



ENTER AMOUNTS IN WHOLE DOLLARS ONLY

Income Shade the box for negative amounts. Example: <input checked="" type="checkbox"/>	1. Federal adjusted gross income (as reported on your federal income tax return).....	1 <input type="checkbox"/>	00
	2. Modifications (from Schedule S, line A27; enclose Schedule S)	2 <input type="checkbox"/>	00
	3. Kansas adjusted gross income (line 2 added to or subtracted from line 1)	3 <input type="checkbox"/>	00
Deductions	4. Standard deduction OR itemized deductions (if itemizing, complete Kansas Schedule A).....	4 <input type="checkbox"/>	00
	5. Exemption allowance (From Total Kansas Exemption Amount, front of this form).....	5 <input type="checkbox"/>	00
	6. Total deductions (add lines 4 and 5)	6 <input type="checkbox"/>	00
	7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0).....	7 <input type="checkbox"/>	00
Tax Computation	8. Tax (from Tax Tables or Tax Computation Schedule)	8 <input type="checkbox"/>	00
	9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000)	9 <input type="checkbox"/>	00
	10. Nonresident tax (multiply line 8 by line 9)	10 <input type="checkbox"/>	00
	11. Kansas tax on lump sum distributions (residents only - see instructions).....	11 <input type="checkbox"/>	00
	12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10).....	12 <input type="checkbox"/>	00
Credits	13. Credit for taxes paid to other states (see instructions; enclose return(s) from other states).....	13 <input type="checkbox"/>	00
	14. Credit for child and dependent care expenses (residents only - see instructions).....	14 <input type="checkbox"/>	00
	15. Other credits (enclose all appropriate credit schedules)	15 <input type="checkbox"/>	00
	16. Subtotal (subtract lines 13, 14 and 15 from line 12)	16 <input type="checkbox"/>	00
	17. Earned income tax credit (from worksheet on page 8 of instructions)	17 <input type="checkbox"/>	00
	18. Total tax balance (subtract line 17 from line 16; cannot be less than zero)	18 <input type="checkbox"/>	00
Withholding and Payments	19. Kansas income tax withheld from W-2s and/or 1099s	19 <input type="checkbox"/>	00
	20. Estimated tax paid.....	20 <input type="checkbox"/>	00
	21. Amount paid with Kansas extension	21 <input type="checkbox"/>	00
<i>If this is an AMENDED return, complete lines 24, 25 and 26</i>	22. Refundable portion of earned income tax credit (from worksheet, page 8 of instructions).....	22 <input type="checkbox"/>	00
	23. Refundable portion of tax credits	23 <input type="checkbox"/>	00
	24. Payments remitted with original return.....	24 <input type="checkbox"/>	00
	25. Credit for tax paid on the K-120S (enclose K-9)	25 <input type="checkbox"/>	00
	26. Overpayment from original return (see instructions).....	26 <input type="checkbox"/>	00
	27. Total refundable credits (add lines 19 through 25; then subtract line 26)..... <input checked="" type="checkbox"/>	27 <input type="checkbox"/>	00
Balance Due	28. Underpayment (if line 18 is greater than line 27, enter the difference here)	28 <input type="checkbox"/>	00
	29. Interest (see instructions).....	29 <input type="checkbox"/>	00
	30. Penalty (see instructions).....	30 <input type="checkbox"/>	00
	31. Estimated Tax Penalty <input type="checkbox"/> Mark box if engaged in commercial farming or fishing in 2025....	31 <input type="checkbox"/>	00
	32. AMOUNT YOU OWE (add lines 28 through 31 and any entries on lines 35 through 42).....	32 <input type="checkbox"/>	00
	33. Overpayment (if line 18 is less than line 27, enter the difference here).....	33 <input type="checkbox"/>	00
	34. CREDIT FORWARD (enter amount you wish to be applied to your 2026 estimated tax)	34 <input type="checkbox"/>	00
Overpayment	35. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program)	35 <input type="checkbox"/>	00
<i>You may donate to any of the programs on lines 35 through 42.</i>	36. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM	36 <input type="checkbox"/>	00
<i>The amount you enter will reduce your refund or increase the amount you owe.</i>	37. BREAST CANCER RESEARCH FUND.....	37 <input type="checkbox"/>	00
	38. MILITARY EMERGENCY RELIEF FUND	38 <input type="checkbox"/>	00
	39. KANSAS HOMETOWN HEROES FUND.....	39 <input type="checkbox"/>	00
	40. KANSAS CREATIVE ARTS INDUSTRY FUND	40 <input type="checkbox"/>	00
	41. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number <input type="checkbox"/>	41 <input type="checkbox"/>	00
	42. KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number <input type="checkbox"/>	42 <input type="checkbox"/>	00
	43. REFUND (subtract lines 34 through 42 from line 33).....	43 <input type="checkbox"/>	00

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.



2025

Individual Income Tax

For a fast refund, file electronically!

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

See back cover for details.

ksrevenue.gov

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Important Information

Due date for filing - April 15, 2026_is the due date for filing 2025 income tax returns. See page 4.

Kansas Standard Deduction - The following amounts will be the standard deduction for most people in tax year 2025 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 - 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.

Additional Exemptions

An additional personal exemption of \$2,320 will be allowed for each child born in this tax year.

A personal exemption of \$2,320 will be allowed for the birth of a child in this tax year that does not result in a live birth (known as stillbirth).

An additional exemption allowance of \$2,320 will be allowed for each qualified disabled veteran.

Personal Exemption for Disabled Veterans -

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.



Piping Plovers are a small shorebird that nest on sparsely vegetated sandbars, shorelines, and wetland flats. Their numbers have been declining nationally over the last 50 years due to modification of these breeding habitats. The good news? There are ways you can help! If you find a Piping Plover, report it to Kansas Department of Wildlife and Parks (rare.species@ks.gov). Keep an eye out for their well-camouflaged nests while exploring sandy areas near water and give the birds and nests plenty of space. 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 to get more people outside to observe and enjoy native wildlife like the Piping Plover. Be a Force for Nature - donate to the Chickadee Checkoff this year on your individual income tax return.

Photo Credit: Henry Coddington

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.

A Kansas resident must file if he or she is:		And gross income is at least:
SINGLE	Under 65.....	\$ 12,765
	65 or older or blind	\$ 13,615
	65 or older and blind.....	\$ 14,465
MARRIED	Under 65 (both spouses).....	\$ 26,560
FILING JOINT	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
HEAD OF HOUSEHOLD	Under 65.....	\$ 17,660
	65 or older or blind	\$ 18,510
	65 or older and blind.....	\$ 19,360
MARRIED	Under 65.....	\$ 13,280
FILING SEPARATE	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 A15.

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 A15.

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 A25.

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

When to File

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

If your 2025 return is based on a calendar year, it must be filed and the tax paid no later than April 15, 2026.

If your Kansas return is based on a fiscal year, it is due the 15th day of the 4th month following the end of your fiscal year. The instructions in this booklet apply to a calendar year filer.

AMENDED RETURNS: If the amended return will result in a refund to you, the amended return must be filed within three (3) years of when the original return was filed (including extensions allowed) or within two (2) years from the date the tax was paid, whichever is later.

Where to File

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

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

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

If You Need Forms

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

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

Extension of Time to File

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

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

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

Your Federal Return

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

Confidential Information

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

Innocent Spouse Relief

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

Estimated Tax

If two-thirds of your income is from farming or fishing, you are not required to make estimated tax payments – but your return must be filed and your tax paid on or before March 1, 2026.

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 your total tax due less withholding and tax credits is at least \$500, you may be subject to a penalty for underpayment of estimated tax. Use Schedule K-210 to see if you will have a penalty or if you qualify for one of the exceptions to the penalty.

Amending Your Return

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

You must file an amended Kansas return when: 1) an error was made on your Kansas return, 2) there is a change (error or adjustment) on another state's return, or 3) there is a change (error or adjustment) on your federal return. **In the Amended Return section of Form K-40, mark the box that explains the reason for amending your 2025 Kansas return.**

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

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

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

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

Deceased Taxpayers

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

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

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

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

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

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 2025 household income was \$43,389 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 \$25,380 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 \$58,041. Form K-40SVR must be completed for this property tax refund. K-40SVR is the only claim in which Kansas Adjusted Gross Income will be used for the claimant and household members.

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 2025, 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.

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.

ADDITIONAL EXEMPTIONS

Dependent Children

Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by \$2,320 and enter result in the space provided.

Stillborn Births

An exemption is allowed for the parent(s) of a child who is stillborn during this tax year. An exemption of \$2,320 is allowed for the birth of a child that does not result in a live birth (known as a stillbirth). Enter the total number of exemptions in the first box, multiply by \$2,320 and enter result in the space provided.

Disabled Veteran

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 \$2,320 for tax year 2025 and all tax years thereafter. Enter the number of disabled veterans, multiply by \$2,320 and enter result in the space provided.

Sum the number of exemptions and enter in the Total Kansas Exemptions box.

Sum the exemption dollar amounts and enter the result 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.

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	<input type="checkbox"/>	Blind	<input type="checkbox"/>
Spouse was 65 or older	<input type="checkbox"/>	Blind	<input type="checkbox"/>
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 27 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 34 to compute your tax.

If you are **filings as a resident**, skip lines 9 and 10 and proceed to line 11. If you are **filings 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

2025 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. 2025 income tax that was actually paid to the other state (including political subdivisions thereof)	\$ _____
2. Total Kansas income tax (line 12, Form K-40)	\$ _____
3. Total income derived from other state and included in KAGI	\$ _____
4. KAGI (line 3, Form K-40)	\$ _____
5. Percentage limitation (divide line 3 by line 4)	% _____ %
6. Maximum credit allowable (multiply line 2 by line 5)	\$ _____
7. Credit for taxes paid to the other state. Enter the lesser of line 1 or line 6 here and on line 13, Form K-40	\$ _____

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

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

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

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

Worksheet for Part-Year Residents filing as Nonresidents

1. 2025 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 22 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 22 of Form K-40.

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

WITHHOLDING AND PAYMENTS

LINE 19 (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 19. 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 20 (Estimated tax paid): Enter the total of your 2025 estimated tax payments plus any 2024 overpayment you had credited forward to 2025.

LINE 21 (Amount paid with Kansas extension): Enter the amount paid with your request for an extension of time to file.

LINE 22 (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 22.

