. \_\_\_\_\_

### PART C - COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR

- Targeted employment business credit (enter amount from line 2)..... 5. \_\_\_\_\_
- Taxpayer outsourcing work to a targeted employment business credit (enter amount from line 4)..... 6. \_\_\_\_\_
- Total credit for current tax year (add lines 5 and 6)..... 7. \_\_\_\_\_
- Proportionate share percentage (see instructions) ..... 8. \_\_\_\_\_ %
- Your share of the credit (multiply line 7 by line 8) ..... 9. \_\_\_\_\_
- Amount of your Kansas tax liability for this tax year after all credits other than this credit..... 10. \_\_\_\_\_
- Amount of credit allowed this tax year. Enter the lesser of lines 9 or 10. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130..... 11. \_\_\_\_\_



**PART D - ELIGIBLE INDIVIDUALS (Attach additional schedules as needed)**

Name of Eligible Individual					Social Security Number		
Job Title		Description of work performed					
A	B	C	D	E	F	G	H
Wage Rate Per Hour	Usual and Customary Market Wage Rate for Similar Job	Lesser of A or B Wage Rate	Hours Worked (see instructions)	(C x D) Net Pay	(E x 0.50) 50% Limitation	(D x \$7.50) \$7.50 Limitation	Lesser of F or G Tax Credit

Name of Eligible Individual					Social Security Number		
Job Title		Description of work performed					
A	B	C	D	E	F	G	H
Wage Rate Per Hour	Usual and Customary Market Wage Rate for Similar Job	Lesser of A or B Wage Rate	Hours Worked (see instructions)	(C x D) Net Pay	(E x 0.50) 50% Limitation	(D x \$7.50) \$7.50 Limitation	Lesser of F or G Tax Credit

Name of Eligible Individual					Social Security Number		
Job Title		Description of work performed					
A	B	C	D	E	F	G	H
Wage Rate Per Hour	Usual and Customary Market Wage Rate for Similar Job	Lesser of A or B Wage Rate	Hours Worked (see instructions)	(C x D) Net Pay	(E x 0.50) 50% Limitation	(D x \$7.50) \$7.50 Limitation	Lesser of F or G Tax Credit

Name of Eligible Individual					Social Security Number		
Job Title		Description of work performed					
A	B	C	D	E	F	G	H
Wage Rate Per Hour	Usual and Customary Market Wage Rate for Similar Job	Lesser of A or B Wage Rate	Hours Worked (see instructions)	(C x D) Net Pay	(E x 0.50) 50% Limitation	(D x \$7.50) \$7.50 Limitation	Lesser of F or G Tax Credit

Per K.S.A. 79-32,302, I, \_\_\_\_\_, authorize the Kansas Department of Revenue to provide the Kansas Department for Aging and Disability Services with name, address, and contact number of the targeted employment business.

I understand information provided to the Kansas Department for Aging and Disability Services will maintain the confidentiality of the targeted employment business.

I do not give consent for the Kansas Department of Revenue to share my contact information with the Kansas Department for Aging and Disability Services.

Signature \_\_\_\_\_

Phone \_\_\_\_\_

Date \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-69

## GENERAL INFORMATION

K.S.A. 79-32,300 provides a tax credit for tax years 2022 through 2027, which can be claimed against the income, privilege, or premium tax liability of a qualified targeted employment business or of a taxpayer outsourcing work to a qualified targeted employment business. The bill provides the following definitions:

“Targeted employment business” means those employers employing eligible individuals in competitive integrated employment in a competitive integrated setting and who are authorized to do business in Kansas. In order to qualify as a “targeted employment business,” the employer must pay earned income to an eligible individual in a calendar year. “Targeted employment business” does not include a community service provider.

“Competitive integrated employment” has the meaning as provided in the workforce innovation and opportunity act, 29 U.S.C. § 3101 et seq., as defined in 29 U.S.C. § 3102, 34 C.F.R. § 361.5 and 29 U.S.C. § 705.

“Eligible individual” means an individual, including a high school student, who is a Kansas resident, is employed by an employer in a competitive integrated setting, has a developmental disability that has been documented as required by the secretary for aging and disability services and who has agreed to provide the secretary for aging and disability services, or the secretary’s designee, information required by the secretary pursuant to the Kansas targeted employment act, or to permit the secretary of revenue to provide such information to the secretary for aging and disability services.

“Developmental disability” means the same as defined in K.S.A. 39-1803, and amendments thereto.

For every hour of work provided by an “eligible individual” the targeted employment business or taxpayer outsourcing work to a qualified targeted employment business earns a tax credit equal to 50% of the wages paid to the eligible individual on an hourly basis, not to exceed \$7.50 per hour. The wage rate used cannot be more than a reasonable or usual and customary market wage rate for a similar job.

The credit is not refundable, cannot be carried forward, and can only be used once each taxable year against the tax liability imposed by only one of the income, privilege, or premium taxes. The maximum amount of all tax credits allowed in each tax year under the Kansas targeted employment act is \$5,000,000.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC INSTRUCTIONS

Complete the information regarding the taxpayer claiming the credit.

If you are filing as a targeted employment business, check the box and complete Parts A, C and D.

If you are filing as a taxpayer outsourcing work to a targeted employment business, check the box and complete Parts B, C and D.

### **PART A - TARGETED EMPLOYMENT BUSINESS**

**LINE 1** – Enter the number of eligible individual employees employed by the targeted employment business from Part D.

**LINE 2** – Enter the total of all column H fields from Part D. This is the targeted employment business credit for the current tax year.

### **PART B - TAXPAYER OUTSOURCING WORK TO A TARGETED EMPLOYMENT BUSINESS**

**LINE 3** – Enter the number of eligible individuals employed by the taxpayer outsourcing work to a targeted employment business from Part D.

**LINE 4** – Enter the total of all column H fields from Part D. This is the taxpayer outsourcing work to a targeted employment business credit for the current tax year.

### **PART C - COMPUTATION OF TOTAL CREDIT CLAIMED THIS YEAR**

**LINE 5** – Enter the amount from line 2. This is the targeted employment business credit.

**LINE 6** – Enter the amount from line 4. This is the taxpayer outsourcing work to a targeted employment business credit.

**LINE 7** – Add lines 5 and 6. This is the total credit for the current year.

**LINE 8** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 9** – Enter your share of the credit by multiplying line 7 by line 8.

**LINE 10** – Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 11** – Enter the lesser of lines 9 or 10. This is the amount of credit allowed this tax year. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

### **PART D - ELIGIBLE INDIVIDUALS**

Complete the information regarding each eligible employee employed by the targeted employment business, including name, social security number, job title, and description of work performed.

**COLUMN A** – Enter the wage rate per hour for the eligible individual.

**COLUMN B** – Enter the usual and customary market wage paid for a similar job.

**COLUMN C** - Enter the lesser of Column A or Column B and enter the result. This is the gross wage rate.

**COLUMN D** – Enter the actual hours worked (round to the nearest whole hour) by the eligible individual. Do not include hours for which the employee was on paid leave.

**COLUMN E** – Multiply amount in Column D by amount in Column C. This is the net wages paid to the eligible individual for this calculation.

**COLUMN F** – Multiply the amount in Column E by 50%. This is the 50% limitation which is required by statute.

**COLUMN G** – Multiply the amount in column D by \$7.50. This is the maximum wage per hour limitation imposed by statute.

**COLUMN H** – Enter the lesser of the amount in Column F or Column G.

### **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



**KANSAS**  
**LOW INCOME STUDENT SCHOLARSHIP CREDIT**



For the taxable year beginning, \_\_\_\_\_, 20 \_\_; ending \_\_\_\_\_, 20 \_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**IMPORTANT: Complete a separate Schedule K-70 for each scholarship granting organization contributed to this taxable year.**

**CERTIFICATE NUMBER:** \_\_\_\_\_

Name of Scholarship Granting Organization (SGO) to which contribution was made: \_\_\_\_\_

**PART A – COMPUTATION OF CREDIT FOR THIS TAX YEAR’S CONTRIBUTION**

1. Total contributions made to the approved SGO this tax year ..... 1. \_\_\_\_\_
2. Enter your proportionate share percentage (see instructions)..... 2. \_\_\_\_\_
3. Your share of contributions (multiply line 1 by line 2; see instructions) ..... 3. \_\_\_\_\_
4. Authorized credit percentage. .... 4. 75%
5. Your share of the credit for the contributions made this tax year (multiply line 3 by line 4). .... 5. \_\_\_\_\_

**PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

6. Enter amount of available carry forward from the prior year’s Schedule K-70.  
(Not applicable for first year credit is claimed.) ..... 6. \_\_\_\_\_
7. Credit available. Enter the amount from line 5 or line 6, whichever is applicable. .... 7. \_\_\_\_\_
8. Amount of your Kansas tax liability for this tax year after all credits, other than this credit. .... 8. \_\_\_\_\_
9. Amount of credit allowable this tax year. Enter the lesser of line 7 or line 8. ....  
Enter this amount on the appropriate line of form K-40, K-41, K-120, or K-130. .... 9. \_\_\_\_\_

**If line 9 is less than line 7 complete PART C.**

**PART C – COMPUTATION OF CARRY FORWARD CREDIT**

10. Subtract line 9 from line 7, and enter result. This is the amount of credit to carry forward  
to next year’s return. Enter this amount on next year’s Schedule K-70 ..... 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-70

## GENERAL INFORMATION

K.S.A. 72-4357 provides a tax credit for tax years commencing after December 31, 2016, for contributions made to a qualified scholarship granting organization. For tax years commencing after December 31, 2022, the credit will equal 75% of the amount contributed.

Beginning after December 31, 2016, total donations cannot exceed \$500,000 per contributor for any tax year. Total tax credits shall not exceed \$10,000,000 for any tax year.

For tax years commencing after December 31, 2014, the tax credit shall be allowed against the corporate income tax liability, privilege tax liability, or premium tax liability. For tax years commencing after December 31, 2016, the tax credit shall be allowed against the tax liability for all taxpayers.

The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to any such SGO. If the amount of the credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years until the total amount of the credit has been deducted from tax liability.

**Addition Modification.** There shall be added to federal taxable income on the Kansas return the amount of any charitable contribution deduction claimed for any contribution or gift made to a SGO to the extent the same is claimed on the federal return as the basis for the credit allowed.

**IMPORTANT: A separate K-70 schedule is required for each credit claimed, including a separate schedule for credits carried forward from the prior year. A separate worksheet must be completed for each certificate number.** For example, if you have a carry forward amount from tax year 2022 and two new contributions in tax year 2023, you will file three K-70 schedules — one for the 2022 carry forward amount and two for the new contributions in 2023.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. **Complete a separate K-70 schedule for each credit claimed.**

## PART A – COMPUTATION OF CREDIT FOR THIS TAX YEAR'S CONTRIBUTION

**LINE 1** – Enter the total amount of contributions made to an approved Kansas SGO.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2, and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year.

**LINE 4** – The tax credit is limited to 75% of the contribution made during this tax year.

**LINE 5** – Multiply line 3 by line 4 and enter the result. This is the maximum allowable credit.

## PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 6** – Enter the amount of available carry forward credit from prior year's Schedule K-70. NOTE: This does not apply for first year the credit is claimed.

**LINE 7** – Enter amount from line 5 or line 6, whichever is applicable. This is the total credit available this tax year.

**LINE 8** – Enter the total Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 9** – Enter the lesser of the amount shown on line 7 or line 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of your tax return.

**If line 9 is less than line 7, complete PART C.**

## PART C – COMPUTATION OF CARRY FORWARD CREDIT

**LINE 10** – Subtract line 9 from line 7, and enter the result. This is the amount of carry forward credit to be entered on line 6 of next year's Schedule K-70.

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

# K-76

(Rev. 7-24)

# KANSAS SINGLE CITY PORT AUTHORITY CREDIT

K-76  
Attach  
192424



For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

Enter the date(s) and amount(s) of payments made to retire indebtedness authorized by a single city port authority established prior to January 1, 2002. If additional space is needed, enclose a separate schedule.

Date of Payment	Amount	Date of Payment	Amount

- Total amount of payments made this tax year as itemized in this table. 1. \_\_\_\_\_
- Proportionate Share Percentage (see instructions). 2. \_\_\_\_\_ %
- Total credit this tax year. Multiply line 1 by line 2. Enter this amount on the applicable line of your income tax return for nonrefundable credits. 3. \_\_\_\_\_

## INSTRUCTIONS FOR SCHEDULE K-76

### GENERAL INFORMATION

K.S.A. 79-32,212 created an income tax credit in an amount equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Upon certification by Secretary of Revenue of the amount of the credit to the Director of Accounts and Reports, a warrant for the amount of the credit will be issued. Such payment is deemed to be a capital contribution. The total of all credits allowed cannot exceed \$500,000 for any one fiscal year. The credit is available for taxable years 2002 through 2029.

For tax years 2013 through 2021 this credit shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations). For tax years 2022 through 2029 the tax credit shall be allowed against the tax liability for all income taxpayers.

### SPECIFIC LINE INSTRUCTIONS

Enter in chronological order the date and amount of each payment made this tax year to retire the indebtedness authorized by the single port authority.

**LINE 1** - Add the amounts in the itemized payment section and enter the total on line 1.

**LINE 2** - Enter your proportionate share percentage. Partners, Shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the Partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%

**LINE 3** - Multiply line 1 by line 2 and enter result. This is the amount of the credit available this tax year on your return. Enter the amount on the appropriate line of your tax return (Form K-40, K-41, or K-120) for this nonrefundable credit.

### TAXPAYER ASSISTANCE

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222 Fax: 785-296-8989

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**KANSAS  
COMMUNITY COLLEGE AND  
TECHNICAL COLLEGE CONTRIBUTION CREDIT**



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

Name of community college or technical college to which contribution was made: \_\_\_\_\_

Tax Credit Certificate Number: \_\_\_\_\_

**PART A - COMPUTATION OF CREDIT**

- 1. Total amount of cash contributed to a Kansas Community College or Technical College this tax year... 1. \_\_\_\_\_
- 2. Maximum percentage allowed ..... 2. 60%
- 3. Maximum allowable credit for this tax year. Multiply line 1 by line 2..... 3. \_\_\_\_\_
- 4. Proportionate share percentage (see instructions)..... 4. \_\_\_\_\_
- 5. Your share of the credit for this year's contribution. Multiply line 3 by line 4 ..... 5. \_\_\_\_\_

**PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

- 6. Enter your total Kansas tax liability for this tax year after all credits, other than this credit..... 6. \_\_\_\_\_
- 7. Amount of credit allowable this tax year (enter the lesser of line 5 or line 6) ..... 7. \_\_\_\_\_  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

# INSTRUCTIONS FOR K-84

## GENERAL INFORMATION

K.S.A. 79-32,261 provides for a 60% income, privilege or premiums tax credit for contributions made on and after July 1, 2022 by any taxpayer who contributes to a Community College or Technical College located in Kansas for capital improvements for deferred maintenance or the purchase of technology or equipment. This tax credit is applicable for tax year 2022 for any contributions made on and after July 1, 2022, and for tax years 2023, 2024, 2025, and 2026 for any contributions made during the entire tax year. When a taxpayer contributes to a Kansas Community College or a Technical College, the taxpayer will receive a Tax Credit Certificate containing a certificate number.

If the amount of the credit allowed for a taxpayer who contributes to a community college or a technical college located in Kansas exceeds the taxpayer's Kansas income tax liability, such excess amount shall be lost.

Community College means a community college established under the provisions of the community college act. The following list of colleges fall under the "community college" definition:

- Allen Community College
- Barton Community College
- Butler Community College
- Cloud County Community College
- Coffeyville Community College
- Colby Community College
- Cowley Community College
- Dodge City Community College
- Fort Scott Community College
- Garden City Community College
- Highland Community College
- Hutchinson Community College
- Independence Community College
- Johnson County Community College
- Kansas City Kansas Community College
- Labette Community College
- Neosho County Community College
- Pratt Community College
- Seward County Community College

Technical College means a technical college as designated pursuant to K.S.A. 74-32.458, 74-32.460, 74-32.461, 74-32.462, 74-32.464 and 74-32.465 and amendments thereto. The following list of colleges fall under the "technical college" definition:

- Flint Hills Technical College
- Manhattan Area Technical College
- North Central Kansas Technical College
- Northwest Kansas Technical College
- Wichita State University Campus of Applied Sciences and Technology
- The Institute of Technology at Washburn University

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

Enter all requested information at the top of this schedule.

## **PART A - COMPUTATION OF CREDIT**

### **SPECIFIC LINE INSTRUCTIONS**

**LINE 1** – Enter the total amount contributed during this tax year to a Community College or Technical College located in Kansas for capital improvements, deferred maintenance or the purchase of technology or equipment.

**LINE 2** – This percentage (60%) determines the maximum credit allowable by law.

**LINE 3** – Multiply line 1 by line 2 and enter the result. This is the maximum credit allowable.

**LINE 4** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 5** – Multiply line 3 by line 4. This is your share of the total credit for the amount contributed this year.

## **PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

**LINE 6** – Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 7** – Enter the lesser of line 5 or line 6. Enter this amount on the appropriate line of Form K-40, K-41, K-120, or K-130.

**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the approved Department of Revenue tax credit certificate must be kept with your records. The Department of Revenue reserves the right to request additional information as necessary.

## **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave.  
PO Box 750260  
Topeka, KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



### This credit available only through electronic filing

For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Your Name (as shown on Form K-40)	Your Social Security Number
Spouse's Name	Spouse's Social Security Number

K.S.A. 79-32,267 provides for a credit against your Kansas individual income tax if you meet certain residency requirements, income limitations, and live in a Kansas county designated as a ROZ. A resident individual may claim this credit for not more than five consecutive years following establishment of their domicile in a ROZ. **See page 2 for qualifying counties.**

**Residency Requirements:** You must have established domicile (the place you call home) in a ROZ on or after July 1, 2011 after being domiciled outside of Kansas for five or more years immediately prior to establishing residence in the ROZ. Additionally, you must have remained a Kansas resident in a ROZ county during the entire taxable year for which the credit is being claimed.

**Income Limitations:** Your Kansas source income must have been \$10,000 or less in each of the five or more years that you were domiciled outside of Kansas. Kansas source income includes:

- income earned while living in Kansas or 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 a nonresident estate or trust that received income from Kansas sources; and
- unemployment compensation derived from sources in Kansas.

For more information about requirements for claiming this tax credit, consult the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.gov).

#### PART A – ELIGIBILITY REQUIREMENTS

- For tax year 2024, did you establish domicile (residence) in a Kansas county defined as a rural opportunity zone (ROZ) on or after July 1, 2011 and remain a Kansas resident through all of 2024? Yes  No  **If “No” you do not qualify for this credit.**
- Name of the Kansas ROZ county in which you established residency. \_\_\_\_\_
- Date you established residence in Kansas (must be after 06/30/11): \_\_\_\_ / \_\_\_\_ / \_\_\_\_ . Did you live outside the state of Kansas for at least 5 years immediately prior to the date shown here? Yes  No  **If “No” you do not qualify for this credit.**
- Did you receive income from Kansas sources (see Income Limitations above) at any time between January 1, 2019 and December 31, 2023? No  Yes  **If “Yes” complete line 5. If “No” then skip line 5 and complete Part B.**
- Enter Kansas source income earned prior to moving into the state of Kansas.** If the income amount on any of these lines is more than \$10,000, then you do not qualify for the credit. If the income amounts for each year are \$10,000 or less, then complete Part B.
 

January 1 - December 31, 2023	\$ _____	January 1 - December 31, 2020	\$ _____
January 1 - December 31, 2022	\$ _____	January 1 - December 31, 2019	\$ _____
January 1 - December 31, 2021	\$ _____		

#### PART B – COMPUTATION OF CREDIT

- Total income tax (enter amount from line 12 of Form K-40) 6. \_\_\_\_\_
- Amount of qualifying credit this tax year (enter the amount from line 6; cannot be less than zero). Enter this amount on line 15 of your Form K-40. 7. \_\_\_\_\_

**The following are eligible counties for tax years 2012 through 2020:**

Barber	Comanche	Graham	Hodgeman	Lane	Morton	Phillips	Rush	Smith	Wallace
Chautauqua	Decatur	Greeley	Jewell	Lincoln	Ness	Pratt	Russell	Stafford	Washington
Cheyenne	Edwards	Greenwood	Kearny	Logan	Norton	Rawlins	Scott	Stanton	Wichita
Clark	Elk	Hamilton	Kingman	Marion	Osborne	Republic	Sheridan	Trego	Wilson
Cloud	Gove	Harper	Kiowa	Mitchell	Pawnee	Rooks	Sherman	Thomas	Woodson

**The following additional counties were added for tax years 2013 through 2020:**

Allen	Brown	Coffey	Grant	Haskell	Linn	Meade	Nemaha	Ottawa	Stevens
Anderson	Chase	Doniphan	Gray	Jackson	Marshall	Morris	Neosho	Rice	Wabaunsee
Bourbon	Clay	Ellsworth							

**The following additional counties were added for tax years 2014 through 2020:**

Cherokee      Labette      Montgomery      Sumner

**The following counties are eligible for tax year 2021 through 2024:**

Allen	Cheyenne	Doniphan	Graham	Jackson	Logan	Morton	Pottawatomie	Sheridan	Wallace
Anderson	Clark	Edwards	Grant	Jefferson	Lyon	Nemaha	Pratt	Sherman	Washington
Atchison	Clay	Elk	Gray	Jewell	Marion	Neosho	Rawlins	Smith	Wichita
Bourbon	Cloud	Ellis	Greeley	Kearny	Marshall	Ness	Republic	Stafford	Wilson
Brown	Coffey	Ellsworth	Greenwood	Kingman	McPherson	Norton	Rice	Stanton	Woodson
Barber	Comanche	Finney	Hamilton	Kiowa	Meade	Osage	Rooks	Stevens	
Barton	Cowley	Ford	Harper	Labette	Miami	Osborne	Rush	Sumner	
Chase	Crawford	Franklin	Harvey	Lane	Mitchell	Ottawa	Russell	Trego	
Chautauqua	Decatur	Geary	Haskell	Lincoln	Montgomery	Pawnee	Scott	Thomas	
Cherokee	Dickinson	Gove	Hodgeman	Linn	Morris	Phillips	Seward	Wabaunsee	

# K-91

(Rev. 7-24)

## KANSAS TEACHER'S PURCHASES OF SCHOOL AND CLASSROOM SUPPLIES TAX CREDIT

K-91  
Attach  
194924



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of Taxpayer	Social Security Number	Name of School Where You Taught This Tax Year
Spouse's Name	Social Security Number	Name of School Where You Taught This Tax Year

### COMPUTATION OF CREDIT (INDIVIDUALS ONLY)

1. Total amount of expenditures made this tax year by a "qualified taxpayer," for school and classroom supplies (see instructions)..... 1. \_\_\_\_\_
2. Total credit available this tax year for the taxpayer (see instructions)..... 2. \_\_\_\_\_
3. Total amount of expenditures made this tax year by the spouse, if a "qualified taxpayer," for school and classroom supplies (see instructions)..... 3. \_\_\_\_\_
4. Total credit available this tax year for the spouse (see instructions)..... 4. \_\_\_\_\_
5. Total credit available (add line 2 and line 4)..... 5. \_\_\_\_\_
6. Amount of your Kansas tax liability for this tax year after all credits other than this credit..... 6. \_\_\_\_\_
7. Amount of credit allowable this year. Enter the lesser of lines 5 or 6. Enter this amount on the "Other credits" line of Form K-40..... 7. \_\_\_\_\_

## INSTRUCTIONS FOR SCHEDULE K-91

### GENERAL INFORMATION

K.S.A. 79-32,296 provides for an individual income tax credit for expenditures made by a qualified taxpayer for school and classroom supplies during the taxable year. A "qualified taxpayer" means an individual who is a Kansas resident and is employed as a public or private school teacher. The amount of credit allowed each taxable year shall not exceed \$250 per qualified taxpayer.

### SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule.

### COMPUTATION OF CREDIT

- LINE 1**– If a qualified taxpayer as defined in General Information above, enter the total amount of expenditures made this year by the taxpayer.
- LINE 2**– Enter the lesser of \$250 or line 1.
- LINE 3**– If married filing a joint return and both the taxpayer and spouse are qualified taxpayers (as defined in General Information above), enter the total amount of expenditures made by the spouse on school and classroom supplies for this tax year.
- LINE 4**– Enter the lesser of \$250 or line 3.

**LINE 5**– Add line 2 and line 4. This is the total credit available.

**LINE 6**– Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 7**– Enter the lesser of lines 5 or 6. This is the amount of credit allowed for this tax year. Enter this amount on the Other Credits line on form K-40. Enclose a copy of this credit schedule with your form K-40.

### TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

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**KANSAS**  
**COMMERCIAL RESTORATION AND PRESERVATION CREDIT**



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_; ending \_\_\_\_\_, 20 \_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer ID Number (EIN)

**PART A –PROPERTY INFORMATION FOR CREDIT ISSUED IN CURRENT YEAR**

**CERTIFICATE NUMBER:** \_\_\_\_\_ **AMOUNT OF CREDIT \$** \_\_\_\_\_

Address of structure \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Description of Structure \_\_\_\_\_

**PART B– COMPUTATION OF THIS YEAR'S CREDIT**

1. Total credit issued by the Department of Revenue (from Tax Credit Certificate)..... 1. \_\_\_\_\_
2. Proportionate share percentage (see instructions) ..... 2. \_\_\_\_\_
3. Your share of credit (multiply line 1 by line 2) ..... 3. \_\_\_\_\_
4. Amount of available carry forward from prior year's K-92 ..... 4. \_\_\_\_\_
5. Amount of credit received from a transferor in this tax year..... 5. \_\_\_\_\_
6. Amount of credit transferred to a transferee in this tax year ..... 6. \_\_\_\_\_
7. Total tax credit available this year (add lines 3, 4, and 5 and subtract line 6) ..... 7. \_\_\_\_\_
8. Total tax liability for this tax year after all credits other than this credit ..... 8. \_\_\_\_\_
9. Credit this tax year (lesser of line 7 or line 8). Enter here and on the appropriate line of Form K-40, K-41, K-120, or K-130 ..... 9. \_\_\_\_\_
10. Amount of credit to carry forward to next year's Schedule K-92 (subtract line 9 from line 7)..... 10. \_\_\_\_\_



Enter all requested information at the top of this schedule.

## **PART A - PROPERTY INFORMATION FOR CREDIT ISSUED IN CURRENT YEAR**

Enter the certificate number and the amount of the tax credit from the Tax Credit Certificate issued by the Department of Revenue. Enter the street address of the commercial structure as well as a brief description of the structure.

## **PART B - COMPUTATION OF THIS YEAR'S CREDIT**

### **SPECIFIC LINE INSTRUCTIONS**

**LINE 1** – Enter the total credit issued by the Department of Revenue. This credit amount will be referenced on the Tax Credit Certificate issued by the Department.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders or members of pass through entities, enter the percentage that represents your proportionate share in the partnership, S Corporation, LLC or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2. This is your share of the credit.

**LINE 4** – Enter amount of available carry forward from prior year's K-92.

**LINE 5** – Enter the amount of Commercial Restoration and Preservation Credit received from a transferor in this tax year.

**LINE 6** – Enter the amount of Commercial Restoration and Preservation Credit transferred to a transferee in this tax year.

**LINE 7** – Add lines 3, 4 and 5, and subtract line 6. This is the total tax credit available.

**LINE 8** – Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 9** – Enter the lesser of line 7 or line 8. Enter here and on the appropriate line of Form K-40, K-41, K-120, or K-130.

**LINE 10** – Subtract line 9 from line 7 and enter the result. This amount cannot be less than zero. Enter this amount on next year's Schedule K-92.

### **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260

Phone: 785-368-8222

Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: **ksrevenue.gov**.

**KANSAS**  
**WORKFORCE RETENTION INCENTIVE TAX CREDIT**



For the taxable year beginning \_\_\_\_\_, 20 \_\_\_\_ ; ending \_\_\_\_\_, 20 \_\_\_\_.

Name of Taxpayer (as shown on Form K-40)		Social Security Number		
Address for eligible taxpayer	City	County	State	Zip
Name of Employer				
Address	City	County	State	Zip

**PART A – ELIGIBILITY REQUIREMENTS**

Answer the questions that apply:

Have you received a Kansas Adult Learner Grant?  Yes  No  
 (If yes), Degree Awarded \_\_\_\_\_  
 Date Degree was received \_\_\_\_\_

Do you currently reside in Kansas and have resided in Kansas for at least two consecutive years following completion of the Adult Learner Grant eligible program and are currently employed in the State of Kansas?  Yes  No  
 or

Have you commenced service as a military service member?  Yes  No  
 (If yes), Date service commenced \_\_\_\_\_

**PART B - COMPUTATION OF CREDIT**

1. Amount of credit allowed this tax year. .... 1. \_\_\_\_\_
2. Total amount of carry forward available from prior year's K-93 ..... 2. \_\_\_\_\_  
 (Carryforward is only allowed once) any additional carryforward amount remaining after claiming the carry forward credit once will be forfeited.
3. Total credit available this year (add line 1 and line 2)..... 3. \_\_\_\_\_
4. Amount of your Kansas tax liability for this tax year after all credits, other than this credit ..... 4. \_\_\_\_\_
5. Enter the lesser of line 3 or line 4 ..... 5. \_\_\_\_\_

**PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD**

6. Credit available for carry forward to next year's schedule K-93  
 (subtract line 5 from line 3. If line 2 is greater than zero, enter zero on line 6)..... 6. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-93

## GENERAL INFORMATION

K.S.A. 74-32,287 establishes the Kansas Adult Learner Grant for adult learners to pursue certain fields of study providing for the Workforce Retention Incentive Tax Credit.

For tax years 2024 through 2028, an individual who has been approved and received a Kansas Adult Learner Grant shall qualify for a Kansas Workforce Retention Incentive Income Tax Credit against the individual's tax liability under the Kansas Income Tax Act in the amount of \$1,500 if they demonstrate satisfactorily that they:

(1) Successfully completed their Adult Learner Grant eligible program with the awarding of the degree; and

(2)(A) Currently reside in Kansas and have resided in Kansas for at least two consecutive years following completion of their program and are currently employed in the state of Kansas; or

(2)(B) Have commenced service as a military servicemember.

**Currently Employed in the state of Kansas** means employed in Kansas for any part of the taxable year for which the credit is claimed.

**Commenced service as a military service member** means entered into a service commitment to any branch of the United States armed services, United States military reserve, or national guard of any state at any time after receiving an Adult Learner Grant award.

**Currently reside in Kansas** means reside in Kansas for any part of the taxable year for which the credit is claimed.

The individual may claim the income tax credit not later than the 5th taxable year after the taxable year in which the individual successfully completed the adult learner grant eligible program with an award of their degree. Any amount of the credit that exceeds the individual's tax liability shall be carried forward once to the next succeeding taxable year as a credit against the individual's income tax liability for such year. **Any amount of the credit remaining after being carried forward once shall be forfeited.**

**Adult learner grant eligible program** is any baccalaureate degree program offered by an eligible postsecondary education institution that is identified as an "adult learner grant eligible program" by the Kansas State Board of Regents (KBOR) or designated as an "adult learner grant eligible program" by an eligible postsecondary educational institution.

**Eligible postsecondary educational institution** is one of the following:

- A state educational institution under the control and supervision of the Kansas Board of Regents.

- A municipal university.

- Any not-for-profit institution of postsecondary education with its main campus or principal place of operation in Kansas that offers an adult learner grant eligible program, is operated independently and not controlled or administered by any state agency or subdivision of the State, maintains open enrollment, and is accredited by a nationally recognized accrediting agency for higher education in the United States; or

- A not-for-profit independent institution of higher education that is accredited by an institutional accrediting agency recognized by the U.S. Department of Education, is operated independently and not controlled or administered by the state or any agency or subdivision of the state, maintains open enrollment, offers online education, and offers exclusively competency-based education programs.

## SPECIFIC LINE INSTRUCTIONS

### PART A - ELIGIBILITY REQUIREMENTS

Complete the information regarding eligibility for the workforce retention incentive tax credit.

### PART B- COMPUTATION OF CREDIT

**LINE 1-** This line is to be used for new credits only. This amount is \$1,500 per Adult Learner Grant eligible program successfully completed by a degree being awarded. Notwithstanding amounts carried forward, only a one-time \$1,500 credit is allowed per grant program.

**LINE 2-** Enter the amount of carry forward available from prior year's K-93. A carry forward is only allowed once per grant year.

**LINE 3-** Add lines 1 and 2.

**LINE 4-** Enter your total Kansas tax liability for the current year after all other credits other than this credit.

**LINE 5-** Enter the lesser of lines 3 or line 4.

### PART C- COMPUTATION OF EXCESS CREDIT CARRY FORWARD

**LINE 6-** Subtract line 5 from line 3 to determine your carry forward to the next year's schedule K-93. If line 2 is greater than zero, enter zero on line 6. A carry forward is only allowed once per grant program.

### TAXPAYER ASSISTANCE

Questions you may have about qualifying for the Adult Learner Grant program should be addressed to:

Kansas Board of Regents (KBOR)  
1000 SW Jackson St, Suite 520  
Topeka KS 66612-1354  
Phone: 785-430-4240  
[kansasregents.org](http://kansasregents.org)

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66699-0260  
Phone: 785-368-8222  
Fax: 785-296-8989

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.gov](http://ksrevenue.gov)



**KANSAS**  
**PREGNANCY RESOURCE ACT TAX CREDIT**

For the taxable year beginning \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder, or member, enter name of partnership, S corporation, LLC, or LLP	Employer ID Number (EIN)
Certificate Number	
Name of Eligible Charitable Organization To Which Contributions Were Made	

**PART A - COMPUTATION OF CREDIT FOR THIS TAX YEAR'S CONTRIBUTION**

1. Total contributions made this year ..... 1. \_\_\_\_\_
2. Enter your proportionate share percentage ..... 2. \_\_\_\_\_
3. Your share of contributions (multiply line 1 by line 2)..... 3. \_\_\_\_\_
4. Authorized credit percentage ..... 4. 70%
5. Your share of the credit for the contributions made this year (multiply line 3 by line 4) ..... 5. \_\_\_\_\_

**PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

6. Enter the amount of available carry forward from the prior year's Schedule K-94. .... 6. \_\_\_\_\_
7. Credit available. Enter the sum of lines 5 and 6 ..... 7. \_\_\_\_\_
8. Amount of your Kansas tax liability for this tax year after all credits, other than this credit ..... 8. \_\_\_\_\_
9. Amount of credit allowable after this tax year. Enter the lesser of line 7 or line 8..... 9. \_\_\_\_\_

**PART C - COMPUTATION OF CARRY FORWARD CREDIT**

10. Subtract line 9 from line 7 and enter the result. This is the amount of credit to carry forward to next year's return. Enter this amount in next year's schedule K-94..... 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-94

## **GENERAL INFORMATION**

2024 House Bill 2465 provides for an income tax, privilege tax or premium tax credit for contributions made to an eligible charitable organization for taxable years commencing after December 31, 2023. The credit is 70% of the total amount of contributions made during the taxable year.

The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to an eligible charitable organization. If the amount of the credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years, except that no such tax credit shall be carried over for deduction after the fifth tax year succeeding the tax year in which the contribution was made.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed, or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

## **SPECIFIC LINE INSTRUCTIONS**

Enter all requested information at the top of this schedule. Complete a separate K-94 schedule for each credit claimed.

### **PART A - COMPUTATION OF CREDIT FOR THIS TAX YEAR'S CONTRIBUTION**

**LINE 1** – Enter the total amount of contributions made to an eligible charitable organization.

**LINE 2** – Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC, or LLP. All other taxpayers, enter 100%.

**LINE 3** – Multiply line 1 by line 2 and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year.

**LINE 4** – The tax credit is limited to 70% of the contribution made during this tax year.

**LINE 5** – Multiply line 3 by line 4 and enter the result. This is the maximum allowable credit.

### **PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

**LINE 6** – Enter the amount of available carry forward credit from prior year's Schedule K-94. NOTE: This does not apply for first year the credit is claimed.

**LINE 7** – Enter the sum of lines 5 and 6. This is the total credit available this tax year.

**LINE 8** – Enter the total Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 9** – Enter the lesser of the amount shown on line 7 or line 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of your tax return. If line 9 is less than line 7, complete PART C.

### **PART C - COMPUTATION OF CARRY FORWARD CREDIT**

**LINE 10** – Subtract line 9 from line 7 and enter the result. This is the amount of carry forward credit to be entered on line 6 of next year's Schedule K-94.

## **TAXPAYER ASSISTANCE**

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center  
Scott Office Building  
120 SE 10th Ave  
PO Box 750260  
Topeka KS 66675-0260  
Phone: 785-368-8222  
Fax: 785-296-8989  
[ksrevenue.gov](http://ksrevenue.gov)

## CORPORATE APPLICATIONS FOR REFUND FROM CARRY BACK OF NET OPERATING LOSS

Name	Employer Identification Number (EIN)
Address (number and street of principal office)	Enter the taxable year and amount of Net Operating Loss carry back. Year ended          Net Operating loss          Date loss year filed
City, State, Zip Code	Was the "Year ended" return a FINAL for Kansas? <input type="checkbox"/> Yes <input type="checkbox"/> No

### COMPUTATION OF DECREASE IN TAX

NO REFUND WILL BE ISSUED without Federal Supporting Schedules (Forms 1139 or 1120X). If Federal Forms 1139 OR 1120X were not filed, explain the reason in detail on the back of this form.	3rd preceding taxable year ended		2nd preceding taxable year ended		1st preceding taxable year ended	
	(a) Return as filed or liability as last determined	(b) Liability after appreciation of carry back	(c) Return as filed or liability as last determined	(d) Liability after application of carry back	(e) Return as filed or liability as last determined	(f) Liability after appreciation of carry back
1. Kansas net taxable income before deducting line 2 of this form.						
2. Net operating loss deduction resulting from carry back.						
3. Net taxable income as adjusted (subtract line 2 from line 1).						
4. For tax years commencing before 1-1-92.						
4a. Normal tax (4.5% of line 3).						
4b. Surtax (2.25% of amount of line 3 in excess of \$25,000).						
5. For tax years commencing after 12-31-91.						
5a. Normal tax (4% of line 3).						
5b. Surtax (3% of amount of line 3 in excess of \$50,000).						
6. Total tax (add lines 4a and 4b or 5a and 5b).						
7. Total refundable credits (enter total of any tax credits for which you are eligible). You must complete and enclose applicable schedules.						
8. Tax liability after credits (subtract line 7 from line 6).						
9. Enter amounts from line 8, columns b, d and f.						
10. Overpayment (subtract line 9 from line 8).						

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct and complete application.

**sign here**

Signature of officer	Title	Date
Signature of preparer (individual or firm)	Address	Date

Mail this application to: Kansas Corporate Income Tax, Kansas Department of Revenue, PO Box 750260, Topeka, KS 66699-0260.  
File this application separately from your income tax return.

— FOR OFFICE USE ONLY —						
Auditor			Date			
Tax						
Interest						
Total Refund						



# GENERAL INFORMATION FOR FORM K-139

## KANSAS NET OPERATING LOSS

For net operating losses incurred in taxable years beginning after December 31, 1987, a net operating loss deduction shall be allowed in the same manner that it is allowed under the federal internal revenue code except that such net operating loss may only be carried forward to each of the 10 taxable years following the taxable year of the net operating loss. The amount of the net operating loss that may be carried forward for Kansas income tax purposes shall be that portion of the federal net operating loss allocated to Kansas under this act in the taxable year that the net operating loss is sustained.

The amount of the loss to be carried forward will be the federal net operating loss after (1) all modifications required under this act applicable to the net loss in the year the loss was incurred; and (2) after apportionment as to source in the case of corporations in the same manner that income for such corporations is required to be apportioned.

If a net operating loss was incurred in a taxable year beginning prior to January 1, 1988, the amount of the net operating loss that may be carried back and carried forward and the period for which it may be carried back and carried forward shall be determined under the provisions of the Kansas income tax laws which were in effect during the year that such net operating loss was incurred.

If any portion of a net operating loss described in paragraphs 1 and 2 to the left is not utilized prior to the final year of the carry forward period provided in paragraph 1, a refund shall be allowable in such final year in an amount equal to the refund which would have been allowable in the taxable year the loss incurred by utilizing the three year carry back provided under K.S.A. 79-32,143, as in effect on December 31, 1987, multiplied by a fraction, the numerator of which is the unused portion of such net operating loss in the final year, and the denominator of which is the amount of such net operating loss which could have been carried back to the three years immediately preceding the year in which the loss was incurred. In no event may such fraction exceed 1. Use the space below to perform this calculation if necessary.

## KANSAS CAPITAL LOSS CARRY BACK

Kansas law does not provide for a capital loss carry back; however, Kansas does allow federal adjustments to arrive at adjusted Kansas taxable income and one of those adjustments would be a federal capital loss carry back. Therefore, Kansas would allow the capital loss carry back at the federal level to arrive at adjusted federal taxable income. This method is different than the Kansas net operating loss carry back which is computed separately for Kansas. You should compute the capital loss carry back on Form K-120 for Kansas and enclose any federal schedule that is applicable.

**Use the following space to calculate the ratio for net operating loss carry back.  
(Enclose additional sheets if necessary.)**

(Rev. 8/18)

## CORPORATE SCHEDULE FOR REFUND FROM CARRY BACK OF FARM NET OPERATING LOSS

Name _____ Number and Street of Principal Office _____ City _____ State _____ ZIP Code _____	Federal Identification Number _____ Enter the taxable year and amount of net operating loss carry back: Year Ending _____ Net Operating Loss _____ Date Loss Year Filed _____ Is the year ending above a FINAL return for Kansas? <input type="checkbox"/> Yes <input type="checkbox"/> No
--	---

### CHART I - COMPUTATION OF DECREASE IN TAX

	Fifth preceding taxable year ending _____		Fourth preceding taxable year ending _____		Third preceding taxable year ending _____		Second preceding taxable year ending _____		First preceding taxable year ending _____	
	Return as filed or liability as last determined (a)	Liability after application of carryback (b)	Return as filed or liability as last determined (c)	Liability after application of carryback (d)	Return as filed or liability as last determined (e)	Liability after application of carryback (f)	Return as filed or liability as last determined (g)	Liability after application of carryback (h)	Return as filed or liability as last determined (i)	Liability after application of carryback (j)
1. Kansas net taxable income as last adjusted.										
2. Net operating loss deduction carry back.										
3. Net taxable income (subtract line 2 from line 1).										
4. Normal tax (4% of line 3).										
5. Surtax (3% of amount of line 3 in excess of \$50,000).										
6. Total tax (add lines 4 and 5).										
7. <b>Nonrefundable</b> credits (enclose applicable schedules if original amount changed).										
8. Tax liability after credits (subtract line 7 from line 6).										
9. Enter amount from line 8, columns b, d, f, h & j.										
10. Decrease in tax (subtract line 9 from line 8).										
11. Total decrease in tax. Claim in \$1,500 increments beginning with the tax year of the farm net operating loss (add line 10, columns a, c, e, g and i).										

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of preparer (individual or firm) \_\_\_\_\_ Address \_\_\_\_\_ Date \_\_\_\_\_

**CHART II - FARM NET OPERATING LOSS (REFUND/CARRY FORWARD TRACKING)**

(a) Taxable year: \_\_\_\_\_ to \_\_\_\_\_ (b) Loss year: \_\_\_\_\_ to \_\_\_\_\_ (c) Amount from K-139F, Chart I, line 11j: \_\_\_\_\_.

