approved 1/29/81

Minutes of the House Committee on Taxation. The meeting was called to order by Keith Roe, Vice-Chairman, at 9:00 a.m. on January 28, in room 519-S of the Capitol of the State of Kansas.

All members of the Committee were present except:

Representatives Adam, Crowell, Fox, and Rolfs (excused)

Committee Staff Present: Tom Severn, Legislative Research Chris Courtright, Legislative Research Don Hayward, Revisor of Statutes Millie Foose, Committee Secretary

Vice-Chairman Roe recognized Secretary Harley Duncan who briefed the Committee on Kansas Adjusted Gross Income.

Secretary Duncan distributed copies of U. S. 1040 (Attachment 1), Areas of Conformity Between State and Federal Adjusted Gross Income (Attachment 2), Comparison Sheets for different groups of taxpayers  $(\underline{\text{Attachment 3}})$ , and a copy of the 1986 Individual Income Tax Booklet (Attachment 4).

Secretary Duncan explained the differences between the federal and state forms and how this will affect different groups of taxpayers. Committee members questioned him extensively on how the new rules will affect persons who itemize and those who do not itemize; also how they will affect persons with incomes over \$35,000 per year or under this amount. They also questioned him about how money placed in IRA and other retirement funds would be affected.

The minutes of the January 27 meeting were approved.

There being no further business to come before the Committee, the meeting was adjourned.

Keith Roe, Vice-Chairman

1040 U.S. Individual recome Tax Return 1985 x REFORM ACT OF 1986

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#### KANSAS DEPARTMENT OF REVENUE

AREAS OF **CONFORMITY** BETWEEN
STATE AND FEDERAL ADJUSTED GROSS INCOME
AFTER THE TAX REFORM ACT OF 1986

# Changes To Federal Adjusted Gross Income

## 1. Dividend Exclusion

Current Law: Currently a \$100/\$200 exclusion is allowed for qualified dividend income.

Proposed Law: No exclusion will be allowed.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(1.3)m \$(1.2)m \$(0.1)m	\$(1.3)m \$(1.2)m \$(0.1)m

# 2. Capital Gains (Loss)

Current Law: Currently 60% of long term capital gains/(losses) are excluded from adjusted gross income.

Proposed Law: Long term capital gains/(losses) will be 100% taxable.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(54.1)m \$(46.4)m \$(7.7)m	\$(54.6)m \$(46.6)m \$(8.0)m

# 3. Individual Retirement Accounts (I.R.A.'s)

Current Law: Currently up to \$4,000 for a married couple both working, \$2,250 for a married couple, one working, and up to \$2,000 for other taxpayers may be excluded from adjusted gross income.

Proposed Law: Wage earners not covered by a company pension plan may continue to take an I.R.A. Wage earners covered by a company plan but making less than \$25,000 for single and \$40,000 for married taxpayers may continue to take the deduction. Beginning at \$25,000 for single and \$40,000 for married taxpayers the I.R.A. deduction is reduced unitl it is completely eliminated at \$35,000 and \$50,000.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(14.5)m \$(13.2)m \$( 1.3)m	\$(14.7)m \$(13.3)m \$(1.4)m

Note: These impacts assume all taxpayers will be subject to the limitations.

#### 4. Marriage Adjustment

Current Law: Currently a married couple who both work may deduct up to 10%, or \$3,000 of the lower income spouses income.

Proposed Law: No deduction from adjusted gross income will be allowed.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(17.7)m \$(16.2)m \$( 1.5)m	\$(17.7)m \$(16.2)m \$(1.5)m

# 5. Unemployment Compensation

Current Law: If unemployment compensation exceeds \$18,000 for a married filing joint taxpayer or \$12,000 for an unmarried taxpayer, then a portion of the unemployment compensation is taxable.

Proposed Law: All unemployment compensation is taxable.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(3.3)m \$(3.0)m \$(0.3)m	\$(3.3)m \$(3.0)m \$(0.3)m

## 6. Business Expenses

Current Law: Generally deductions are allowed for ordinary and necessary expenditures incurred in carrying on a business.

Proposed Law: Business expenses claimed as an adjustment to income on the front of the federal form will be moved to the itemized deduction schedule. Business expenses will be subject to a 2% A.G.I. limitation on schedule A.

Fiscal Impact:

Tax Year

	1987	1988
	State	State
Total Resident Non-Resident	\$(12.0)m \$(10.6)m \$( 1.4)m	\$(12.0)m \$(10.6)m \$( 1.4)m

# 7. Moving Expenses

Current Law: Certain moving expenses may be deducted from adjusted gross income if the move is related to your job or business.

Proposed Law: Moving expenses will no longer be an adjustment to income. Moving expenses will now be treated as an itemized deduction on schedule A.

Fi	sca	1	Imp	a	ct	:
		_		~	~ ~	-

Tax	Year
Tax	rear

	1987	1988
	State	State
Total Resident Non-Resident	\$(3.9)m \$(2.4)m \$(1.5)m	\$(3.9)m \$(2.4)m \$(1.5)m

