

FORM K-40

LINE-BY-LINE INSTRUCTIONS

TAXPAYER INFORMATION

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

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

School District and County: Residents—Using the list on pages 27 and 28, enter your school district and county abbreviation for where you resided on December 31, 2000. **Nonresidents**—Leave these boxes blank.

Name or Address Change Box: If your name or address has changed since you filed your 1999 Kansas return, mark an "X" in the box below the name and address area.

Deceased Taxpayer Box: If the taxpayer (or spouse, if filing a joint return), died during 2000, mark an "X" in the appropriate box below the name and address area.

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

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

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

FILING INFORMATION

Filing Status: Your Kansas filing status must be the same as your federal filing status. If your federal filing status is "Qualifying Widow(er) with Dependent Child," check the "Head of Household" box.

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

Residency Status: Check the appropriate box for your residency status (see the definitions that begin on page 9).

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

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

FOOD SALES TAX REFUND

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

Residency: You must have lived in Kansas for the entire year of 2000. If you resided in Kansas less than 12 months of 2000, you do not qualify for the Food Sales Tax refund, even if your filing status shown on Form K-40 is "Resident."

Taxpayer Status: If you resided in Kansas all 12 months of 2000, answer these questions:

- 1) Were you 55 years of age or older during 2000 (born prior to January 1, 1946)? Yes No
- 2) Were you totally and permanently disabled or blind during 2000 (regardless of age)? Yes No
- 3) Did you have one or more dependent children under the age of 18 residing in your home during the entire calendar year? Yes No

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

Qualifying Income: The income limit for a Food Sales Tax refund is \$25,000. If you met the first two qualifications, complete the worksheet on page 18.

INCOME



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

LINE 1 — FEDERAL ADJUSTED GROSS INCOME

Enter on line 1 your Federal **adjusted** gross income as reported on your 2000 Federal Income Tax return.

LINE 2 — MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

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

However, if you have income that is taxable at the federal level but not taxable to Kansas, or have income that is exempt from federal taxation but taxable to Kansas, you must complete Part A of Schedule S (page 37). Review the instructions on page 19 to determine if you have any modifications to your Federal adjusted gross income.

LINE 3 — KANSAS ADJUSTED GROSS INCOME

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

If the amount on line 3 is \$25,000 or less, you **may** qualify for the Food Sales Tax refund. See the qualifications at the top of this page and the income worksheet on page 18.

DEDUCTIONS

LINE 4 — STANDARD OR ITEMIZED DEDUCTIONS

If you did not itemize your deductions on your federal return, you must take the standard deduction on your Kansas return. If you itemized your deductions on your federal return, you may either itemize on your Kansas return or take the Kansas standard deduction, whichever is to your advantage.

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

KANSAS STANDARD DEDUCTION

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

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

CHART I

Standard Deduction Chart for Most People

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

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

CHART II

Standard Deduction Chart for People 65 or Older and/or Blind

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

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

TOTAL Number of boxes checked

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

WORKSHEET

Standard Deduction for Dependents

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

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

KANSAS ITEMIZED DEDUCTIONS

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

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

WORKSHEET I

FEDERAL ADJUSTED GROSS INCOME OF \$128,950 OR LESS

(\$64,475 if married filing separate)

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

*Federal line number references are subject to change

WORKSHEET II

FEDERAL ADJUSTED GROSS INCOME GREATER THAN \$128,950

(\$64,475 if married filing separate)

Refer to your federal itemized deductions worksheet, in your federal 1040 instruction book.

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

*Federal line number references are subject to change

LINE 5 — EXEMPTION ALLOWANCE

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

LINE 6 — TOTAL DEDUCTIONS

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

LINE 7 — TAXABLE INCOME

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

TAX COMPUTATION

LINE 8 — TAX

If line 7 is **\$50,000 or less**, use the **Tax Tables** beginning on page 22 to find the amount of your tax.

If line 7 is **more than \$50,000**, you must use the **Tax Computation Schedules** on page 26 to compute your tax. If you are married filing jointly, use Schedule I. All others will use Schedule II.



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

Nonresidents – If you are a nonresident, you must complete Part B of Schedule S. Follow the instructions beginning on page 21.

LINE 9 — NONRESIDENT ALLOCATION PERCENTAGE

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

LINE 10 — NONRESIDENT TAX

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

LINE 11 — KANSAS TAX ON LUMP SUM DISTRIBUTIONS

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

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

If you are a nonresident, leave line 11 blank.

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

LINE 12 — TOTAL KANSAS TAX

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

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

CREDITS

LINE 13 — CREDIT FOR TAXES PAID TO OTHER STATES

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



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

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

Foreign Tax Credit Worksheet

- A. 2000 tax paid to the foreign country. _____
- B. LESS: Federal foreign tax credit allowed. _____
- C. EQUALS: Kansas foreign tax limitation amount. Enter this amount on line 1 of the other state's tax credit worksheet for your Kansas residency status. _____

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

Missouri Article X Refunds

If you received a refund from Missouri as a result of an Article X distribution, and you itemized your deductions for 1999, you must reduce the amount reported on line (1) of either worksheet (2000 tax actually paid) by that portion of the Article X Refund that is derived from income taxes. This amount is recorded on the Form 1099G you received from Missouri as the percentage of excess state revenues derived from Missouri income taxes.