	(d) Amount of Refund (limited to \$1,500 per year)	(e) Tax Liability	(f) Amount of Carry Forward (limited to the tax liability amount)	(g) Balance
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				
Tax Year: _____				

**INSTRUCTIONS FOR SCHEDULE K-139F (Include Schedule K-139F with your loss year return)**

**GENERAL INFORMATION**

Chart I is for reporting net operating farm loss [as defined by 26 U.S.C. 172(j)] carry backs only. Kansas tax laws regarding net operating farm losses are in conformity with the federal net operating farm loss (NOL) tax laws. Therefore, corporations must have a NOL farm loss in order to have a Kansas NOL. See K.S.A. 79-32,143.

For net operating farm losses [as defined by 26 U.S.C. 172(j)] incurred in taxable years beginning after December 31, 1999, a net operating farm loss deduction is allowed under Kansas law in the same manner that it is allowed under the federal internal revenue code except that such NOL may be carried forward to each of the ten (10) taxable years following the taxable year of the net operating loss. Furthermore, said net operating farm losses (those incurred in taxable years beginning after December 31, 1999) may be carried back a maximum of five (5) taxable years (if carried back on the federal return). Enclose a copy of the federal return 1139 or 1120X.

Any refund of income tax which results from a farm NOL carry back shall be allowed in an amount not to exceed \$1,500 per year. Any refund in excess of \$1,500 in a given year will be carried forward for payment in the next calendar year. For example, if tax year 2014

loss is carried back to tax year 2009 income and a \$5,000 refund is due, \$1,500 of the total refund will be refunded to the taxpayer upon processing of the 2009 tax year return in 2010. A second payment of \$1,500 will be refunded upon processing of the 2010 tax year return in 2011. A third payment of \$1,500 will be refunded upon processing of the 2011 tax year return in 2012, and the remaining balance of \$500 will be refunded in 2013.

K.S.A. 79-32,143(f) allows a carry forward of any overpayment as a result of a farm NOL carry back:

*No refund of income tax which results from a farm NOL carry back shall be allowed in an amount exceeding \$1,500 in any year. Any overpayment in excess of \$1,500 may be carried forward to any year or years after the year of the loss and may be claimed as a credit against the tax. The refundable portion of such credit shall not exceed \$1,500 in any year. (Emphasis added).*

**INSTRUCTIONS FOR CHART II**

Use Chart II to track refunds (as a result of a farm NOL carry back) and any subsequent carry forward of those refunds.

- (a) Enter the taxable year of your return.
- (b) Enter the loss year from which the overpayment of tax results.

(c) Enter the amount from Chart I, line 11j of this Farm NOL Schedule.

(d) Enter the amount of refunds, by tax year, already issued to you as a result of a farm NOL. A maximum refund of \$1,500 per year is allowed as a result of a Farm NOL. For tax years beginning with 2006, taxpayers may carry forward some or all of the overpayment of tax (as a result of a farm NOL carry back) to any future year(s) to be used as a credit against any tax owed. Enter in column (d) the amount of refund, if any, you are requesting. Enter this same amount on the appropriate line of Form K-120, PART I, refundable credit.

(e) For tax year beginning on and after July 1, 2006, enter the amount of your tax liability for this tax year after all credits other than this credit.

(f) For tax year beginning on and after July 1, 2006, enter the amount of tax you want applied to this tax year's liability (do not enter more than this year's tax liability). Enter this same amount on the appropriate line of Form K-120, PART I, nonrefundable credit.

(g) Enter the balance of the overpayment here. Subtract the sum of (g) and (f) from the previous year's balance.



Please read the instructions carefully before completing this application. Applications must be complete and submitted to the Kansas Department of Revenue for approval before certification can be awarded. Be sure to include documentation as requested in the application instructions.

**PART A –GENERAL INFORMATION**

Name of Eligible Taxpayer	EIN/SSN
---------------------------	---------

Type of ownership:  Individual  C corporation  S corporation  Partnership  LLC  LLP

Other: \_\_\_\_\_

Mailing Address	City	State	Zip Code
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Name and Title of Company Contact	Daytime Phone Number
-----------------------------------	----------------------

Email Address
---------------

Name of contact person if other than above	Daytime Phone Number
--	----------------------

**PART B – ELIGIBLE TAXPAYER INFORMATION**

**Eligible Taxpayer is the:**

- Owner of Railroad Track
- Lessee of Railroad Track (please provide owner name of railroad track below)
- Owner of Rail Siding
- Lessee of Rail Siding (please provide owner name of rail siding below)

Name of Owner from which Lessee of Railroad Track or Rail Siding is leasing from:
---

**Number of railroad track miles owned or leased within the state of Kansas:** \_\_\_\_\_

**Number of rail sidings owned or leased within the state of Kansas:** \_\_\_\_\_

(Please provide a map and/or timetables that reflect the number of miles that will be maintained, reconstructed or replaced.)

**Tax year credit applied for:** \_\_\_\_\_

**PART C – PROJECT INFORMATION**

**Project #1:** If you are doing more than one project during the tax year, please attach additional pages.

Date project began (mm/dd/yyyy)	Date project completed (mm/dd/yyyy)
Beginning Mile Post and City	Ending Mile Post and City

Have you received funding assistance for this project?  Yes  No

If yes, check the appropriate box(es) with the type of funding assistance received?  Federal  State

If applicable, please enter your Kansas Department of Transportation (KDOT) Project Number: \_\_\_\_\_

**Detailed project description:** Include track replacement, reconstruction or maintenance. Include locations by mile posts.

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**Completed project costs (Include breakdown by component):**

<b>Work Task</b>	<b>Cost</b>

**CERTIFICATION**

I hereby certify that all information reported in this application and any accompanying documentation is true and correct and that I am duly authorized to submit this information on behalf of the eligible taxpayer. I acknowledge that the Kansas Department of Revenue will be working with the Kansas Department of Transportation to verify and certify the qualified railroad track maintenance expenditures. I further understand that either state agency may, at its discretion, audit or examine the records upon which this certification is based.

\_\_\_\_\_  
Name of Eligible Taxpayer

\_\_\_\_\_  
Signature of Company Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**DEPARTMENT OF TRANSPORTATION APPROVAL**

\_\_\_\_\_  
Signature of KDOT Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**DEPARTMENT OF REVENUE APPROVAL**

\_\_\_\_\_  
Signature of KDOR Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Project Number:** \_\_\_\_\_

**Date Received (mm/dd/yyyy):** \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-205

## GENERAL INSTRUCTIONS

Pursuant to K.S.A. 79-32-297, for taxable years 2022 through 2031, there shall be allowed a credit against the tax liability imposed under the Kansas income tax act in an amount equal to 50% of an eligible taxpayer's qualified railroad track maintenance expenditures paid or incurred during the taxable year. All qualified railroad track maintenance expenditures must be approved before any credit may be certified and allowed to be applied against an eligible taxpayer's income tax liability.

Any credit issued may not exceed the product of \$5,000 and the number of miles of railroad track owned or leased within the state of Kansas by the eligible taxpayer as of the close of the taxable year. For rail siding located on or adjacent to a class II or class III railroad in the state of Kansas, the amount of the credit issued shall not exceed \$5,000 per rail siding owned or leased within the state of Kansas by the eligible taxpayer as of the close of the taxable year.

If expenditures are approved, the Department of Revenue will issue a Tax Credit Certificate.

After an Application has been approved and a Tax Credit Certificate has been issued, all or part of the short line railroad tax credit may be transferred to an eligible customer or eligible vendor. Transfers become effective per an agreement between the two parties, made at any time during the five years immediately following the taxable year for which the credits were allowed. Once a transfer has been made, the transferor and the transferee should complete and submit Form K-260, Kansas Tax Credit Transfer Notification to the Department of Revenue. Submission of this form notifies the Department that a transfer has taken place and allows the Department to update ownership records for tax reporting purposes. Submission of the Form K-260 should not precede the actual transfer or agreement, and does not constitute the actual transfer.

## DEFINITIONS

### **Eligible taxpayer means:**

(A) Any railroad subject to the Kansas income tax act that is classified by the United States Surface Transportation Board as a class II or class III railroad, as defined in 49 C.F.R. § 1201.1-1(a), as in effect on January 1, 2022; or

(B) any owner or lessee of rail siding located on or adjacent to a class II or class III railroad in the state of Kansas.

**Qualified railroad track maintenance expenditures** means gross expenditures for maintenance, reconstruction or replacement of railroad track, including roadbed, bridges, industrial leads and side track, and related track structures to the extent the expenditures are on track located in the state of Kansas and the track was owned or leased by an eligible taxpayer as of January 1, 2022.

**Qualified railroad track maintenance expenditures** does not include expenditures used to generate a federal tax credit or expenditures funded by a state or federal grant.

## DETAILED PROJECT DESCRIPTION

Please provide a narrative summary description of the project. If the eligible taxpayer has both railroad track expenditures and rail siding expenditures, a separate project description (Part C) should be completed for each. Expenditures for each of these projects should be separated as well. Please attach additional pages if necessary. This summary should include track replacement, track reconstruction or track maintenance in Kansas. The associated railroad mileposts must also be noted. Provide a detailed list of expenditures as well as the project budget by line item. If more than one project was completed within the tax year, provide a detailed project description for each project with beginning and ending dates.

Please provide a map and/or timetables that reflect the number of miles that will be maintained, reconstructed or replaced.

## TAXPAYER ASSISTANCE

If you have questions about this application, please call the Taxpayer Assistance Center, Kansas Department of Revenue at 785-368-8222 or visit the Department's website at [www.ksrevenue.gov](http://www.ksrevenue.gov).

Submit this completed form with any supporting documentation to:

Kansas Department of Revenue  
Office of Policy and Research  
109 SW 9th Street  
PO Box 3506  
Topeka, KS 66601-3506

**You may also email this completed form to:**

[KDOR\\_Policy&Research@ks.gov](mailto:KDOR_Policy&Research@ks.gov)

**COMMERCIAL RESTORATION AND PRESERVATION CREDIT APPLICATION**

Please read the instructions carefully before completing this application. Applications must be complete and submitted to the Kansas Department of Revenue for approval before certification can be awarded. Be sure to include documentation as requested in the application instructions.

**PART A –GENERAL INFORMATION**

Name of Taxpayer		EIN/SSN	
Mailing Address	City	State	Zip Code
Name and Title of Company Contact		Daytime Phone Number	Email Address

**PART B – OWNER INFORMATION**

If the ownership entity for the property undergoing restoration and preservation is a pass-through entity or comprised of multiple owners, please fill out this section to identify each of the shareholders, partners, or members. Any Tax Credit Certificate will be issued to the pass-through entity, but any shareholders, partners, or members, who may be utilizing the credits must be identified to have access to their portion of the credit. **Attach a separate page for each shareholder, partner, or member.**

**OWNER INFORMATION:**

Name of Shareholder/Partner/Member	EIN/SSN	% of Ownership
Type of Entity: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC/LP <input type="checkbox"/> Other (Describe): _____		
Mailing Address	City	State Zip
Daytime Phone	Email Address	

**OWNER INFORMATION:**

Name of Shareholder/Partner/Member	EIN/SSN	% of Ownership
Type of Entity: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC/LP <input type="checkbox"/> Other (Describe): _____		
Mailing Address	City	State Zip
Daytime Phone	Email Address	

**PART C – COMMERCIAL STRUCTURE INFORMATION**

Address of Structure \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

Property Name (If any) \_\_\_\_\_

Description of Structure \_\_\_\_\_

Year Structure was Built \_\_\_\_\_ Age of Structure \_\_\_\_\_ Property Class Code (located on valuation notices) \_\_\_\_\_

Past Use of Building \_\_\_\_\_ Current/New Use of Building \_\_\_\_\_

Describe Any Portion of the Structure that is Less Than 50 Years Old (Attach additional sheets if needed)

Portion of Structure Less than 50 years Old: \_\_\_\_\_ % Portion of Structure at Least or More Than 50 Years Old: \_\_\_\_\_ %

**PART D – PROJECT INFORMATION**

**Structure Restoration and Preservation:** Start Date \_\_\_\_\_ Completion Date \_\_\_\_\_

**Fire Suppression Equipment and Materials:** Start Date \_\_\_\_\_ Completion Date \_\_\_\_\_

**PART E – COMPUTATION OF CREDIT FOR RESTORATION AND PRESERVATION OF STRUCTURE**

1. Enter the total costs and expenses incurred for the restoration and preservation of the commercial structure (must be at least \$25,000 but less than \$500,000) ..... \$ \_\_\_\_\_
2. Enter amount of grant funds, insurance moneys, etc. used to pay costs and expenses for structure ..... \$ \_\_\_\_\_
3. Net costs and expenses for the restoration and preservation of the commercial structure (Subtract line 2 from line 1) ..... \$ \_\_\_\_\_
4. Portion of structure at least or more than 50 years old ..... % \_\_\_\_\_
5. Credit for the restoration and preservation of the commercial structure (Multiply line 3 by line 4) \$ \_\_\_\_\_
6. Credit percentage allowed ..... 10% \_\_\_\_\_
7. Total credit for the restoration and preservation of the commercial structure (Multiply line 5 by line 6) ..... \$ \_\_\_\_\_

**PART F – COMPUTATION OF CREDIT FOR FIRE SUPPRESSION EQUIPMENT AND MATERIALS**

8. Enter the total costs incurred for the installation of fire suppression equipment and materials (must be at least \$25,000 but less than \$500,000) ..... \$ \_\_\_\_\_
9. Enter amount of grant funds, insurance moneys, etc. used to pay costs and expenses for fire suppression equipment and materials ..... \$ \_\_\_\_\_
10. Net costs and expenses for the installation of fire suppression equipment and materials (subtract line 9 from line 8) ..... \$ \_\_\_\_\_
11. Portion of structure at least or more than 50 years old ..... % \_\_\_\_\_
12. Credit for the installation of fire suppression equipment and materials (multiply line 10 by line 11) ..... \$ \_\_\_\_\_
13. Credit percentage allowed ..... 10% \_\_\_\_\_
14. Total credit for the installation of fire suppression equipment and materials (Multiply line 12 by line 13) ..... \$ \_\_\_\_\_



**PART G – COMPUTATION OF CREDIT**

- 15. Total credit for restoration and preservation of the commercial structure  
(enter the amount from line 7) ..... \$ \_\_\_\_\_
- 16. Total credit for the installation of fire suppression equipment and materials  
(enter amount from line 14) ..... \$ \_\_\_\_\_
- 17. Total Commercial Restoration and Preservation credit (add lines 15 and 16 and enter  
the result) ..... \$ \_\_\_\_\_

**PART H – SCOPE OF WORK**

In the section below, describe the work done during the restoration and preservation project. Be sure to include all work done to the property and specific details about the work performed. Separate costs and expenses of work done on the structure from costs and expenses for fire suppression materials and equipment. For large projects with multiple components please separate the various features of the structure that were affected by the project onto their own sheet and attach additional sheets as necessary.

Describe an existing feature of the structure and its condition prior to the restoration and preservation project:

Describe work performed on the feature during the restoration and preservation project, and the condition of the feature after the project was completed.

Costs and expenses associated with feature ..... \$ \_\_\_\_\_

**SIGNATURE**

**Signature of Taxpayer Applying for Credit**

I declare under the penalties of perjury that all information in this application and any accompanying documentation is true and correct and that I am duly authorized to submit this information on behalf of the taxpayer.

Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

<b>For Office Use Only</b>
Date Received: _____
Date Approved: _____
Amount Approved: \$ _____

# INSTRUCTIONS FOR COMMERCIAL RESTORATION AND PRESERVATION CREDIT APPLICATION

Section 14 of 2022 House Bill 2237 establishes, for all tax years starting after December 31, 2021, a tax credit against the tax liability imposed by the Kansas income, privilege, or premium tax of an amount equal to 10% of the costs and expenses incurred for the restoration and preservation of a commercial structure at least 50 years old that does not receive the historic preservation credit provided by K.S.A. 79-32,211. An additional 10% credit for costs and expenses is allowed for the installation of fire suppression materials or equipment. To qualify for the credit related to the structure, the total amount of costs and expenses for the structure must be equal to at least \$25,000 but shall not exceed \$500,000. Similarly, to qualify for the credit related to fire suppression materials or equipment, the total amount of costs and expenses for the fire suppression materials or equipment must be equal to at least \$25,000 but shall not exceed \$500,000. The total, aggregate amount of credit that may be allowed for all taxpayers per tax year is \$10 million.

To apply for the credit, an application for Commercial Restoration and Preservation Credit must be completed and submitted to the Department of Revenue for review. **The Application must be submitted between December 1st and December 31st of the year in which the costs and expenditures were made. Applications will be reviewed and processed in the order received until all applications have been processed or the \$10 million cap has been reached, whichever comes first.** If approved, the Department will issue a Tax Credit Certificate for the credit allowed, no later than February 1st of the following year.

To qualify for the credit, costs and expenses incurred for the restoration and preservation of a commercial structure must be costs and expenses that are added to the basis of the building and can be charged to a capital account. In general, this is work done to the physical building, including walls, roofs, floors, plumbing, electrical, and heating. This is also true for fire suppression materials or equipment.

Costs and expenses that do not qualify include those associated with furnishings, (such as window treatments, rugs, furniture, artwork, and decorations), and equipment (such as retail displays, sales counters, machinery, production machinery and equipment), other than fire suppression materials and equipment. Similarly, costs and expenses associated with items outside the building, such as parking lots, driveways, sidewalks, and landscaping, do not qualify. Cost and expenses related to a portion of a structure that is not 50 years or older, and cost and expenses related to the expansion of, or additions to, a structure do not qualify. Costs and expenses associated with detached structures, such as a garage, storage shed, or other out-building do not qualify.

There are also "soft costs" which may qualify when included in a project. These include construction period interest and taxes, architect fees, engineering fees, construction management costs, reasonable developer fees, and any other fees that would normally be charged to a capital account. These "soft costs" are only allowed to the extent that they are applied to the building's structural components. Any fees that are attributable to any item other than the structure are not allowable. This list is not absolute, and every factual situation will be reviewed on its own merit.

After an application has been approved and a Tax Credit Certificate has been issued, all or part of the restoration and preservation credit may be transferred to another individual or entity. Transfers become effective per an agreement between the two parties. Once a transfer has been made, the transferor and the transferee should complete and submit Form K-260, Kansas Tax Credit Transfer Notification to the Department of Revenue. Submission of this form notifies the Department that a transfer has taken place and allows the Department to update ownership records for tax reporting purposes. Submission of the Form K-260 should not precede the actual transfer or agreement, and does not constitute the actual transfer.

Any tax credit certificate issued is based solely on the application and supporting information received by the Department. If the application and supporting information are found to be in error or are later disallowed in whole or in part by the Secretary of Revenue, the tax credit certificate shall be null and void and the entity that originally earned the tax credit, shall be liable for repayment to the state in the amount disallowed.

Submit this application with any supporting documentation through our Kansas Customer Service Center at:  
<https://www.kdor.ks.gov/Apps/kcsc/login.aspx>

## TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Office of Policy and Research  
109 SW 9th Street  
PO Box 3506  
Topeka, KS 66601-3506

Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at:  
[www.ksrevenue.gov](http://www.ksrevenue.gov)

This form is to be completed by the owner of the credit that is to be transferred and by the party to whom the credit is being transferred. Upon completion, submit the form to the Kansas Department of Revenue.

**THIS SECTION TO BE COMPLETED BY TRANSFEROR**

**TRANSFEROR INFORMATION**

Name of current owner of the tax credit (Transferor)			
Mailing Address	City	State	Zip Code
Daytime Phone Number	Email Address		

Type of Entity:  Individual  Corporation  Partnership  LLC/LP  Other (Describe): \_\_\_\_\_

Are you a shareholder, partner, or member of an S Corporation, partnership or limited liability company transferring your portion of the credits?  Yes  No

**CREDIT INFORMATION**

Type of credit being transferred:

- Commercial Restoration and Preservation
- Short Line Railroad
- Research and Development

Check here if credit did not originate with you and you received the credit as a transferee from a transferor.

**TRANSFER INFORMATION**

Certificate Number: \_\_\_\_\_ Date Issued (mm/dd/yyyy): \_\_\_\_\_

For this certificate number above, enter the information requested below:

Date of transfer agreement between parties to transfer (mm/dd/yyyy): \_\_\_\_\_

Dollar amount of credits held by transferor before transfer ..... \$ \_\_\_\_\_

Dollar amount of credits being transferred to the transferee ..... \$ \_\_\_\_\_

Dollar amount of credits held by transferor after transfer ..... \$ \_\_\_\_\_

Dollar amount received by transferor in payment for credits ..... \$ \_\_\_\_\_

**SIGNATURE OF TRANSFEROR**

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete form.

\_\_\_\_\_  
Signature Title Date

\_\_\_\_\_  
Printed Name

**THIS SECTION TO BE COMPLETED BY TRANSFEREE**

175002

**TRANSFEREE INFORMATION**

Name of current owner of the tax credit (Transferee)			
Mailing Address	City	State	Zip Code
Daytime Phone Number	Email Address		

Type of Entity:  Individual  Corporation  Partnership  LLC/LP  Other (Describe): \_\_\_\_\_

**CREDIT INFORMATION**

- Type of credit being transferred:
- Commercial Restoration and Preservation
  - Short Line Railroad
  - Research and Development

Tax year in which credit was received: \_\_\_\_\_

**TRANSFER INFORMATION**

Certificate Number: \_\_\_\_\_

For this certificate number above, enter the information requested below:

Date of transfer agreement between parties to transfer (mm/dd/yyyy): \_\_\_\_\_

Dollar amount of credit being received by transferee ..... \$ \_\_\_\_\_

Dollar amount paid by transferee for credit ..... \$ \_\_\_\_\_

**SIGNATURE OF TRANSFEREE**

I declare under the penalties of perjury that to the best of my knowledge this is a true, correct and complete form.