LATION NO. 6180: TAX REFORM ACT OF 1986

TAX YEAR 1987

KANSAS WOULD ALLOW A DIVIDEND EXCLUSION OF \$100/\$222

Karsas Department Of Revenue

FROM ADJUSTED GROSS INCOME FOR SINGLE AND MARRIED TAXPAYERS

Individual Income Tax In Tax Year 1986 Resident Taxpayers

Impact By Bracket

#### A DIVIDEND EXCLUSION OF \$180/\$200 WOULD BE ALLOWED FROM KA.G.I. FOR SINGLE AND MARRIED TAXPAYERS

6					farries					Bingle		lotal mesidents				
Н	.p.g.I.	No. Of	Percent	Dollar Change In	Dollar Change	Effective	No. Of	Percent	Dollar Change In	Dollar Change	Effective	No. Of	Percert	Dollar Change In	Dollar Change	Effective
3	racket	Retirns	Increase	Liability	Per Return	Rate	Returns	Increase	Liability	Per Return	Rate	Returns	Increase	Liability	Per Return	Rate
-					~~~~~						~~~~					
9.	5.1.	11,358	2.0%	\$2.20	\$2.53	0.0%	5,789	0.0%	\$2.20	\$0.00	0.8%	17,158	₹. 2%	\$3.83	\$2.23	3.2%
9	8 \$5,988	14,842	8.2×	\$0,72	43.23	2.8%	124, 105	-0.4%	(\$4,489,80)	(\$0.24)	0,3%	118,947	-e.4x	(\$4,489,83)	(\$2, 24)	2.3%
52	3 \$15,222	74, 222	-2.4%	(\$25, 816, 33)	(\$0.35)	2.9%	165, 421	-0.2%	(\$49,483.80)	(\$0.30)	1.8%	240,421	-3.2%	(\$75,326.12)	(\$3.31)	1.5%
38		99,053	0.2%	\$55.734.89	\$2.57	1,7%	85, 158	-2,2%	(\$74.897.95)	(\$3.88)	2.5%	184,211	2.2%	(\$18, 163.27)	(\$2.12)	2.3%
22	2 \$35,202	126,737	-2.3%	(\$228,571.43)	(\$1,95)	2.3%	34,421	-2.1%	(\$43,251.22)	(\$1.25)	3.2%	141,158	-0.2%	(\$251,632.65)	(\$1.78)	2.5%
200,00	2 \$50,232	118,737	-0.2%	(\$285, 428, 15)	(\$2.40)	2.7%	15,263	-3.2%	(\$39,489,80)	(\$2.59)	3.2%	134,000	-0.2%	(\$324,897,95)	(\$2,42)	2.8%
\$50,00	9 \$103,000	78,842	-0:3%	(\$384, 285, 71)	(\$4,87)	3.0%	5,947	-0.2%	(\$30,408.15)	(\$4,38)	3.9%	85,789	-2.2%	(\$414,693.88)	(\$4.83)	3.1%
\$183,20	d Over	10,947	-8.1%	(\$118,979.59)	(\$10.87)	3.9%	1,684	-0.1%	(\$11,632,55)	(\$6.91)	4.5%	12,632	-2.1%	(\$130,512,24)	(\$10.34)	4.0%
			- * *													
	Total	514,526	-8.2%	(\$956,385.53)	(\$1.88)	2.7%	419,789	-2.1%	(\$253, 469. 39)	(\$0.50)	2.8%	934, 316	-0.2%	(\$1,219.795.92)	(\$1.31)	2.7%
Fiscal	Impact:			(\$958, 325, 53)					(\$253, 469, 39)					(\$1,219.795.92)		
All Tax	cayers:			(\$1,330,231.63)			Non-Resid	ent:	(\$110,435.71)							

SIMULATION NO. 5181: TAX REFORM POT OF 1986

TAX YEAR 1987

KANSAS WOULD ALLOW A 68% COPITAL BAINS EXCLUSION FROM ADJUSTED GROSS INCOME

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1986 Resident Taxpavers Impact By Bracket

MANSES WOULD BLEDW A 68% CAPITAL SAINS EXCLUSION FROM K A. G. I.

			¥arried						Single				Total Residents			
9	K.A.G.I. Bracket		Percent Increase	Dollar Change In Liability	Dellar Change Per Return	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollar Charge Per Return	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollar Charge Par Return	Effective Rate
0	% K.4.8.1.	12,211	0.7%	sē, 23	\$J. QZ	2.2%	5.895	2.2%	₹ð. Øð	\$2.27	3.3×	18,125	2.2%	\$2. 83	\$2.22	2.2%
0	\$2 \$5,000 \$5,000 \$15,000 \$15,000 \$25,000	15,579 75,282 98,638	2.3%	\$512,24 \$162,545.94 (\$252,477.55)	98. 24 98. 14 (98. 66)	2.2% 2.3% 1.7%	184,586 157,684 84,737	-1.2% 0.4% -1.2%	(\$12,242,82) \$110,615,33 (\$567,159,39)	(\$0.12) \$0.65 (\$8.59)	0.3% 1.8% 2.9%	120, 125 243, 584 183, 388	-1.1X -2.6X -1.0X	(\$11,428,57) \$273,383,27 (\$329,646,94)	(\$2,10) \$1,12 (\$4,52)	2.3% 1.5% 2.3%
0	\$25,220 \$35,220 \$35,220 \$52,000 \$52,280 \$100,000	103, 220 113, 125 78, 528	0.1% -1.6% -5.6%	\$57,848,98 (\$2,377,376,18) (\$3,805,844,82)	\$2.53 (\$22,13) (\$113.87)	2.3% 2.7% 2.9%	34,175 15,158 5,316	-2, 4% -3, 9% -12, 1%	(\$782,338,65) (\$770,391,84) (\$2,263,473,47)	(\$22,94) (\$50,82) (\$326,72)	3.2% 3.1% 3.7%	143,135 133,253 82,842	-2.7% -2.7% -6.4%	(\$725,253.57) (\$3,147,697.96) (\$12,859,314.29)	(\$5.12) (\$23.82) ( <b>\$</b> 131.21)	2.5% 2.7% 3.8%
0	\$192,223	3, 474	-23, 7%	(\$24,372,379,59)	(\$2,572.43)	3.5%	1,358	-31.6%	(\$5.717,828.57)	(\$4,929.18)	4,1%	12,842	-29.8X	(\$31.288.288.16) 	(\$2,857.35)	3.6%
0	Total	514,526	-7.3%	( <b>\$3</b> 5, 595, <b>595. 9</b> 2)	(\$89, 18)	2.6%	419,769	-5,4%	(\$10,802,420,41)	(\$25.73)	2.7%	934,316	-7.1%	(\$45,398.216.33)	(\$45,88)	2.6%
	Fiscal Impact:			( <b>\$35,</b> 595 <b>,</b> 595, 92)					(\$10,802,420.41)		٠			(\$45,398,215,33)		
O	All Texpayers:			(\$54,255.776.57)			Non-Reside	ent:	(\$7,657,762.24)							

SIMULATION NO. 6182: TAX REFORM ACT OF 1936

TAX YEAR 1987

KANSAS WOULD ALLOW AN I.R.A. DEDUCTION FOR ALL TAXPAYERS

Kansas Department Of Reverue

Individual Income Tax In Tax Year 1986 Resident Taxbayers Itoact By Bracket

AN I.R.A. DEDUCTION FROM K 9.8.1. WOULD BE ALLOWED FOR ALL TAXRAYERS

O		Married				Single					Total Residents					
0	K.A.G.I. Fracket	No. Of	Pencent Increase	Dollar Change In Liability	Dollar Change Par Return	Effective Rate	Vo. Of Returns	Percent Increase	Dollar Chance In Liability	Doller Chance Per Return	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Doller Change Pen Return	Effective Rate
0	No K.A.B.I.	11,263		\$2.22	s0.02	¥3.9	5, 769	2.8%	\$0.00	\$2.22	2.84	17, 853	8.8x	\$2.28	\$2,28	2. ZX