Residents

A Kansas resident may claim this credit if:

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

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

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

Worksheet for Residents	
1) Amount of 2000 tax actually paid to the other state	\$ <input style="width: 80px;" type="text"/>
2) Total Kansas tax (Line 12, Form K-40) ..	\$ <input style="width: 80px;" type="text"/>
3) Other state's adjusted source income. (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted source income amount to enter here)	\$ <input style="width: 80px;" type="text"/>
4) Kansas adjusted gross income (Line 3, Form K-40)	\$ <input style="width: 80px;" type="text"/>
5) Percentage limitation (Divide line 3 by line 4)	<input style="width: 80px;" type="text"/> %
6) Maximum credit allowable (Multiply line 2 by line 5)	\$ <input style="width: 80px;" type="text"/>
7) Credit for taxes paid to the other state (Enter the <i>lesser</i> of line 1 or line 6; enter also on line 13, Form K-40)	\$ <input style="width: 80px;" type="text"/>

Nonresidents

Nonresidents may claim this credit if:

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

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

Worksheet for Nonresidents	
1) Amount of 2000 tax actually paid to the other state	\$ <input style="width: 80px;" type="text"/>
2) Total Kansas tax (line 12, Form K-40) ..	\$ <input style="width: 80px;" type="text"/>
3) Other state's adjusted source income (In many states the adjusted source income is reported on an income allocation schedule. That schedule will show the adjusted source income amount to enter here)	\$ <input style="width: 80px;" type="text"/>
4) Kansas modified source income (Line B21, Part B, Schedule S)	\$ <input style="width: 80px;" type="text"/>
5) Income earned in the other state while a Kansas resident (Amount of the adjusted source income in the other state for which you are taking a tax credit and which is included in your Kansas source income)	\$ <input style="width: 80px;" type="text"/>
6) Percentage limitation (Divide line 5 by line 3)	<input style="width: 80px;" type="text"/> %
7) Amount of other state's tax applicable to income reported to Kansas (Multiply line 1 by line 6)	\$ <input style="width: 80px;" type="text"/>
8) Percentage limitation (Divide line 5 by line 4)	<input style="width: 80px;" type="text"/> %
9) Maximum credit allowable (Multiply line 2 by line 8)	\$ <input style="width: 80px;" type="text"/>
10) Credit for taxes paid to the other state (Enter the <i>lesser</i> of line 7 or line 9; enter also on line 13, Form K-40)	\$ <input style="width: 80px;" type="text"/>

LINE 14 — CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES

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

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

LINE 15 — OTHER CREDITS

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

Credit	Schedule Required
Adoption Credit	K-47
Agricultural Loan Interest Reduction Credit	K-51/K-52
Alternative Fuel Credit	K-62
Business and Job Development Credit	K-34
Business Machinery and Equipment Credit	K-64
Child Day Care Assistance Credit (employers only)	K-56
Community Service Contribution Credit	K-60
Disabled Access Credit	K-37
Habitat Management Credit	K-63
Employer Health Insurance Contribution Credit	K-57
High Performance Incentive Program Credit	K-59
Plugging an Abandoned Gas or Oil Well Credit	K-39
Research & Development Credit	K-53
Swine Facility Improvement Credit	K-38
Temporary Assistance to Families Contribution Credit	K-61
Venture and Local Seed Capital Credit	K-55

LINE 16 — TOTAL TAX CREDITS

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

LINE 17 — BALANCE

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

WITHHOLDING AND PAYMENTS**LINE 18 — KANSAS INCOME TAX WITHHELD**

Add the Kansas withholding amounts shown on your W-2 forms (and 1099s, if applicable). Enter the total on line 18. Your W-2 forms and any 1099 forms showing Kansas tax withheld must be enclosed with your Form K-40 or the credit will be disallowed.

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

LINE 19 — ESTIMATED TAX PAID

Enter the total of your 2000 estimated tax payments plus any 1999 overpayment you had credited forward to 2000.

LINE 20 — AMOUNT PAID WITH KANSAS EXTENSION

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

LINE 21 — EARNED INCOME CREDIT

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

Multiply the amount of credit allowed on your Federal return by **10%**. You may choose to have the IRS compute your federal earned income credit. If you do not receive the information from the IRS before the deadline for filing your Kansas return you should complete Form K-40 without the credit, and be sure to pay any amount you owe. Once the IRS sends you the completed earned income credit figures, you may then file an amended Kansas return, Form K-40X to claim the credit.

LINE 22 — REFUNDABLE PORTION OF TAX CREDITS

Enter the total refundable portion of these credits:

Business Machinery and Equipment K-64
 Child Day Care Assistance Credit (employers only) K-56
 Community Service Contribution Credit K-60
 Disabled Access Credit K-37
 Habitat Management Credit K-63
 Employer Health Insurance Contribution Credit K-57

LINE 23 — FOOD SALES TAX REFUND

Refer to the qualifications for this credit on page 12. If you meet all the qualifications, you must mark an "X" in the "Food Sales Tax Refund" box on the front of Form K-40.

To compute your Food Sales Tax refund, you will need the number of exemptions in the "Total Exemptions" box on the front of Form K-40, and your Qualifying Income amount from line 27 of the Qualifying Income Worksheet on page 18.

If your qualifying income on line 27 of the Worksheet is:

- \$0 to \$12,500 – multiply the number of exemptions by \$60.
Enter the refund amount on line 23.
- \$12,501 to \$25,000 – multiply the number of exemptions by \$30.
Enter the refund amount on line 23.
- \$25,001 or greater – you are not eligible for the refund.

LINE 24 — TOTAL REFUNDABLE CREDITS

Add lines 18 through 23 and enter the result on line 24.

BALANCE DUE**LINE 25 — UNDERPAYMENT**

If your tax balance on line 17 is greater than your total credits on line 24, enter the difference on line 25.

LATE CHARGES

If the amount on line 25 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 26 and 27.

Extensions of Time: 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 26 — INTEREST

Compute interest at **0.833% for each month** (or portion thereof) from the due date of the return on the amount on line 25.

LINE 27 — PENALTY

If you filed your Kansas return or paid the tax due within six months of the original due date, multiply the amount on line 25 by **10%**. If you filed your Kansas return or paid the tax due more than six months after the original due date, multiply the amount on line 25 by **25%**.