LINE 23 (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 24 (Payments remitted with original return): Use this line ONLY if you are filing an amended K-40 for the 2025 tax year. Enter the amount of money you remitted to the Department of Revenue with your original 2025 return. Also include the amount of a pending debit transaction you may have scheduled with your original return.

LINE 25 (Credit for taxes paid on the K-120S): Enter the "Kansas tax at 5.58%" 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 26 (Overpayment from original return): Use this line ONLY if you are filing an amended K-40 for the 2025 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. Negative numbers will not be accepted.

LINE 27 (Total refundable credits): Add lines 19 through 25 and subtract line 26. Enter result on line 27.

BALANCE DUE

LINE 28 (Underpayment): If your tax balance on line 18 is greater than your total credits on line 27, enter the difference on line 28.

If the amount on line 28 is not paid by the due date, penalty and interest will be added (see rules outlined for lines 29 and 30).

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 29 (Interest): Using the amount on line 28, compute interest at .6667% per month or 8% per annum (or portion thereof) from the original due date of the return.

LINE 30 (Penalty): Using the amount on line 28, compute penalty at 1% per month (or fraction thereof) from the original due date of the return. The maximum penalty is 24%.

LINE 31 (Estimated tax penalty): An estimated tax penalty may be due if the total of your withholding (line 19 and tax credits lines 22 and 23) subtracted from line 18 is \$500 or more. Complete Schedule K-210 to determine the penalty amount to enter on line 31. There are two exceptions: **1**) if withholdings and/or estimated payments (lines 19 and 20) 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 19 and 20) equal or exceed 90% of this year's total income tax (line 18). **Important**—If at least two-thirds of your income is from farming or fishing, mark an "X" in the box on line 31. The K-210 is available on our website at ksrevenue.gov.

LINE 32 (Amount you owe): Add lines 28 through 31 and enter the total on line 32. 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 35 through 42, 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 33 (Overpayment): If your tax balance, line 18, is less than your total credits, line 27, enter the difference on line 33. **Note:** An overpayment less than \$5 will not be refunded but may be carried forward as a credit to next year's return (line 34), or contributed to any of the donation programs on lines 35 through 42.

LINE 34 (Credit forward): Enter the portion of line 33 you wish to have applied to your 2026 Kansas estimated income tax (must be \$1 or more). If the amount is less than \$5, you may carry it forward to 2026 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 35 through 42 – 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 35 (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 35.
- For more information visit <https://chickadeecheckoff.com/>

LINE 36 (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 36.

LINE 37 (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 37.

LINE 38 (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 38.

LINE 39 (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 39.

LINE 40 (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 40.

LINE 41 (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 41. Visit our website at ksrevenue.gov for a list of school districts within Kansas.

LINE 42 (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 42 and also indicate the appropriate historic site number _____. (See corresponding number next to each historic site listed below and enter the number for the historic site you wish your donation to be credited towards here). For a complete list of Kansas Historic Sites see below. For a detailed description of each historic site, follow link. <https://www.ksrevenue.gov/hsdescription.html>

1. Constitution 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
17. Charles Curtis House State Historic Site..... Topeka, Shawnee County

LINE 43 (Refund): Add lines 34 through 42 and subtract from line 33. This is your refund amount. If line 43 is less than \$5 it will not be refunded, however, you may carry it forward to be applied to your 2026 Kansas income tax liability (enter the amount on line 34). If you carry it forward, remember to claim it as an estimated payment on your 2026 return. Or, you may apply a refund less than \$5 to one of the donation programs on lines 35 through 42.

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 2024 tax forms and subject to change for 2025.

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 A8.

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 A14. Make no entry on this line unless you also made contributions to KPERS during 2025 (for example, you retired during 2025). Lump Sum Distributions: If you received a lump sum KPERS distribution during 2025, include on line A2 your 2025 KPERS contributions and follow the instructions for line A25.

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: Unqualified withdrawals from an Adoption Savings Account: Enter on line A7, as an addition modification, the amount of any contributions to, or earnings from, an adoption 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. 38-2504, 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. 38-2504, and amendments thereto.

LINE A8: 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 2025 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.
- **A Qualified Tuition Program (as defined under IRC Section 529).** Enter amount of any "nonqualified withdrawal".
- **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 A9: Add lines A1 through A8 and enter result on line A9.

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 A10 through A25.

LINE A10: Social Security Benefits. Enter from Line 1 of Form K-40 the amount of social security benefits received in 2025 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 A11: KPERS Lump sum distributions exempt from Kansas Income Tax. 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 A12: Interest on U.S. Government obligations. 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 A13: State or local Income Tax refund. Enter any state or local income tax refund included as income on your federal return.

LINE A14: Retirement benefits specifically exempt from Kansas Income Tax. 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 A15: Military compensation of a nonresident servicemember. Enter amount of military compensation earned in tax year 2025 **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 A16: Enter Contributions deposited into a Kansas 529 Education Savings Account (Learning Quest, Quest529, or the Schwab 529 Education Savings Plan) or a qualified tuition program (as defined under IRC Section 529) established by another state, up to \$3,000 per beneficiary; or \$6,000 per beneficiary if your filing status is married filing joint. You may have your direct deposit refund sent directly to your Kansas 529 education savings account. Visit https://treasurer.ks.gov/learn_quest.html for details about saving money for education.

LINE A17: Armed forces recruitment, sign-up, or retention bonus. 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 A18: 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 A19: 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 A20: 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 A21: Contributions to an Achieving a Better Life Experience (ABLE) Account. Enter contributions deposited to an 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 A22: 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 A23: 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 A24: Qualified Contributions to an Adoption Savings Account. Enter on line A24, as a subtraction modification, the amount contributed to an adoption savings account, in an amount not

to exceed \$6,000 for an individual or \$12,000 for a married couple filing a joint return, per account, and amounts received as income earned from assets in an adoption savings account.

LINE A25: 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 A26: Add lines A10 through A25 and enter result.

LINE A27: Subtract line A26 from line A9 and enter the result here and on line 2 of Form K-40. If line A27 is larger than line A9 (**or if line A9 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 2025 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 2025 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 2025 (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 ensure 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 2024 tax forms and subject to change for 2025.

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 2025 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 11b.

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 \$40,000 (\$20,000 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 2025.

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 ensure accurate calculation and to avoid any processing delays.

K-210**2025**
KANSAS UNDERPAYMENT OF ESTIMATED TAX
(INDIVIDUAL INCOME TAX)
K-210
Attach
180025

Name as shown on Form K-40

Social Security Number

CURRENT AND PRIOR YEAR INFORMATION

1. Amount from line 18, 2025 Form K-40
2. Multiply line 1 by 90% (farmers and fishers multiply by 66 2/3%)
3. Prior year's tax liability (from line 19, 2024 Form K-40)
4. Enter the total amount of your 2025 Kansas income tax withheld

1	
2	
3	
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

5. Cumulative total of your 2025 withholding
6. Cumulative timely paid estimated tax payments from January through each payment due date
7. Cumulative total of the credit for taxes paid on the K-120S (line 25 of the K-40)
8. Total amount withheld, timely paid estimated payments, and credit for taxes paid on K-120S (add lines 5, 6, and 7)
9. Exception 1 – Cumulative amount from either line 2 or line 3, whichever is less
10. Exception 2 – Tax on annualized 2025 income; enclose computation. (Farmers/fishers use line 10b)

	1/1/25 - 4/15/25	1/1/25 - 6/15/25	1/1/25 - 9/15/25	1/1/25 - 1/15/26
5	25% of line 4	50% of line 4	75% of line 4	100% of line 4
6				
7	25% of tax	50% of tax	75% of tax	100% of tax
8				
9	25% of line 2 or 3	50% of line 2 or 3	75% of line 2 or 3	100% of line 2 or 3
10a	22.5% of tax	45% of tax	67.5% of tax	90% of tax
10b				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
13. Number of days from the due date of the installment to the due date of the next installment or 12/31/25, whichever is earlier. If paid late, see instructions
14. Number of days from 1/15/26 to date paid or 4/15/26, whichever is earlier. If paid late, see instructions
15. Line 13 X 9% X amount on line 11
16. Line 14 X 8% X amount on line 11
17. Penalty (add lines 15 and 16)
18. Total penalty. Add amounts on line 17 and enter the total here and on line 31, Estimated Tax Penalty, on the back of Form K-40

11				
12	4/15/25	6/15/25	9/15/25	1/15/26
13	61	92	107	
14			15	
15				
16				
17				
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 2025 tax due (line 18 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, 2026.

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, 2026, 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, 2026, 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 2025 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, 2025.

LINE 7: Multiply the amount from line 25 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 2025 tax payments equal or exceeds 90% (66 2/3% for farmers and fishers) of the tax on your annualized income for these 2025 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, 2025 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 6/15/25 installment on 6/28/25 the number of days to enter on line 13, column 2 will be computed from 6/15/25 to 6/28/25, which equals 13 days. If you then paid the next quarter timely at 9/15/25, the number of days will be from 9/15/25 to 1/15/26, 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 1/1/26 to 1/15/26. 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 1/15/26, enter in the third column the number of days from 1/1/25 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 1/15/26 to the date the return was filed and paid.

LINE 15 and 16: Penalty is computed to 12/31/25 at 9% and from 1/1/26 to the date the tax was paid or 4/15/26, whichever is earlier, at 8%.

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

LINE 18: Add the amounts on line 17 together and enter the result on line 18. Also enter this amount on Form K-40, line 31, Estimated Tax Penalty.



QÁ[^] Áname or address has changed Áã &^ Áæ Á^ æÉ[æ\ Áæ Áóó+ Áç Á[çÉ

Filing Status Single Married Filing Jointly Married Filing Separately Head of Household Qualifying Widow(er)

Residency Status (Mark ONE) Ü&•‰}c Ü&•‰}c Ü&•‰}c Ü&•‰}c

Exemptions and Dependents **Y** **M** **00**

Additional Exemptions

Open the currency box to the right.

An additional exemption is allowed for the parent(s) of a child who is stillborn during this tax year. Enter the total number of exemptions in the first box, multiply by \$2,320 and enter total in the currency box to the right.

Disabled Veteran Personal Exemption allowance. In the first box, enter the total number of disabled veterans being claimed including yourself. Multiply by \$2,320 and enter total in the currency box to the right.

Total Kansas Exemptions

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.