0 0	\$2   \$5,022 \$2,000   \$15,022 \$15,000   \$25,020 \$25,000   \$35,000 \$35,000   \$50,000 \$50,000   \$100,000 \$100,000   \$100,000 \$100,0	14, 947 73, 895 93, 842 107, 053 123, 474 74, 532 13, 421	2. 8x 0. 3x 0. 1x 3. 1x -8. 5x -3. 5x	\$0.22 \$2.23 \$2.23 \$34.235.71 \$4,175,473.47 (\$13.223,747.35) (\$2,365,419.33)	\$2, 28 \$3, 32 \$2, 30 \$2, 79 \$33, 82 (\$174, 32) (\$254, 55)	2.2% 2.3% 1.7% 2.3% 2.7% 2.5% 3.5%	104,125 168,536 85,338 34,947 14,737 6,632 1,684	0.24 2.3x 2.44 2.5x -4.84 -4.7x -2.44	\$2.20 \$1,356.53 \$175.469.39 \$167.981.63 (\$952.955.12) (\$624.215.31) (\$66,982.41)	\$8, 23 \$2, 21 \$2, 25 \$5, 35 (\$54, 53) (\$121, 24) (\$51, 87)	0.3% 1.6% 3.2% 3.2% 3.2% 3.6% 4.5%	119, 053 242, 421 194, 611 142, 073 138, 211 81, 263 12, 105	2. 2% 2. 2% 3. 2% 2. 3% 2. 1% -8. 1% -2. 5%	\$2,23 \$1,328,53 \$175,459,39 \$271,357,35 \$2,824,517,35 (\$13,813,763,27) (\$3,851,439,88)	#2, 02 #2, 01 #2, 35 #1, 71 #20, 33 (\$189, 55) (\$250, 26)	7. 34 1. 58 2. 3% 2. 5% 2. 7% 3. 8% 4. 8%
0	Fotal Fiscal Impact:	514,526		(\$11,715,428,15)	(\$22.77)	2, 5%	419,789	-0.9×	(\$1,477,114,25) (\$1,477,114,25)	(\$3.52)	2.8*	934,316	-2.0%	(\$13.192,522.45) (\$13.192.522.45)	(\$14,12)	2.7%
0	Sll Taxpayers:			(\$14,517,929,59)			Non-Resid	ent:	(\$1,325,407.14)							

SIMULATION NO. 6183: TAX REFORM ACT OF 1986

TAX YEAR 1987 MGMSAS MEULD ALLOW A MARRIAGE ADJUSTMENT DEDUÇTION

Kansas Department Of Revenue

Incividual Income Tax In Tax Year 1985 Resident Taxlayers Incact By Bracket

A YARRIASE ADJUSTMENT DEDUCTION WOULD BE ALLOWED FROM K A.G.I.

0		ramied		Single					Total Residents							
0	K.A.G.I. Bracket	No. Of	Percent Increase	Dollar Change In Liability	Dollar Change Per Return	Effectiva Rate		Parcent Increase	Dollar Change In Liability	Dollar Change Per Return	Effective Rate	No. Of Returns	Pencent Increase	Dollar Change In Liability	Ocilar Chance Per Vetien	Effective Rate
٩		:1,263		\$2,23	53.77	2,7%	5,789	9.8%	\$8.68	\$2.23	ə.ex	17, ₹53	0. ex	\$2.88	£2, 22	მ. ₹%
9	\$8 \$5,222 \$5,923 \$15,903 \$15,728 \$25,278	14, 947 74, 737 122, 421		(\$122.24) \$38.469.39 \$1,198,583.67	(\$2.01) \$2.51 \$11.70	2.2% 2.5% 1.7%	184,125 185,421 85,158	2.8% 8,8% 2.8%	\$3. <b>2</b> 3 \$3. <b>2</b> 3 \$3.83	\$0.92 \$2,92 \$0.30	0.3% 1.5% 3.0%	119.253 241.283 187,474	2.25 2.1% 1.45	(\$128, 24) \$38, 489, 38 \$1, 136, 583, 67	(92, 22) \$2, 16 \$5, 35	2. 3% 1. 5% 2. 3%
9	\$25,000 \$35,000 \$35,000 \$50,000 \$50,000 \$100,000	198,526 117,895 73,895	-3,4%	(\$189,371,43) (\$4,558,385,81) (\$18,385,494,98)	(\$1,74) (\$38,66) (\$162,47)	2.3% 2.7% 3.8%	34, 481 15, 863 6, 947	79.5 20.6 20.6	\$0.27 \$3.23 \$3.22	≨2.20 ≨0.20 ≤0.20	3.2% 3.2% 3.9%	142,947 133,158 8 <b>2</b> ,842	-2.2% -3.24 -7.1%	(\$183,371,43) (\$4,538,325,51) (\$12,025,494,90)	(\$1,32) (\$34,23) (\$148,51)	2.5% 2.7% 3.1%
7	\$123,020 Dver	12,842		(\$535, 145, 94)	(\$53.86)	3.9%	1,684	0.2%	\$3,00	\$3.23	4,5%	12,525	-8.5× -	(\$638,146,94)	(\$52,94)	4,8%
•	Total	514,526	-3.3%	(\$16,154,387.76)	(931.40)	2.6%	419,789	8.8%	s2. 80	52.23	2.8%	934,316	-2.5%	(\$16,154,387.7E)	(\$17.25)	2.7%
	Fiscal Impact:			(\$16, 154, 367, 76)					50,02					(\$15,154,387.76)		
9	All Taxpayers:			(\$17, 685, 552, 82)			Non-Resid	ent:	(\$1,531,223.06)							

SIMULATION NO. 6184: TAX REFORM OUT OF 1986

TAX YEAR 1987

KANSAS WOULD ALLOW CERTAIN UNEMPLOYMENT COMPENSATION BENEFITS — Kansas Department Of Revenue TO BE EXCLUDED FROM ADJUSTED BROSS INCOME

Individual Income Tax In Tax Year 1985

Resident Taxpayers Impact By Bracket

CERTAIN UNEMPLOYMENT PENEFITS EXCLUDED FROM KA.G.I.

0				•	arried				9	inçle			Total Residents					
6	K.A.G.I. Bracket	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollar Change Gen Return	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Vollar Charpe Per Seturn	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollar Chance Per Return	Effective Page		
0	No. K. A. S. I.	11,158	0, 9x	\$2.23	\$2.20	8, 38	6,105	9.0%	\$2.78	\$3,28	2. 8x	17,253	2.8x	\$7.28	\$2, 32	8.8X		
9	90 \$5,727 \$5,220 \$15,727 \$15,723 \$25,022	18, 125 74, 947 97, 584	-3.7% -2.9% -2.5%	(\$517,20) (\$272,740.62) (\$843,510.20)	(\$3,£3) (\$2,72) (\$8,64)	e. 8% 0. 9% 1. 7%	186,211 164,737 84,586	-0.5% -2.5% -2.7%	(\$5, 918, 37) (\$725, 532, 51) (\$336, 282, 41)	(\$2.75) (\$4,41) (\$3.98)	e.3x 1.8% 3.8%	132,316 233,684 162,311	-0.5% -2.6% -1.4%	(\$5,488,57) (\$588,571,43) (\$1,179,532,51)	(\$3.25) (\$3.57) (\$5.47)	8.3% 1.5% 2.3%		
0	\$25,000 \$35,000 \$35,000 \$50,000 \$50,000 \$100,000	125,211 118,737 78,737	-2.7½ 2.2% -0.1%	(\$531, 231, 53) (\$37, 345, 94) (\$195, 122, 24)	(\$4,72) (\$2,31) (\$2,48)	2.3% 2.7% 3.8%	34,421 15,158 6,947	7.1% -8.9% 9.0%	\$18,357,35 (\$177,959,18) \$2,02	\$3.53 (\$11.74) \$0.00	3.2× 3.2× 3.9×	140,532 133,895 85,684	-0.5% -0.1% -0.1%	(\$482,714,29) (\$215,325,12) (\$195,122,24)	(≨3.43) (\$1.51\ (\$2.28)	2.5% 2.6% 3.1%		
0	\$100,300 Dver	12,947	e. ē‡	\$7.23	\$\$,\$\$	3.9%	1,684	2.8x	58.93 	\$9.88	4.5%	12.632	2,2x -	\$2,28	\$5.52	4.8%		
0	Total	514,525	-0.4x	(\$1,779,591.84).	(\$3,46)	2.7%	419, 789	-0.7%	(\$1,228,261.22)	(\$2,93)	2.8%	934,316	-3.5%	(\$3,207,653,26)	(\$3.22)	2,7%		