LINE 28 — ESTIMATED TAX PENALTY

If the amount on line 25 is at least \$200 and is more than 10% of the amount on line 17, you may be subject to a penalty for underpayment of estimated tax. To determine if you have a penalty, or if you meet one of the exceptions to the penalty, complete a Schedule K-210. See "Tax Forms" on the back cover of this booklet. If you have a penalty on Schedule K-210, enter the amount on line 28.

LINE 29 — AMOUNT YOU OWE

Add lines 25 through 28 and enter the total on line 29. This amount should be paid in full with the return. A balance due less than \$5 does not need to be paid. You may make a contribution to the Nongame Wildlife Improvement Program or to the World War II Memorial even if you have a balance due return, just add these amounts to your tax and write one check for total of the tax due and your contribution(s).

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



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

Official Payments Corporation
www.officialpayments.com



Direct Debit. This payment option is available if you PC file or TeleFile your Kansas return – it is NOT available if you file a paper Form K-40 or use Fed/State e-file. When you select Direct Debit, and provide your bank routing number and bank account number, you are authorizing the department to initiate an electronic payment from your account for payment of your balance due. Direct Debit allows you to "file now, pay later." For example, if you file your return on February 20 and elect Direct Debit, our automated debit request will not occur until the April 16th due date.

With Direct Debit, you are also assured that your payment is made on time. Direct debit payment authorizations on returns filed by midnight of April 16 are considered to be timely paid.

Direct Debit saves time – no check to write and no K-40V voucher to complete and mail. Should you need to revoke your election of this payment authorization, you must notify the department at 1-800-525-3901 by 5:00 PM on April 16, 2001.

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

Returned check charge: A fee of \$30.00 is charged on all returned checks.

REFUND

LINE 30 — OVERPAYMENT

If your tax balance on line 17 is less than your total credits on line 24, enter the difference on line 30.

NOTE: An overpayment of \$5 or less will not be refunded, but may be carried forward as a credit to next year’s return (line 31), or contributed to the Chickadee Checkoff (line 32) or contributed to the World War II Memorial Fund (line 33).

LINE 31 — CREDIT FORWARD

Enter the portion of line 30 you wish to have applied to your 2001 Kansas estimated income tax (must be more than \$1). If the amount on line 30 is less than \$5, you may carry it forward to 2001 as an additional credit even if you do not make estimated tax payments.

LINE 32 — CHICKADEE CHECKOFF

You may contribute to the Kansas Nongame Wildlife Improvement program to help improve the quality of wildlife in Kansas. Your donation is tax deductible. Contributions were used in 2000 to:

- Conduct the Kansas amphibian monitoring program.
- Monitor bald eagle populations and nesting success.
- Develop recovery plans for state endangered species.
- Continue research on declining population of freshwater clams in southeast Kansas.
- Sponsor the Kansas winter birdfeeder survey.
- Coordinate the Kansas Bluebird Program.
- Continue (OWLS) Outdoor Wildlife Learning Sites for schools.

Enter on line 32 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

LINE 33 — WORLD WAR II MEMORIAL FUND

Help build the World War II Memorial in Washington D.C. This year (and next) you may contribute to the Kansas World War II Memorial Fund on Form K-40. All contributions are used solely for the purpose of providing contributions to the World War II Memorial Society on behalf of Kansas. Your donation is tax deductible.

Enter on line 33 the amount you wish to contribute to this program. Amounts less than \$1 cannot be credited to the program.

Examination Adjustment: If your overpayment is decreased due to an adjustment to your return, your Nongame Wildlife contribution and/or your WW II Memorial contribution will be reduced by that amount. If your overpayment is increased, your Nongame Wildlife and/or your WW II Memorial contribution amount will remain the same.

LINE 34 — REFUND

Add lines 31, 32 and 33 and subtract from line 30. This is your refund. If line 34 is less than \$5, it will not be refunded.

Please allow 4 to 6 weeks from the date you mail your return to receive your refund. Errors, improperly completed forms, photocopied forms or incomplete information will delay the processing of your return.

Refund Set-Off: Kansas law provides that if you owe any delinquent debt such as, Kansas tax, child support or a student loan to a government agency, your Income Tax refund will be applied (set-off) to that delinquent debt.

SIGNATURE

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

If you are filing a return on behalf of a decedent, the return should be signed by the executor/executrix. If it is a joint return filed by the surviving spouse, indicate on the spouse’s signature line “Deceased” and the date of death. If a refund is due, enclose the required documents (see instructions for “Deceased Taxpayers” on page 11).

PREPARER AUTHORIZATION BOX

In some cases it may be necessary for the Department of Revenue to contact you about your tax return. If you want the department to contact your tax preparer instead, please give permission to do so by checking the box above the signature line.

MAILING YOUR RETURN

Before mailing your return, please be sure:

- ✓ you have completed all required information on the return.
- ✓ your numbers are legible in each box.
- ✓ you have enclosed, but not stapled, all Kansas W-2 forms; applicable 1099 forms; and applicable schedules.
- ✓ you have completed and enclosed Form K-40V if you are making a tax payment.