Name (please print)

Date of Birth (MMDDYYYY)

Relationship

Social Security Number

Mail to: Kansas Income Tax, Kansas Dept. of Revenue
PO Box 750260, Topeka, KS 66699-0260



ENTER AMOUNTS IN WHOLE DOLLARS ONLY

Income		1. Federal adjusted gross income (as reported on your federal income tax return).....	1 <input type="text"/> 	00
Shade the box for negative amounts.		2. Modifications (from Schedule S, line A27; enclose Schedule S).....	2 <input type="text"/> 	00
Example: <input checked="" type="checkbox"/>		3. Kansas adjusted gross income (line 2 added to or subtracted from line 1).....	3 <input type="text"/> 	00
Deductions		4. Standard deduction OR itemized deductions (if itemizing, complete Kansas Schedule A).....	4 <input type="text"/> 	00
		5. Exemption allowance (From Total Kansas Exemption Amount, front of this form).....	5 <input type="text"/> 	00
		6. Total deductions (add lines 4 and 5).....	6 <input type="text"/> 	00
		7. Taxable income (subtract line 6 from line 3; if less than zero, enter 0).....	7 <input type="text"/> 	00
Tax Computation		8. Tax (from Tax Tables or Tax Computation Schedule).....	8 <input type="text"/> 	00
		9. Nonresident percentage (from Schedule S, line B23; or if 100%, enter 100.0000).....	9 <input type="text"/> 	00
		10. Nonresident tax (multiply line 8 by line 9).....	10 <input type="text"/> 	00
		11. Kansas tax on lump sum distributions (residents only - see instructions).....	11 <input type="text"/> 	00
		12. TOTAL INCOME TAX (residents: add lines 8 & 11; nonresidents: enter amount from line 10).....	12 <input type="text"/> 	00
Credits		13. Credit for taxes paid to other states (see instructions; enclose return(s) from other states).....	13 <input type="text"/> 	00
		14. Credit for child and dependent care expenses (residents only - see instructions).....	14 <input type="text"/> 	00
		15. Other credits (enclose all appropriate credit schedules).....	15 <input type="text"/> 	00
		16. Subtotal (subtract lines 13, 14 and 15 from line 12)	16 <input type="text"/> 	00
		17. Earned income tax credit (from worksheet on page 8 of instructions).....	17 <input type="text"/> 	00
		18. Total tax balance (subtract line 17 from line 16; cannot be less than zero).....	18 <input type="text"/> 	00
Withholding and Payments		19. Kansas income tax withheld from W-2s and/or 1099s.....	19 <input type="text"/> 	00
		20. Estimated tax paid.....	20 <input type="text"/> 	00
		21. Amount paid with Kansas extension.....	21 <input type="text"/> 	00
If this is an AMENDED return, complete lines 24, 25 and 26		22. Refundable portion of earned income tax credit (from worksheet, page 8 of instructions).....	22 <input type="text"/> 	00
		23. Refundable portion of tax credits.....	23 <input type="text"/> 	00
		24. Payments remitted with original return.....	24 <input type="text"/> 	00
		25. Credit for tax paid on the K-120S (enclose K-9).....	25 <input type="text"/> 	00
		26. Overpayment from original return (see instructions).....	26 <input type="text"/> 	00
		27. Total refundable credits (add lines 19 through 25; then subtract line 26).....	27 <input type="text"/> 	00
Balance Due		28. Underpayment (if line 18 is greater than line 27, enter the difference here).....	28 <input type="text"/> 	00
		29. Interest (see instructions).....	29 <input type="text"/> 	00
		30. Penalty (see instructions).....	30 <input type="text"/> 	00
		31. Estimated Tax Penalty <input type="checkbox"/> Mark box if engaged in commercial farming or fishing in 2025.....	31 <input type="text"/> 	00
		32. AMOUNT YOU OWE (add lines 28 through 31 and any entries on lines 35 through 42).....	32 <input type="text"/> 	00
		33. Overpayment (if line 18 is less than line 27, enter the difference here).....	33 <input type="text"/> 	00
		34. CREDIT FORWARD (enter amount you wish to be applied to your 2026 estimated tax).....	34 <input type="text"/> 	00
Overpayment		35. CHICKADEE CHECKOFF (Kansas Nongame Wildlife Improvement Program).....	35 <input type="text"/> 	00
You may donate to any of the programs on lines 35 through 42.		36. SENIOR CITIZENS MEALS ON WHEELS CONTRIBUTION PROGRAM.....	36 <input type="text"/> 	00
		37. BREAST CANCER RESEARCH FUND.....	37 <input type="text"/> 	00
The amount you enter will reduce your refund or increase the amount you owe.		38. MILITARY EMERGENCY RELIEF FUND.....	38 <input type="text"/> 	00
		39. KANSAS HOMETOWN HEROES FUND.....	39 <input type="text"/> 	00
		40. KANSAS CREATIVE ARTS INDUSTRY FUND.....	40 <input type="text"/> 	00
		41. LOCAL SCHOOL DISTRICT CONTRIBUTION FUND School District Number <input type="text"/> 	41 <input type="text"/> 	00
		42. KANSAS HISTORIC SITE CONTRIBUTION FUND Historic Site Number <input type="text"/> 	42 <input type="text"/> 	00
		43. REFUND (subtract lines 34 through 42 from line 33).....	43 <input type="text"/> 	00

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.



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
	A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2
	A3. Kansas expensing recapture (enclose applicable schedules)	A3
	A4. Low income student scholarship contributions (enclose Schedule K-70)	A4
	A5. Business interest expense carryforward deduction (I.R.C. § 163(j))	A5
	A6. Unqualified withdrawals from a First Time Home Buyer savings account (see instructions)	A6
	A7. Unqualified withdrawals from an Adoption savings account (see instructions)	A7
	A8. Other additions to federal adjusted gross income (see instructions and enclose list)	A8
	A9. Total additions to federal adjusted gross income (add lines A1 through A8)	A9
Subtractions	A10. Social Security benefits	A10
	A11. KPERS lump sum distributions exempt from Kansas income tax	A11
	A12. Interest on U.S. Government obligations (reduced by related expenses)	A12
	A13. State or local income tax refund (if included in line 1 of Form K-40)	A13
	A14. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A14
	A15. Military compensation of a nonresident servicemember (nonresidents only)	A15
	A16. Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other states' qualified tuition program	A16
	A17. Armed forces recruitment, sign-up, or retention bonus	A17
	A18. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	A18
	A19. Disallowed business interest deduction (I.R.C. § 163(j))	A19
	A20. Disallowed business meal expenses (I.R.C. § 274)	A20
	A21. Contributions to an ABLE savings account	A21
	A22. Kansas expensing deduction (See instructions and enclose applicable schedules)	A22
	A23. Qualified Contributions to a First Time Home Buyer savings account (see instructions)	A23
	A24. Qualified Contributions to an Adoption savings account (see instructions)	A24
	A25. Other subtractions from federal adjusted gross income (see instructions and enclose list)	A25
	A26. Total subtractions from federal adjusted gross income (add lines A10 through A25)	A26
Net Modification	A27. Net modification to federal adjusted gross income (subtract line A26 from line A9). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box	A27 <input type="checkbox"/> 00



PART B - Income Allocation for Nonresidents and Part-Year Residents

Income

Shade box
for negative
amounts.
Example: **-**

B1. Wages, salaries, tips, etc.
B2. Interest and dividend income
B3. Pensions, IRA distributions & annuities.....

Total from federal return:

B1		00
B2		00
B3		00

Amount from Kansas sources:

B1		00
B2		00
B3		00

Additional Income

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

B4		00
B5		00
B6	-	00
B7	■	00
B8	-	00
B9	■	00
B10	■	00
B11	-	00

B4		00
B5		00
B6	-	00
B7	■	00
B8	-	00
B9	■	00
B10	■	00
B11	■	00
B12	■	00

Adjustments to Income

Shade box
for negative
amounts.
Example: **-**

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

Total from federal return:

B13		00
B14		00
B15		00
B16		00
B17		00

Amount from Kansas sources:

B13		00
B14		00
B15		00
B16		00
B17		00
B18		00
B19	■	00
B20	■	00
B21	■	00
B22	■	00

Nonresident Allocation Percentage

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

B23		
-----	--	--

SCHEDULE A
DO NOT STAPLE**2025**Sch A
110325**KANSAS ITEMIZED DEDUCTIONS SCHEDULE**

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

Enter the first four letters of your last name.
Use ALL CAPITAL letters.Your Social
Security numberEnter 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 11b.....
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).....

1

2

3

4

**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).....

5

6

7

**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).....

8a

8b

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.....

8c

8d

9. **Total interest you paid** (add lines 8a through 8d).....

9

**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).....

10

11

12

13

**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).....

14

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

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, 2026**, 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/
or visit 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 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

2025 KANSAS
INDIVIDUAL INCOME TAX
PAYMENT VOUCHER

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		Amended Payment <input type="checkbox"/>	
DO NOT SUBMIT PHOTOCOPIES OF THIS FORM		Extension Payment <input type="checkbox"/>	
		Payment Amount \$ <input type="text"/>	

FOR OFFICE USE ONLY

<input type="checkbox"/>					
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

K-40V
1120



Spouse's last name

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

Your Social
Security number

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

Spouse's Social
Security number

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------

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.