_____ Signature	_____ Title	_____ Date
--------------------	----------------	---------------

\_\_\_\_\_  
Printed Name

<b>For Office Use Only</b>
Date Received: _____
Date Approved: _____
Amount Approved: \$ _____
Tax Credit Certificate Number: _____

# GENERAL INSTRUCTIONS FOR K-260 TAX CREDIT TRANSFER NOTIFICATION FORM

## PURPOSE OF FORM

This form is for use by individuals or entities currently holding Kansas Commercial Restoration and Preservation, Short Line Railroad, or Research and Development tax credits who wish to sell, transfer, assign, or otherwise convey all or part of these credits to another individual or entity. Its purpose is to notify the Department of Revenue that a credit for which a Tax Credit Certificate has been issued has been transferred by agreement between the transferor and the transferee. This form is a notification form. It is NOT a transfer agreement between the transferor and transferee.

## CONDITION OF USE

This form may only be used by individuals or entities holding Kansas tax credits for which a Tax Credit Certificate has been issued. Prior to use, the transferor must be certain the amount of credit they hold, equals or exceeds the amount of credit being transferred.

## TERM OF USE

### **Commercial Restoration and Preservation Credit:**

The commercial restoration and preservation credit may be transferred to any individual or entity, may be transferred more than once, may be transferred in whole or in part, and may be transferred in the tax year in which the commercial restoration and preservation expenditures were made or any subsequent tax year.

**Short Line Railroad Credit:** The short line railroad credit can only be transferred to eligible customers or eligible vendors of the short line railroad. It may be transferred in the tax year in which the short line railroad expenditures were made, or in a subsequent tax year within 5 years of the tax year in which the short line railroad expenditures were made.

**Research and Development Credit:** Only research and development credits for research and development expenditures made in tax year 2023 or later years may be transferred. Credits for which the research and development expenditures were made prior to tax year 2023 cannot be transferred. The research and development credit can only be transferred if the transferor does not have a current tax liability. The credit can be transferred only once, and only the full amount of the credit can be transferred.

## GENERAL INFORMATION

The front of the form should be completed first, by the individual or entity that owns the credit and is transferring the credit to another individual or entity. The form refers to this individual or entity as the “transferor”.

After the transferor has completed and signed their portion of the form, the transferor should provide the form to the individual or entity to whom the credit is being transferred. The form refers to this individual or entity as the “transferee”.

Once the transferee has completed and signed their portion of the form, the transferee should submit the completed form to the Department of Revenue.

Transfers become effective per an agreement between the two entities. Submission of this form notifies the Kansas Department of Revenue that a transfer has taken place and allows the Department to update ownership records for tax reporting purposes. Submission of this form should not precede the actual transfer or agreement. Submission of this form does not constitute the actual transfer. This form is for notification purposes only. This form should be submitted to the Department within 90 days of an agreement.

After reviewing and approving the transfer, the Department of Revenue will issue a Certificate of Credit Transfer to the transferor, indicating their credit ownership amount has been reduced or eliminated and the amount of any remaining credit they own. The Department will also issue a Certificate of Credit Transfer to the transferee, indicating they are now the individual or entity owning the credit and the amount of credit owned.

**Please note:** Any funds received by the transferor of a credit may be considered taxable income for the transferor. Both transferors and transferees may want to determine whether there is a tax liability before entering into an agreement.

Transferees claiming the credits will be required to keep a copy of the Tax Credit Transfer Notification Form and the Certificate of Credit Transfer form with their tax records. Taxpayers may claim their credits by submitting the appropriate credit schedule with their Kansas tax return to the Kansas Department of Revenue.

## TAXPAYER ASSISTANCE

If you have questions about this application, please call the Taxpayer Assistance Center, Kansas Department of Revenue at 785-368-8222 or visit the Department’s website at [www.ksrevenue.gov](http://www.ksrevenue.gov).

Submit this completed form with any supporting documentation to:

Kansas Department of Revenue  
Office of Policy and Research  
109 SW 9th Street  
PO Box 3506  
Topeka, KS 66601-3506

**You may also email this completed form to:**

[KDOR\\_Policy&Research@ks.gov](mailto:KDOR_Policy&Research@ks.gov)

# **ESTIMATED TAX**



# Kansas 2025 Individual Estimated Tax

**Need to make a quick payment?**  
 It's simple — pay your estimated tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/) or Visit [ksrevenue.gov](http://ksrevenue.gov) and log in to the **Kansas Customer Service Center**.

## HOW TO FILE YOUR ESTIMATED TAX

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

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2025. **NOTE:** You may need to recompute your estimate if there are substantial changes to your income and/or deductions during the year.
- 2) Be sure to **use the correct voucher** for the quarter in which you are remitting payment. **Enter all required information**, including the amount of your payment. If you plan to file a joint return, include both names and Social Security numbers.
- 3) Write your Social Security number on your check or money order and make payable to: Kansas Individual Estimated Tax.
- 4) Send the voucher and payment to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

## ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged. However, the penalty will not apply if each payment is timely and your total payments and credits:

- are at least 90% (66 2/3% for farmers and fishers) of the tax shown on your return for tax year 2025, **OR**
- equal or exceed 100% of the tax shown on your 2024 return, (the return must cover a 12-month period with a tax liability), **OR**
- equal or exceed 90% of the tax shown on your annualized income for the periods January 1, 2025 to March 31, May 31, August 31 and December 31, 2025.

Use Schedule K-210 to figure any underpayment of estimated tax, to determine if you meet one of the exceptions to the penalty, and figure any penalty due. Schedule K-210 is available from our website at: [ksrevenue.gov](http://ksrevenue.gov)

## WHAT ARE ESTIMATED TAX PAYMENTS

Estimated tax payments are required on income not subject to withholding, such as earnings from self-employment, unemployment, interest and dividends (including income earned in another state while living in Kansas). You must make estimated tax payments if your estimated Kansas income tax after withholding and credits is \$500 or more **and** your withholding and credits may be less than the smaller of:

- a) 90% of the tax on your tax return for tax year 2025; **or**
- b) 100% of the tax shown on your 2024 tax return.

Nonresidents should only consider income from Kansas sources for meeting these conditions.

## WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

**Calendar Year Taxpayers (except farmers and fishers) –** Payments are due on or before the due dates on each voucher (April 15, 2025, June 15, 2025, September 15, 2025 and January 15, 2026 unless your return for the 2025 tax year is filed and the tax fully paid by January 31, 2026.

**Farmers and Fishers –** Payment is due on or before January 15, 2026 unless your return for the 2025 tax year is filed and tax fully paid on or before March 1, 2026.

**Fiscal Year Taxpayers –** Payments are due on or before the 15th day of the 4th, 6th and 9th months of the current fiscal year and the 1st month of the following fiscal year.

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

# K-40ES

(Rev. 7-24)

## 2025 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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K-40ES 1810



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

**If married filing joint, include both names and social security numbers (SSNs).**

Your First Name	Initial	Last Name
Spouse's First Name	Initial	Last Name
Mailing Address (Number and Street, including Rural Route)		
City	State	Zip Code
Daytime Phone Number		Name or Address Change <input type="checkbox"/>

Your Social Security number

Spouse's Social Security number

**1 1ST QUARTER PAYMENT DUE APRIL 15, 2025**

PAYMENT AMOUNT \$

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

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

**ESTIMATED TAX WORKSHEET**

1. Enter the total adjusted gross income you expect to receive during tax year 2025.....
2. Enter your standard deduction (from chart below) or estimated amount of itemized deductions. The standard deduction chart applies to most taxpayers. However, if you or your spouse are 65 or over, or blind, or if someone else claims you as a dependent, use the standard deduction worksheets in the Kansas income tax booklet (available on our website) .....
3. Exemptions (See instructions for exemption amounts on page 6 of the K-40 instruction booklet) .....
4. Total deductions (add lines 2 and 3).....
5. Kansas taxable income (subtract line 4 from line 1).....
6. Estimated Kansas tax liability (use the Tax Computation Schedules below) .....
7. Estimated Kansas withholding and tax credits for the year 2025 .....
8. Kansas estimated income tax (subtract line 7 from line 6). If the amount is less than \$500, estimated tax payments are not required.....
9. Amount of each quarterly payment (enter 1/4 of line 8 here and on Voucher 1).....

1	
2	
3	
4	
5	
6	
7	
8	
9	

If you are beginning estimated payments after April 15, but on or before:

- |              |                                   |
|--------------|-----------------------------------|
| June 15      | enter 1/3 of line 8;              |
| September 15 | enter 1/2 of line 8;              |
| January 15   | enter the total amount on line 8. |

Enter each payment made in the Estimated Payment Record below.

<b>STANDARD DEDUCTION CHART</b>	
Single	\$3,605
Married Filing Joint	\$8,240
Married Filing Separate	\$4,120
Head of Household	\$6,180

<b>ESTIMATED PAYMENT RECORD</b>	
Date Paid	Amount
2024 Carryforward	
<b>Total Payments</b>	

**TAX COMPUTATION SCHEDULES**  
*IMPORTANT: Be sure to use the proper schedule for your filing status.*

**Schedule I - MARRIED FILING JOINT**

<b>If line 5 is:</b>		<b>Enter on line 6:</b>
<b>Over</b>	<b>But not over</b>	
\$ 0.00	\$46,000.....	5.2% of line 5
\$46,000	.....	\$2,392 plus 5.58% of excess over \$46,000

**Schedule II - SINGLE, HEAD OF HOUSEHOLD,  
OR MARRIED FILING SEPARATE**

<b>If line 5 is:</b>		<b>Enter on line 6:</b>
<b>Over</b>	<b>But not over</b>	
\$ 0.00	\$23,000.....	5.2% of line 5
\$23,000	.....	\$1,196 plus 5.58% of excess over \$23,000



# K-40ES

(Rev. 7-24)

## 2025 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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K-40ES  
1810



Please use UPPER CASE letters  
to print the first four letters of

Your last name

Spouse's last name

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your Social  
Security number

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

Spouse's Social  
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If married filing joint, include both names and social security numbers (SSNs).

Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Daytime Phone Number	Write your SSN(s) on your check or money order and make payable to Kansas Individual Estimated Tax. Mail to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.		

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

# 4

## 4TH QUARTER PAYMENT DUE JANUARY 15, 2026

PAYMENT  
AMOUNT

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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181025

# K-40ES

(Rev. 7-24)

## 2025 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

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

K-40ES  
1810



Please use UPPER CASE letters  
to print the first four letters of

Your last name

Spouse's last name

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

Your Social  
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Spouse's Social  
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If married filing joint, include both names and social security numbers (SSNs).

Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Daytime Phone Number	Write your SSN(s) on your check or money order and make payable to Kansas Individual Estimated Tax. Mail to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.		

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

# 3

## 3RD QUARTER PAYMENT DUE SEPTEMBER 15, 2025

PAYMENT  
AMOUNT

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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181025

# K-40ES

(Rev. 7-24)

## 2025 KANSAS INDIVIDUAL ESTIMATED INCOME TAX VOUCHER

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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K-40ES  
1810



Please use UPPER CASE letters  
to print the first four letters of

Your last name

Spouse's last name

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

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

Your Social  
Security number

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

Spouse's Social  
Security number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If married filing joint, include both names and social security numbers (SSNs).

Your First Name	Initial	Last Name	
Spouse's First Name	Initial	Last Name	
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Daytime Phone Number	Write your SSN(s) on your check or money order and make payable to Kansas Individual Estimated Tax. Mail to: Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506.		

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

# 2

## 2ND QUARTER PAYMENT DUE JUNE 15, 2025

PAYMENT  
AMOUNT

\$

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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181025

## 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, 2024 Form K-40 .....	1	
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%) .....	2	
3. Prior year's tax liability (from line 19, 2023 Form K-40) .....	3	
4. Enter the total amount of your 2024 Kansas income tax withheld .....	4	

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

### PART I – EXCEPTIONS TO THE PENALTY

	1/1/24 - 4/15/24	1/1/24 - 6/15/24	1/1/24 - 9/15/24	1/1/24 - 1/15/25
5. Cumulative total of your 2024 withholding.....	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6. Cumulative timely paid estimated tax payments from January through each payment due date .....				
7. Cumulative total of the credit for taxes paid on the K-120S (line 26 of the K-40).....	25% of tax	50% of tax	75% of tax	100% of tax
8. Total amount withheld, timely paid estimated payments, and credit for taxes paid on K-120S (add lines 5, 6, and 7)				
9. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
10. Exception 2 – Tax on annualized 2024 income; enclose computation. (Farmers/fishers use line 10b) .....	22.5% of tax	45% of tax	67.5% of tax	90% of tax
				66.66% of tax

### PART II – FIGURING THE PENALTY

11. Amount of underpayment. Enter the sum of line 9 less line 8, line 10a less line 8, or, line 10b less line 8 whichever is applicable.....				
12. Due date of each installment .....	4/15/24	6/15/24	9/15/24	1/15/25
13. Number of days from the due date of the installment to the due date of the next installment or 12/31/24, whichever is earlier. If paid late, see instructions .....	61	92	107	
14. Number of days from 1/15/25 to date paid or 4/15/25, whichever is earlier. If paid late, see instructions.....			15	
15. <u>Line 13</u> X 8% X amount on line 11 .....				
366				
16. <u>Line 14</u> X 9% X amount on line 11 .....				
365				
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 .....				18

# INSTRUCTIONS FOR SCHEDULE K-210

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

## WHO MAY USE THIS SCHEDULE

If you are an individual taxpayer (including farmer or fisher), use this schedule to determine if your income tax was fully paid throughout the year by withholding and/or estimated tax payments. If your 2024 tax due (line 19 of Form K-40, less withholding and tax credits (excluding estimated tax payments made) is \$500 or more, you may be subject to an underpayment of estimated tax penalty and must complete this form.

Taxpayers (other than farmers or fishers) are not required to make a payment for the January 15th quarter if a Form K-40 was filed and the tax was paid in full on or before January 31, 2025.

**Farmers and Fishers:** If at least two-thirds of your annual gross income is from farming or fishing and you filed Form K-40 and paid the tax on or before March 1, 2025, you may be exempt from any penalty for underpayment of estimated tax. If exempt, write "Exempt-farmer/fisher" on line 1 and do not complete the rest of this schedule. If you meet this gross income test, but you did not file a return and pay the tax on or before March 1, 2025, you must use this schedule to determine if you owe a penalty for underpayment of estimated tax.

## COMPLETING THIS SCHEDULE

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

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

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

### PART I – EXCEPTIONS TO THE PENALTY

You are NOT subject to a penalty if your 2024 tax payments (line 8) equal or exceed the amounts for one of the exceptions (lines 9 or 10a or 10b) for the same payment period.

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

**LINE 6:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter. For example, Column 3 will be the total of your estimated tax payments made from January 1 through September 15, 2024.

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

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

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

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

January 1 – March 31	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, 2024 and multiply by 4. Subtract your deductions (standard or itemized) and your exemption allowance amount. Using this net annualized income figure, compute the tax. Multiply the tax by the percentage rate in the first column.

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

### PART II – FIGURING THE PENALTY

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

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

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

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

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

**LINE 14:** The penalty rate begins in column 3 for a calendar year taxpayer, therefore no entry is required in columns 1 and 2. The 15 days in the 3rd column are from 1/1/25 to 1/15/25. If you did not make timely payments, you should disregard the precomputed number of days on line 14 and compute the number of days on each quarter to the date paid.

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

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

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

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

# FORM K-41ES INSTRUCTIONS

In the spaces provided print your name, address, federal Employer Identification Number (EIN) **or** Trust number, and the beginning and ending dates for the taxable year. If your name or address changed since last year, place "X" in the *Name or Address Change* box.

Mail your payment and voucher to:

KANSAS FIDUCIARY TAX  
KANSAS DEPARTMENT OF REVENUE  
PO BOX 3506  
TOPEKA KS 66625-3506

To ensure the most efficient processing of your payments, follow these steps when completing your vouchers:

- Use **only black ink** to complete the vouchers.
- Use **the correct voucher** for the quarter in which you are remitting payment. **Enter all required information**, including the amount of your payment.

- Write your federal EIN or Trust number on your check or money order and make payable to *Kansas Fiduciary Estimated Tax*.

**Need to make a quick payment?**

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

[www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)

**or Visit [ksrevenue.gov](http://ksrevenue.gov)**

and log in to the ***Kansas Customer Service Center***.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our [ksrevenue.gov](http://ksrevenue.gov) website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

## K-41ES

(Rev. 7-24)

FOR OFFICE USE ONLY									

### 2025 KANSAS FIDUCIARY ESTIMATED VOUCHER

K-41ES  
8160



**VOUCHER IS DUE BY THE 15TH DAY OF THE 4TH MONTH OF THE TAXABLE YEAR**

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Employer  
Identification  
Number

Name of Estate or Trust				
Mailing Address (Number and Street, including Rural Route)				Name or Address Change <input style="width: 100%; height: 20px;" type="checkbox"/>
City	State	Zip Code		
Name of Trustee			Phone Number	

# 1

Payment  
Amount

\$

Make check or money order payable to: Kansas Fiduciary Estimated Tax  
**DO NOT SUBMIT PHOTOCOPIES OF THIS FORM**

816025

# K-41ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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## 2025 KANSAS FIDUCIARY ESTIMATED VOUCHER

K-41ES  
8160



VOUCHER IS DUE BY THE 15TH DAY OF THE 12TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Name of Estate or Trust			
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Name of Trustee			Phone Number

Employer Identification Number

### 4

Payment Amount \$

Make check or money order payable to: Kansas Fiduciary Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



816025

# K-41ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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## 2025 KANSAS FIDUCIARY ESTIMATED VOUCHER

K-41ES  
8160



VOUCHER IS DUE BY THE 15TH DAY OF THE 9TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Name of Estate or Trust			
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Name of Trustee			Phone Number

Employer Identification Number

### 3

Payment Amount \$

Make check or money order payable to: Kansas Fiduciary Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



816025

# K-41ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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## 2025 KANSAS FIDUCIARY ESTIMATED VOUCHER

K-41ES  
8160



VOUCHER IS DUE BY THE 15TH DAY OF THE 6TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Name of Estate or Trust			
Mailing Address (Number and Street, including Rural Route)			Name or Address Change <input type="checkbox"/>
City	State	Zip Code	
Name of Trustee			Phone Number

Employer Identification Number

### 2

Payment Amount \$

Make check or money order payable to: Kansas Fiduciary Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



816025

# Kansas 2025

## Corporate Estimated Tax For K-120 and K-120S

### WHAT ARE ESTIMATED TAX PAYMENTS

A corporation is required to make estimated tax payments for the taxable year if its Kansas income tax liability can reasonably be expected to exceed \$500. A corporation is not required to file a declaration of estimated tax in its first year of existence in Kansas.

### WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Corporate estimated tax vouchers are due on or before the 15th day of the fourth, sixth, ninth, and twelfth months of the corporate taxable year without any regard to an extension of time to file for the prior year's income tax return.

**SHORT TAXABLE YEARS:** Any estimated tax, payable in installments, not paid before the 15th day of the last month of a short taxable year (less than 12 months) must be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half months, an estimated voucher and tax payment are not required.

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

### HOW TO FILE YOUR ESTIMATED TAX

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

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2025.
- 2) Be sure to **use the correct voucher** for the quarter in which you are remitting payment. **Enter all required information**, including the amount of your payment.

- 3) Write your federal Employer Identification Number (EIN) on your check or money order and make payable to: Kansas Corporate Estimated Tax.
- 4) Send the voucher and payment to: Corporate Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our ksrevenue.gov website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

#### Need to make a quick payment?

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

[www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/)

or Visit **ksrevenue.gov**

and log in to the **Kansas Customer Service Center.**

### ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged unless you meet one of the exceptions. Use Schedule K-220 for K-120 filers or K-220S for Partnerships or S Corporations to figure any underpayment of estimated tax, to determine if you meet an exception to the penalty, and to figure any penalty due. The penalty is based on the unpaid balance of estimated tax from the due date of the installment to: 1) the date the installment was paid, or 2) the original due date of the return, whichever is earlier.

*Underpayment of tax* means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty.

Schedule K-220 and K-220S are available from the department's website at: **ksrevenue.gov**

### AMENDED PAYMENTS

If you missed a payment or if you made a mistake which caused an underpayment in earlier installments, make an immediate payment to balance your account. The amendment of a voucher will not prevent imposition of a penalty on the previous installments.

# K-120ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**2025 KANSAS  
CORPORATE ESTIMATED  
INCOME TAX VOUCHER  
FOR K-120 and K-120S**

K-120ES  
1830



VOUCHER IS DUE BY THE 15TH DAY OF THE 4TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name

Corporation Address

City, Town, or Post Office <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>	Name or Address Change <input type="checkbox"/>
---	----------------------------	-------------------------------	---

Name of Contact Person <input type="text"/>	Phone Number <input type="text"/>
---	-----------------------------------

Employer Identification Number

**1**

Payment Amount \$

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

183025

## ESTIMATED TAX WORKSHEET

1. Estimated tax liability for tax year 2025 .....	1
2. Estimated tax credits.....	2
3. Kansas estimated income tax (subtract line 2 from line 1). If line 3 is less than \$500, no estimated tax payments are required.....	3
4. Computation of installment. If the original voucher is due to be filed on the 15th day of the 4th month, enter 25% of line 3 here and on each subsequent voucher. (Installments must be made by the due dates to avoid penalties. You should take into consideration any prior year overpayment credited forward.) .....	4

5. If the original voucher is due to be filed on the:

- 15th day of the 6th month .....enter 1/3 of line 3 on line 4 and on subsequent vouchers
- 15th day of the 9th month .....enter 1/2 of line 3 on line 4 and on subsequent vouchers
- 15th day of the 12th month .....enter the total amount of line 3 on line 4.