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

2000 KANSAS TAX TABLE FOR TAXABLE INCOME LESS THAN \$50,000

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

If line 7, Form K-40 is—		And you are		If line 7, Form K-40 is—		And you are		If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is	
0	25	0	0								
25	50	1	1	2,750	2,800	97	97	5,500	5,550	193	193
50	100	3	3	2,800	2,850	99	99	5,550	5,600	195	195
100	150	4	4	2,850	2,900	101	101	5,600	5,650	197	197
150	200	6	6	2,900	2,950	102	102	5,650	5,700	199	199
200	250	8	8	2,950	3,000	104	104	5,700	5,750	200	200
250	300	10	10	3,000	3,050	106	106	5,750	5,800	202	202
300	350	11	11	3,050	3,100	108	108	5,800	5,850	204	204
350	400	13	13	3,100	3,150	109	109	5,850	5,900	206	206
400	450	15	15	3,150	3,200	111	111	5,900	5,950	207	207
450	500	17	17	3,200	3,250	113	113	5,950	6,000	209	209
500	550	18	18	3,250	3,300	115	115	6,000	6,050	211	211
550	600	20	20	3,300	3,350	116	116	6,050	6,100	213	213
600	650	22	22	3,350	3,400	118	118	6,100	6,150	214	214
650	700	24	24	3,400	3,450	120	120	6,150	6,200	216	216
700	750	25	25	3,450	3,500	122	122	6,200	6,250	218	218
750	800	27	27	3,500	3,550	123	123	6,250	6,300	220	220
800	850	29	29	3,550	3,600	125	125	6,300	6,350	221	221
850	900	31	31	3,600	3,650	127	127	6,350	6,400	223	223
900	950	32	32	3,650	3,700	129	129	6,400	6,450	225	225
950	1,000	34	34	3,700	3,750	130	130	6,450	6,500	227	227
1,000	1,050	36	36	3,750	3,800	132	132	6,500	6,550	228	228
1,050	1,100	38	38	3,800	3,850	134	134	6,550	6,600	230	230
1,100	1,150	39	39	3,850	3,900	136	136	6,600	6,650	232	232
1,150	1,200	41	41	3,900	3,950	137	137	6,650	6,700	234	234
1,200	1,250	43	43	3,950	4,000	139	139	6,700	6,750	235	235
1,250	1,300	45	45	4,000	4,050	141	141	6,750	6,800	237	237
1,300	1,350	46	46	4,050	4,100	143	143	6,800	6,850	239	239
1,350	1,400	48	48	4,100	4,150	144	144	6,850	6,900	241	241
1,400	1,450	50	50	4,150	4,200	146	146	6,900	6,950	242	242
1,450	1,500	52	52	4,200	4,250	148	148	6,950	7,000	244	244
1,500	1,550	53	53	4,250	4,300	150	150	7,000	7,050	246	246
1,550	1,600	55	55	4,300	4,350	151	151	7,050	7,100	248	248
1,600	1,650	57	57	4,350	4,400	153	153	7,100	7,150	249	249
1,650	1,700	59	59	4,400	4,450	155	155	7,150	7,200	251	251
1,700	1,750	60	60	4,450	4,500	157	157	7,200	7,250	253	253
1,750	1,800	62	62	4,500	4,550	158	158	7,250	7,300	255	255
1,800	1,850	64	64	4,550	4,600	160	160	7,300	7,350	256	256
1,850	1,900	66	66	4,600	4,650	162	162	7,350	7,400	258	258
1,900	1,950	67	67	4,650	4,700	164	164	7,400	7,450	260	260
1,950	2,000	69	69	4,700	4,750	165	165	7,450	7,500	262	262
2,000	2,050	71	71	4,750	4,800	167	167	7,500	7,550	263	263
2,050	2,100	73	73	4,800	4,850	169	169	7,550	7,600	265	265
2,100	2,150	74	74	4,850	4,900	171	171	7,600	7,650	267	267
2,150	2,200	76	76	4,900	4,950	172	172	7,650	7,700	269	269
2,200	2,250	78	78	4,950	5,000	174	174	7,700	7,750	270	270
2,250	2,300	80	80	5,000	5,050	176	176	7,750	7,800	272	272
2,300	2,350	81	81	5,050	5,100	178	178	7,800	7,850	274	274
2,350	2,400	83	83	5,100	5,150	179	179	7,850	7,900	276	276
2,400	2,450	85	85	5,150	5,200	181	181	7,900	7,950	277	277
2,450	2,500	87	87	5,200	5,250	183	183	7,950	8,000	279	279
2,500	2,550	88	88	5,250	5,300	185	185	8,000	8,050	281	281
2,550	2,600	90	90	5,300	5,350	186	186	8,050	8,100	283	283
2,600	2,650	92	92	5,350	5,400	188	188	8,100	8,150	284	284
2,650	2,700	94	94	5,400	5,450	190	190	8,150	8,200	286	286
2,700	2,750	95	95	5,450	5,500	192	192	8,200	8,250	288	288
8,250	8,300	290	290	8,300	8,350	291	291	8,350	8,400	293	293
8,300	8,350	291	291	8,350	8,400	293	293	8,400	8,450	295	295
8,350	8,400	293	293	8,400	8,450	295	295	8,450	8,500	297	297
8,400	8,450	295	295	8,450	8,500	297	297	8,500	8,550	298	298
8,450	8,500	297	297	8,500	8,550	298	298	8,550	8,600	300	300
8,500	8,550	298	298	8,550	8,600	300	300	8,600	8,650	302	302
8,550	8,600	300	300	8,600	8,650	302	302	8,650	8,700	304	304
8,600	8,650	302	302	8,650	8,700	304	304	8,700	8,750	305	305
8,650	8,700	304	304	8,700	8,750	305	305	8,750	8,800	307	307
8,700	8,750	305	305	8,750	8,800	307	307	8,800	8,850	309	309
8,750	8,800	307	307	8,800	8,850	309	309	8,850	8,900	311	311
8,800	8,850	309	309	8,850	8,900	311	311	8,900	8,950	312	312
8,850	8,900	311	311	8,900	8,950	312	312	8,950	9,000	314	314
8,900	8,950	312	312	8,950	9,000	314	314	9,000	9,050	316	316
8,950	9,000	314	314	9,000	9,050	316	316	9,050	9,100	318	318
9,000	9,050	316	316	9,050	9,100	318	318	9,100	9,150	319	319
9,050	9,100	318	318	9,100	9,150	319	319	9,150	9,200	321	321
9,100	9,150	319	319	9,150	9,200	321	321	9,200	9,250	323	323
9,150	9,200	321	321	9,200	9,250	323	323	9,250	9,300	325	325
9,200	9,250	323	323	9,250	9,300	325	325	9,300	9,350	326	326
9,250	9,300	325	325	9,300	9,350	326	326	9,350	9,400	328	328
9,300	9,350	326	326	9,350	9,400	328	328	9,400	9,450	330	330
9,350	9,400	328	328	9,400	9,450	330	330	9,450	9,500	332	332
9,400	9,450	330	330	9,450	9,500	332	332	9,500	9,550	333	333
9,450	9,500	332	332	9,500	9,550	333	333	9,550	9,600	335	335
9,500	9,550	333	333	9,550	9,600	335	335	9,600	9,650	337	337
9,550	9,600	335	335	9,600	9,650	337	337	9,650	9,700	339	339
9,600	9,650	337	337	9,650	9,700	339	339	9,700	9,750	340	340
9,650	9,700	339	339	9,700	9,750	340	340	9,750	9,800	342	342
9,700	9,750	340	340	9,750	9,800	342	342	9,800	9,850	344	344
9,750	9,800	342	342	9,800	9,850	344	344	9,850	9,900	346	346
9,800	9,850	344	344	9,850	9,900	346	346	9,900	9,950	347	347
9,850	9,900	346	346	9,900	9,950	347	347	9,950	10,000	349	349
9,900	9,950	347	347	9,950	10,000	349	349	10,000	10,050	351	351
9,950	10,000	349	349	10,000	10,050	351	351	10,050	10,100	353	353
10,000	10,050	351	351	10,050	10,100	353	353	10,100	10,150	354	354
10,050	10,100	353	353	10,100	10,150	354	354	10,150	10,200	356	356
10,100	10,150	354	354	10,150	10,200	356	356	10,200	10,250	358	358