Amended
Payment

Extension
Payment

Payment
Amount \$

112025

2025 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,															

2025 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				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	at least	but not more than	Single, Head of Household or Married Filing Separate	Married Filing Joint		
13,201	13,250	688	688	16,501	16,550	859	859	19,801	19,850	1,031	1,031	23,101	23,150	1,203	1,203	23,701	23,750	1,236	1,234		
13,251	13,300	690	690	16,551	16,600	862	862	19,851	19,900	1,034	1,034	23,151	23,200	1,206	1,205	23,751	23,800	1,239	1,236		
13,301	13,350	693	693	16,601	16,650	865	865	19,901	19,950	1,036	1,036	23,201	23,250	1,209	1,208	23,801	23,850	1,242	1,239		
13,351	13,400	696	696	16,651	16,700	867	867	19,951	20,000	1,039	1,039	23,251	23,300	1,211	1,210	23,851	23,900	1,245	1,242		
13,401	13,450	698	698	16,701	16,750	870	870	20,001	20,050	1,041	1,041	23,301	23,350	1,214	1,213	23,901	23,950	1,248	1,244		
13,451	13,500	701	701	16,751	16,800	872	872	20,051	20,100	1,044	1,044	23,351	23,400	1,217	1,216	23,951	24,000	1,250	1,247		
13,501	13,550	703	703	16,801	16,850	875	875	20,101	20,150	1,047	1,047	23,401	23,450	1,220	1,218	24,001	24,050	1,253	1,249		
13,551	13,600	706	706	16,851	16,900	878	878	20,151	20,200	1,049	1,049	23,451	23,500	1,223	1,221	24,051	24,100	1,256	1,252		
13,601	13,650	709	709	16,901	16,950	880	880	20,201	20,250	1,052	1,052	23,501	23,550	1,225	1,223	24,101	24,150	1,259	1,255		
13,651	13,700	711	711	16,951	17,000	883	883	20,251	20,300	1,054	1,054	23,551	23,600	1,228	1,226	24,151	24,200	1,262	1,257		
13,701	13,750	714	714	17,001	17,050	885	885	20,301	20,350	1,057	1,057	23,601	23,650	1,231	1,229	24,201	24,250	1,264	1,260		
13,751	13,800	716	716	17,051	17,100	888	888	20,351	20,400	1,060	1,060	23,651	23,700	1,234	1,231	24,251	24,300	1,267	1,262		
13,801	13,850	719	719	17,101	17,150	891	891	20,401	20,450	1,062	1,062	23,701	23,750	1,236	1,234	24,301	24,350	1,270	1,265		
13,851	13,900	722	722	17,151	17,200	893	893	20,451	20,500	1,065	1,065	23,751	23,800	1,239	1,236	24,351	24,400	1,273	1,268		
13,901	13,950	724	724	17,201	17,250	896	896	20,501	20,550	1,067	1,067	24,001	24,050	1,253	1,249	24,401	24,450	1,276	1,270		
13,951	14,000	727	727	17,251	17,300	898	898	20,551	20,600	1,070	1,070	24,051	24,100	1,256	1,252	24,451	24,500	1,278	1,273		
14,001	14,050	729	729	17,301	17,350	901	901	20,601	20,650	1,073	1,073	24,101	24,150	1,259	1,255	24,501	24,550	1,281	1,275		
14,051	14,100	732	732	17,351	17,400	904	904	20,651	20,700	1,075	1,075	24,151	24,200	1,264	1,260	24,551	24,600	1,284	1,278		
14,101	14,150	735	735	17,401	17,450	906	906	20,701	20,750	1,078	1,078	24,601	24,650	1,287	1,281	24,651	24,700	1,289	1,283		
14,151	14,200	737	737	17,451	17,500	909	909	20,751	20,800	1,080	1,080	24,701	24,750	1,292	1,286	24,751	24,800	1,295	1,288		
14,201	14,250	740	740	17,501	17,550	911	911	20,801	20,850	1,083	1,083	24,801	24,850	1,298	1,291	24,851	24,900	1,301	1,294		
14,251	14,300	742	742	17,551	17,600	914	914	20,851	20,900	1,086	1,086	24,901	24,950	1,303	1,296	24,901	24,950	1,303	1,296		
14,301	14,350	745	745	17,601	17,650	917	917	20,901	20,950	1,088	1,088	24,951	25,000	1,306	1,299	24,951	25,000	1,309	1,301		
14,351	14,400	748	748	17,651	17,700	919	919	20,951	21,000	1,091	1,091	25,001	25,050	1,309	1,301	25,051	25,100	1,312	1,304		
14,401	14,450	750	750	17,701	17,750	922	922	21,001	21,050	1,093	1,093	25,101	25,150	1,312	1,307	25,151	25,200	1,317	1,309		
14,451	14,500	753	753	17,751	17,800	924	924	21,051	21,100	1,096	1,096	25,201	25,250	1,320	1,312	25,251	25,300	1,323	1,314		
14,501	14,550	755	755	17,801	17,850	927	927	21,101	21,150	1,099	1,099	25,301	25,350	1,326	1,317	25,351	25,400	1,329	1,320		
14,551	14,600	758	758	17,851	17,900	930	930	21,151	21,200	1,101	1,101	25,401	25,450	1,331	1,322	25,451	25,500	1,334	1,325		
14,601	14,650	761	761	17,901	17,950	932	932	21,201	21,250	1,104	1,104	25,501	25,550	1,337	1,327	25,551	25,600	1,340	1,330		
14,651	14,700	763	763	17,951	18,000	935	935	21,251	21,300	1,106	1,106	25,601	25,650	1,343	1,333	25,651	25,700	1,345	1,335		
14,701	14,750	766	766	18,001	18,050	937	937	21,301	21,350	1,109	1,109	25,701	25,750	1,346	1,334	25,751	25,800	1,349	1,337		
14,751	14,800	768	768	18,051	18,100	940	940	21,351	21,400	1,112	1,112	25,801	25,850	1,348	1,336	25,851	25,900	1,352	1,340		
14,801	14,850	771	771	18,101	18,150	943	943	21,401	21,450	1,114	1,114	25,901	25,950	1,355	1,343	25,901	25,950	1,358	1,345		
14,851	14,900	774	774	18,151	18,200	945	945	21,451	21,500	1,117	1,117	25,951	26,000	1,362	1,351	25,951	26,000	1,362	1,351		
14,901	14,950	776	776	18,201	18,250	948	948	21,501	21,550	1,119	1,119	26,001	26,050	1,365	1,353	26,001	26,050	1,365	1,353		
14,951	15,000	779	779	18,251	18,300	950	950	21,551	21,600	1,122	1,122	26,051	26,100	1,368	1,356	26,051	26,100	1,368	1,356		
15,001	15,050	781	781	18,301	18,350	953	953	21,601	21,650	1,125	1,125	26,101	26,150	1,370	1,359	26,151	26,200	1,373	1,361		
15,051	15,100	784	784	18,351	18,400	956	956	21,651	21,700	1,127	1,127	26,201	26,250	1,376	1,364	26,251	26,300	1,377	1,364		
15,101	15,150	787	787	18,401	18,450	958	958	21,701	21,750	1,130	1,130	26,301	26,350	1,382	1,370	26,351	26,400	1,388	1,372		
15,151	15,200	789	789	18,451	18,500	961	961	21,751	21,800	1,132</td											

2025 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate	
at least	but not more than	your tax is		at least	but not more than	your tax is		at least	but not more than	your tax is		at least	but not more than	your tax is	
26,401	26,450	1,387	1,374	29,701	29,750	1,571	1,546	33,001	33,050	1,755	1,717	36,301	36,350	1,940	1,889
26,451	26,500	1,390	1,377	29,751	29,800	1,574	1,548	33,051	33,100	1,758	1,720	36,351	36,400	1,942	1,892
26,501	26,550	1,393	1,379	29,801	29,850	1,577	1,551	33,101	33,150	1,761	1,723	36,401	36,450	1,945	1,894
26,551	26,600	1,396	1,382	29,851	29,900	1,580	1,554	33,151	33,200	1,764	1,725	36,451	36,500	1,948	1,897
26,601	26,650	1,398	1,385	29,901	29,950	1,582	1,556	33,201	33,250	1,767	1,728	36,501	36,550	1,951	1,899
26,651	26,700	1,401	1,387	29,951	30,000	1,585	1,559	33,251	33,300	1,769	1,730	36,551	36,600	1,954	1,902
26,701	26,750	1,404	1,390	30,001	30,050	1,588	1,561	33,301	33,350	1,772	1,733	36,601	36,650	1,956	1,905
26,751	26,800	1,407	1,392	30,051	30,100	1,591	1,564	33,351	33,400	1,775	1,736	36,651	36,700	1,959	1,907
26,801	26,850	1,409	1,395	30,101	30,150	1,594	1,567	33,401	33,450	1,778	1,738	36,701	36,750	1,962	1,910
26,851	26,900	1,412	1,398	30,151	30,200	1,596	1,569	33,451	33,500	1,781	1,741	36,751	36,800	1,965	1,912
26,901	26,950	1,415	1,400	30,201	30,250	1,599	1,572	33,501	33,550	1,783	1,743	36,801	36,850	1,967	1,915
26,951	27,000	1,418	1,403	30,251	30,300	1,602	1,574	33,551	33,600	1,786	1,746	36,851	36,900	1,970	1,918
27,001	27,050	1,421	1,405	30,301	30,350	1,605	1,577	33,601	33,650	1,789	1,749	36,901	36,950	1,973	1,920
27,051	27,100	1,423	1,408	30,351	30,400	1,608	1,580	33,651	33,700	1,792	1,751	36,951	37,000	1,976	1,923
27,101	27,150	1,426	1,411	30,401	30,450	1,610	1,582	33,701	33,750	1,794	1,754	37,001	37,050	1,979	1,925
27,151	27,200	1,429	1,413	30,451	30,500	1,613	1,585	33,751	33,800	1,797	1,756	37,051	37,100	1,981	1,928
27,201	27,250	1,432	1,416	30,501	30,550	1,616	1,587	33,801	33,850	1,800	1,759	37,101	37,150	1,984	1,931
27,251	27,300	1,435	1,418	30,551	30,600	1,619	1,590	33,851	33,900	1,803	1,762	37,151	37,200	1,987	1,933
27,301	27,350	1,437	1,421	30,601	30,650	1,622	1,593	33,901	33,950	1,806	1,764	37,201	37,250	1,990	1,936
27,351	27,400	1,440	1,424	30,651	30,700	1,624	1,595	33,951	34,000	1,808	1,767	37,251	37,300	1,993	1,938
27,401	27,450	1,443	1,426	30,701	30,750	1,627	1,598	34,001	34,050	1,811	1,769	37,301	37,350	1,995	1,941
27,451	27,500	1,446	1,429	30,751	30,800	1,630	1,600	34,051	34,100	1,814	1,772	37,351	37,400	1,998	1,944
27,501	27,550	1,449	1,431	30,801	30,850	1,633	1,603	34,101	34,150	1,817	1,775	37,401	37,450	2,001	1,946
27,551	27,600	1,451	1,434	30,851	30,900	1,635	1,606	34,151	34,200	1,820	1,777	37,451	37,500	2,004	1,949
27,601	27,650	1,454	1,437	30,901	30,950	1,638	1,608	34,201	34,250	1,822	1,780	37,501	37,550	2,007	1,951
27,651	27,700	1,457	1,439	30,951	31,000	1,641	1,611	34,251	34,300	1,825	1,782	37,551	37,600	2,009	1,954
27,701	27,750	1,460	1,442	31,001	31,050	1,644	1,613	34,301	34,350	1,828	1,785	37,601	37,650	2,012	1,957
27,751	27,800	1,462	1,444	31,051	31,100	1,647	1,616	34,351	34,400	1,831	1,788	37,651	37,700	2,015	1,959
27,801	27,850	1,465	1,447	31,101	31,150	1,649	1,619	34,401	34,450	1,834	1,790	37,701	37,750	2,018	1,962
27,851	27,900	1,468	1,450	31,151	31,200	1,652	1,621	34,451	34,500	1,836	1,793	37,751	37,800	2,020	1,964
27,901	27,950	1,471	1,452	31,201	31,250	1,655	1,624	34,501	34,550	1,839	1,795	37,801	37,850	2,023	1,967
27,951	28,000	1,474	1,455	31,251	31,300	1,658	1,626	34,551	34,600	1,842	1,798	37,851	37,900	2,026	1,970
28,001	28,050	1,476	1,457	31,301	31,350	1,661	1,629	34,601	34,650	1,845	1,801	37,901	37,950	2,029	1,972
28,051	28,100	1,479	1,460	31,351	31,400	1,663	1,632	34,651	34,700	1,847	1,803	37,951	38,000	2,032	1,975
28,101	28,150	1,482	1,463	31,401	31,450	1,666	1,634	34,701	34,750	1,850	1,806	38,001	38,050	2,034	1,977
28,151	28,200	1,485	1,465	31,451	31,500	1,669	1,637	34,751	34,800	1,853	1,808	38,051	38,100	2,037	1,980
28,201	28,250	1,488	1,468	31,501	31,550	1,672	1,639	34,801	34,850	1,856	1,811	38,101	38,150	2,040	1,983
28,251	28,300	1,490	1,470	31,551	31,600	1,675	1,642	34,851	34,900	1,859	1,814	38,151	38,200	2,043	1,985
28,301	28,350	1,493	1,473	31,601	31,650	1,677	1,645	34,901	34,950	1,861	1,816	38,201	38,250	2,046	1,988
28,351	28,400	1,496	1,476	31,651	31,700	1,680	1,647	34,951	35,000	1,864	1,819	38,251	38,300	2,048	1,990
28,401	28,450	1,499	1,478	31,701	31,750	1,683	1,650	35,001	35,050	1,867	1,821	38,301	38,350	2,051	1,993
28,451	28,500	1,502	1,481	31,751	31,800	1,686	1,652	35,051	35,100	1,870	1,824	38,351	38,400	2,054	1,996
28,501	28,550	1,504	1,483	31,801	31,850	1,688	1,655	35,101	35,150	1,873	1,827	38,401	38,450	2,057	1,998
28,551	28,600	1,507	1,486	31,851	31,900	1,691	1,658	35,151	35,200	1,875	1,829	38,451	38,500	2,060	2,001
28,601	28,650	1,510	1,489	31,901	31,950	1,694	1,660	35,201	35,250	1,878	1,832	38,501	38,550	2,062	2,003
28,651	28,700	1,513	1,491	31,951	32,000	1,697	1,663	35,251	35,300	1,881	1,834	38,551	38,600	2,065	2,006
28,701	28,750	1,515	1,494	32,001	32,050	1,700	1,665	35,301	35,350	1,884	1,837	38,601	38,650	2,068	2,009
28,751	28,800	1,518	1,496	32,051	32,100	1,702	1,668	35,351	35,400	1,887	1,840	38,651	38,700	2,071	2,011
28,801	28,850	1,521	1,499	32,101	32,150	1,705	1,671</td								