	Fiscal Impact:			(\$1,779,591.84)					(\$1,228,061.22)					(53,007,653.06)				
0	All Taxpayers:			(\$3, 335, 624, 49)			Non-Resid	ent:	(\$328,971.43)									

SIXULATION NO. 6185: TAX REFORM ACT OF 1986

TAX YEAR 1987

KANSAS WOULD ALLOW CERTAIN BUSINESS EXPENSES TO BE EXCLUDED FROM ADJUSTED GROSS INCOME

Kansas Department Of Revenue

נטטטט באנטטט ואנגאב Individual Income Tax In Tax Year 1985

Resident Taxpayers Impact By Bracket

BUSINESS EXPENSES EXCLUDED FROM K A.G.I.

0					Married				•	Sincle .				Total Residents		
0	K.A.S.I. Bracket	No. Of	Percent Impresse	Doller Enange In Liability	Dollar Change Per Return	Effective	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollen Charge Per Rejorn	Effective Rate	No. Of Returns	Parcent Increase	Dollar Change In Liability	Boller Charge Per Return	Sifective Rate
*	No K.A.G.I.	11,358		£8. 88	\$2.20	8.3×	£,789	2. 8×	\$2.73	\$7.20	0. ž×	17,158	2, 25	\$0.70	\$2,33	ચે. ફર્મ
<b>.</b>	\$8 \$5,22 <b>8</b> \$5,223 \$15,22 <b>2</b>	15.158 74.737	3. 3X	\$2,07 \$53,775,51	£?, 20 \$3, 85	0.8% 0.8%	104, 421 155, 947	%.1% -8.1%	\$1.385.53 (\$27,322.45)	\$0,01 (\$3.19)	0.3% 1.8%	119.579 241.584	2.1% 2.1%	\$1,386,53 936,453,35	\$2.81 \$3.18	8.3× 1.5×
0	\$15,020 \$25,022 \$25,000 \$35,222 \$35,028 \$50,028	99, 684 107, 253 118, 947	-₹,7≴	\$125,497,96 (\$476,257,14) (\$994,842,82)	\$1.25 (\$4.45) (\$5.27)	1.7% 2.3% 2.7%	84, 842 34, 421 14, 842	-1.8% -2.4% -3.6%	(\$498, 802, 70) (\$135, 864, 29) (\$723, 523, 47)	(\$5.68) (\$3.95) (\$46.75)	2.9% 3.2% 3.2%	184.586 141,474 133.789	-2.4% -2.6% -1.1%	(\$373.388.24) (\$518.121.43) (\$1.787.554.29)	(\$2.78) (\$4,33) (\$12.78)	2, 3% 2, 5% 2, 6%
6	\$50,232 \$122,228 \$132,232	78,737 10,642		(\$5, 253, 465, 31) (\$1, 103, 571, 43)	(\$81.52) (\$131.79)	3. 3% 3. 3%	5,842 1,684	-3.5% 0.0% -	(\$591,122,45) \$0,22	(\$25.39) 98.39	3.8% 4.5%	83,579 12,526	-4, 2% -1, 2%	(\$5,854.587.76) (\$1,103,571.43)	(\$32, 21) (\$35, 17)	3,1% 4,8%
	Total	514,526	-1_8%	(48,638,051,22)	(\$16.79)	2.7%	4:9,785	-1.2%	(\$1,975,386.12)	(\$4.71)	2.8%	934, 316	-1.6%	(\$10.613,367.35)	<b>(\$</b> 11.38)	2.7x
	Fiscal Impact:			(\$8, 538, 361, 22)				•	(\$1,975,326.12)					(\$10,613,367.35)		
0	All Taxpayers:			(\$11.974,957.14)			Non-Reside	ent:	(\$1,361,569.88)							

SIMULATION NO. 6186: TAX REFORM ACT OF 1986

TAX YEAR 1937
KANSAS WOULD ALLOW CERTAIN MOVING EXPENSES TO BE
EXCLUDED FROM ADJUSTED GROSS INCOME

Kansas Department Of Revenue

Individual Income Tax In Tax Year 1986 Resident Taxbayers Impact By Bracket

MOVING EXPENSES EXCLUDED FROM KA.G.I.

3	• •			:	Married				!	Single			7	Total Residents		
•	K.A.S.I. Bracket		Percent Increase	Dollar Shange In Liability	Dollar Chançe Per Return	Effective	No. Of Returns	Percent Increase	Dollar Change In Liability	Bollar Change Per Return °	Effective Rate	No. Of Returns	Percent Increase	Dollar Change In Liability	Dollar Shance Per Return	Effective Rate
D	No K.A.G.I.	11,358	2.24	\$5.38	\$3,00	2. 8×	5,789	2.3%	\$2. 23	\$2.23	₹. 8%	17,153	2.3%	\$2.38	\$2.00	3.2%
9	\$0 \$5,020 \$5,200 \$15,020 \$15,000 \$25,000	14.842 73.895 99,474	0.24 -0.14 0.54	\$2,28 (\$5,325,53) \$167,244,93	\$2,28 (\$2,29) \$1,68	2.2x 2.3% 1.7%	184, 185 155, 737 84, 547	₹.₹% ₹.2% -₹.4%	\$2.00 \$53.571.43 • (\$178,461.32)	\$2,20 \$2,38 (\$2,23)	0.3% 1.8% 2.9%	118,547 242,632 184,421	8-5% 8-5% 8-6%	\$2.28 \$57.244.98 (\$5.216.33)	\$3.24 \$3.24 (\$3.83)	0.3% 1.5% 2.3%
Ð	\$25,000 \$35,000 \$35,000 \$50,000 \$50,000 \$120,000	126,737 119,053 78,316	-2.4% 0.2% -1.1%	(\$322,755.18) \$256,496.94 (\$1,728,945.92)	(\$3, 22) - \$2, 15 (\$22, 28)	2.3% 2.7% 3.2%	34,315 15,863 6,947	-0.2% -0.3% -2.2%	(\$55,518.37) (\$53,571.43) (\$31,938.78)	(\$1,94) (\$3,51) (\$4,53)	3, 2% 3, 2% 3, 9%	141,253 134,316 85,263	-3.4% 0.1% -1.8%	(\$389,273,47) \$2%2,985,51 (\$1,782,884,59)	(\$2,75) \$1,51 {\$23.65}	2.5% 2.5% 3.1%
)	\$120,000 Over	18,842	-0.6x	(\$459, 183, 67)	(\$43.27)	3,9%	1.694	0.2x	\$9.33	\$7.78	4.5%	12,586	-Z, 4¥	(\$469.183.67)	(\$37.4E)	4.6%
)	Total	514, 526	-0.4%	(\$2, 183, 469, 39)	(\$4.09)	2.7%	419,789	-0.2%	(\$250, 918, 37)	(\$8,62)	2.8%	934,316	-3.4%	(\$2,364.387.76)	(\$2.53)	2.7%
D	Fiscal Impact: All Taxpayers:			(\$2, 103, 459, 39) (\$3, 862, 255, 10)			Non-Reside	ent:	(\$262, 918.37) (\$1,497, 867.35)					(\$2,354,387,76)		

# 1986 KANSAS Individual Income Tax Booklet





Kansas Department of Revenue

	Table of	Contents Double Huby	
	PAGE		ul Sil
Important New Information Taxpayer Assistance,	2	Specific Line Instructions Part I-Modifications to Federal	13
Kansas Income Tax Return,		Adjusted Gross Income ,	17
Form 40,	3, 5	Part II-Itemized Deductions	19
Nonresident Allocation Percentage Schedule,		Part III-Federal Income Tax  Deduction	21
Schedule NRS ,	7, 37	Part IV-Credit for Taxes Paid	- 04
Simplified Guide	9	to Other States	21
General Instructions	10	Part V-Other Nonrefundable	00
Who Must File a Return	10	Credits	22
Deceased Taxpayers	11	Kansas Tax Table	24
Where to Get Forms	9 11	Kansas Tax Computation	MORE
When to File	12	Schedules	28
Extensions to File	12	Intangibles Tax Rates	29
Where to File	12	Local Intangibles Tax Return .	33, 35