2000 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
11,000	11,050	386	386
11,050	11,100	388	388
11,100	11,150	389	389
11,150	11,200	391	391
11,200	11,250	393	393
11,250	11,300	395	395
11,300	11,350	396	396
11,350	11,400	398	398
11,400	11,450	400	400
11,450	11,500	402	402
11,500	11,550	403	403
11,550	11,600	405	405
11,600	11,650	407	407
11,650	11,700	409	409
11,700	11,750	410	410
11,750	11,800	412	412
11,800	11,850	414	414
11,850	11,900	416	416
11,900	11,950	417	417
11,950	12,000	419	419
12,000	12,050	421	421
12,050	12,100	423	423
12,100	12,150	424	424
12,150	12,200	426	426
12,200	12,250	428	428
12,250	12,300	430	430
12,300	12,350	431	431
12,350	12,400	433	433
12,400	12,450	435	435
12,450	12,500	437	437
12,500	12,550	438	438
12,550	12,600	440	440
12,600	12,650	442	442
12,650	12,700	444	444
12,700	12,750	445	445
12,750	12,800	447	447
12,800	12,850	449	449
12,850	12,900	451	451
12,900	12,950	452	452
12,950	13,000	454	454
13,000	13,050	456	456
13,050	13,100	458	458
13,100	13,150	459	459
13,150	13,200	461	461
13,200	13,250	463	463
13,250	13,300	465	465
13,300	13,350	466	466
13,350	13,400	468	468
13,400	13,450	470	470
13,450	13,500	472	472
13,500	13,550	473	473
13,550	13,600	475	475
13,600	13,650	477	477
13,650	13,700	479	479
13,700	13,750	480	480
13,750	13,800	482	482
13,800	13,850	484	484
13,850	13,900	486	486
13,900	13,950	487	487
13,950	14,000	489	489
14,000	14,050	491	491
14,050	14,100	493	493
14,100	14,150	494	494
14,150	14,200	496	496
14,200	14,250	498	498

If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
14,250	14,300	500	500
14,300	14,350	501	501
14,350	14,400	503	503
14,400	14,450	505	505
14,450	14,500	507	507
14,500	14,550	508	508
14,550	14,600	510	510
14,600	14,650	512	512
14,650	14,700	514	514
14,700	14,750	515	515
14,750	14,800	517	517
14,800	14,850	519	519
14,850	14,900	521	521
14,900	14,950	522	522
14,950	15,000	524	524
15,000	15,050	527	526
15,050	15,100	530	528
15,100	15,150	533	529
15,150	15,200	536	531
15,200	15,250	539	533
15,250	15,300	542	535
15,300	15,350	545	536
15,350	15,400	548	538
15,400	15,450	552	540
15,450	15,500	555	542
15,500	15,550	558	543
15,550	15,600	561	545
15,600	15,650	564	547
15,650	15,700	567	549
15,700	15,750	570	550
15,750	15,800	573	552
15,800	15,850	577	554
15,850	15,900	580	556
15,900	15,950	583	557
15,950	16,000	586	559
16,000	16,050	589	561
16,050	16,100	592	563
16,100	16,150	595	564
16,150	16,200	598	566
16,200	16,250	602	568
16,250	16,300	605	570
16,300	16,350	608	571
16,350	16,400	611	573
16,400	16,450	614	575
16,450	16,500	617	577
16,500	16,550	620	578
16,550	16,600	623	580
16,600	16,650	627	582
16,650	16,700	630	584
16,700	16,750	633	585
16,750	16,800	636	587
16,800	16,850	639	589
16,850	16,900	642	591
16,900	16,950	645	592
16,950	17,000	648	594
17,000	17,050	652	596
17,050	17,100	655	598
17,100	17,150	658	599
17,150	17,200	661	601
17,200	17,250	664	603
17,250	17,300	667	605
17,300	17,350	670	606
17,350	17,400	673	608
17,400	17,450	677	610
17,450	17,500	680	612