2025 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		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
39,601	39,650	2,124	2,061	42,901	42,950	2,308	2,232	46,201	46,250	2,492	2,405	49,501	49,550	2,676	2,589
39,651	39,700	2,126	2,063	42,951	43,000	2,311	2,235	46,251	46,300	2,495	2,407	49,551	49,600	2,679	2,592
39,701	39,750	2,129	2,066	43,001	43,050	2,313	2,237	46,301	46,350	2,498	2,410	49,601	49,650	2,682	2,594
39,751	39,800	2,132	2,068	43,051	43,100	2,316	2,240	46,351	46,400	2,500	2,413	49,651	49,700	2,684	2,597
39,801	39,850	2,135	2,071	43,101	43,150	2,319	2,243	46,401	46,450	2,503	2,416	49,701	49,750	2,687	2,600
39,851	39,900	2,138	2,074	43,151	43,200	2,322	2,245	46,451	46,500	2,506	2,419	49,751	49,800	2,690	2,603
39,901	39,950	2,140	2,076	43,201	43,250	2,325	2,248	46,501	46,600	2,512	2,424	49,801	49,850	2,693	2,605
39,951	40,000	2,143	2,079	43,251	43,300	2,327	2,250	46,601	46,650	2,514	2,427	49,851	49,900	2,696	2,608
40,001	40,050	2,146	2,081	43,301	43,350	2,330	2,253	46,651	46,700	2,517	2,430	49,901	49,950	2,698	2,611
40,051	40,100	2,149	2,084	43,351	43,400	2,333	2,256	46,701	46,750	2,520	2,432	49,951	50,000	2,701	2,614
40,101	40,150	2,152	2,087	43,401	43,450	2,336	2,258	46,751	46,800	2,523	2,435	50,001	50,050	2,704	2,617
40,151	40,200	2,154	2,089	43,451	43,500	2,339	2,261	46,801	46,850	2,525	2,438	50,051	50,100	2,707	2,619
40,201	40,250	2,157	2,092	43,501	43,550	2,341	2,263	46,851	46,900	2,528	2,441	50,101	50,150	2,710	2,622
40,251	40,300	2,160	2,094	43,551	43,600	2,344	2,266	46,901	46,950	2,531	2,444	50,151	50,200	2,712	2,625
40,301	40,350	2,163	2,097	43,601	43,650	2,347	2,269	46,951	47,000	2,534	2,446	50,201	50,250	2,715	2,628
40,351	40,400	2,166	2,100	43,651	43,700	2,350	2,271	47,001	47,050	2,537	2,449	50,251	50,300	2,718	2,631
40,401	40,450	2,168	2,102	43,701	43,750	2,352	2,274	47,051	47,100	2,539	2,452	50,301	50,350	2,721	2,633
40,451	40,500	2,171	2,105	43,751	43,800	2,355	2,276	47,101	47,150	2,542	2,455	50,351	50,400	2,724	2,636
40,501	40,550	2,174	2,107	43,801	43,850	2,358	2,279	47,151	47,200	2,545	2,458	50,401	50,450	2,726	2,639
40,551	40,600	2,177	2,110	43,851	43,900	2,361	2,282	47,201	47,250	2,548	2,460	50,451	50,500	2,729	2,642
40,601	40,650	2,180	2,113	43,901	43,950	2,364	2,284	47,251	47,300	2,551	2,463	50,501	50,550	2,732	2,645
40,651	40,700	2,182	2,115	43,951	44,000	2,366	2,287	47,301	47,350	2,553	2,466	50,551	50,600	2,735	2,647
40,701	40,750	2,185	2,118	44,001	44,050	2,369	2,289	47,351	47,400	2,556	2,469	50,601	50,650	2,738	2,650
40,751	40,800	2,188	2,120	44,051	44,100	2,372	2,292	47,401	47,450	2,559	2,472	50,651	50,700	2,740	2,653
40,801	40,850	2,191	2,123	44,101	44,150	2,375	2,295	47,451	47,500	2,562	2,474	50,701	50,750	2,743	2,656
40,851	40,900	2,193	2,126	44,151	44,200	2,378	2,297	47,501	47,550	2,565	2,477	50,751	50,800	2,746	2,658
40,901	40,950	2,196	2,128	44,201	44,250	2,380	2,300	47,551	47,600	2,567	2,480	50,801	50,850	2,749	2,661
40,951	41,000	2,199	2,131	44,251	44,300	2,383	2,302	47,601	47,650	2,570	2,483	50,851	50,900	2,751	2,664
41,001	41,050	2,202	2,133	44,301	44,350	2,386	2,305	47,651	47,700	2,573	2,485	50,901	50,950	2,754	2,667
41,051	41,100	2,205	2,136	44,351	44,400	2,389	2,308	47,701	47,750	2,576	2,488	50,951	51,000	2,757	2,670
41,101	41,150	2,207	2,139	44,401	44,450	2,392	2,310	47,751	47,800	2,578	2,491	51,001	51,050	2,760	2,672
41,151	41,200	2,210	2,141	44,451	44,500	2,394	2,313	47,801	47,850	2,581	2,494	51,051	51,100	2,763	2,675
41,201	41,250	2,213	2,144	44,501	44,550	2,397	2,315	47,851	47,900	2,584	2,497	51,101	51,150	2,765	2,678
41,251	41,300	2,216	2,146	44,551	44,600	2,400	2,318	47,901	47,950	2,587	2,499	51,151	51,200	2,768	2,681
41,301	41,350	2,219	2,149	44,601	44,650	2,403	2,321	47,951	48,000	2,590	2,502	51,201	51,250	2,771	2,684
41,351	41,400	2,221	2,152	44,651	44,700	2,405	2,323	48,001	48,050	2,592	2,505	51,251	51,300	2,774	2,686
41,401	41,450	2,224	2,154	44,701	44,750	2,408	2,326	48,051	48,100	2,595	2,508	51,301	51,350	2,777	2,689
41,451	41,500	2,227	2,157	44,751	44,800	2,411	2,328	48,101	48,150	2,598	2,511	51,351	51,400	2,779	2,692
41,501	41,550	2,230	2,159	44,801	44,850	2,414	2,331	48,151	48,200	2,601	2,513	51,401	51,450	2,782	2,695
41,551	41,600	2,233	2,162	44,851	44,900	2,417	2,334	48,201	48,250	2,604	2,516	51,451	51,500	2,785	2,698
41,601	41,650	2,235	2,165	44,901	44,950	2,419	2,336	48,251	48,300	2,606	2,519	51,501	51,550	2,788	2,700
41,651	41,700	2,238	2,167	44,951	45,000	2,422	2,339	48,301	48,350	2,609	2,522	51,551	51,600	2,791	2,703
41,701	41,750	2,241	2,170	45,001	45,050	2,425	2,341	48,351	48,400	2,612	2,525	51,601	51,650	2,793	2,706
41,751	41,800	2,244	2,172	45,051	45,100	2,428	2,344	48,401	48,450	2,615	2,527	51,651	51,700	2,796	2,709
41,801	41,850	2,246	2,175	45,101	45,150	2,431	2,347	48,451	48,500	2,618	2,530	51,701	51,750	2,799	2,711
41,851	41,900	2,249	2,178	45,151	45,200	2,433	2,349	48,501	48,550	2,620	2,533	51,751	51,800	2,802	2,714
41,901	41,950	2,252	2,180	45,201	45,250	2,436	2,352	48,551	48,600	2,623	2,536	51,801	51,850	2,804	2,717
41,951	42,000	2,255	2,183	45,251	45,300	2,439	2,354	48,601	48,650	2,626	2,539	51,851	51,900	2,807	2,720
42,001	42,050	2,258	2,185	45,301	45,350	2,442	2,357	48,651	48,700						