Estimated Tax	12	School District List	39
Amended Returns	12		

# IMPORTANT NEW INFORMATION

# **ECONOMIC DEVELOPMENT CREDITS**

In an effort to spur economic development, the 1986 Kansas Legislature approved several measures to encourage business expansion in Kansas. Among the measures passed are a Kansas Venture Capital Inc. credit, a private venture capital company credit, and enhancements to the business and job development credit. The enterprise zone designation has also been expanded to allow portions of counties, as well as cities, to be declared enterprise zones. Qualifications for the business and job development credit have also been simplified to allow more taxpayers to take advantage of this credit. Forms with which to claim these credits are available, upon request, from the Department of Revenue.

# REAL ESTATE FORECLOSURE MODIFICATION

Any gain reported on a federal income tax return as the result of a foreclosure on real estate is exempt for Kansas income tax purposes. Gains such as this should be subtracted from federal adjusted gross income to arrive at Kansas adjusted gross income. The 1986 Legislature has made this effective for tax years 1985 through 1989. See "Other Subtractions from Federal Adjusted Gross Income" on page 18 for more information.

# RAILROAD RETIREMENT AND PENSION INCOME

There have been significant changes in the taxability of railroad retirement and pension income within the last few years. Due to the varied nature of these retirements and pensions, the Department of Revenue is requesting that verification of the source of this income be provided with the Kansas income tax return

when this income is being subtracted from federal adjusted gross income. This verification can be a copy of the 1099-R or W-2P or any other documentation provided to the retiree by the agency administering their retirement.

# PERSONAL EXEMPTIONS

The state personal exemption remains at \$1,000 for each allowable exemption for 1986, even though the personal exemptions are being increased at the federal level.

# SOLAR ENERGY CREDIT

There will be no new solar energy credits allowed after tax year 1985. Kansas statutes provided for this credit to expire on December 31, 1985. Only carry over credits will be permitted on the 1986 and 1987 Kansas income tax returns.

# TAXPAYER ASSISTANCE

If you have a question about completing your Kansas income tax return, please call or come to one of the offices listed. Office hours are 8:00 A.M. to 4:00 P.M., Monday through Friday.

Topeka—Call 913-296-3051 State Office Building, Third Floor Wichita—Call 316-267-7264 3244 E. Douglas Kansas City—Call 913-371-7350 1123 N. 5th Street

If you find it necessary to write instead of calling, please address your correspondence to the Kansas Income and Inheritance Tax Bureau, Box 12001, Topeka, Kansas 66612-2001.



CHICKADEE CHECKOFF—Your Chickadee Checkoff donation on the Kansas income tax return will help endangered species, songbirds, and other nongame wildlife in Kansas. For more specific information on what your donation accomplishes, contact your local Fish and Game Office.

Read instructions carefully. They will answer most questions, help to avoid errors, save you time and money, and avoid delays in obtaining your refund.

This material was designed for informational purposes only. Under no circumstances should the contents be used or cited as authority for setting or sustaining a technical position.

COVER—1987 marks the 50th anniversary of the mysterious disappearance of America's most famous aviatrix, Amelia Earhart of Atchison. Half a century later, controversy still surrounds the fate of Earhart and her navigator Fred Noonan who vanished over the Pacific after take-off in their Lockheed 10 on July 1, 1937. The cover photo shows Amelia Earhart at age 23 following her first solo flight in 1921. (Photo courtesy of the Kansas Historical Society)

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20. Solar energy refund 21. Handicapped accessibility refund 22. Total refundable credits (Add lines 18 through 21)  Write your Social Security number on check or money order and make payable to Kansas Income Tax.  23. BALANCE DUE (If line 17 is greater than line 22) Interest[Q] Penalty—Estimated Tax[T]  24. REFUND (If line 22 is greater than line 17)  25. Estimated tax credit forward  26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  Entered on line 18.  [S] Balance Due 23  [V] Refund  24  [W] Wildlife Contribution of July Wildlife Contribution of Increase the amount you owe.  For Office Use Only Miles Contribution of Increase the Action of Increase the Action of Increase Use Only Wildlife Contribution of Increase Use Only Wildlife Use Only Wildlif				A HAR OFT		H COME T		
22. Total refundable credits (Add lines 18 through 21)  Write your Social Security number on check or money order and make payable to Kansas Income Tax.  23. BALANCE DUE (If line 17 is greater than line 22) Interest[Q]  Penalty—Estimated Tax[T]  24. REFUND (If line 22 is greater than line 17)  25. Estimated tax credit forward  26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  [V] Refund  [W] Wildlife Contrib  For Office Use Only				WEEL STON		tax (See Institut	е	ntered on line 18.