### RECORD OF ESTIMATED TAX PAYMENTS

INSTALLMENT	DATE FILED	AMOUNT PAID (As shown on front of voucher)
15th day of 4th month		
15th day of 6th month		
15th day of 9th month		
15th day of 12th month		
Prior year carry forward.....		
Claim this amount on your 2025 Corporate Income Tax return (K-120 or K-120S).....		

# K-120ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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## 2025 KANSAS CORPORATE ESTIMATED INCOME TAX VOUCHER FOR K-120 AND K-120S

K-120ES  
1830



VOUCHER IS DUE BY THE 15TH DAY OF THE 12TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			
City, Town, or Post Office	State	Zip Code	Name or Address Change <input type="checkbox"/>
Name of Contact Person			Phone Number

Employer  
Identification  
Number

# 4

Payment  
Amount \$

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



183025

# K-120ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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## 2025 KANSAS CORPORATE ESTIMATED INCOME TAX VOUCHER FOR K-120 AND K-120S

K-120ES  
1830



VOUCHER IS DUE BY THE 15TH DAY OF THE 9TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			
City, Town, or Post Office	State	Zip Code	Name or Address Change <input type="checkbox"/>
Name of Contact Person			Phone Number

Employer  
Identification  
Number

# 3

Payment  
Amount \$

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



183025

# K-120ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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## 2025 KANSAS CORPORATE ESTIMATED INCOME TAX VOUCHER FOR K-120 AND K-120S

K-120ES  
1830



VOUCHER IS DUE BY THE 15TH DAY OF THE 6TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			
City, Town, or Post Office	State	Zip Code	Name or Address Change <input type="checkbox"/>
Name of Contact Person			Phone Number

Employer  
Identification  
Number

# 2

Payment  
Amount \$

Make check or money order payable to: Kansas Corporate Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



183025



## KANSAS UNDERPAYMENT OF ESTIMATED TAX (CORPORATE INCOME TAX)

Name as shown on Form K-120	Employer Identification Number (EIN)
-----------------------------	--------------------------------------

### CURRENT AND PRIOR YEAR INFORMATION

1. Subtract line 37 from line 33 on current year's Form K-120 and enter result.....	1	
2. Multiply line 1 by 90%.....	2	
3. Prior year's tax liability (Subtract line 37 from line 33 of last year's Form K-120) .....	3	

### PART I – EXCEPTIONS TO THE PENALTY

	(1)	(2)	(3)	(4)
4. Enter in Columns (1) through (4) the installment due dates that correspond to the 15th day of the 4th, 6th, 9th and 12th month of the taxable year .....	4			
5. Cumulative timely paid estimated tax payments and credit forward from the beginning of the tax year through each installment due date.....	5			
6. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	6	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3
7. Exception 2 – Tax on annualized 2024 income .....	7	22.5% of tax	45% of tax	67.5% of tax

### PART II – FIGURING THE PENALTY

8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable.....	8			
9. Due date of each installment.....	9			
10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/24; whichever is earlier. If paid late, see instructions .....	10			
11. For calendar years enter the number of days from 1/1/25 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions.....	11			
12. <u>Line 10</u> X (8% X amount on line 8) .....	12			
366				
13. <u>Line 11</u> X (9% X amount on line 8) .....	13			
365				
14. Penalty (Add lines 12 and 13).....	14			
15. Total penalty. Add amounts in each column of line 14 and enter total here and on the <i>Estimated Tax Penalty</i> line of Form K-120 .....	15			

# INSTRUCTIONS FOR SCHEDULE K-220

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

## WHO MAY USE THIS SCHEDULE

Schedule K-220 will help a corporation determine if it paid the correct amount of estimated tax by the correct due date. If the minimum amount was not paid on time, an underpayment penalty will be imposed for the period of underpayment.

Every corporation is required to pay estimated tax for the taxable year if its Kansas tax liability can reasonably be expected to exceed \$500. A corporation is not required to file a declaration in its first year of existence in Kansas.

**Short Taxable Years.** Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year.

## COMPLETING THIS SCHEDULE

Enter your name and your EIN (Employer Identification Number) in the space provided at the top of this schedule.

**LINES 1 through 3:** Complete these lines based on information from your returns for this tax year and from last tax year.

### PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2024 tax payments (line 5, columns 1 through 4) equal or exceed the amounts for one of the exceptions (lines 6 or 7, columns 1 through 4) for the same payment period.

**LINE 4:** Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months for the tax year).

**LINE 5:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

**EXAMPLE:** For a calendar year, column 3 will be the total of your timely paid estimated payments made from January 1 through September 15, 2024.

**LINE 6: Exception 1.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 6 for the same column. Enter the amount from line 2 or line 3 (whichever is less) times the percentages shown in each column of the schedule.

**LINE 7: Exception 2.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 7 for the same column, if applicable. A corporation may annualize its income if the corporation made an estimated tax payment of at least 90% of the amount it would owe if its estimated tax were a tax computed on annualized taxable income for the months preceding an installment date. The computation is as follows:

- for the first 3 months, if the installment was required to be paid in the 4th month;
- for the first 3 months or first 5 months, if installment was required to be paid in the 6th month;

- for the first 6 months or the first 8 months if installment was required to be paid in the 9th month; **and**
- for the first 9 months or first 11 months if installment was required to be paid in the 12th month.

### PART II – FIGURING THE PENALTY

**LINE 8:** Enter on line 8 the amount of underpayment of tax, which is the lesser of one of the following computations:

- Line 6 less line 5; **or**
- Line 7 less line 5

**LINE 9:** Enter the due date of each estimated payment installment (15th day of the 4th, 6th, 9th and 12th months of the tax year).

**IMPORTANT—**You will need to compute the correct number of days for each installment for lines 10 and 11 in order to compute the applicable penalty rate for lines 12 and 13.

**LINE 10:** Enter in the first column the number of days from the first installment due date to the next installment due date and enter the same for the remaining installment due dates. Do not compute the number of days for this line past 12/31/24. Days past that date are to be entered on line 11.

**EXAMPLE:** For the fiscal year ending 6/30/25 the installment due dates are 10/15/24, 12/15/24, 3/15/25 and 6/15/25; therefore, the taxpayer will enter on line 10 the following number of days: **Column 1** - 10/15/24 to 12/15/24 equals 61 days. **Column 2** - 12/15/24 to 12/31/24 equals 16 days. **Columns 3 and 4** of this line will not be completed since the number of days has been computed to 12/31/24. The computation for this fiscal year will continue on line 11.

**LINE 11:** Enter the number of days from 1/1/25 to the due date of the next installment (if one exists). From the last installment date enter the number of days to the date paid or the due date of the return, whichever is earlier. The following example continues the computation example from line 10.

**EXAMPLE FROM ABOVE CONTINUED:** **Column 1** - blank since there are no days prior to 1/1/25 on this line. **Column 2** - 1/1/25 to 3/15/25 equals 74 days. (**Note:** The 16 days previously entered on line 10 plus the 74 days equals the total number of days from 12/15/24 to 3/15/25.) **Column 3** - 3/15/25 to 6/15/25 equals 92 days. **Column 4** - to be computed from 6/15/25 to the date the tax was paid or 10/15/25 (due date of the return), whichever is earlier.

**LINES 12 and 13:** Penalty is computed to 12/31/24 at 8% and from 01/01/25 to the date the tax was paid or 4/15/25, whichever is earlier, at 9%. For fiscal year filers the 9% rate will be effective until 12/31/26.

**LINE 14:** For each column add amounts on lines 12 and 13 together and enter the result on line 14.

**LINE 15:** Add amounts in each column of line 14 and enter the total on line 15 and on the *Estimated Tax Penalty* line of Form K-120. If you are annualizing to meet an exception (line 7, K-220) check the box within the *Estimated Tax Penalty* line.

KANSAS UNDERPAYMENT OF ESTIMATED TAX (PARTNERSHIP OR S CORPORATION SALT PARITY TAX)



Name as shown on Form K-120S Employer Identification Number (EIN)

CURRENT AND PRIOR YEAR INFORMATION

Table with 3 rows and 2 columns: 1. Enter the amount from line 32 on current year's Form K-120S, 2. Multiply line 1 by 90%, 3. Prior year's tax liability (Subtract line 40 from line 35 of last year's Form K-120S)

PART I - EXCEPTIONS TO THE PENALTY

Table with 7 rows and 5 columns: 4. Enter in Columns (1) through (4) the installment due dates that correspond to the 15th day of the 4th, 6th, 9th and 12th month of the taxable year, 5. Cumulative timely paid estimated tax payments and credit forward from the beginning of the tax year through each installment due date, 6. Exception 1 - Cumulative amount from either line 2 or line 3, whichever is less, 7. Exception 2 - Tax on annualized 2024 income

PART II - FIGURING THE PENALTY

Table with 15 rows and 5 columns: 8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable, 9. Due date of each installment, 10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/24; whichever is earlier. If paid late, see instructions, 11. For calendar years enter the number of days from 1/1/25 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions, 12. Line 10 X (8% X amount on line 8) 366, 13. Line 11 X (9% X amount on line 8) 365, 14. Penalty (Add lines 12 and 13), 15. Total penalty. Add amounts in each column of line 14 and enter total here and on the Estimated Tax Penalty line of Form K-120S

# INSTRUCTIONS FOR SCHEDULE K-220S

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

## WHO MAY USE THIS SCHEDULE

Schedule K-220S will help a partnership or S Corporation determine if it paid the correct amount of estimated tax by the correct due date. If the minimum amount was not paid on time, an underpayment penalty will be imposed for the period of underpayment.

Every partnership or S Corporation is required to pay estimated tax for the taxable year if its Kansas tax liability can reasonably be expected to exceed \$500. A corporation is not required to file a declaration in its first year of existence in Kansas.

**Short Taxable Years.** Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year.

## COMPLETING THIS SCHEDULE

Enter your name and your EIN (Employer Identification Number) in the space provided at the top of this schedule.

**LINES 1 through 3:** Complete these lines based on information from your returns for this tax year and from last tax year.

## PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2024 tax payments (line 5, columns 1 through 4) equal or exceed the amounts for one of the exceptions (lines 6 or 7, columns 1 through 4) for the same payment period.

**LINE 4:** Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months for the tax year).

**LINE 5:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

**EXAMPLE:** For a calendar year, column 3 will be the total of your timely paid estimated payments made from January 1 through September 15, 2024.

**LINE 6: Exception 1.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 6 for the same column. Enter the amount from line 2 or line 3 (whichever is less) times the percentages shown in each column of the schedule.

**LINE 7: Exception 2.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 7 for the same column, if applicable. A partnership or S Corporation may annualize its income if the partnership or S Corporation made an estimated tax payment of at least 90% of the amount it would owe if its estimated tax were a tax computed on annualized taxable income for the months preceding an installment date. The computation is as follows:

- for the first 3 months, if the installment was required to be paid in the 4th month;
- for the first 3 months or first 5 months, if installment was required to be paid in the 6th month;
- for the first 6 months or the first 8 months if installment was required to be paid in the 9th month; **and**
- for the first 9 months or first 11 months if installment was required to be paid in the 12th month.

## PART II – FIGURING THE PENALTY

**LINE 8:** Enter on line 8 the amount of underpayment of tax, which is the lesser of one of the following computations:

- Line 6 less line 5; **or**
- Line 7 less line 5

**LINE 9:** Enter the due date of each estimated payment installment (15th day of the 4th, 6th, 9th and 12th months of the tax year).

**IMPORTANT—**You will need to compute the correct number of days for each installment for lines 10 and 11 in order to compute the applicable penalty rate for lines 12 and 13.

**LINE 10:** Enter in the first column the number of days from the first installment due date to the next installment due date and enter the same for the remaining installment due dates. Do not compute the number of days for this line past 12/31/24. Days past that date are to be entered on line 11.

**EXAMPLE:** For the fiscal year ending 6/30/25 the installment due dates are 10/15/24, 12/15/24, 3/15/25 and 6/15/25; therefore, the taxpayer will enter on line 10 the following number of days: **Column 1** - 10/15/24 to 12/15/24 equals 61 days. **Column 2** - 12/15/24 to 12/31/24 equals 16 days. **Columns 3 and 4** of this line will not be completed since the number of days has been computed to 12/31/24. The computation for this fiscal year will continue on line 11.

**LINE 11:** Enter the number of days from 1/1/25 to the due date of the next installment (if one exists). From the last installment date enter the number of days to the date paid or the due date of the return, whichever is earlier. The following example continues the computation example from line 10.

**EXAMPLE FROM ABOVE CONTINUED: Column 1** - blank since there are no days prior to 1/1/25 on this line. **Column 2** - 1/1/25 to 3/15/25 equals 74 days. (**Note:** The 16 days previously entered on line 10 plus the 74 days equals the total number of days from 12/15/24 to 3/15/25.) **Column 3** - 3/15/25 to 6/15/25 equals 92 days. **Column 4** - to be computed from 6/15/25 to the date the tax was paid or 10/15/25 (due date of the return), whichever is earlier.

**LINES 12 and 13:** Penalty is computed to 12/31/24 at 8% and from 01/01/25 to the date the tax was paid or 4/15/25, whichever is earlier, at 9%. For fiscal year filers the 9% rate will be effective until 12/31/26.

**LINE 14:** For each column add amounts on lines 12 and 13 together and enter the result on line 14.

**LINE 15:** Add amounts in each column of line 14 and enter the total on line 15 and on the *Estimated Tax Penalty* line of Form K-120S. If you are annualizing to meet an exception (line 7, K-220S) check the box within the *Estimated Tax Penalty* line.

# Kansas 2026 Privilege Estimated Tax

## WHAT ARE ESTIMATED TAX PAYMENTS

National banking associations, banks, trust companies, and savings and loan associations are required to pay an estimated tax if their tax liability for the Privilege tax year can reasonably be expected to exceed \$500. A Privilege taxpayer is not required to file estimated tax payments in its first year of existence in Kansas.

## WHEN TO FILE YOUR ESTIMATED TAX VOUCHERS

Privilege estimated tax vouchers are due on or before the 15th day of the fourth, sixth, ninth, and twelfth months of the federal taxable year without any regard to an extension of time to file for the prior year's Privilege Tax return.

**SHORT TAXABLE YEARS:** Any estimated tax, payable in installments, not paid before the 15th day of the last month of a short taxable year (less than 12 months) must be paid on the 15th day of the last month of the short taxable year. If the short taxable year is less than three and one-half months, an estimated voucher and tax payment are not required.

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

## HOW TO FILE YOUR ESTIMATED TAX

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

- 1) Complete the enclosed worksheet to calculate your estimated tax for tax year 2026.
- 2) Be sure to **use the correct voucher** for the quarter in which you are remitting payment. **Enter all required information**, including the amount of your payment.

- 3) Write your federal Employer Identification Number (EIN) on your check or money order and make payable to: Kansas Privilege Estimated Tax.
- 4) Send the voucher and payment to: Privilege Estimated Tax, Kansas Department of Revenue, PO Box 3506, Topeka, KS 66625-3506.

If you need assistance completing your vouchers, contact the Kansas Department of Revenue at 785-368-8222. You may also use the new Chat option on the Taxation home page of our ksrevenue.gov website for 24 hour assistance, or chat with a Live Agent, Monday through Friday from 8:00am-4:45pm.

### Need to make a quick payment?

It's simple — pay your estimated tax electronically. Visit the Kansas Department of Revenue Payment portal at [www.kansas.gov/payment-portal/](http://www.kansas.gov/payment-portal/) or Visit [ksrevenue.gov](http://ksrevenue.gov) and log in to the **Kansas Customer Service Center**.

## ESTIMATED TAX PENALTY

If you do not pay enough estimated tax, a penalty may be charged unless you meet one of the exceptions. Use Schedule K-230 to figure any underpayment of estimated tax, to determine if you meet an exception to the penalty, and to figure any penalty due. The penalty is based on the unpaid balance of estimated tax from the due date of the installment to: 1) the date the installment was paid, or 2) the original due date of the return, whichever is earlier.

"Underpayment of tax" means the difference between the amount of tax actually paid and the amount of tax which would have been required to be paid to avoid penalty.

Schedule K-230 is available from the department's website at [ksrevenue.gov](http://ksrevenue.gov).

## AMENDED PAYMENTS

If you missed a payment or if you made a mistake which caused an underpayment in earlier installments, make an immediate payment to balance your account. The amendment of a voucher will not prevent imposition of a penalty on the previous installments.

# K-130ES

(Rev. 7-24)

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

## 2026 KANSAS PRIVILEGE ESTIMATED TAX VOUCHER

K-130ES  
1850



VOUCHER IS DUE BY THE 15TH DAY OF THE 4TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Corporation Name			
Corporation Address			Name or Address Change <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code	
Name of Contact Person		Phone Number	

Employer Identification Number

# 1

Payment Amount \$

Make check or money order payable to: Kansas Privilege Estimated Tax

DO NOT SUBMIT PHOTOCOPIES OF THIS FORM

185025

## ESTIMATED TAX WORKSHEET

1. Estimated tax liability for tax year 2026 (federal year 2025) .....
2. Estimated tax credits .....
3. Kansas estimated privilege tax (subtract line 2 from line 1). If line 3 is less than \$500, no estimated tax payments are required.....
4. Computation of installment. If the original voucher is due to be filed on the 15th day of the 4th month, enter 25% of line 3 here and on each subsequent voucher. (Installments must be made by the due dates to avoid penalties. You should take into consideration any prior year overpayment credited forward.) .....
5. If the original voucher is due to be filed on the:
  - 15th day of the 6th month .....enter 1/3 of line 3 on line 4 and on subsequent vouchers
  - 15th day of the 9th month .....enter 1/2 of line 3 on line 4 and on subsequent vouchers
  - 15th day of the 12th month .....enter the total amount of line 3 on line 4.

1	
2	
3	
4	

### RECORD OF ESTIMATED TAX PAYMENTS

INSTALLMENT	DATE FILED	AMOUNT PAID (As shown on front of voucher)
15th day of 4th month		
15th day of 6th month		
15th day of 9th month		
15th day of 12th month		
Prior year carry forward.....		
Claim this amount on your 2026 Privilege Tax return (K-130).....		

# K-130ES

(Rev. 7-24)

FOR OFFICE USE ONLY							
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2026 KANSAS PRIVILEGE ESTIMATED TAX VOUCHER

K-130ES  
1850



VOUCHER IS DUE BY THE 15TH DAY OF THE 12TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Employer  
Identification  
Number

Corporation Name				
Corporation Address				Name or Address Change <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code		
Name of Contact Person			Phone Number	

# 4

Payment  
Amount \$

Make check or money order payable to: Kansas Privilege Estimated Tax  
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



185025

# K-130ES

(Rev. 7-24)

FOR OFFICE USE ONLY							
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2026 KANSAS PRIVILEGE ESTIMATED TAX VOUCHER

K-130ES  
1850



VOUCHER IS DUE BY THE 15TH DAY OF THE 9TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Employer  
Identification  
Number

Corporation Name				
Corporation Address				Name or Address Change <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code		
Name of Contact Person			Phone Number	

# 3

Payment  
Amount \$

Make check or money order payable to: Kansas Privilege Estimated Tax  
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



185025

# K-130ES

(Rev. 7-24)

FOR OFFICE USE ONLY							
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2026 KANSAS PRIVILEGE ESTIMATED TAX VOUCHER

K-130ES  
1850



VOUCHER IS DUE BY THE 15TH DAY OF THE 6TH MONTH OF THE TAXABLE YEAR

For the taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Employer  
Identification  
Number

Corporation Name				
Corporation Address				Name or Address Change <input type="checkbox"/>
City, Town, or Post Office	State	Zip Code		
Name of Contact Person			Phone Number	

# 2

Payment  
Amount \$

Make check or money order payable to: Kansas Privilege Estimated Tax  
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM



185025

**2025**  
**KANSAS UNDERPAYMENT OF ESTIMATED TAX**  
**(PRIVILEGE TAX)**

Name as shown on Form K-130	Employer Identification Number (EIN)
-----------------------------	--------------------------------------

**CURRENT AND PRIOR YEAR INFORMATION**

1. Subtract lines 41 and 42 from line 38 on current year's Form K-130 and enter result .....	1	
2. Multiply line 1 by 90%.....	2	
3. Prior year's tax liability (Subtract line 38 and 39 from line 35 of last year's Form K-130).....	3	

**PART I – EXCEPTIONS TO THE PENALTY**

	(1)	(2)	(3)	(4)
4. Enter in Columns (1) through (4) the installment due dates that correspond to the 15th day of the 4th, 6th, 9th and 12th month of the taxable year .....				
5. Cumulative timely paid estimated tax payments and credit forward from the beginning of the tax year through each installment due date.....				
6. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less .....	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
7. Exception 2 – Tax on annualized 2025 income.....	22.5% of tax	45% of tax	67.5% of tax	90% of tax

**PART II – FIGURING THE PENALTY**

8. Amount of underpayment. Enter the sum of line 6 less line 5; or line 7, less line 5; whichever is applicable. ....	8			
9. Due date of each installment.....	9			
10. Number of days from the due date of the installment in one column to the due date of the next installment in the next column or to 12/31/24; whichever is earlier. If paid late, see instructions .....	10			
11. For calendar years enter the number of days from 1/1/25 to the due date of the return or the date the tax was paid, whichever was earlier. For fiscal years or if tax was paid late, see instructions .....	11			
12. $\frac{\text{Line 10}}{366} \times (8\% \times \text{amount on line 8})$ .....	12			
13. $\frac{\text{Line 11}}{365} \times (9\% \times \text{amount on line 8})$ .....	13			
14. Penalty (Add lines 12 and 13).....	14			
15. Total penalty. Add amounts in each column of line 14 and enter total here and on the <i>Estimated Tax Penalty</i> line of Form K-130 .....	15			



# INSTRUCTIONS FOR SCHEDULE K-230

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

## WHO MAY USE THIS SCHEDULE

Schedule K-230 will help a financial institution determine if it paid the correct amount of estimated tax by the correct due date. If the minimum amount was not paid on time, an underpayment penalty will be imposed for the period of underpayment.