2025 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		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
52,801	52,850	2,860	2,773	56,101	56,150	3,044	2,957	59,401	59,450	3,229	3,141	62,701	62,750	3,413	3,325
52,851	52,900	2,863	2,776	56,151	56,200	3,047	2,960	59,451	59,500	3,231	3,144	62,751	62,800	3,415	3,328
52,901	52,950	2,866	2,778	56,201	56,250	3,050	2,963	59,501	59,550	3,234	3,147	62,801	62,850	3,418	3,331
52,951	53,000	2,869	2,781	56,251	56,300	3,053	2,965	59,551	59,600	3,237	3,150	62,851	62,900	3,421	3,334
53,001	53,050	2,871	2,784	56,301	56,350	3,056	2,968	59,601	59,650	3,240	3,152	62,901	62,950	3,424	3,336
53,051	53,100	2,874	2,787	56,351	56,400	3,058	2,971	59,651	59,700	3,242	3,155	62,951	63,000	3,427	3,339
53,101	53,150	2,877	2,790	56,401	56,450	3,061	2,974	59,701	59,750	3,245	3,158	63,001	63,050	3,429	3,342
53,151	53,200	2,880	2,792	56,451	56,500	3,064	2,977	59,751	59,800	3,248	3,161	63,051	63,100	3,432	3,345
53,201	53,250	2,883	2,795	56,501	56,550	3,067	2,979	59,801	59,850	3,251	3,163	63,101	63,150	3,435	3,348
53,251	53,300	2,885	2,798	56,551	56,600	3,070	2,982	59,851	59,900	3,254	3,166	63,151	63,200	3,438	3,350
53,301	53,350	2,888	2,801	56,601	56,650	3,072	2,985	59,901	59,950	3,256	3,169	63,201	63,250	3,441	3,353
53,351	53,400	2,891	2,804	56,651	56,700	3,075	2,988	59,951	60,000	3,259	3,172	63,251	63,300	3,443	3,356
53,401	53,450	2,894	2,806	56,701	56,750	3,078	2,990	60,001	60,050	3,262	3,175	63,301	63,350	3,446	3,359
53,451	53,500	2,897	2,809	56,751	56,800	3,081	2,993	60,051	60,100	3,265	3,177	63,351	63,400	3,449	3,362
53,501	53,550	2,899	2,812	56,801	56,850	3,083	2,996	60,101	60,150	3,268	3,180	63,401	63,450	3,452	3,364
53,551	53,600	2,902	2,815	56,851	56,900	3,086	2,999	60,151	60,200	3,270	3,183	63,451	63,500	3,455	3,367
53,601	53,650	2,905	2,818	56,901	56,950	3,089	3,002	60,201	60,250	3,273	3,186	63,501	63,550	3,457	3,370
53,651	53,700	2,908	2,820	56,951	57,000	3,092	3,004	60,251	60,300	3,276	3,189	63,551	63,600	3,460	3,373
53,701	53,750	2,910	2,823	57,001	57,050	3,095	3,007	60,301	60,350	3,279	3,191	63,601	63,650	3,463	3,376
53,751	53,800	2,913	2,826	57,051	57,100	3,097	3,010	60,351	60,400	3,282	3,194	63,651	63,700	3,466	3,378
53,801	53,850	2,916	2,829	57,101	57,150	3,100	3,013	60,401	60,450	3,284	3,197	63,701	63,750	3,468	3,381
53,851	53,900	2,919	2,831	57,151	57,200	3,103	3,016	60,451	60,500	3,287	3,200	63,751	63,800	3,471	3,384
53,901	53,950	2,922	2,834	57,201	57,250	3,106	3,018	60,501	60,550	3,290	3,203	63,801	63,850	3,474	3,387
53,951	54,000	2,924	2,837	57,251	57,300	3,109	3,021	60,551	60,600	3,293	3,205	63,851	63,900	3,477	3,389
54,001	54,050	2,927	2,840	57,301	57,350	3,111	3,024	60,601	60,650	3,296	3,208	63,901	63,950	3,480	3,392
54,051	54,100	2,930	2,843	57,351	57,400	3,114	3,027	60,651	60,700	3,298	3,211	63,951	64,000	3,482	3,395
54,101	54,150	2,933	2,845	57,401	57,450	3,117	3,030	60,701	60,750	3,301	3,214	64,001	64,050	3,485	3,398
54,151	54,200	2,936	2,848	57,451	57,500	3,120	3,032	60,751	60,800	3,304	3,216	64,051	64,100	3,488	3,401
54,201	54,250	2,938	2,851	57,501	57,550	3,123	3,035	60,801	60,850	3,307	3,219	64,101	64,150	3,491	3,403
54,251	54,300	2,941	2,854	57,551	57,600	3,125	3,038	60,851	60,900	3,309	3,222	64,151	64,200	3,494	3,406
54,301	54,350	2,944	2,857	57,601	57,650	3,128	3,041	60,901	60,950	3,312	3,225	64,201	64,250	3,496	3,409
54,351	54,400	2,947	2,859	57,651	57,700	3,131	3,043	60,951	61,000	3,315	3,228	64,251	64,300	3,499	3,412
54,401	54,450	2,950	2,862	57,701	57,750	3,134	3,046	61,001	61,050	3,318	3,230	64,301	64,350	3,502	3,415
54,451	54,500	2,952	2,865	57,751	57,800	3,136	3,049	61,051	61,100	3,321	3,233	64,351	64,400	3,505	3,417
54,501	54,550	2,955	2,868	57,801	57,850	3,139	3,052	61,101	61,150	3,323	3,236	64,401	64,450	3,508	3,420
54,551	54,600	2,958	2,871	57,851	57,900	3,142	3,055	61,151	61,200	3,326	3,239	64,451	64,500	3,510	3,423
54,601	54,650	2,961	2,873	57,901	57,950	3,145	3,057	61,201	61,250	3,329	3,242	64,501	64,550	3,513	3,426
54,651	54,700	2,963	2,876	57,951	58,000	3,148	3,060	61,251	61,300	3,332	3,244	64,551	64,600	3,516	3,429
54,701	54,750	2,966	2,879	58,001	58,050	3,150	3,063	61,301	61,350	3,335	3,247	64,601	64,650	3,519	3,431
54,751	54,800	2,969	2,882	58,051	58,100	3,153	3,066	61,351	61,400	3,337	3,250	64,651	64,700	3,521	3,434
54,801	54,850	2,972	2,884	58,101	58,150	3,156	3,069	61,401	61,450	3,340	3,253	64,701	64,750	3,524	3,437
54,851	54,900	2,975	2,887	58,151	58,200	3,159	3,071	61,451	61,500	3,343	3,256	64,751	64,800	3,527	3,440
54,901	54,950	2,977	2,890	58,201	58,250	3,162	3,074	61,501	61,550	3,346	3,258	64,801	64,850	3,530	3,442
54,951	55,000	2,980	2,893	58,251	58,300	3,164	3,077	61,551	61,600	3,349	3,261	64,851	64,900	3,533	3,445
55,001	55,050	2,983	2,896	58,301	58,350	3,167	3,080	61,601	61,650	3,351	3,264	64,901	64,950	3,535	3,448
55,051	55,100	2,986	2,898	58,351	58,400	3,170	3,083	61,651	61,700	3,354	3,267	64,951	65,000	3,538	3,451
55,101	55,150	2,989	2,901	58,401	58,450	3,173	3,085	61,701	61,750	3,357	3,269	65,001	65,050	3,541	3,454
55,151	55,200	2,991	2,904	58,451	58,500	3,176	3,088	61,751	61,800	3,360	3,272	65,051	65,100	3,544	3,456
55,201	55,250	2,994	2,907	58,501	58,550	3,178	3,091	61,801	61,850						