If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
17,500	17,550	683	613
17,550	17,600	686	615
17,600	17,650	689	617
17,650	17,700	692	619
17,700	17,750	695	620
17,750	17,800	698	622
17,800	17,850	702	624
17,850	17,900	705	626
17,900	17,950	708	627
17,950	18,000	711	629
18,000	18,050	714	631
18,050	18,100	717	633
18,100	18,150	720	634
18,150	18,200	723	636
18,200	18,250	727	638
18,250	18,300	730	640
18,300	18,350	733	641
18,350	18,400	736	643
18,400	18,450	739	645
18,450	18,500	742	647
18,500	18,550	745	648
18,550	18,600	748	650
18,600	18,650	752	652
18,650	18,700	755	654
18,700	18,750	758	655
18,750	18,800	761	657
18,800	18,850	764	659
18,850	18,900	767	661
18,900	18,950	770	662
18,950	19,000	773	664
19,000	19,050	777	666
19,050	19,100	780	668
19,100	19,150	783	669
19,150	19,200	786	671
19,200	19,250	789	673
19,250	19,300	792	675
19,300	19,350	795	676
19,350	19,400	798	678
19,400	19,450	802	680
19,450	19,500	805	682
19,500	19,550	808	683
19,550	19,600	811	685
19,600	19,650	814	687
19,650	19,700	817	689
19,700	19,750	820	690
19,750	19,800	823	692
19,800	19,850	827	694
19,850	19,900	830	696
19,900	19,950	833	697
19,950	20,000	836	699
20,000	20,050	839	701
20,050	20,100	842	703
20,100	20,150	845	704
20,150	20,200	848	706
20,200	20,250	852	708
20,250	20,300	855	710
20,300	20,350	858	711
20,350	20,400	861	713
20,400	20,450	864	715
20,450	20,500	867	717
20,500	20,550	870	718
20,550	20,600	873	720
20,600	20,650	877	722
20,650	20,700	880	724
20,700	20,750	883	725

If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
20,750	20,800	886	727
20,800	20,850	889	729
20,850	20,900	892	731
20,900	20,950	895	732
20,950	21,000	898	734
21,000	21,050	902	736
21,050	21,100	905	738
21,100	21,150	908	739
21,150	21,200	911	741
21,200	21,250	914	743
21,250	21,300	917	745
21,300	21,350	920	746
21,350	21,400	923	748
21,400	21,450	927	750
21,450	21,500	930	752
21,500	21,550	933	753
21,550	21,600	936	755
21,600	21,650	939	757
21,650	21,700	942	759
21,700	21,750	945	760
21,750	21,800	948	762
21,800	21,850	952	764
21,850	21,900	955	766
21,900	21,950	958	767
21,950	22,000	961	769
22,000	22,050	964	771
22,050	22,100	967	773
22,100	22,150	970	774
22,150	22,200	973	776
22,200	22,250	977	778
22,250	22,300	980	780
22,300	22,350	983	781
22,350	22,400	986	783
22,400	22,450	989	785
22,450	22,500	992	787
22,500	22,550	995	788
22,550	22,600	998	790
22,600	22,650	1,002	792
22,650	22,700	1,005	794
22,700	22,750	1,008	795
22,750	22,800	1,011	797
22,800	22,850	1,014	799
22,850	22,900	1,017	801
22,900	22,950	1,020	802
22,950	23,000	1,023	804
23,000	23,050	1,027	806
23,050	23,100	1,030	808
23,100	23,150	1,033	809
23,150	23,200	1,036	811
23,200	23,250	1,039	813
23,250	23,300	1,042	815
23,300	23,350	1,045	816
23,350	23,400	1,048	818
23,400	23,450	1,052	820
23,450	23,500	1,055	822
23,500	23,550	1,058	823
23,550	23,600	1,061	825
23,600	23,650	1,064	827
23,650	23,700	1,067	829
23,700	23,750	1,070	830
23,750	23,800	1,073	832
23,800	23,850	1,077	834
23,850	23,900	1,080	836
23,900	23,950	1,083	837
23,950	24,000	1,086	839