Every financial institution is required to pay estimated tax for the taxable year if its Kansas privilege tax liability can reasonably be expected to exceed \$500. A financial institution is not required to file a declaration in its first year of existence in Kansas.

**Short Taxable Years.** Any estimated tax, payable in installments, which is not paid before the 15th day of the last month of a short taxable year shall be paid on the 15th day of the last month of the short taxable year.

## COMPLETING THIS SCHEDULE

Enter your name and your EIN (Employer Identification Number) in the space provided at the top of this schedule.

**LINES 1 through 3:** Complete these lines based on information from your returns for this tax year and from last tax year.

## PART I – EXCEPTIONS TO THE PENALTY

You will NOT be subject to a penalty if your 2025 tax payments (line 5, columns 1 through 4) equal or exceed the amounts for one of the exceptions (lines 6 or 7, columns 1 through 4) for the same payment period.

**LINE 4:** Enter the due date of each estimate payment installment (15th day of the 4th, 6th, 9th and 12th months for the tax year).

**LINE 5:** Enter the cumulative amount of timely paid estimated tax payment made in each quarter.

**EXAMPLE:** For a calendar year, column 3 will be the total of your timely paid estimated payments made from January 1 through September 15, 2024.

**LINE 6: Exception 1.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 6 for the same column. Enter the amount from line 2 or line 3 (whichever is less) times the percentages shown in each column of the schedule.

**LINE 7: Exception 2.** This exception applies if the amount on line 5 of a column equals or exceeds the amount on line 7 for the same column, if applicable. A financial institution may annualize its income if it made an estimated tax payment of at least 90% of the amount it would owe if its estimated tax were a tax computed on annualized taxable income for the months preceding an installment date. The computation is as follows:

- for the first 3 months, if the installment was required to be paid in the 4th month;
- for the first 3 months or first 5 months, if installment was required to be paid in the 6th month;
- for the first 6 months or the first 8 months if installment was required to be paid in the 9th month; **and**
- for the first 9 months or first 11 months if installment was required to be paid in the 12th month.

## PART II – FIGURING THE PENALTY

**LINE 8:** Enter on line 8 the amount of underpayment of tax, which is the lesser of one of the following computations:

- Line 6 less line 5; **or**
- Line 7 less line 5

**LINE 9:** Enter the due date of each estimated payment installment (15th day of the 4th, 6th, 9th and 12th months of the tax year).

**IMPORTANT—**You will need to compute the correct number of days for each installment for lines 10 and 11 in order to compute the applicable penalty rate for lines 12 and 13.

**LINE 10:** Enter in the first column the number of days from the first installment due date to the next installment due date and enter the same for the remaining installment due dates. Do not compute the number of days for this line past 12/31/24. Days past that date are to be entered on line 11.

**EXAMPLE:** For the fiscal year ending 6/30/25 the installment due dates are 10/15/24, 12/15/24, 3/15/25 and 6/15/25; therefore, the taxpayer will enter on line 10 the following number of days: **Column 1** - 10/15/24 to 12/15/24 equals 61 days. **Column 2** - 12/15/24 to 12/31/24 equals 16 days. **Columns 3 and 4** of this line will not be completed since the number of days has been computed to 12/31/24. The computation for this fiscal year will continue on line 11.

**LINE 11:** Enter the number of days from 1/1/25 to the due date of the next installment (if one exists). From the last installment date enter the number of days to the date paid or the due date of the return, whichever is earlier. The following example continues the computation example from line 10.

**EXAMPLE FROM ABOVE CONTINUED: Column 1** - blank since there are no days prior to 1/1/25 on this line. **Column 2** - 1/1/25 to 3/15/25 equals 74 days. (**Note:** The 16 days previously entered on line 10 plus the 74 days equals the total number of days from 12/15/24 to 3/15/25). **Column 3** - 3/15/25 to 6/15/25 equals 92 days. **Column 4** - to be computed from 6/15/25 to the date the tax was paid or 10/15/25 (due date of the return), whichever is earlier.

**LINES 12 and 13:** Penalty is computed to 12/31/24 at 8% and from 01/01/25 to the date the tax was paid or 4/15/25, whichever is earlier, at 9%. For fiscal year filers the 9% rate will be effective until 12/31/25.

**LINE 14:** For each column add amounts on lines 12 and 13 together and enter the result on line 14.

**LINE 15:** Add amounts in each column of line 14 and enter the total on line 15 and on the *Estimated Tax Penalty* line of Form K-130. If you are annualizing to meet an exception (line 7, K-230) check the box within the *Estimated Tax Penalty* line.

# **BUSINESS TAX REGISTRATION**



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*The information in this booklet is intended as a general guide and does not cover all provisions of the law. If there is a conflict between the law and information found in this publication, the law remains the final authority. Under no circumstances should the contents of this publication be used to set or sustain a technical legal position. A library of current policy information is also available on our website: ksrevenue.gov*

## GETTING STARTED

### CHOOSING A BUSINESS STRUCTURE

An important step in starting a business is to select the type of business structure or organization you will use. The organization of a business defines the ownership and responsibilities of the owner(s) and each type has advantages, disadvantages and tax consequences you should be aware of before making a final decision. You may wish to consult a tax practitioner (accountant, enrolled agent, attorney, etc.) or one of the agencies listed in the *Resource Directory* on page 14 for information that can assist you in establishing your business structure. The following are the most common types of a business organization.

- **SOLE PROPRIETORSHIP.** A sole proprietorship is a business owned and operated directly by one person. This is the simplest and most common form of small business organization. Income earned by the business is reported on the owner's individual income tax return. Sole proprietors may need to make estimated tax payments because income taxes are not withheld from their business income. A sole proprietor is not an employee of the business.
- **GENERAL PARTNERSHIP.** A partnership is a business owned by two or more persons. Each partner contributes money, property, labor or skills, and each shares in the profits, losses, and debts. A partnership is not a taxable entity. Each partner must include his or her share of income (or loss) from the partnership on his or her personal income tax return. Like sole proprietors, personal income taxes are usually not withheld for the partners and estimated tax payments may be required.
- **C CORPORATION.** A corporation is a legal entity created under state or federal law with an existence separate and apart from its members or stakeholders. Corporations report business income on a corporate income tax return and may need to file estimated tax payments. Corporations also have additional reporting and registration obligations to the Secretary of State.
- **S CORPORATION.** S corporations are generally not taxable entities. Shareholders include their share of the S corporation's income (or loss) on their personal income tax return.

- **LIMITED LIABILITY COMPANY.** The Limited Liability Company (LLC) is a business owned by one or more members. It has some aspects of a partnership and some of a corporation. Business income from a limited liability company may be taxed as a corporation or as a partnership. Limited liability companies must register with the Secretary of State.
- **OTHER.** Includes estates, business trusts, personal trusts, unincorporated organizations, or associations.

### RECORD KEEPING

Good record keeping is essential to the success of any business, and is a necessary part of your compliance with state and federal tax laws. The type and complexity of the records you keep depend entirely on the nature of your business and the amount of detail required. No matter how simple or complex, your records must be accurate, neat, and detail all aspects of your business operation. Keep your business records separate from your personal financial records. If you own more than one business, each should have its own set of books. You should maintain your records for your current year of business and at least three prior years.

### CERTIFICATE OF TAX CLEARANCE

Business owners are required to meet certain obligations under Kansas law, including filing timely tax returns with full payment. As a successor of a business, you may be responsible for tax debts incurred by the previous owner of the business. You can be released of that obligation when the previous owner produces a tax clearance certificate or letter from the Kansas Department of Revenue (KDOR) stating that no taxes are due.

A **tax clearance** is a comprehensive review of an entity's account to determine if it is in compliance with all applicable Kansas tax laws, taxes, fees, and payments administered by the Department of Revenue and other Kansas state agencies.

A **tax clearance certificate** or letter provides an official statement as to the results of an account review done by the Department of Revenue. Tax clearance results do not clear

you of any liabilities, but rather state that you, or the business, is in current good standing with the Department of Revenue.

To **apply for a tax clearance**, log on to the Department of Revenue website ([ksrevenue.gov](http://ksrevenue.gov)) and click the *Tax Clearance Information* link. You will be asked to provide identifying information and answer some questions. Upon submission you will be issued a Transaction ID. It is important that you retain this ID, as you will need it to retrieve your “tax clearance status” the following business day.

## ACCOUNTING METHODS

Accounting methods are ways of recording income and expenses. There are two accepted methods of accounting – **cash** basis and **accrual** basis.

- Cash basis accounting reports income in the period received and expenses in the period paid.
- Accrual basis accounting reports income when earned (regardless of when payment is received), and expenses when incurred (regardless of when paid).

The method you select depends on the nature and complexity of your business and the amount of detail you need to make business and financial decisions. Choose the method that fits your business and provides you with a complete, accurate and understandable picture of your financial condition. The method chosen must be the same for the Department of Revenue and the Internal Revenue Service (IRS). **Important**—once established, you may not change accounting methods without prior written approval from the IRS and/or the Kansas Department of Revenue.

## COMPLETING THE BUSINESS TAX APPLICATION

### WHEN AND HOW TO APPLY

You should begin the application process 3 to 4 weeks prior to your start date. For example, if you plan to open on January 1, then complete an application no later than December 1. Applications are accepted online, by mail, by fax, or in person.

For online registration, visit [ksrevenue.gov](http://ksrevenue.gov) and sign in to the KDOR Customer Service Center. After you complete the application, you will receive a confirmation number for your registration and account number(s).

If you prefer, you may apply in person – it provides same-day registration service. An appointment is necessary. Please see back cover for details. An owner, partner, or a principal officer (president, vice-president, or secretary-treasurer) may bring the completed application to our assistance center. We will process your application, assign a registration number, and issue a Certificate of Registration if you have no outstanding tax liability.

Another option is to mail or fax your completed business tax application to our office 3-4 weeks prior to your start date. This will ensure that your tax account number and registration certificate are issued before any tax payment are due.

### GENERAL INSTRUCTIONS

Use the CR-16, Business Tax Application to obtain a registration number or license to collect and *electronically* remit most of the business taxes administered by the Department of Revenue. To register more than one location,

complete CR-17, Registration Schedule for Additional Business Locations for each location.

Form CR-16 (page 7) has twelve parts. Please type or print all answers, using black or blue ink only. **All applicants must complete PARTS 1, 2, 3, 4, and 12.** Follow the line-by-line instructions to complete an accurate application. Answer questions that do not apply to your business with “N/A” for “Not Applicable.” Incomplete applications will be returned.

## SPECIFIC LINE INSTRUCTIONS

### PART 1 – REASON FOR APPLICATION

You will mark only one box in this section. Do not enter N/A. (If you are currently registered and are just adding another business location, do not complete Form CR-16; instead, complete Form CR-17 only – see page 11.)

- **Registering for additional tax types.** Mark this box if the business is currently registered for one or more tax types and you are requesting registration for additional tax type(s).
- **Started a new business.** Mark this box if you are registering a new business. Do not mark it if you already have a registration and are adding another location or tax type.
- **Purchased an existing business.** Mark this box if you have purchased a business from another owner. In the spaces provided, enter the federal Employer ID Number (EIN) of that previous business owner.

### PART 2 – TAX TYPE

Mark the box beside ALL the business taxes you are applying for and complete the required parts of the application listed for that registration/license. Use the following descriptions to make sure you register for all the taxes and licenses required.

- **Retailers’ Sales Tax.** *Engaged in selling tangible personal property or providing taxable services to the end user.*

Kansas imposes a state retailers’ sales tax of 6.5% plus local sales taxes on the 1) retail sale, rental or lease of tangible personal property; 2) labor services to install, apply, repair, service, alter, or maintain tangible personal property; and, 3) admission to places that provides entertainment, amusement, or recreation in Kansas.

A retail sale is an exchange of tangible personal property (goods, wares, merchandise, products, and commodities) for money or some other consideration to the final user or consumer. Examples of taxable services include auto repair; painting, wallpapering, or remodeling a commercial building; washing and waxing of vehicles; and pet grooming.

A city and/or a county in Kansas may levy a *local sales tax*, ranging from .10% to 3%. Kansas retailers are required to collect the combined state and local rate in effect where the customer takes delivery of the merchandise or where the taxable service is performed.

**WHOLESALEERS.** If you are a wholesaler (all your sales are to retailers for resale or to other wholesalers), you do not need a sales tax number. A wholesaler will purchase its inventory using form **ST-28M, Multi-Jurisdiction Exemption Certificate** available from the department’s website.

**CONTRACTORS.** Contractors who pay sales or use tax on their materials and supplies and who work exclusively on residential property generally do not need a sales tax number. Contractors who perform work on commercial property or on both commercial and residential property, and contractor/retailers who maintain an inventory of materials that they sell at retail without installing, must obtain a Kansas sales tax number in order to report the tax collected on taxable services and over-the-counter sales.

- **Retailers’ Compensating Use Tax.** *Out-of-state vendor selling tangible personal property to Kansas customers.*

Out-of-state retailers of tangible personal property generally must collect and remit the state and local Retailers’ Compensating Use Tax from their Kansas customers. The rate of tax due is equal to the state and local sales tax rate in effect where the Kansas customer takes delivery of the merchandise.

- **Consumers’ Compensating Use Tax.** *Purchase of tangible personal property from outside Kansas for use, storage, or consumption in Kansas on which a sales tax equal to the state and local sales tax rate in effect where the Kansas buyer takes delivery has not been paid.*

Individuals and businesses who buy goods from outside Kansas for their consumption, use or storage (not resale) may be subject to a compensating use tax. Imposed since 1937, Kansas consumers must pay this state and local use tax when buying items from online retailers, catalogs, mail-order businesses, and other retailers if no sales tax is charged, or if the sales tax paid is less than the combined state and local Kansas tax rate in effect where the Kansas buyer takes delivery. If the sales tax paid in the other state is less than Kansas combined rate, the Kansas use tax is the difference between the two rates.

- **Withholding Tax.** *Deducted from wages, taxable non-wage payments and distributions by employers and payers.*

You must withhold Kansas tax if the recipient is a **resident** of Kansas, performing services inside or outside of Kansas or receiving other taxable payments on which federal withholding is required; OR a **nonresident** of Kansas, performing services in Kansas. If federal income tax withholding is required on a payment, Kansas withholding is also required.

- **Transient Guest Tax.** *Engaged in the rental of sleeping rooms at a hotel, motel or through an accommodations broker.*

Some Kansas cities and counties impose a transient guest tax (in addition to the sales tax) on the rental of rooms, lodgings, or other sleeping accommodations. A hotel, motel, tourist court, or any other establishment renting out at least three sleeping rooms within a city or county that has imposed a transient guest tax must collect and remit this tax on its room rentals.

Accommodation brokers must also collect any applicable transient guest tax when renting out at least two sleeping rooms.

- **Tire Excise Tax.** *Engaged in the retail sale of new tires or new vehicles.*

A tire excise tax of 25 cents per tire is due on new tires sold for vehicles authorized or allowed to operate on public streets and highways. New tires include the tires on a new vehicle sold for the first time. Used, recapped, and retreaded tires are not subject to the tire excise tax.

- **Vehicle Rental Excise Tax.** *Engaged in the rental of motor vehicles.*

Kansas imposes a 3.5% vehicle rental excise tax on the rental or lease of a motor vehicle not exceeding 28 consecutive days. This excise tax is in addition to the state and local retailers’ sales tax.

- **Dry Cleaning Environmental Surcharge.** *Engaged in the laundering and dry cleaning of garments and household fabrics.*

The dry-cleaning environmental surcharge is 2.5% of the gross receipts received from dry-cleaning or laundering services. The surcharge is in addition to the state and local retailers’ sales tax. A fee is also imposed on the sale of dry cleaning solvents (chlorinated and petroleum-based) by solvent distributors.

- **Liquor Enforcement Tax.** *Engaged in the sale of alcoholic liquor for consumption off the premises.*

Kansas imposes an 8% liquor enforcement tax on alcoholic

liquor, hard cider, cereal malt beverage and nonalcoholic malt beverages sold by retail liquor stores, microbreweries, microdistilleries, farm wineries farm winery outlets and producers to Kansas consumers, and alcoholic liquor and cereal malt beverages sold by distributors to Kansas clubs, caterers, or drinking establishments. A retail liquor store, microbrewery, microdistillery, farm winery, farm winery outlet, distributor, or special-order shipper must also have a liquor license issued by KDOR’s Division of Alcoholic Beverage Control (785-296-7015). If selling other goods and services other than alcohol and CMB, the business must register for and collect Retailers’ Sales Tax.

CMB retailers may also sell beer not more than 6% alcohol by volume in addition to CMB. These CMB retailers will collect the applicable state and local sales tax on the sale of both CMB and beer. For additional information see **Notice 18-04**.

- **Liquor Drink Tax.** *Engaged in the retail sale of alcoholic liquor for consumption on the premises.*

Kansas imposes a 10% liquor drink tax on the sale of drinks containing alcoholic liquor by clubs, caterers, or drinking establishments. A club, caterer, or drinking establishment (including farm wineries, microbreweries, microdistilleries and producers selling to customers for on-premises consumption if they possess a club or drinking establishment license) must also:

- have a liquor license issued by the Division of Alcoholic Beverage Control, 785-296-7015;
- have a Kansas retailers’ sales tax number; and
- post a bond of \$1,000 or three months average liquor drink tax liability, whichever is greater.

- **Cigarette Vending Machine License and Permit.** *Operators’ master license and permit for owners of cigarette vending machine(s).*

Each cigarette vending machine in Kansas must have a permit. Permits are \$25 per machine and must be renewed every two years. With form CR-16 you must enclose form **CG-83, Cigarette Vending Machine Listing** and list the serial number, machine manufacturer’s name, and physical location for each machine. Cigarette vending machine owners must also have a cigarette vending machine operator’s master license (no fee required), and a Kansas Retailers’ Sales Tax Registration.

- **Retail Cigarette/Electronic Cigarette License.** *Engaged in the retail sale of cigarettes and/or electronic cigarettes (In-state and out-of-state retailers).*

All retail cigarette and electronic cigarette dealers, whether located inside or outside Kansas, are required to have a retail cigarette/electronic cigarette license. The license fee is \$25 for each location and must be renewed every two years. All Kansas cigarette/electronic cigarette retailers must also have a Kansas Retailers’ Sales Tax Registration; out-of-state retailers must have a Kansas Retailers’ Compensating Use Tax Registration. Special rules apply to cigarette sales to Kansas residents over the internet, by telephone or mail order; see our **Notice 04-04**.

If you are a *distributor or manufacturer of consumable material*, or if you are a *retailer who sells consumable material* on which the consumable material tax has not been paid, you must complete and submit form **EC-1, Application for Consumable Material Tax Registration**, to the Department of Revenue. This form is available on our website.

- **Corporate Income Tax.** *Corporation engaged in business in Kansas or receiving income from Kansas sources.*

Corporate income tax is assessed against every corporation doing business in Kansas or deriving income from sources within Kansas. The corporate income tax consists of two rates: the **normal** tax is 4% of taxable income, and a **surtax** of 3% on taxable income over \$50,000.

- **Privilege Tax.** *Income tax paid on the net earnings of every bank, trust company, national banking association, federally chartered savings bank, and savings and loan association.*

The privilege tax consists of two rates: the normal tax is 2.25% of net income; the surtax is 2.125% for banks and 2.25% for savings and loans, trust companies, and federally chartered savings banks on taxable income over \$25,000.

- **Nonresident Contractor.** *A nonresident business engaged in constructing, altering, repairing, or dismantling real or personal property in Kansas.*

Contractors and subcontractors who are not residents of Kansas must register and be bonded for each contract performed in Kansas when the total contract price or compensation received is more than \$10,000. This registration (PART 11) is in addition to a Kansas sales and withholding tax registration. However, this requirement is waived if a nonresident contractor is a foreign corporation authorized to do business in Kansas by the Kansas Secretary of State.

**CAUTION:** Any nonresident contractor or subcontractor who fails to register or comply is not entitled to recover, by way of Kansas courts, payment for performance of the contract. Failure to register and post the required bond is a misdemeanor offense; upon conviction a nonresident contractor or subcontractor may be fined not less than \$100 nor more than \$5,000.

- **Water Protection and Clean Drinking Water Fee.** *Collected by public water suppliers engaged in the retail sale of water delivered through mains, lines, or pipes.*

The Water Protection Fee is three cents per 1,000 gallons of water. An additional fee for the inspection and regulation of public water supplies of \$0.002 per 1,000 gallons of water is remitted with the Water Protection Fee. The Clean Drinking Water Fee is three cents per 1,000 gallons sold at retail. Public water suppliers also need to register with the Kansas Department of Health and Environment.