2025 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		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
66,001	66,050	3,597	3,509	69,301	69,350	3,781	3,694	72,601	72,650	3,965	3,878	75,901	75,950	4,149	4,062
66,051	66,100	3,600	3,512	69,351	69,400	3,784	3,696	72,651	72,700	3,968	3,880	75,951	76,000	4,152	4,065
66,101	66,150	3,602	3,515	69,401	69,450	3,787	3,699	72,701	72,750	3,971	3,883	76,001	76,050	4,155	4,067
66,151	66,200	3,605	3,518	69,451	69,500	3,789	3,702	72,751	72,800	3,973	3,886	76,051	76,100	4,158	4,070
66,201	66,250	3,608	3,521	69,501	69,550	3,792	3,705	72,801	72,850	3,976	3,889	76,101	76,150	4,160	4,073
66,251	66,300	3,611	3,523	69,551	69,600	3,795	3,708	72,851	72,900	3,979	3,892	76,151	76,200	4,163	4,076
66,301	66,350	3,614	3,526	69,601	69,650	3,798	3,710	72,901	72,950	3,982	3,894	76,201	76,250	4,166	4,079
66,351	66,400	3,616	3,529	69,651	69,700	3,800	3,713	72,951	73,000	3,985	3,897	76,251	76,300	4,169	4,081
66,401	66,450	3,619	3,532	69,701	69,750	3,803	3,716	73,001	73,050	3,987	3,900	76,301	76,350	4,172	4,084
66,451	66,500	3,622	3,535	69,751	69,800	3,806	3,719	73,051	73,100	3,990	3,903	76,351	76,400	4,174	4,087
66,501	66,550	3,625	3,537	69,801	69,850	3,809	3,721	73,101	73,150	3,993	3,906	76,401	76,450	4,177	4,090
66,551	66,600	3,628	3,540	69,851	69,900	3,812	3,724	73,151	73,200	3,996	3,908	76,451	76,500	4,180	4,093
66,601	66,650	3,630	3,543	69,901	69,950	3,814	3,727	73,201	73,250	3,999	3,911	76,501	76,550	4,183	4,095
66,651	66,700	3,633	3,546	69,951	70,000	3,817	3,730	73,251	73,300	4,001	3,914	76,551	76,600	4,186	4,098
66,701	66,750	3,636	3,548	70,001	70,050	3,820	3,733	73,301	73,350	4,004	3,917	76,601	76,650	4,188	4,101
66,751	66,800	3,639	3,551	70,051	70,100	3,823	3,735	73,351	73,400	4,007	3,920	76,651	76,700	4,191	4,104
66,801	66,850	3,641	3,554	70,101	70,150	3,826	3,738	73,401	73,450	4,010	3,922	76,701	76,750	4,194	4,106
66,851	66,900	3,644	3,557	70,151	70,200	3,828	3,741	73,451	73,500	4,013	3,925	76,751	76,800	4,197	4,109
66,901	66,950	3,647	3,560	70,201	70,250	3,831	3,744	73,501	73,550	4,015	3,928	76,801	76,850	4,199	4,112
66,951	67,000	3,650	3,562	70,251	70,300	3,834	3,747	73,551	73,600	4,018	3,931	76,851	76,900	4,202	4,115
67,001	67,050	3,653	3,565	70,301	70,350	3,837	3,749	73,601	73,650	4,021	3,934	76,901	76,950	4,205	4,118
67,051	67,100	3,655	3,568	70,351	70,400	3,840	3,752	73,651	73,700	4,024	3,936	76,951	77,000	4,208	4,120
67,101	67,150	3,658	3,571	70,401	70,450	3,842	3,755	73,701	73,750	4,026	3,939	77,001	77,050	4,211	4,123
67,151	67,200	3,661	3,574	70,451	70,500	3,845	3,758	73,751	73,800	4,029	3,942	77,051	77,100	4,213	4,126
67,201	67,250	3,664	3,576	70,501	70,550	3,848	3,761	73,801	73,850	4,032	3,945	77,101	77,150	4,216	4,129
67,251	67,300	3,667	3,579	70,551	70,600	3,851	3,763	73,851	73,900	4,035	3,947	77,151	77,200	4,219	4,132
67,301	67,350	3,669	3,582	70,601	70,650	3,854	3,766	73,901	73,950	4,038	3,950	77,201	77,250	4,222	4,134
67,351	67,400	3,672	3,585	70,651	70,700	3,856	3,769	73,951	74,000	4,040	3,953	77,251	77,300	4,225	4,137
67,401	67,450	3,675	3,588	70,701	70,750	3,859	3,772	74,001	74,050	4,043	3,956	77,301	77,350	4,227	4,140
67,451	67,500	3,678	3,590	70,751	70,800	3,862	3,774	74,051	74,100	4,046	3,959	77,351	77,400	4,230	4,143
67,501	67,550	3,681	3,593	70,801	70,850	3,865	3,777	74,101	74,150	4,049	3,961	77,401	77,450	4,233	4,146
67,551	67,600	3,683	3,596	70,851	70,900	3,867	3,780	74,151	74,200	4,052	3,964	77,451	77,500	4,236	4,148
67,601	67,650	3,686	3,599	70,901	70,950	3,870	3,783	74,201	74,250	4,054	3,967	77,501	77,550	4,239	4,151
67,651	67,700	3,689	3,601	70,951	71,000	3,873	3,786	74,251	74,300	4,057	3,970	77,551	77,600	4,241	4,154
67,701	67,750	3,692	3,604	71,001	71,050	3,876	3,788	74,301	74,350	4,060	3,973	77,601	77,650	4,244	4,157
67,751	67,800	3,694	3,607	71,051	71,100	3,879	3,791	74,351	74,400	4,063	3,975	77,651	77,700	4,247	4,159
67,801	67,850	3,697	3,610	71,101	71,150	3,881	3,794	74,401	74,450	4,066	3,978	77,701	77,750	4,250	4,162
67,851	67,900	3,700	3,613	71,151	71,200	3,884	3,797	74,451	74,500	4,068	3,981	77,751	77,800	4,252	4,165
67,901	67,950	3,703	3,615	71,201	71,250	3,887	3,800	74,501	74,550	4,071	3,984	77,801	77,850	4,255	4,168
67,951	68,000	3,706	3,618	71,251	71,300	3,890	3,802	74,551	74,600	4,074	3,987	77,851	77,900	4,258	4,171
68,001	68,050	3,708	3,621	71,301	71,350	3,893	3,805	74,601	74,650	4,077	3,989	77,901	77,950	4,261	4,173
68,051	68,100	3,711	3,624	71,351	71,400	3,895	3,808	74,651	74,700	4,079	3,992	77,951	78,000	4,264	4,176
68,101	68,150	3,714	3,627	71,401	71,450	3,898	3,811	74,701	74,750	4,082	3,995	78,001	78,050	4,266	4,179
68,151	68,200	3,717	3,629	71,451	71,500	3,901	3,814	74,751	74,800	4,085	3,998	78,051	78,100	4,269	4,182
68,201	68,250	3,720	3,632	71,501	71,550	3,904	3,816	74,801	74,850	4,088	4,000	78,101	78,150	4,272	4,185
68,251	68,300	3,722	3,635	71,551	71,600	3,907	3,819	74,851	74,900	4,091	4,003	78,151	78,200	4,275	4,187
68,301	68,350	3,725	3,638	71,601	71,650	3,909	3,822	74,901	74,950	4,093	4,006	78,201	78,250	4,278	4,190
68,351	68,400	3,728	3,641	71,651	71,700	3,912	3,825	74,951	75,000	4,096	4,009	78,251	78,300	4,280	4,193
68,401	68,450	3,731	3,643	71,701	71,750	3,915	3,827	75,001							

2025 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		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
79,201	79,250	4,333	4,246	82,501	82,550	4,518	4,430	85,801	85,850	4,702	4,614	89,101	89,150	4,886	4,798
79,251	79,300	4,336	4,249	82,551	82,600	4,520	4,433	85,851	85,900	4,704	4,617	89,151	89,200	4,889	4,801
79,301	79,350	4,339	4,252	82,601	82,650	4,523	4,436	85,901	85,950	4,707	4,620	89,201	89,250	4,891	4,804
79,351	79,400	4,342	4,254	82,651	82,700	4,526	4,438	85,951	86,000	4,710	4,623	89,251	89,300	4,894	4,807
79,401	79,450	4,345	4,257	82,701	82,750	4,529	4,441	86,001	86,050	4,713	4,625	89,301	89,350	4,897	4,810
79,451	79,500	4,347	4,260	82,751	82,800	4,531	4,444	86,051	86,100	4,716	4,628	89,351	89,400	4,900	4,812
79,501	79,550	4,350	4,263	82,801	82,850	4,534	4,447	86,101	86,150	4,718	4,631	89,401	89,450	4,903	4,815
79,551	79,600	4,353	4,266	82,851	82,900	4,537	4,450	86,151	86,200	4,721	4,634	89,451	89,500	4,905	4,818
79,601	79,650	4,356	4,268	82,901	82,950	4,540	4,452	86,201	86,250	4,724	4,637	89,501	89,550	4,908	4,821
79,651	79,700	4,358	4,271	82,951	83,000	4,543	4,455	86,251	86,300	4,727	4,639	89,551	89,600	4,911	4,824
79,701	79,750	4,361	4,274	83,001	83,050	4,545	4,458	86,301	86,350	4,730	4,642	89,601	89,650	4,914	4,826
79,751	79,800	4,364	4,277	83,051	83,100	4,548	4,461	86,351	86,400	4,732	4,645	89,651	89,700	4,916	4,829
79,801	79,850	4,367	4,279	83,101	83,150	4,551	4,464	86,401	86,450	4,735	4,648	89,701	89,750	4,919	4,832
79,851	79,900	4,370	4,282	83,151	83,200	4,554	4,466	86,451	86,500	4,738	4,651	89,751	89,800	4,922	4,835
79,901	79,950	4,372	4,285	83,201	83,250	4,557	4,469	86,501	86,550	4,741	4,653	89,801	89,850	4,925	4,837
79,951	80,000	4,375	4,288	83,251	83,300	4,559	4,472	86,551	86,600	4,744	4,656	89,851	89,900	4,928	4,840
80,001	80,050	4,378	4,291	83,301	83,350	4,562	4,475	86,601	86,650	4,746	4,659	89,901	89,950	4,930	4,843
80,051	80,100	4,381	4,293	83,351	83,400	4,565	4,478	86,651	86,700	4,749	4,662	89,951	90,000	4,933	4,846
80,101	80,150	4,384	4,296	83,401	83,450	4,568	4,480	86,701	86,750	4,752	4,664	90,001	90,050	4,936	4,849
80,151	80,200	4,386	4,299	83,451	83,500	4,571	4,483	86,751	86,800	4,755	4,667	90,051	90,100	4,939	4,851
80,201	80,250	4,389	4,302	83,501	83,550	4,573	4,486	86,801	86,850	4,757	4,670	90,101	90,150	4,942	4,854
80,251	80,300	4,392	4,305	83,551	83,600	4,576	4,489	86,851	86,900	4,760	4,673	90,151	90,200	4,944	4,857
80,301	80,350	4,395	4,307	83,601	83,650	4,579	4,492	86,901	86,950	4,763	4,676	90,201	90,250	4,947	4,860
80,351	80,400	4,398	4,310	83,651	83,700	4,582	4,494	86,951	87,000	4,766	4,678	90,251	90,300	4,950	4,863
80,401	80,450	4,400	4,313	83,701	83,750	4,584	4,497	87,001	87,050	4,769	4,681	90,301	90,350	4,953	4,865
80,451	80,500	4,403	4,316	83,751	83,800	4,587	4,500	87,051	87,100	4,771	4,684	90,351	90,400	4,956	4,868
80,501	80,550	4,406	4,319	83,801	83,850	4,590	4,503	87,101	87,150	4,774	4,687	90,401	90,450	4,958	4,871
80,551	80,600	4,409	4,321	83,851	83,900	4,593	4,505	87,151	87,200	4,777	4,690	90,451	90,500	4,961	4,874
80,601	80,650	4,412	4,324	83,901	83,950	4,596	4,508	87,201	87,250	4,780	4,692	90,501	90,550	4,964	4,877
80,651	80,700	4,414	4,327	83,951	84,000	4,598	4,511	87,251	87,300	4,783	4,695	90,551	90,600	4,967	4,879
80,701	80,750	4,417	4,330	84,001	84,050	4,601	4,514	87,301	87,350	4,785	4,698	90,601	90,650	4,970	4,882
80,751	80,800	4,420	4,332	84,051	84,100	4,604	4,517	87,351	87,400	4,788	4,701	90,651	90,700	4,972	4,885
80,801	80,850	4,423	4,335	84,101	84,150	4,607	4,519	87,401	87,450	4,791	4,704	90,701	90,750	4,975	4,888
80,851	80,900	4,425	4,338	84,151	84,200	4,610	4,522	87,451	87,500	4,794	4,706	90,751	90,800	4,978	4,890
80,901	80,950	4,428	4,341	84,201	84,250	4,612	4,525	87,501	87,550	4,797	4,709	90,801	90,850	4,981	4,893
80,951	81,000	4,431	4,344	84,251	84,300	4,615	4,528	87,551	87,600	4,799	4,712	90,851	90,900	4,983	4,896
81,001	81,050	4,434	4,346	84,301	84,350	4,618	4,531	87,601	87,650	4,802	4,715	90,901	90,950	4,986	4,899
81,051	81,100	4,437	4,349	84,351	84,400	4,621	4,533	87,651	87,700	4,805	4,717	90,951	91,000	4,989	4,902
81,101	81,150	4,439	4,352	84,401	84,450	4,624	4,536	87,701	87,750	4,808	4,720	91,001	91,050	4,992	4,904
81,151	81,200	4,442	4,355	84,451	84,500	4,626	4,539	87,751	87,800	4,810	4,723	91,051	91,100	4,995	4,907
81,201	81,250	4,445	4,358	84,501	84,550	4,629	4,542	87,801	87,850	4,813	4,726	91,101	91,150	4,997	4,910
81,251	81,300	4,448	4,360	84,551	84,600	4,632	4,545	87,851	87,900	4,816	4,729	91,151	91,200	5,000	4,913
81,301	81,350	4,451	4,363	84,601	84,650	4,635	4,547	87,901	87,950	4,819	4,731	91,201	91,250	5,003	4,916
81,351	81,400	4,453	4,366	84,651	84,700	4,637	4,550	87,951	88,000	4,822	4,734	91,251	91,300	5,006	4,918
81,401	81,450	4,456	4,369	84,701	84,750	4,640	4,553	88,001	88,050	4,824	4,737	91,301	91,350	5,009	4,921
81,451	81,500	4,459	4,372	84,751	84,800	4,643	4,556	88,051	88,100	4,827	4,740	91,351	91,400	5,011	4,924
81,501	81,550	4,462	4,374	84,801	84,850	4,646	4,558	88,101	88,150	4,830	4,743	91,401	91,450	5,014	4,927
81,551	81,600	4,465	4,377	84,851	84,900	4,649	4,561	88,151	88,200	4,833	4,745	91,451	91,500	5,017	4,930
81,601	81,650	4,467	4,380	84,901	84,950	4,651	4,564	88,201	88,250						