2000 KANSAS TAX TABLE (Continued)

If line 7, Form K-40 is—		And you are		If line 7, Form K-40 is—		And you are		If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint			Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is		At Least	But Less Than	Your tax is	
24,000	24,050	1,089	841	27,250	27,300	1,292	955	30,500	30,550	1,496	1,083
24,050	24,100	1,092	843	27,300	27,350	1,295	956	30,550	30,600	1,500	1,086
24,100	24,150	1,095	844	27,350	27,400	1,298	958	30,600	30,650	1,503	1,089
24,150	24,200	1,098	846	27,400	27,450	1,302	960	30,650	30,700	1,506	1,092
24,200	24,250	1,102	848	27,450	27,500	1,305	962	30,700	30,750	1,509	1,095
24,250	24,300	1,105	850	27,500	27,550	1,308	963	30,750	30,800	1,512	1,098
24,300	24,350	1,108	851	27,550	27,600	1,311	965	30,800	30,850	1,516	1,102
24,350	24,400	1,111	853	27,600	27,650	1,314	967	30,850	30,900	1,519	1,105
24,400	24,450	1,114	855	27,650	27,700	1,317	969	30,900	30,950	1,522	1,108
24,450	24,500	1,117	857	27,700	27,750	1,320	970	30,950	31,000	1,525	1,111
24,500	24,550	1,120	858	27,750	27,800	1,323	972	31,000	31,050	1,529	1,114
24,550	24,600	1,123	860	27,800	27,850	1,327	974	31,050	31,100	1,532	1,117
24,600	24,650	1,127	862	27,850	27,900	1,330	976	31,100	31,150	1,535	1,120
24,650	24,700	1,130	864	27,900	27,950	1,333	977	31,150	31,200	1,538	1,123
24,700	24,750	1,133	865	27,950	28,000	1,336	979	31,200	31,250	1,542	1,127
24,750	24,800	1,136	867	28,000	28,050	1,339	981	31,250	31,300	1,545	1,130
24,800	24,850	1,139	869	28,050	28,100	1,342	983	31,300	31,350	1,548	1,133
24,850	24,900	1,142	871	28,100	28,150	1,345	984	31,350	31,400	1,551	1,136
24,900	24,950	1,145	872	28,150	28,200	1,348	986	31,400	31,450	1,554	1,139
24,950	25,000	1,148	874	28,200	28,250	1,352	988	31,450	31,500	1,558	1,142
25,000	25,050	1,152	876	28,250	28,300	1,355	990	31,500	31,550	1,561	1,145
25,050	25,100	1,155	878	28,300	28,350	1,358	991	31,550	31,600	1,564	1,148
25,100	25,150	1,158	879	28,350	28,400	1,361	993	31,600	31,650	1,567	1,152
25,150	25,200	1,161	881	28,400	28,450	1,364	995	31,650	31,700	1,571	1,155
25,200	25,250	1,164	883	28,450	28,500	1,367	997	31,700	31,750	1,574	1,158
25,250	25,300	1,167	885	28,500	28,550	1,370	998	31,750	31,800	1,577	1,161
25,300	25,350	1,170	886	28,550	28,600	1,373	1,000	31,800	31,850	1,580	1,164
25,350	25,400	1,173	888	28,600	28,650	1,377	1,002	31,850	31,900	1,583	1,167
25,400	25,450	1,177	890	28,650	28,700	1,380	1,004	31,900	31,950	1,587	1,170
25,450	25,500	1,180	892	28,700	28,750	1,383	1,005	31,950	32,000	1,590	1,173
25,500	25,550	1,183	893	28,750	28,800	1,386	1,007	32,000	32,050	1,593	1,177
25,550	25,600	1,186	895	28,800	28,850	1,389	1,009	32,050	32,100	1,596	1,180
25,600	25,650	1,189	897	28,850	28,900	1,392	1,011	32,100	32,150	1,600	1,183
25,650	25,700	1,192	899	28,900	28,950	1,395	1,012	32,150	32,200	1,603	1,186
25,700	25,750	1,195	900	28,950	29,000	1,398	1,014	32,200	32,250	1,606	1,189
25,750	25,800	1,198	902	29,000	29,050	1,402	1,016	32,250	32,300	1,609	1,192
25,800	25,850	1,202	904	29,050	29,100	1,405	1,018	32,300	32,350	1,612	1,195
25,850	25,900	1,205	906	29,100	29,150	1,408	1,019	32,350	32,400	1,616	1,198
25,900	25,950	1,208	907	29,150	29,200	1,411	1,021	32,400	32,450	1,619	1,202
25,950	26,000	1,211	909	29,200	29,250	1,414	1,023	32,450	32,500	1,622	1,205
26,000	26,050	1,214	911	29,250	29,300	1,417	1,025	32,500	32,550	1,625	1,208
26,050	26,100	1,217	913	29,300	29,350	1,420	1,026	32,550	32,600	1,629	1,211
26,100	26,150	1,220	914	29,350	29,400	1,423	1,028	32,600	32,650	1,632	1,214
26,150	26,200	1,223	916	29,400	29,450	1,427	1,030	32,650	32,700	1,635	1,217
26,200	26,250	1,227	918	29,450	29,500	1,430	1,032	32,700	32,750	1,638	1,220
26,250	26,300	1,230	920	29,500	29,550	1,433	1,033	32,750	32,800	1,641	1,223
26,300	26,350	1,233	921	29,550	29,600	1,436	1,035	32,800	32,850	1,645	1,227
26,350	26,400	1,236	923	29,600	29,650	1,439	1,037	32,850	32,900	1,648	1,230
26,400	26,450	1,239	925	29,650	29,700	1,442	1,039	32,900	32,950	1,651	1,233
26,450	26,500	1,242	927	29,700	29,750	1,445	1,040	32,950	33,000	1,654	1,236
26,500	26,550	1,245	928	29,750	29,800	1,448	1,042	33,000	33,050	1,658	1,239
26,550	26,600	1,248	930	29,800	29,850	1,452	1,044	33,050	33,100	1,661	1,242
26,600	26,650	1,252	932	29,850	29,900	1,455	1,046	33,100	33,150	1,664	1,245
26,650	26,700	1,255	934	29,900	29,950	1,458	1,047	33,150	33,200	1,667	1,248
26,700	26,750	1,258	935	29,950	30,000	1,461	1,049	33,200	33,250	1,671	1,252
26,750	26,800	1,261	937	30,000	30,050	1,464	1,052	33,250	33,300	1,674	1,255
26,800	26,850	1,264	939	30,050	30,100	1,467	1,055	33,300	33,350	1,677	1,258
26,850	26,900	1,267	941	30,100	30,150	1,471	1,058	33,350	33,400	1,680	1,261
26,900	26,950	1,270	942	30,150	30,200	1,474	1,061	33,400	33,450	1,683	1,264
26,950	27,000	1,273	944	30,200	30,250	1,477	1,064	33,450	33,500	1,687	1,267
27,000	27,050	1,277	946	30,250	30,300	1,480	1,067	33,500	33,550	1,690	1,270
27,050	27,100	1,280	948	30,300	30,350	1,483	1,070	33,550	33,600	1,693	1,273
27,100	27,150	1,283	949	30,350	30,400	1,487	1,073	33,600	33,650	1,696	1,277
27,150	27,200	1,286	951	30,400	30,450	1,490	1,077	33,650	33,700	1,700	1,280
27,200	27,250	1,289	953	30,450	30,500	1,493	1,080	33,700	33,750	1,703	1,283
33,750	33,800	1,706	1,286	33,800	33,850	1,709	1,289	33,800	33,850	1,709	1,289
33,800	33,850	1,712	1,292	33,850	33,900	1,712	1,292	33,850	33,900	1,712	1,292
33,850	33,900	1,716	1,295	33,900	33,950	1,716	1,295	33,900	33,950	1,716	1,295
33,900	33,950	1,719	1,298	33,950	34,000	1,719	1,298	33,950	34,000	1,719	1,298
34,000	34,050	1,722	1,302	34,000	34,050	1,722	1,302	34,000	34,050	1,722	1,302
34,050	34,100	1,725	1,305	34,050	34,100	1,725	1,305	34,050	34,100	1,725	1,305
34,100	34,150	1,729	1,308	34,100	34,150	1,729	1,308	34,100	34,150	1,729	1,308
34,150	34,200	1,732	1,311	34,150	34,200	1,732	1,311	34,150	34,200	1,732	1,311
34,200	34,250	1,735	1,314	34,200	34,250	1,735	1,314	34,200	34,250	1,735	1,314
34,250	34,300	1,738	1,317	34,250	34,300	1,738	1,317	34,250	34,300	1,738	1,317
34,300	34,350	1,741	1,320	34,300	34,350	1,741	1,320	34,300	34,350	1,741	1,320
34,350	34,400	1,745	1,323	34,350	34,400	1,745	1,323	34,350	34,400	1,745	1,323
34,400	34,450	1,748	1,327	34,400	34,450	1,748	1,327	34,400	34,450	1,748	1,327
34,450	34,500	1,751	1,330	34,450	34,500	1,751	1,330	34,450	34,500	1,751	1,330
34,500	34,550	1,754	1,333	34,500	34,550	1,754	1,333	34,500	34,550	1,754	1,333
34,550	34,600	1,758	1,336	34,550	34,600	1,758	1,336	34,550	34,600	1,758	1,336
34,600	34,650	1,761	1,339	34,600	34,650	1,761	1,339	34,600	34,650	1,761	1,339
34,650	34,700	1,764	1,342	34,650	34,700	1,764	1,342	34,650	34,700	1,764	1,342
34,700	34,750	1,767	1,345	34,700	34,750	1,767	1,345	34,700	34,750	1,767	1,345
34,750	34,800	1,770	1,348	34,750	34,800	1,770	1,348	34,750	34,800	1,770	1,348
34,800	34,850	1,774	1,352	34,800	34,850	1,774	1,352	34,800	34,850	1,774	1,352
34,850	34,900	1,777	1,355	34,850	34,900	1,777	1,355	34,850	34,900	1,777	1,355
34,900	34,950	1,780	1,358	34,900	34,950	1,780	1,358	34,900	34,950	1,780	1,358
34,950	35,000	1,783	1,361	34,950	35,000	1,783	1,361	34,950	35,000	1,783	1,361
35,000	35,050	1,787	1,364	35,000	35,050	1,787	1,364	35,000	35,050	1,787	1,364
35,050	35,100	1,790	1,367	35,050	35,100	1,790	1,367	35,050	35,100	1,790	1,367
35,100	35,150	1,793	1,370	35,100	35,150	1,793	1,370	35,100	35,150	1,793	1,370
35											