### PART 3 - BUSINESS INFORMATION

- LINE 1:** Check the type of ownership. Explanations are on page 2. If "Other," identify the type of organization (business trust, estate, etc.). **Corporations:** Please provide the date and state of incorporation.
- LINE 2:** Enter the legal name of the business. **Corporations:** Please provide the corporate name as it is listed in your Articles of Incorporation.
- LINE 3:** Enter the mailing address of the business.
- LINE 4:** Enter the business telephone number and fax number.
- LINE 5:** Enter the name and telephone number of the person to be contacted on tax matters. By inserting the name of an attorney, accountant, agent, tax return preparer, family member or other representative in Part 3, line 5, the business filing this Business Tax Application is authorizing this person or entity to act on their behalf with the Kansas Department of Revenue. This includes receiving and inspecting confidential tax information; signing agreements, consents, or other documents on your behalf; and performing any act that you can perform with respect to tax matters. This authorization will remain in effect until you revoke it.
- LINE 6:** Enter the federal Employer Identification Number (EIN). If you do not have an EIN but have applied for one, enter "Applied For" and submit the number when received. If you are not required to obtain an EIN (see *Other Employer Requirements* on page 14), enter N/A on line 6.
- LINE 7:** Check the accounting method you will use. See page 3 for an explanation of these methods.
- LINE 8:** Describe your primary (taxable) business activity and/or principal products sold. Enter the NAICS (North American Industry Classification System) code for your business from

the North American Industry Classification System website at: [census.gov/naics/](http://census.gov/naics/)

- LINE 9:** If your business is owned by another company, enter the name, EIN, and complete address of the parent company.
- LINE 10:** If you are the parent company enter the name, EIN, and complete address of each subsidiary. Enclose a separate list if necessary.
- LINE 11:** If you or any member of your firm has ever had a Kansas tax number, enter that number and/or the business name.
- IMPORTANT:** For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.
- LINE 12:** List all registration numbers currently held by the business.
- LINE 13:** List all registration numbers that need to be closed because of this application.
- LINE 14:** If registered with Streamlined Sales Tax (SST), check the "Yes" box and provide your SST identification number. This number begins with the letter "S."

### PART 4 - LOCATION INFORMATION

- LINE 1:** Enter the name of your business as it is known to the public.
- LINE 2:** Enter the street address for the actual physical location (not a P.O. Box) of your business. If the business is operated out of a home, use the home address. If the location is a rural route, include the rural route box number.
- LINE 3:** Many cities in Kansas levy a local sales tax; please indicate if your physical location is within a city limit, and if so, name the city.
- LINE 4:** Describe your primary business activity at this location and enter the NAICS (North American Industry Classification System) code for your business from the North American Industry Classification System website at: [census.gov/naics/](http://census.gov/naics/) The NAICS code is used to classify businesses according to the type of activity in which they are engaged.
- LINE 5:** Enter your business telephone number including the area code at this location.
- LINE 6:** Check whether your business rents or leases motor vehicles for 28 consecutive days or less.
- LINE 7:** If your business is a hotel, motel, or accommodation broker, check yes, and enter the number of sleeping rooms available for rent or lease.
- LINE 8:** Check whether you are a retailer of new tires or if you sell new vehicles. If yes, estimate your monthly tire excise tax liability by multiplying an estimate of the number of new tires sold per month by 25 cents per tire.
- LINE 9:** If you are a dry cleaner or launderer, check whether you have satellite locations or agents in other types of businesses (grocery store, flower shop, etc.). If yes, enclose a separate sheet listing the name, business activity, and complete address of each satellite location.
- LINE 10:** Indicate whether or not you are public water supplier making retail sales of water delivered through mains, lines or pipes.
- LINE 11:** If you make retail sales of motor vehicle fuels or special fuels, check yes, and submit form **MF-53, Application for Motor Fuel Retailers License**, for **each** retail location. Form MF-53 is available from our website or office.

### PART 5 - SALES TAX AND COMPENSATING USE TAX

- LINE 1:** Enter the date you began or will begin to make retail sales in Kansas. Your application cannot be processed without this information.

**LINE 2:** If you operate more than one business location in Kansas, enter the total number of locations. Complete form CR-17 (page 11) for each location in addition to the one listed in PART 4.

**LINE 3:** Check if sales will be made at fairs, shows and other temporary locations.

**LINE 4:** Check if you deliver or ship merchandise to Kansas customers.

**LINE 5:** If you purchase equipment, fixtures, and other items (except inventory for resale) from businesses in other states, check yes. A consumers' use tax reporting number will be issued to you.

**LINE 6:** To estimate your annual tax liability, multiply an estimate of your annual retail sales by the combined state and local tax rate for your area.

**LINE 7:** If your business is seasonal, indicate the months you will operate.

**LINE 8:** Indicate if you perform labor services in connection with the construction, reconstruction, installation or repair of a commercial building or facility.

**LINE 9:** Check if you provide utilities to residential or agricultural customers.

**LINE 10:** Check if you are a remote seller. A remote seller is defined as an out-of-state retailer doing business in this state with cumulative gross receipts from sales to customer in Kansas in excess of \$100,000 during the current year or preceding calendar year.

**LINE 11:** Check if you are a marketplace facilitator. A marketplace facilitator is defined as a person that contracts or otherwise agrees with marketplace sellers to facilitate for consideration, the sale of the marketplace seller's products or rooms, lodgings or accommodations through a physical or electronic marketplace operated, owned or otherwise controlled by the person and either directly or indirectly through contracts, agreements or other arrangements with third parties, collects the payment from the purchaser and transmits all or part of the payment to the marketplace seller. Marketplace facilitator shall only be required to register to collect and remit such tax if the following criteria are satisfied during the current or immediately preceding calendar year: (1) the marketplace facilitator makes sales of property or services otherwise subject to tax in the state in an amount exceeding \$100,000; or (2) if a marketplace facilitator makes or facilitates the sale of property or services subject to tax in the state, on its own behalf or on behalf of one or more marketplace sellers, for delivery into this state in an amount exceeding \$100,000.

**LINE 12:** As a marketplace facilitator, indicate whether you wish to report your retailer's compensating use tax collected from direct sales made by you separately from the tax you collected from sales you facilitated on behalf of marketplace sellers.

#### **PART 6 - WITHHOLDING TAX**

**LINE 1:** Enter the date you began or will begin to pay wages or make other taxable payments subject to Kansas withholding tax. Your application cannot be processed without this information.

**LINE 2:** To estimate annual Kansas withholding tax on wages, taxable non-wage payments, pensions, and annuities, use the tables or formulas provided in **KW-100** then check the appropriate box in line 2 of this section.

**LINE 3:** Enter name, federal EIN, phone number and complete address of the payroll service computing your withholding.

**LINE 4:** If you hired a home health provider (also known as a Financial Management Service) enter the FMS name and EIN in the spaces provided.

**IMPORTANT:** For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

#### **PART 7 - CORPORATE INCOME TAX OR PRIVILEGE TAX**

**LINE 1:** Enter the date the corporation began operations in Kansas or derived income from Kansas sources.

**LINE 2:** Enter the name and federal EIN under which you will file your Kansas Income Tax or Kansas Privilege Tax return.

**LINE 3:** If your business is a financial institution, check the appropriate box.

**LINE 4:** Check the appropriate tax year. A calendar year is 12 consecutive months ending on December 31. A fiscal year is 12 consecutive months ending on the last day of any month other than December, or a 52-53 week year. If the tax year is a fiscal year, provide the ending date.

**LINE 5:** Check the appropriate box if your business is either a cooperative or a political subdivision.

#### **PART 8 - LIQUOR ENFORCEMENT TAX**

**LINE 1:** Enter the date the first sales will be made.

**LINE 2:** Check the type of license issued to you by the Division of Alcoholic Beverage Control.

**LINE 3:** If you are selling other goods or services in addition to alcoholic liquor, check yes otherwise check no.

#### **PART 9 - LIQUOR DRINK TAX**

**LINE 1:** Enter the date the first sales will be made.

**LINE 2:** Check the type of license issued to you by the Division of Alcoholic Beverage Control.

#### **PART 10 - CIGARETTE AND ELECTRONIC CIGARETTES**

**LINE 1:** If you make retail sales of cigarettes and/or electronic cigarettes over-the-counter, by mail, telephone or over the internet, check yes and enclose a check or money order for \$25, payable to the Kansas Department of Revenue, for each location. Please include your email or Web page address if you sell cigarettes and/or electronic cigarettes over the internet, by telephone or mail order.

**LINE 2:** If you sell only regular cigarettes (not e-cigarettes), enter in the space provided the name of your cigarette wholesaler(s).

**LINE 3:** If you sell electronic cigarettes, enter in the space provided the name of your wholesaler(s).

**LINE 4:** If you own or operate cigarette vending machine(s), you must enclose form **CG-83, Cigarette Vending Machine Listing**, listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. A fee of \$25 per machine (check or money order, payable to the Kansas Department of Revenue) must accompany this application.

**LINE 5:** Provide name of company or corporation with whom you have a fuel supply agreement or retailing agreement.

**LINE 6:** If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit form **EC-1, Application for Consumable Material Tax Registration**, to the Department of Revenue.

# KANSAS BUSINESS TAX APPLICATION

301018


## PART 1 – REASON FOR APPLICATION (mark one)

NOTE: If registered but adding another business location, you need only complete CR-17 (page 11).

- Registering for additional tax type(s)
- Started a new business
- Purchased an existing business. Enter federal Employer ID Number (EIN) of previous owner: \_\_\_\_\_  
See instructions on page 2 for important Tax Clearance information.

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## PART 2 – TAX TYPE (check the box for each tax type or license requested and complete the required Parts of this application).

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Retailers' Sales Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12)            | <input type="checkbox"/> Dry Cleaning Surcharge<br>(Complete Parts 1, 2, 3, 4, 5 & 12)                         | <input type="checkbox"/> Nonresident Contractor<br>(Complete Parts 1, 2, 3, 4, 5, 11 & 12)  |
| <input type="checkbox"/> Retailers' Compensating Use Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Liquor Enforcement Tax<br>(Complete Parts 1, 2, 3, 4, 8 & 12)                         | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee<br>(Complete Parts 1, 2, 3, 4, 5 & 12)   |
| <input type="checkbox"/> Consumers' Compensating Use Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12) | <input type="checkbox"/> Liquor Drink Tax<br>(Complete Parts 1, 2, 3, 4, 9 & 12)                               | <b>IMPORTANT:</b> Businesses are required to electronically file returns and/or reports for <b>Kansas Retailers' Sales, Compensating Use, Withholding, Liquor Drink, Liquor Enforcement, Cigarette, Consumable Materials and Tobacco taxes.</b> See the electronic file and pay options available to you on page 13, or visit our website at <a href="http://ksrevenue.gov">ksrevenue.gov</a> .  |
| <input type="checkbox"/> Withholding Tax<br>(Complete Parts 1, 2, 3, 4, 6 & 12)                 | <input type="checkbox"/> Cigarette Vending Machine Permit<br>(Complete Parts 1, 2, 3, 4, 10 & 12)              |   |
| <input type="checkbox"/> Transient Guest Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12)             | <input type="checkbox"/> Retail Cigarette/Electronic Cigarette License<br>(Complete Parts 1, 2, 3, 4, 10 & 12) |   |
| <input type="checkbox"/> Tire Excise Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12)                 | <input type="checkbox"/> Corporate Income Tax<br>(Complete Parts 1, 2, 3, 4, 7 & 12)                           |   |
| <input type="checkbox"/> Vehicle Rental Excise Tax<br>(Complete Parts 1, 2, 3, 4, 5 & 12)       | <input type="checkbox"/> Privilege Tax<br>(Complete Parts 1, 2, 3, 4, 7 & 12)                                  |   |

## PART 3 – BUSINESS INFORMATION (please type or print).

- Type of Ownership (check one):
 

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> General Partnership
<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Federal Government
<input type="checkbox"/> Non-Profit Corporation	<input type="checkbox"/> Limited Liability Sole Member	<input type="checkbox"/> Other: _____
<input type="checkbox"/> S Corporation	Date of Incorporation: _____	State of Incorporation: _____
<input type="checkbox"/> C Corporation	Date of Incorporation: _____	State of Incorporation: _____
- Business Name: \_\_\_\_\_
- Business Mailing Address (include apartment, suite, or lot number): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- Business Phone: \_\_\_\_\_ Business Fax: \_\_\_\_\_  
Email: \_\_\_\_\_
- Business Contact Person (By filling out Part 3, line 5 of this Business Tax Application you authorize this person or entity to receive, discuss and inspect confidential tax information on your behalf with the Kansas Department of Revenue. This authorization will remain in effect until you revoke it.):  
Name: \_\_\_\_\_ SSN: \_\_\_\_\_  
Country: \_\_\_\_\_ Contact Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_
- Federal Employer Identification Number (EIN): \_\_\_\_\_ (DO NOT enter Social Security number here)
- Accounting Method (check one):  Cash Basis  Accrual Basis
- Describe your primary (taxable) business activity: \_\_\_\_\_  
Enter business classification NAICS Code (see instructions on page 5): \_\_\_\_\_
- Parent Company Name (if applicable): \_\_\_\_\_  
Parent Company EIN: \_\_\_\_\_  
Parent Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- Subsidiaries (if applicable). If more than two, list them on a separate sheet and enclose it with this form.  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_  
Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_  
Company Address (include apartment, suite, or lot number): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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ENTER YOUR EIN: \_\_\_\_\_

OR

SSN: \_\_\_\_\_

**PART 3 – (continued)**

11. Have you or any member of your firm previously held a Kansas tax registration number?  No  Yes If yes, list previous number or name of business: \_\_\_\_\_
12. List all Kansas registration numbers currently in use: \_\_\_\_\_
13. List all registration numbers that need to be closed due to the filing of this application: \_\_\_\_\_
14. Are you registered with Streamlined Sales Tax (SST)?  No  Yes If yes, enter SST ID #: **S** \_\_\_\_\_

**PART 4 – LOCATION INFORMATION** (If you have only one business location, complete Part 4. If you have more than one location, complete Part 4 and form CR-17 for each additional location. This form is on page 11).

1. Trade name of business: \_\_\_\_\_
2. Business Location (include apartment, suite, or lot number): \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
3. Is the business location within the city limits?  No  Yes If yes, what city? \_\_\_\_\_
4. Describe your primary business activity: \_\_\_\_\_  
Enter business classification NAICS Code (see instructions on page 5): \_\_\_\_\_
5. Business phone number: \_\_\_\_\_
6. Is your business engaged in renting or leasing motor vehicles?  Yes  No Are the leases for more than 28 days?  Yes  No
7. Is this location a hotel, motel, or bed and breakfast?  No  Yes If yes, number of sleeping rooms available for rent/lease: \_\_\_\_\_  
If 3 rooms or less, do you have retail sales or rentals other than those included in the price of the sleeping accommodations?  Yes  No
8. Do you sell new tires and/or vehicles with new tires?  Yes  No Estimate your monthly tire tax (\$.25 per tire): \$ \_\_\_\_\_
9. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?  No  Yes If yes, **enclose a schedule** with name, business type, address, city, state, and zip code of each satellite location.
10. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes?  Yes  No
11. Do you make retail sales of motor vehicle fuels or special fuels?  No  Yes If yes, you must also have a Kansas Motor Fuel Retailers License. Complete and submit application form **MF-53** for each retail location.

**PART 5 – SALES TAX AND COMPENSATING USE TAX**

1. Date retail sales/compensating use began (or will begin) in Kansas under this ownership: \_\_\_\_\_
2. Do you operate more than one business location in Kansas?  No  Yes If yes, how many? \_\_\_\_\_ (Complete a form CR-17 (page 11)) for each location in addition to the one listed in PART 4. Sales for all locations are reported on one return.)
3. Will sales be made from various temporary locations?  Yes  No
4. Do you ship or deliver merchandise to Kansas customers?  Yes  No
5. Do you purchase merchandise, equipment, fixtures, and other items outside Kansas for your own use (not for resale) in Kansas on which you are not charged a sales tax?  Yes  No
6. Estimate your annual Kansas sales or compensating use tax liability:  
 \$400 and under (annual filer)  \$401 - \$4,000 (quarterly filer)  \$4,001 and more (monthly filer)
7. If your business is seasonal, list the months you operate: \_\_\_\_\_
8. Do you perform labor services in connection with the construction, reconstruction, or repair of commercial buildings or facilities?  
 Yes  No
9. Do you sell natural gas, electricity, or heat (propane gas, LP gas, coal, wood) to residential or agricultural customers?  Yes  No
10. Are you a remote seller? (See instructions)  Yes  No
11. Are you a marketplace facilitator? (See instructions)  Yes  No
12. As a marketplace facilitator, do you wish to report your retailer's compensating use tax collected from direct sales made by you separately from the tax you collected from sales you facilitated on behalf of marketplace sellers?  Yes  No

ENTER YOUR EIN: \_\_\_\_\_

OR

SSN: \_\_\_\_\_

**PART 6 – WITHHOLDING TAX**

- Date you began making payments subject to Kansas withholding: \_\_\_\_\_
- Estimate your annual Kansas withholding tax:  \$200 and under (annual filer)  \$201 to \$1,200 (quarterly filer)  
 \$1,201 to \$8,000 (monthly filer)  \$8,001 to \$100,000 (semi-monthly filer)  \$100,001 and above (quad-monthly filer)
- If your withholding reports and returns are prepared by a payroll service, complete the following information about the payroll company:  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
- Did you hire a home health provider; commonly referred to as a Financial Management Service (FMS), to report withholding for this registration?  No  Yes If yes, provide name and Employer ID Number (EIN) of the FMS.  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_

**PART 7 – CORPORATE INCOME TAX OR PRIVILEGE TAX**

- Date corporation began doing business in Kansas or deriving income from sources within Kansas: \_\_\_\_\_
- Name and EIN you will use to report federal income/expenses (if different than what is reported in PART 3, questions 2 and 6):  
Name: \_\_\_\_\_ EIN: \_\_\_\_\_
- If your business is a financial institution, check the appropriate box:  Bank  Savings and Loan
- Check type of tax year:  Calendar Year  Fiscal Year If fiscal year, provide year-end date: Month \_\_\_\_\_ Day \_\_\_\_\_
- If your business is a cooperative or political subdivision, check the appropriate box:  Cooperative  Political Subdivision

**PART 8 – LIQUOR ENFORCEMENT TAX**

- Date of first sales of alcoholic liquor: \_\_\_\_\_
- Check type of license:  Retail Liquor Store  Distributor  Microbrewery or Microdistillery  Producer  
 Farm Winery/Outlet  Special Order Shipping  Farmers Market Sales Permit  Other
- Will you be selling other goods or services in addition to alcoholic liquor?  Yes  No

**PART 9 – LIQUOR DRINK TAX**

- Date of first sales of alcoholic beverages: \_\_\_\_\_
- Check type of license:  Class "A" or "B" Club  Public Venue  Caterer  Producer  
 Hotel or Hotel/Caterer  Drinking Establishment  Drinking Establishment/Caterer  Other

**PART 10 – CIGARETTE TAX AND CONSUMABLE MATERIAL TAX**

- Do you make retail sales of regular and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet?  No  Yes  
If yes, you **must enclose** with this application a check or money order for **\$25** for **each location** and provide your email or Web page address:  
\_\_\_\_\_
- If you sell regular cigarettes (not e-cigarettes), provide the name of your wholesaler(s): \_\_\_\_\_
- If you sell electronic cigarettes, provide the name of your wholesaler(s): \_\_\_\_\_
- Will you be the operator of cigarette vending machines?  No  Yes If yes, **enclose** form **CG-83** listing the machine brand name and serial number for each machine, along with the DBA name and location address where each machine will be located. Also **enclose** a check or money order for **\$25** for **each machine**.
- Name of the company/corporation with whom you have a fuel supply agreement/retailing agreement (e.g., Shell, BP, Phillips 66, Conoco):  
\_\_\_\_\_
- If you are a distributor or manufacturer of consumable material, or if you are a retailer who sells consumable material on which the consumable material tax has not been paid, you must complete and submit form **EC-1, Application for Consumable Material Tax Registration**, to the Department of Revenue.

ENTER YOUR EIN: \_\_\_\_\_

OR

SSN: \_\_\_\_\_

**PART 11 – NONRESIDENT CONTRACTOR** (see instructions)

If registering for more than one contract, enclose a separate page for each contract.

1. Total amount of this contract: \$ \_\_\_\_\_
2. Required bond:     \$1,000     8% of Contract     4% of Contract (enclose a copy of the project exemption certificate)
3. List who contract is with: \_\_\_\_\_ Phone: \_\_\_\_\_
4. Location of Kansas project (include apartment, suite, or lot number): \_\_\_\_\_  
 City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
5. Starting date of contract: \_\_\_\_\_ Estimated contract completion date: \_\_\_\_\_
6. Subcontractor's name (If more than one, enclose an additional page): \_\_\_\_\_  
 Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_
7. Subcontractor's EIN: \_\_\_\_\_
8. Subcontractor's portion of contract: \$ \_\_\_\_\_

**PART 12 – OWNERSHIP DISCLOSURE AND SIGNATURE STATEMENT**

**List ALL owners, partners, corporate officers, and directors.** Provide the personal information and signatures of all persons who have control or authority over how business funds or assets are spent. If more space is needed, attach additional pages.

**Certification:** To the best of my knowledge and belief the information on this application is true, correct, and complete. If the business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue or his/her designee to research the credit history of the business or that individual.

_____ Printed full proper name of owner, partner, or corporate officer	<b>X</b>	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State
		Zip Code	
Home phone: _____		Email: _____	Percent of Ownership: _____%
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

_____ Printed full proper name of owner, partner, or corporate officer	<b>X</b>	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State
		Zip Code	
Home phone: _____		Email: _____	Percent of Ownership: _____%
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

_____ Printed full proper name of owner, partner, or corporate officer	<b>X</b>	_____ Signature of owner, partner, or corporate officer	_____ Date
SSN: _____		Title: _____	
Home address: _____		_____	_____
		City	State
		Zip Code	
Home phone: _____		Email: _____	Percent of Ownership: _____%
Do you have control or authority over how business funds or assets are spent? <input type="checkbox"/> No <input type="checkbox"/> Yes			
Date that you became the owner, partner, or corporate officer of this business: _____			

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**  
 or FAX to 785-291-3614. For assistance call 785-368-8222.

# KANSAS REGISTRATION SCHEDULE FOR ADDITIONAL BUSINESS LOCATIONS

301418

RCN				
FOR OFFICE USE ONLY				

Employer ID Number (EIN): \_\_\_\_\_

Use this schedule to register a business location in addition to the one listed in PART 4 of form CR-16. Complete this form for **each** new or additional location. You must provide the following information for each new or additional location so that your customer profile can be maintained with the most current information. A new Kansas customer identification number is not required for additional locations; report all sales for the new or additional location(s) under your current customer identification number.

