

# K-40

(Rev. 7/16)

DO NOT STAPLE

# 2016

## KANSAS INDIVIDUAL INCOME TAX

114516



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

Your Social Security Number

Enter the first four letters of your 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
- If taxpayer (or spouse if filing joint) died during this tax year, mark an "X" in this box

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

Your Social Security Number

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

Spouse's Social Security Number

Daytime Telephone Number

### Amended Return

(Mark ONE)

If this is an AMENDED 2016 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 \_\_\_\_\_ to \_\_\_\_\_ (Complete Sch. S, Part B)     Nonresident (Complete Sch. S, Part B)

### Exemptions and Dependents

Enter the number of exemptions you claimed on your 2016 federal return. If no federal return is required, enter total exemptions for you, your spouse (if applicable), and each person you claim as a dependent.

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

Total Kansas exemptions.

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

### Food Sales Tax Credit

You must have been a Kansas resident for ALL of 2016. Complete this section to determine your qualifications and credit.

- Mark ONE box {
- A. Had a dependent child who lived with you all year and was under the age of 18 all of 2016? ..... YES NO
  - B. Were you (or spouse) 55 years of age or older all of 2016 (born before January 1, 1961)? ..... YES NO
  - C. Were you (or spouse) totally and permanently disabled or blind all of 2016, regardless of age? ..... YES NO

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

D. If you answered YES to A, B, or C, enter your federal adjusted gross income from line 1 of this return. If it is more than \$30,615, **STOP HERE**; you do not qualify for this credit.

E. Number of exemptions claimed on your federal income tax return .....

F. Number of dependents that are 18 years of age or older (born before January 1, 1999) .....

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 17 of this form.

Mail to: Kansas Income Tax, Kansas Dept. of Revenue  
315 SW Harrison St., Topeka, KS 66612-1588

<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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**SCHEDULE S**

(Rev. 7/16)

**2016**

114316



**KANSAS SUPPLEMENTAL SCHEDULE**

DO NOT STAPLE

Area for entering personal information, including name and address.

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, B, or C of this form. 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
A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)..... A2
A3. Federal net operating loss carry forward ..... A3
A4. Business loss as reported on Schedule C and line 12 of your federal Form 1040 ..... A4
A5. Kansas expensing recapture (enclose applicable schedules)..... A5
A6. Loss from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040 ..... A6
A7. Farm loss as reported on Schedule F and line 13 of your federal Form 1040 ..... A7
A8. Deduction for self-employment taxes as reported on line 27 of your federal Form 1040 ..... A8
A9. Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040 ..... A9
A10. Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040.... A10
A11. Domestic production activities deduction as reported on line 35 of your federal Form 1040. A11
A12. Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4 ..... A12
A13. Other additions to federal adjusted gross income (see instructions and enclose list)..... A13
A14. Total additions to federal adjusted gross income (add lines A1 through A13)..... A14

CAUTION: Line numbers that reference federal Form 1040 are from the 2015 forms and subject to change for tax year 2016.

**Subtractions**

- A15. Social Security benefits..... A15
A16. KPERS lump sum distributions exempt from Kansas income tax ..... A16
A17. Interest on U.S. Government obligations (reduced by related expenses)..... A17
A18. State or local income tax refund (if included in line 1 of Form K-40)..... A18
A19. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions) ..... A19
A20. Military compensation of a nonresident servicemember (nonresidents only) ..... A20
A21. Contributions to Learning Quest or other states' qualified tuition program ..... A21
A22. Armed forces recruitment, sign-up, or retention bonus ..... A22
A23. Net gain from qualified sale of cattle, horses and other livestock as reported on your federal return ... A23
A24. Business income as reported on Schedule C and line 12 of your federal Form 1040 ..... A24
A25. Income from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040 ..... A25
A26. Farm income as reported on Schedule F and line 18 of your federal Form 1040 ..... A26
A27. Net gain from qualified sale of Christmas trees grown in Kansas and held at least 6 years as reported on your federal return ..... A27
A28. Other subtractions from federal adjusted gross income (see instructions and enclose list) ..... A28
A29. Total subtractions from federal adjusted gross income (add lines A15 through A28)..... A29

CAUTION: Line numbers that reference federal Form 1040 are from the 2015 forms and subject to change for tax year 2016.

**Net Modification**

A30. Net modification to federal adjusted gross income (subtract line A29 from line A14). Enter total here and on line 2, Form K-40. If negative, shade minus box. A30



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### Tax Credits

- Abandoned Well Plugging Credit - *C Corps Only*
- Adoption Credit - *Individuals Only*
- Agritourism Liability Insurance Credit - *C Corps Only*
- Alternative-Fuel Tax Credit - *C Corps Only*
- Angel Investor Tax Credit
- Assistive Technology Contribution Credit *C Corps Only*
- Business and Job Development Credit *Sunset - CF available*
  - Job Expansion and Investment Credit Act of 1976
    - (Income Taxpayer)
    - (Privilege Taxpayer)
  - Kansas Enterprise Zone Act
    - (Income Taxpayer)
    - (Privilege Taxpayer)
- Business Machinery and Equipment Credit *Sunset*
- Center for Entrepreneurship Credit
- Child Day Care Assistance Credit - *C Corps Only*
- Community Service Contribution Credit
- Declared Disaster Capital Investment Tax Credit Program *Sunset*
- Deferred Maintenance Credit *Sunset*
- Disabled Access Credit *Business Credit - C Corps Only*
- Electric Cogeneration Facility Credit *Sunset - CF available*
- Employer Health Insurance Contribution Credit *C Corps Only*
- Environmental Compliance Credit *C Corps Only*
- Film Production Credit *Sunset*
- High Performance Incentive Program (HPIP)
  - Investment Tax Credit
  - Training and Education Tax Credit
- Historic Preservation Credit
- Historic Site Contribution Credit *Sunset*
- Individual Development Account Credit
- Law Enforcement Training Center Credit *Sunset*
- Low Income Students Scholarship *C Corps Only*
- Petroleum Refinery Credit *Sunset*
- Promoting Employment Across Kansas Credit
- Qualifying Pipeline Credit *Sunset*
- Regional Foundation Credit *Sunset*
- Research and Development Credit *C Corps Only*
- Rural Opportunity Zone Credit *Individuals Only*
- Storage and Blending Equipment Credit *Sunset*
- Swine Facility Improvement Credit *C Corps Only*
- Telecommunications and Railroad Credit *C Corps Only*

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