Write your Social Security number on check or money order and make payable to Kansas Income Tax.  23. BALANCE DUE (If line 17 is greater than line 22) Interest[Q]  Penalty—Estimated Tax[T]  24. REFUND (If line 22 is greater than line 17)  25. Estimated tax credit forward  26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  [S] Balance Due  23  [V] Refund  24  [W] Wildlife Contrib  For Office Use Only				" gra ob	[P][21]	Zadi Salah	22	A Kansas adjusted
23. BALANCE DUE (If line 17 is greater than line 22) Interest[Q]  Penalty—Estimated Tax[T]  24. REFUND (If line 22 is greater than line 17)  25. Estimated tax credit forward  26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  Penalty[R]  [V] Refund  24  [W] Wildlife Contrib  26  For Office Use Only	22. Total re	fundable credits (	Add lines 18	through 21)	ke payable to Kansas Ind	come Tax.	910	[S] Balance Due
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26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  [W] Wildlife Contrib						Jredit Forward		
enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.  ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN  For Office Use Only obtained against a second of the control o	25. Estimat	ted tax credit forward	ard	n my		nie program	S X8	[M] Wildlife Contrib
enter the amount of your donation. This donation will reduce your return of inforced the difficulty of the donation of the control of the con	26. CHICK	KADEE CHECKOF	F (Kansas n	ongame wildlife improvement progran	if you wish to donate to to principle and the amount your	owe	26	3. Other state adjust
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I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.	AT				The little con the contract	Jeo ami aniam		

Address If joint return, BOTH husband and wife must sign even if only one had income. DO YOU WISH TO RECEIVE AN INCOME TAX BOOKLET NEXT YEAR? (SEE INSTRUCTIONS)
MAIL THIS RETURN TO: KANSAS INCOME TAX, TOPEKA, KANSAS 66699-0001 No Page 3

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:			
27. State and municipal interest received not specifically exempt from Kansas income tax	27		
28. Federal net operating loss carry forward included in line 1, front of form 40	28		
29. Contributions to Public Employees Retirement Systems administered by KPERS	29		
30. Other additions to federal adjusted gross income (See instructions, attach list)	30		
31. Total additions to federal adjusted gross income (Add lines 27 through 30)		31	
SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:			
32. Interest on U.S. Government obligations	32		
33. State income tax refund included in line 1, front of form 40	33		
34. Federal civil service annuity	34		
35. Kansas pension plans exempt by law (See instructions, attach W-2P or 1099R)	35		
36. Kansas net operating loss carry forward	36		
37. Insulation adjustment (Attach schedule K-36)	37		
38. Railroad retirement benefits (Attach W-2P or 1099R)	38		
39. Other subtractions from adjusted gross income (See instructions, attach list)	39		
40. Total subtractions from federal adjusted gross income (Add lines 32 through 39)		40	
41. Net modifications to federal adjusted gross income		41	
If line 31 is greater than line 40, enter the difference here and on line 2, front	of form 40 as a n		
PART II—ITEMIZED DEDUCTIONS  You Cannot Itemize Deductions on You  42. Total federal itemized deductions (This amount is prior to the zero bracket deduction	ır Kansas Return U	nless You Itemize on Your Fe	deral Return
\$1,835, federal form 1040, Schedule A)	ι οι φοίολο, φαί480.	, or 42	T
SUBTRACTIONS FROM FEDERAL ITEMIZED DEDUCTIONS:		74	
43. State and local income taxes included in line 42	43		
44. Medical, dental, and drug expense included in line 42	44	<del></del>	
45. Other subtractions from federal itemized deductions (See instructions)	45		
· · · · · · · · · · · · · · · · · · ·	[ 40 ]	46	111111111111111111111111111111111111111
46. Total subtractions from federal itemized deductions (Add lines 43, 44, & 45) 47. Line 42 less line 46			
ADDITIONS TO FEDERAL ITEMIZED DEDUCTIONS:		47	
	40		
48. Social security tax	48		
49. Self-employment tax	49		
50. Railroad retirement tax	50		
51. Medical, dental, and drug expense (See instructions)	51		
52. State and local gasoline tax (See instructions)	52		
53. Other additions to federal itemized deductions (See instructions)	53		
54. Total additions to federal itemized deductions (Add lines 48 through 53)		54	
55. Kansas itemized deductions (Add lines 47 & 54. Enter on line 4, front of form 40.	)	55	
PART III—FEDERAL INCOME TAX DEDUCTION			
56. 1986 Federal income tax (See instructions)		56	
57. Kansas adjusted gross income (Line 3, front of form 40)	57	—— <b>—</b>	
58. Federal adjusted gross income (Line 1, front of form 40)	58		
59. Percentage limitation (Divide line 57 by line 58, not to exceed 100%)		59	%