2000 KANSAS TAX TABLE (Continued)

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

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

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

If line 7, Form K-40 is—		And you are	
		Single, Head-of- Household or Married Filing Separate	Married Filing Joint
At Least	But Less Than	Your tax is	
46,750	46,800	2,544	2,098
46,800	46,850	2,548	2,102
46,850	46,900	2,551	2,105
46,900	46,950	2,554	2,108
46,950	47,000	2,557	2,111
47,000	47,050	2,561	2,114
47,050	47,100	2,564	2,117
47,100	47,150	2,567	2,120
47,150	47,200	2,570	2,123
47,200	47,250	2,574	2,127
47,250	47,300	2,577	2,130
47,300	47,350	2,580	2,133
47,350	47,400	2,583	2,136
47,400	47,450	2,586	2,139
47,450	47,500	2,590	2,142
47,500	47,550	2,593	2,145
47,550	47,600	2,596	2,148
47,600	47,650	2,599	2,152
47,650	47,700	2,603	2,155
47,700	47,750	2,606	2,158
47,750	47,800	2,609	2,161
47,800	47,850	2,612	2,164
47,850	47,900	2,615	2,167
47,900	47,950	2,619	2,170
47,950	48,000	2,622	2,173
48,000	48,050	2,625	2,177
48,050	48,100	2,628	2,180
48,100	48,150	2,632	2,183
48,150	48,200	2,635	2,186
48,200	48,250	2,638	2,189
48,250	48,300	2,641	2,192
48,300	48,350	2,644	2,195
48,350	48,400	2,648	2,198
48,400	48,450	2,651	2,202
48,450	48,500	2,654	2,205
48,500	48,550	2,657	2,208
48,550	48,600	2,661	2,211
48,600	48,650	2,664	2,214
48,650	48,700	2,667	2,217
48,700	48,750	2,670	2,220
48,750	48,800	2,673	2,223
48,800	48,850	2,677	2,227
48,850	48,900	2,680	2,230
48,900	48,950	2,683	2,233
48,950	49,000	2,686	2,236
49,000	49,050	2,690	2,239
49,050	49,100	2,693	2,242
49,100	49,150	2,696	2,245
49,150	49,200	2,699	2,248
49,200	49,250	2,703	2,252
49,250	49,300	2,70	

2000 TAX COMPUTATION SCHEDULES

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



Be sure to use the proper schedule when computing tax.

SCHEDULE I—MARRIED FILING JOINT

If amount on line 7, Form K-40 is:		Enter on line 8, Form K-40:
Over	But Not Over	
\$ 0	\$30,000	3.50% of line 7, Form K-40
\$30,000	\$60,000	\$1,050 plus 6.25% of excess over \$30,000
\$60,000		\$2,925 plus 6.45% of excess over \$60,000

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

If amount on line 7, Form K-40 is:		Enter on line 8, Form K-40:
Over	But Not Over	
\$ 0	\$15,000	3.50% of line 7, Form K-40
\$15,000	\$30,000	\$525 plus 6.25% of excess over \$15,000
\$30,000		\$1,462.50 plus 6.45% of excess over \$30,000