2025 KANSAS TAX TABLE (continued)

If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		and you are Married Filing Joint		If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		and you are Married Filing Joint		If line 7, Form K-40 is —		and you are Single, Head of Household or Married Filing Separate		and you are Married Filing Joint	
at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than	at least	but not more than
92,401	92,450	5,070	4,983	94,301	94,350	5,176	5,089	96,201	96,250	5,282	5,195	98,101	98,150	5,388	5,301		
92,451	92,500	5,073	4,985	94,351	94,400	5,179	5,091	96,251	96,300	5,285	5,197	98,151	98,200	5,391	5,303		
92,501	92,550	5,076	4,988	94,401	94,450	5,182	5,094	96,301	96,350	5,288	5,200	98,201	98,250	5,394	5,306		
92,551	92,600	5,078	4,991	94,451	94,500	5,184	5,097	96,351	96,400	5,290	5,203	98,251	98,300	5,396	5,309		
92,601	92,650	5,081	4,994	94,501	94,550	5,187	5,100	96,401	96,450	5,293	5,206	98,301	98,350	5,399	5,312		
92,651	92,700	5,084	4,996	94,551	94,600	5,190	5,103	96,451	96,500	5,296	5,209	98,351	98,400	5,402	5,315		
92,701	92,750	5,087	4,999	94,601	94,650	5,193	5,105	96,551	96,600	5,302	5,214	98,401	98,450	5,405	5,317		
92,751	92,800	5,089	5,002	94,651	94,700	5,195	5,108	96,601	96,650	5,304	5,217	98,451	98,500	5,408	5,320		
92,801	92,850	5,092	5,005	94,701	94,750	5,198	5,111	96,651	96,700	5,307	5,220	98,501	98,550	5,410	5,323		
92,851	92,900	5,095	5,008	94,751	94,800	5,201	5,114	96,701	96,750	5,310	5,222	98,551	98,600	5,413	5,326		
92,901	92,950	5,098	5,010	94,801	94,850	5,204	5,116	96,751	96,800	5,313	5,225	98,601	98,650	5,416	5,329		
92,951	93,000	5,101	5,013	94,851	94,900	5,207	5,119	96,801	96,850	5,315	5,228	98,651	98,700	5,419	5,331		
93,001	93,050	5,103	5,016	94,901	94,950	5,209	5,122	96,851	96,900	5,318	5,231	98,701	98,750	5,421	5,334		
93,051	93,100	5,106	5,019	94,951	95,000	5,212	5,125	96,901	96,950	5,321	5,234	98,751	98,800	5,424	5,337		
93,101	93,150	5,109	5,022	95,001	95,050	5,215	5,128	96,951	97,000	5,324	5,236	98,801	98,850	5,427	5,340		
93,151	93,200	5,112	5,024	95,051	95,100	5,218	5,130	97,001	97,050	5,327	5,239	98,851	98,900	5,430	5,342		
93,201	93,250	5,115	5,027	95,101	95,150	5,221	5,133	97,051	97,100	5,329	5,242	98,901	98,950	5,433	5,345		
93,251	93,300	5,117	5,030	95,151	95,200	5,223	5,136	97,101	97,150	5,332	5,245	98,951	99,000	5,435	5,348		
93,301	93,350	5,120	5,033	95,201	95,250	5,226	5,139	97,151	97,200	5,335	5,248	99,001	99,050	5,438	5,351		
93,351	93,400	5,123	5,036	95,251	95,300	5,229	5,142	97,201	97,250	5,338	5,250	99,051	99,100	5,441	5,354		
93,401	93,450	5,126	5,038	95,301	95,350	5,232	5,144	97,251	97,300	5,341	5,253	99,101	99,150	5,444	5,356		
93,451	93,500	5,129	5,041	95,351	95,400	5,235	5,147	97,301	97,350	5,343	5,256	99,151	99,200	5,447	5,359		
93,501	93,550	5,131	5,044	95,401	95,450	5,237	5,150	97,351	97,400	5,346	5,259	99,201	99,250	5,449	5,362		
93,551	93,600	5,134	5,047	95,451	95,500	5,240	5,153	97,401	97,450	5,349	5,262	99,251	99,300	5,452	5,365		
93,601	93,650	5,137	5,050	95,501	95,550	5,243	5,156	97,451	97,500	5,352	5,264	99,301	99,350	5,455	5,368		
93,651	93,700	5,140	5,052	95,551	95,600	5,246	5,158	97,501	97,550	5,355	5,267	99,351	99,400	5,458	5,370		
93,701	93,750	5,142	5,055	95,601	95,650	5,249	5,161	97,551	97,600	5,357	5,270	99,401	99,450	5,461	5,373		
93,751	93,800	5,145	5,058	95,651	95,700	5,251	5,164	97,601	97,650	5,360	5,273	99,451	99,500	5,463	5,376		
93,801	93,850	5,148	5,061	95,701	95,750	5,254	5,167	97,651	97,700	5,363	5,275	99,501	99,550	5,466	5,379		
93,851	93,900	5,151	5,063	95,751	95,800	5,257	5,169	97,701	97,750	5,366	5,278	99,551	99,600	5,469	5,382		
93,901	93,950	5,154	5,066	95,801	95,850	5,260	5,172	97,751	97,800	5,368	5,281	99,601	99,650	5,472	5,384		
93,951	94,000	5,156	5,069	95,851	95,900	5,262	5,175	97,801	97,850	5,371	5,284	99,651	99,700	5,474	5,387		
94,001	94,050	5,159	5,072	95,901	95,950	5,265	5,178	97,851	97,900	5,374	5,287	99,701	99,750	5,477	5,390		
94,051	94,100	5,162	5,075	95,951	96,000	5,268	5,181	97,901	97,950	5,377	5,289	99,751	99,800	5,480	5,393		
94,101	94,150	5,165	5,077	96,001	96,050	5,271	5,183	97,951	98,000	5,380	5,292	99,801	99,850	5,483	5,395		
94,151	94,200	5,168	5,080	96,051	96,100	5,274	5,186	98,001	98,050	5,382	5,295	99,851	99,900	5,486	5,398		
94,201	94,250	5,170	5,083	96,101	96,150	5,276	5,189	98,051	98,100	5,385	5,298	99,901	99,950	5,488	5,401		
94,251	94,300	5,173	5,086	96,151	96,200	5,279	5,192	98,101	100,000	5,385	5,298	99,951	100,000	5,491	5,404		

100,001 and over – use the Tax Computation Worksheet

2025 TAX COMPUTATION WORKSHEET

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

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

Single, Head of Household, or Married Filing Separate

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

Taxpayer Assistance

ksrevenue.gov

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

Taxpayer Assistance Centers are available by appointment only
Go to **ksrevenue.gov** to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

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

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

Hours: 8 a.m. to 4:45 p.m. (M-F)
Phone: 785-368-8222
Fax: 785-296-8989

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.

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

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

Electronic File & Pay Options

ksrevenue.gov

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

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

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

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