60. Federal tax deduction (Multiply line 56 by line 59. Enter on line 5, front of form 4	D.)	60	
PART IV—CREDIT FOR TAXES PAID TO OTHER STATES (RESIDI	ENTS ONLY; N	IONREFUNDABLE)	
61. 1986 income tax paid to (Attach other state(s) re	eturn)	61	
62. Kansas income tax liability (Line 13, front of form 40)	~~~	62	
63. Other state adjusted gross income (After all nonresident adjustments)	63		
64. Kansas adjusted gross income (Line 3, front of form 40)	64		
65. Percentage limitation (Divide line 63 by line 64, not to exceed 100%)		65	%
66. Limitation amount (Multiply line 62 by line 65)		66	
67. Credit for taxes paid to the other state (Line 61 or line 66, whichever is less. Enter	on line 14, front of	form 40.) 67	
PART V—OTHER NONREFUNDABLE CREDITS			-
68. Economic development credits (See instructions)	68		
69. Solar energy credit (Attach schedule K-35)	69		
·	70		
70. Handicapped accessibility credit (Attach schedule K-37)	71		
71. Credit for child & dependent care expenses (For residents ONLY, see instructions)	72		
72. Military retirement credit (For residents ONLY; enter date of birth:)	[14]		
73. Total credits (Add lines 68 through 72. Enter on line 15, front of form 40.)		73	1

PART I-MODIFICATIONS TO FET AL ADJUSTED GROSS INCOME

the year January 1-December 31, 1986, or other taxable year beginning	Filing Status (Che  (S) Single  (F) Married filing in the content of the content	oint return separately		
ome Address (Number and Street or Rural Route) ity, Town or Post Office, and State	Spouse's nam social security		plan	For Office Use Only
School District County Number Abbreviation	(U)  Head of house	ehold	ment	37. Insulation adjust
YOUR TELEPHONE NUMBER  Residency Status (Check one)  Resident Nonresident (Attach Schedule NRS, Nonresident Allocation Schedule)	Number of exemption If filing status, as indi household (U), add o	cated above, is ne exemption	6 fede s hea	41. Net modifications If line 31 is gr
Part-year resident: From to	Total exemptions		Firms	neson è voca
Federal adjusted gross income		[A]	1	The state of the s
2 Modifications to federal adjusted gross income (Line 41, Part I, see instructions		[*]	2	S1.835, tederal flen
3 Kansas adjusted gross income (Line 2 added or subtracted from line 1)		[B]	3	
4. Standard deduction (See instr.) OR itemized deductions (Line 55, Part II)	[C] 4 [D] 5	e taxes includ		
5. Federal income tax deduction (See instructions)	[E] 6	asuadx; Bru		· 松 斯。为《红色》。
6. Exemption allowance (\$1,000 × number of exemptions claimed)	om e de elementario desi		7	o Other suchaction
<ul><li>7. Total deductions (Add lines 4, 5, &amp; 6)</li><li>8. Taxable income (Subtract line 7 from line 3)</li></ul>	an de Arlandia de Maria		8	6. Folal subtractions
	[F] 9			
Tax     Nonresident allocation percentage (Line 30, Schedule NRS)	[G] 10	%		
11. Nonresident tax (Multiply line 9 by line 10)	[H] 11			
12 Kansas tax on lump sum distributions (See instructions)	[1] 12	[J]	12	0. Kairost retremen
13. Total Kansas tax (Residents: add lines 9 & 12; Nonresidents: add lines 11 & 1	2)	l asuada On	13	
14. Credit for taxes paid to other states (See instructions)	[K] 14 [L] 15	ie tex-(See in		
15. Other nonrefundable credits (Line 73, Part V)	[[][13]	Charles and production	16	3. Other additions to
16. Total nonrefundable credits (Add lines 14 & 15)			17	4. Total additions to
17. Balance (Subtract line 16 from line 13; cannot be less than zero)	[M] 18	ni boaj anojs	Т	he total Kansas state in
18. Kansas income tax withheld (Attach Kansas copies, form W-2)	[N] 19	T RICOME	ta	ax withheld on attached orms must equal the ar
<ul><li>19. Estimated tax paid</li><li>20. Solar energy refund</li></ul>	[0] 20			entered on line 18.
21. Handicapped accessibility refund	[P] 21	THE HELL XE	00	Kansas nejusion
(		To	22	[S] Balance Due
Write your Social Security number on check or money order and make	e payable to Kansas Inco Penalty[R]	me rax.	23	Percentage limital
23. BALANCE DUE (If line 17 is greater than line 22) Interest[Q]	no 1		24	[V] Refund
24. REFUND (If line 22 is greater than line 17)	[U] C	redit Forward		
Total Control of the security to security	25	0	1	and a CHROL
25. Estimated tax credit forward  26. CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program):	If you wish to donate to thi	s program,	dilli X	[W] Wildlife Contrib
This donation will reduce your retund or	increase the amount you	OWC.	26	For Office Use Only
ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING	SCHEDULES TO THIS F	ETURN	0 00	itsimii apotraora
		omplete return.		

If joint return, BOTH husband and wife must sign even if only one had income. DO YOU WISH TO RECEIVE AN INCOME TAX BOOKLET NEXT YEAR? (SEE INSTRUCTIONS)
MAIL THIS RETURN TO: KANSAS INCOME TAX, TOPEKA, KANSAS 66699-0001

Address

No

27 State and associated the		
27. State and municipal interest received not specifically exempt from Kansas income tax	27	
28. Federal net operating loss carry forward included in line 1, front of form 40	28	
29. Contributions to Public Employees Retirement Systems administered by KPERS	29	