**Check the box for each tax type, license or registration needed for the location listed below.**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Retailers' Sales Tax            | <input type="checkbox"/> Tire Excise Tax           | <input type="checkbox"/> Liquor Drink Tax                              |
| <input type="checkbox"/> Retailers' Compensating Use Tax | <input type="checkbox"/> Vehicle Rental Excise Tax | <input type="checkbox"/> Cigarette Vending Machine Permit              |
| <input type="checkbox"/> Consumers' Compensating Use Tax | <input type="checkbox"/> Dry Cleaning Surcharge    | <input type="checkbox"/> Retail Cigarette/Electronic Cigarette License |
| <input type="checkbox"/> Transient Guest Tax             | <input type="checkbox"/> Liquor Enforcement Tax    | <input type="checkbox"/> Water Protection/Clean Drinking Water Fee     |

1. Trade Name of Business: \_\_\_\_\_
2. Business location (include apartment, suite, or lot number): \_\_\_\_\_  
 City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code: \_\_\_\_\_
3. Is the business located within the city limits:  No  Yes If yes, what city? \_\_\_\_\_
4. Describe the primary business activity at this location: \_\_\_\_\_  
 Enter business classification NAICS Code (see instructions on page 5): \_\_\_\_\_
5. Business Phone: \_\_\_\_\_ Email: \_\_\_\_\_
6. Date location opened under this ownership: \_\_\_\_\_
7. Do you ship or deliver merchandise to Kansas customers?  Yes  No
8. Will sales be made from various temporary locations?  Yes  No
9. If your business is seasonal, list the months you operate: \_\_\_\_\_
10. Is your business engaged in renting or leasing motor vehicles?  Yes  No Are the leases for more than 28 days?  Yes  No
11. Do you make retail sales of cigarettes and/or electronic cigarettes over-the-counter, by mail, by phone, or over the internet?  
 No  Yes If yes, **enclose** with this application, a check or money order for **\$25 for each location** and provide your email or Web page address: \_\_\_\_\_  
 If you will sell cigarettes over internet, by phone, or via mail order, provide your email or Web page address: \_\_\_\_\_
12. Will you be the operator of cigarette vending machines?  No  Yes If yes, **enclose** form **CG-83** and list the serial number, location addresses, and manufacturer's brand name of each machine. Also, **enclose** a check or money order for **\$25 for each machine**.
13. Is this location a hotel, motel, or bed and breakfast?  No  Yes If yes, number of sleeping rooms available for rent/lease: \_\_\_\_\_
14. Do you sell new tires and/or vehicles with new tires?  Yes  No Estimate your monthly tire tax (\$.25 per tire): \$ \_\_\_\_\_
15. If you are a dry cleaner or laundry retailer, do you have satellite locations or agents in businesses not classified as a dry cleaning or laundry facility?  No  Yes If yes, **enclose a listing** with name, business type, address, city, state, and ZIP code of each satellite location.
16. If you are registering an additional location for Liquor Drink Tax, enter the date of the first sale of alcoholic beverage at this location:  
 \_\_\_\_\_ Check type of license:  
 Class "A" Club       Class "B" Club       Caterer       Hotel (entire premises)  
 Hotel/Caterer       Drinking Establishment       Drinking Establishment/Caterer       Producer
17. Are you a public water supplier making retail sales of water delivered through mains, lines, or pipes?  Yes  No
18. Do you make retail sales of motor vehicle fuels or special fuels?  No  Yes If yes, you must have a Kansas Motor Fuel Retailers' License. The application (MF-53) is available on our website or office. Complete a separate application for each retail location.

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**  
**or FAX to 785-291-3614. For assistance call 785-368-8222.**

## PART 11 - NONRESIDENT CONTRACTOR

**LINE 1:** Enter the total contract price or compensation received for this contract.

**LINE 2:** Check the appropriate box. You must complete and post a Nonresident Contractor's bond with the Department of Revenue in the amount of 8% of the total amount of the contract, or \$1,000, whichever is greater.

When the contract is for a sales tax exempt project, the bond amount is 4% of the total contract price or \$1,000, whichever is greater. A copy of the Project Exemption Certificate issued by the Department of Revenue or its authorized agent must accompany this application.

**LINE 3:** Explicitly state who the contract is with and the telephone number including the area code.

**LINE 4:** Enter the address(es) or the exact physical location(s) where the work will be performed.

**LINE 5:** Enter the date the contract will begin and enter the estimated completion date.

**LINES 6, 7, 8:** Enter the information requested for each subcontractor.

**IMPORTANT:** For identification purposes, enter your EIN or SSN in the spaces provided at the top of the second, third, and fourth pages of the application.

## PART 12 - OWNERSHIP DISCLOSURE AND SIGNATURE

List the full proper name, Social Security number, home address, home phone number and email address of all owners, partners, corporate officers, and directors.

For each owner, partner, or officer, enter the percentage that represents his or her ownership interest. Indicate whether or not the individual has the authority or is responsible for control, receipt, custody or disposal of business funds or assets, and the date he or she became an owner, partner, or officer of the business. Enclose additional pages if more space is needed to list ownership information.

Every owner, partner or officer is personally liable for the tax debts of the business, and **each must sign the application**. If any owner is incapacitated or unable to sign, a duly executed power of attorney for that owner must be enclosed with the application. Signatures signed with an "X" instead of a signature must be NOTARIZED. Unsigned or improperly signed applications will be returned.

## APPLICATION CHECKLIST

Before sending your application, have you:

- checked all the tax types for your business (PART 2)?
- described your business activity and primary product or service in detail (PART 3)?
- answered each question (PART 4)?
- entered the starting date of your business (PARTS 5, 6, 7, 8, 9 and 11, if applicable)?
- obtained signature(s) of all owners, partners, or officers?
- listed Social Security numbers of all owners (PART 12)?
- enclosed your cigarette retailer's fee, vending machine listing, or nonresident contractor's bond, if applicable?

For quicker processing fax your application. The fax number and mailing address is shown on the application and on the back cover of this publication.

## REQUIRED BONDS AND FEES

Other than cigarette retailer fees (page 6), no fee is required with your application.

The bond requirements listed below are for new businesses. In accordance with current law, the Department of Revenue may increase a bond at a later date if the existing bond is not large enough to cover the required amount of tax liability.

- **Cigarette and Tobacco Tax.** Applications for a wholesale cigarette dealer and a tobacco product distributor's license are available by contacting our office by phone (785-368-8222), by email ([kdor\\_cigtob@ks.gov](mailto:kdor_cigtob@ks.gov)) or by visiting our website ([ksrevenue.gov/bustaxtypescig.html](http://ksrevenue.gov/bustaxtypescig.html)). Wholesale cigarette dealers are required to pay a \$50 fee every two years. A \$1,000 bond is required for a wholesale cigarette dealer's license. Tobacco distributors are required to pay a \$25 annual fee and post a \$1,000 bond.
- **Liquor Enforcement Tax.** Applicants must have a liquor license and bond from the Division of Alcoholic Beverage Control, 785-296-7015 ([ksrevenue.gov/abcindex.html](http://ksrevenue.gov/abcindex.html)).
- **Liquor Drink Tax.** A bond is required equal to 3 months average tax liability or \$1,000, whichever is greater. Applicants must also have a license from the Division of Alcoholic Beverage Control, 785-296-7015 ([ksrevenue.gov/abcindex.html](http://ksrevenue.gov/abcindex.html)).
- **Nonresident Contractor.** A bond of 8% of the total contract price or \$1,000, whichever is greater, is required for any nonresident contractor or subcontractor working in Kansas when the total contract price or compensation received is over \$10,000. If working under a project exemption, the bond is 4% of the total contract price or \$1,000, whichever is greater. Enclose a copy of the project exemption with the bond and this application.
- **Sales and Use Tax.** There is no fee or bond required at the time of initial registration. A bond may be required at a later date.

## AFTER YOU APPLY

### YOUR CERTIFICATE OF REGISTRATION

Please allow 2 to 3 weeks for your application to be processed. You will receive a Certificate of Registration or reporting number for each tax type. Post these certificates in a prominent place in your business so your customers know you are properly registered. Many businesses display all of their certificates and licenses in an area by the cash register. Your registration is valid until canceled (at your request) or revoked by the Director of Taxation for failure to file and/or pay the taxes due, or failure to post a bond upon request.

## KANSAS CUSTOMER SERVICE CENTER

### FILE, PAY and MAKE UPDATES ELECTRONICALLY

Most businesses have chosen the **KDOR Customer Service Center (KCSC) for their online filing and payment solution**. To use this solution, you simply create a user login ID and select a password, then you can attach your business tax accounts. **Each tax account has a unique access code** that only needs to be entered once. This access code binds your account to your login ID. For future filings, you simply log into your account using your self-selected user login and password. A history of all filed returns and/or payments made is retained in the KCSC.

## WHAT CAN I DO ELECTRONICALLY?

- Register to collect, file, and pay taxes and fees
- Add new locations
- Complete and submit a Power of Attorney form
- Update contact information
- Update mailing address
- Upload W-2's and 1099's
- Upload and retain Sales and Compensating Use Tax jurisdictions
- File the following tax returns:
  - Consumers' Compensating Use Tax
  - Consumable Material
  - Dry Cleaning
  - Liquor Drink and Liquor Enforcement Tax
  - Retailers' Compensating Use Tax
  - Retailers' Sales Tax
  - Tire Excise
  - Transient Guest Tax
  - Vehicle Rental Tax
- Make payments for the following taxes:
  - ABC Taxes and Fees
  - Charitable Gaming
  - Cigarette Tax Stamp Payment
  - Cigarette Tax, Fees, Fines and Bonds
  - Cigarette/Tobacco Fine Payment
  - Cigarette/Tobacco License Fee
  - Consumable Materials Return/Tax Payment
  - Corporate Income Tax
  - Corporate Estimated Income
  - Dry Cleaning Payment Plan Fee
  - Environmental and Solvent Fee
  - Fiduciary Income Tax
  - Homestead Claim
  - IFTA
  - Individual Estimated Income
  - Individual Income Tax
  - Liquor Drink and Liquor Enforcement
  - Mineral Tax
  - Motor Fuel
  - Petition for Abatement Service Fee
  - Privilege Tax
  - Privilege Estimated Tax
  - Sales and Use Tax
  - Tire Excise Tax
  - Tobacco Return/Tax Payment
  - Tobacco Tax, Fees, Fines and Bonds
  - Transient Guest Tax
  - Vehicle Rental Excise Tax
  - Withholding Tax

## REQUIREMENTS TO FILE and PAY

You must have the following in order to file and pay your taxes online:

- Internet Access
- Access Code(s) by calling 785-368-8222 or send an email to [kdor\\_businessstaxservice@ks.gov](mailto:kdor_businessstaxservice@ks.gov)
- EIN
- ACH Debit: Kansas Department of Revenue debits the tax payment from your bank account

- ACH Credit: Complete an **EF-101** online to initiate a tax payment through your bank

**Electronic tax payments** must settle on or before the due date. Using the KCSC, you may have your tax payment electronically debited from your bank account (ACH Debit) or you may initiate your tax payment through your bank (ACH Credit). This payment method requires a completed authorization EF-101, available on our **Customer Service Center**.

Our FREE electronic systems are simple, safe, and conveniently **available 24 hours a day, 7 days a week**. You will receive immediate confirmation that your return is filed and/or payment is received. If you need assistance with your access code, you may call 785-368-8222 or email [kdor\\_businessstaxservice@ks.gov](mailto:kdor_businessstaxservice@ks.gov).

## PAY BY 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 and business tax payments for Kansas. A convenience fee, based on the amount of tax you are paying, will be charged.

## REPORTING BUSINESS CHANGES

When changes occur in your business (see list that follows), **you have an obligation to promptly notify** the Department of Revenue. Include your Kansas tax account number, contact name, and daytime telephone number on any form or letter reporting changes. You may report changes by phone, by fax, or by mailing them to our office. See Taxpayer Assistance on the back cover of this publication.

- 1) A change of ownership including:
  - Adding or changing partners or corporate officers. Complete form **CR-18**
  - Change in business structure\* (for example sole proprietor to partnership).
  - Any change in corporate structure\* requiring a new charter or certificate of authority.
- 2) Selling or closing the business:
  - List the name of the new owner and address.
  - List the date of sale or closure of business.
- 3) A change of business name.
- 4) A change in address:
  - List the new physical street location, the city and county, and whether the new location is inside the city limits.
  - List the new mailing address, including suite, lot or apartment number.
- 5) Cease to have employees.

**NOTE:** The change of ownership items marked with an asterisk (\*) may require that you obtain a new registration for your business.

## OTHER EMPLOYER REQUIREMENTS

### EMPLOYER IDENTIFICATION NUMBER (EIN)

If you pay wages to one or more employees, or if you are a partnership, corporation, trust, estate, or nonprofit

organization, you must have a federal Employer Identification Number (EIN). To obtain an EIN for your business needs, contact the Internal Revenue Service at 800-829-4933 or visit their website ([www.irs.gov](http://www.irs.gov)).

## **KANSAS UNEMPLOYMENT TAX**

All Kansas employers are required to file a report with the Kansas Department of Labor to determine the employer's unemployment tax liability. For additional information about your responsibilities under the Kansas Employment Security Law or to obtain the Status Report, contact:

Division of Employment Security  
Kansas Department of Labor  
785-296-5027  
[www.dol.ks.gov](http://www.dol.ks.gov)

## **WORKERS COMPENSATION**

**Kansas Workers Compensation.** Workers compensation is a private insurance plan where the benefits are not paid by the State of Kansas but rather by the employer, generally through an insurance carrier. For more information on Kansas Unemployment Tax or Kansas Workers Compensation contact the Kansas Department of Labor at 785-296-5000 or visit their website ([www.dol.ks.gov](http://www.dol.ks.gov)).

## ***RESOURCE DIRECTORY***

In addition to workshops and downloadable publications provided by the Department of Revenue, other state and federal agencies may assist you in registering, planning, or obtaining financing for your new business. Many of their programs and publications are free or at low cost. We have listed just a few of these agencies and organizations here for your convenience.

**INTERNAL REVENUE SERVICE (IRS).** The IRS provides federal tax information for businesses and self-employed on their website ([www.irs.gov/businesses](http://www.irs.gov/businesses)) or you can call

1-800-829-1040 for more information.

**KANSAS SECRETARY OF STATE.** To register a corporation in Kansas, or to obtain corporate annual reports, contact the Secretary of State's office at 785-296-4564 or visit their website ([sos.kansas.gov](http://sos.kansas.gov)).

**SMALL BUSINESS ADMINISTRATION (SBA).** The U.S. Small Business Administration is the only federal agency solely dedicated to serving the needs of America's small businesses. For more information call 316-269-6616 or visit their website ([sba.gov](http://sba.gov)).

**SMALL BUSINESS DEVELOPMENT CENTERS (SBDC).** The Kansas SBDC is part of America's Small Business Development Center Network. They specialize in providing direct one – on – one counseling on small business issues having 13 regional centers in Kansas. In addition to direct counseling, the Kansas SBDC has recently expanded their Kansas SBDC Cyber Security Center for Small Business so no matter where your business is located, they can connect you with any of their specialty centers and advisors. Contact the Kansas SBDC for more information.

Kansas SBDC 296-6514 or **toll-free** 1-877-62K-SBDC  
[kansassbdc.net](http://kansassbdc.net)

# OWNERSHIP CHANGE FORM



RCN - FOR OFFICE USE ONLY

Name of Business: \_\_\_\_\_ FEIN: \_\_\_\_\_

Complete the following information so your customer profile can be maintained with the most current information. You may copy this form if more space is needed. **Important:** If a business fails to report or pay appropriate state taxes, any individual who is responsible for the tax authorizes the Secretary of Revenue to research the credit history of the business or that individual.

Check the appropriate box:  Adding a name  Removing a name

\_\_\_\_\_  
Printed full proper name of Owner, Partner, or Corporate Officer

\_\_\_\_\_  
Signature of Owner, Partner, or Corporate Officer

SSN/FEIN (Circle One): \_\_\_\_\_ Title: \_\_\_\_\_

Home Address: \_\_\_\_\_  
(Street Address) (City) (State) (Zip Code)

Phone #: \_\_\_\_\_ Email: \_\_\_\_\_ Percentage of Ownership: \_\_\_\_\_%

Do or did you have control or authority over how business funds or assets are spent?  Yes  No

Date you became the owner, partner, corporate officer or LLC member; or the effective date to remove your name as the owner, partner, corporate officer or LLC member of this business: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Check the appropriate box:  Adding a name  Removing a name

\_\_\_\_\_  
Printed full proper name of Owner, Partner, or Corporate Officer

\_\_\_\_\_  
Signature of Owner, Partner, or Corporate Officer

SSN/FEIN (Circle One): \_\_\_\_\_ Title: \_\_\_\_\_

Home Address: \_\_\_\_\_  
(Street Address) (City) (State) (Zip Code)

Home Phone #: \_\_\_\_\_ Email: \_\_\_\_\_ Percentage of Ownership: \_\_\_\_\_%

Do or did you have control or authority over how business funds or assets are spent?  Yes  No

Date you became the owner, partner, corporate officer or LLC member; or the effective date to remove your name as the owner, partner, corporate officer or LLC member of this business: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Check the appropriate box:  Adding a name  Removing a name

\_\_\_\_\_  
Printed full proper name of Owner, Partner, or Corporate Officer

\_\_\_\_\_  
Signature of Owner, Partner, or Corporate Officer

SSN/FEIN (Circle One): \_\_\_\_\_ Title: \_\_\_\_\_

Home Address: \_\_\_\_\_  
(Street Address) (City) (State) (Zip Code)

Home Phone #: \_\_\_\_\_ Email: \_\_\_\_\_ Percentage of Ownership: \_\_\_\_\_%

Do or did you have control or authority over how business funds or assets are spent?  Yes  No

Date you became the owner, partner, corporate officer or LLC member; or the effective date to remove your name as the owner, partner, corporate officer or LLC member of this business: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

Send this form and any payments to: **Kansas Department of Revenue, PO Box 3506, Topeka KS 66625-3506**  
or fax to 785-291-3614. For assistance call 785-368-8222.



**KANSAS DEPARTMENT OF REVENUE  
CUSTOMER RELATIONS  
PO BOX 3506  
TOPEKA, KANSAS 66625-3506  
PHONE: 785-368-8222 FAX: 785-296-2073  
NOTICE OF TAX ACCOUNT CLOSURE**

FOR OFFICE USE ONLY	
Inactive: _____	Date/Initial _____
Audited: _____	Date/Initial _____
Deleted: _____	Date/Initial _____

1. _____ Kansas Tax Account No.	2. _____ Federal Employer's ID No.	3. _____ Business Telephone Number	4. _____ Officer's Telephone Number
5. _____ Business Name	6. _____ Business Mailing Address		
	City _____	State _____	Zip Code _____
7. _____ Owner's/Officer's Name	8. _____ Current Address		
	City _____	State _____	Zip Code _____

9. Effective \_\_\_\_\_, \_\_\_\_\_ I wish to cancel my registration for the following tax(es). Check each box that applies and enter the specific account number for that tax type.

- |  |   |
|--|---|
| <input type="checkbox"/> Retailers' Sales _____        | <input type="checkbox"/> Bingo Enforcement _____      |
| <input type="checkbox"/> Retailers' Compensating _____ | <input type="checkbox"/> Dry Cleaning Surcharge _____ |
| <input type="checkbox"/> Liquor Enforcement _____      | <input type="checkbox"/> Withholding _____            |
| <input type="checkbox"/> Liquor Drink _____            | <input type="checkbox"/> Transient Guest Tax _____    |
| <input type="checkbox"/> Consumer's Use _____          | <input type="checkbox"/> Vehicle Rental Tax _____     |
| <input type="checkbox"/> Tire Excise _____             | <input type="checkbox"/> Water Protection Fee _____   |
| <input type="checkbox"/> Cigarette/Tobacco _____       | <input type="checkbox"/> Consumable Material _____    |

10. Does this business currently have employees?  Yes  No If no, enter effective date: \_\_\_\_\_

11. Has there been a transfer or a change in ownership?  No  Yes If yes, complete lines a, b and c:  
 a. Trade name of new business \_\_\_\_\_  
 b. New owner's name \_\_\_\_\_  
 c. Starting date of new business \_\_\_\_\_ Taxpayer ID No. \_\_\_\_\_

12. This business has  a cash bond  an escrow bond  a surety bond  no bond  unknown

13. Have all applicable forms for the taxes marked above been filed to date of closing?  Yes  No If no, file them with this form.

14. If this is a consolidated registration, are all locations being closed?  Yes  No If no, list the specific locations to be closed under "Remarks" on line 15.

15. Remarks and final settlement or arrangement for settlement: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SIGN HERE**

_____ (Signature of Retailer/Employer)	_____ (Printed Name of Retailer/Employer)	_____ (Title)	_____ (Date)
_____ (Signature of Preparer)	_____ (Printed Name of Preparer)		

**FOR OFFICE USE ONLY**

Was the date that the business was discontinued estimated?  No  Yes If yes, give source of information: \_\_\_\_\_

Accounts receivable remain to be collected:  No  Yes If yes, tax type: \_\_\_\_\_

Mailing address: \_\_\_\_\_

A Jeopardy Assessment is recommended.  No  Yes If yes, tax type: \_\_\_\_\_

A warrant is recommended.  No  Yes If yes, tax type: \_\_\_\_\_

Comments: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

# Notes



State of Kansas  
Department of Revenue  
PO Box 3506  
Topeka, KS 66625-3506

**Helpful Information**

**Individual Income/Food Sales Tax**

**Intangibles Tax**

**Homestead Claim**

**Fiduciary Tax**

**Corporate, Partnership or S Corporation, and Privilege Taxes**

**Credit Schedules and Instructions**

**Estimated Tax**

**Business Tax Registration**