30. Other additions to federal adjusted gross income (See instructions, attach list)	30	
31. Total additions to federal adjusted gross income (Add lines 27 through 30)		31
SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:		
32. Interest on U.S. Government obligations	32	
33. State income tax refund included in line 1, front of form 40	33	
34. Federal civil service annuity	34	
35. Kansas pension plans exempt by law (See instructions, attach W-2P or 1099R)	35	
36. Kansas net operating loss carry forward	36	
37. Insulation adjustment (Attach schedule K-36)	37	
38. Railroad retirement benefits (Attach W-2P or 1099R)	38	
39. Other subtractions from adjusted gross income (See instructions, attach list)	39	
40. Total subtractions from federal adjusted gross income (Add lines 32 through 39)		40
41. Net modifications to federal adjusted gross income		41
If line 31 is greater than line 40, enter the difference here and on line 2, front	of form 40, as a pos	sitive amount.
If line 31 is less than line 40, enter the difference here and on line 2, front of	form 40, as a negati	ve amount in parentheses.
PART II—ITEMIZED DEDUCTIONS You Cannot Itemize Deductions on You	ur Kansas Return Unia	ess You Itemize on Your Federal Return.
42. Total federal itemized deductions (This amount is prior to the zero breeket deduction	- / 40 070 45 155	
42. Total federal itemized deductions (This amount is prior to the zero bracket deduction \$1,835, federal form 1040, Schedule A)	n ot \$3,670, \$2,480, c	
SUBTRACTIONS FROM FEDERAL ITEMIZED DEDUCTIONS:		42
43. State and local income taxes included in line 42	[40]	
44. Medical, dental, and drug expense included in line 42	43	
45. Other subtractions from federal itemized deductions (See instructions)	44	
46. Total subtractions from federal itemized deductions (See instructions)	45	
47. Line 42 less line 46		46
ADDITIONS TO FEDERAL ITEMIZED DEDUCTIONS:		47
48. Social security tax		
49. Self-employment tax	48	
50. Railroad retirement tax	49	
	50	
51. Medical, dental, and drug expense (See instructions)	51	
52. State and local gasoline tax (See instructions)	52	
53. Other additions to federal itemized deductions (See instructions)	53	
54. Total additions to federal itemized deductions (Add lines 48 through 53)		54
55. Kansas itemized deductions (Add lines 47 & 54. Enter on line 4, front of form 40.)	)	55
PART III—FEDERAL INCOME TAX DEDUCTION		
56. 1986 Federal income tax (See instructions)		56
57. Kansas adjusted gross income (Line 3, front of form 40)	57	36
58. Federal adjusted gross income (Line 1, front of form 40)	58	<del>-    </del>
59. Percentage limitation (Divide line 57 by line 58, not to exceed 100%)	00	- 1   50
60. Federal tax deduction (Multiply line 56 by line 59. Enter on line 5, front of form 40		59 %
		60
PART IV—CREDIT FOR TAXES PAID TO OTHER STATES (RESIDE 61. 1986 income tax paid to	· · · · · · · · · · · · · · · · · · ·	NREFUNDABLE)
of 1. 1986 income tax paid to(Attach other state(s) re 32. Kansas income tax liability (Line 13, front of form 40)	eturn)	61
33. Other state adjusted gross income (Attack all accounts to the state adjusted gross	[ oo ]	62
63. Other state adjusted gross income (After all nonresident adjustments)	63	
64. Kansas adjusted gross income (Line 3, front of form 40)	64	
65. Percentage limitation (Divide line 63 by line 64, not to exceed 100%)		65 %
66. Limitation amount (Multiply line 62 by line 65)		66
67. Credit for taxes paid to the other state (Line 61 or line 66, whichever is less. Enter o	on line 14, front of form	m 40.) 67
PART V—OTHER NONREFUNDABLE CREDITS		
88. Economic development credits (See instructions)	68	
9. Solar energy credit (Attach schedule K-35)	<del></del>	
70. Goldi energy credit (Attach schedule K-35)	69	
	69 70	+
0. Handicapped accessibility credit (Attach schedule K-37)	70	
70. Handicapped accessibility credit (Attach schedule K-37) 11. Credit for child & dependent care expenses (For residents ONLY, see instructions)	70 71	
70. Handicapped accessibility credit (Attach schedule K-37) 71. Credit for child & dependent care expenses (For residents ONLY, see instructions) 72. Military retirement credit (For residents ONLY; enter date of birth://) 73. Total credits (Add lines 68 through 72. Enter on line 15, front of form 40.)	70	73

AL ADJUSTED GROSS INCOME

PART I-MODIFICATIONS TO FED

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:



# NONRESIL IT ALLOCATION PERCENTAGE SCHEDULE

1986

NOTE: See instructions on the reverse side of this page

Name(s) as shown on Form 40	Social Security Number	Part-ye		Return	County (Kansas)
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COME			esidents are .	ces Non	m Kansas son
SALES OF VEHICLES AND SALES AND SALES	leto cono 40- cas resident. Line 2		I Shown on al Return	The state of the s	nount in Column (A) n Kansas Sources
. Wages, salaries, tips, etc.		1	.186	Laxable ye	and the entire
2. Interest income		2 7 7 7 8	ed by first der	s oalculate	xs/ mebiaein
B. Dividends		3 48086	to pay if the ti	behuper s	payer would be
. Refunds of state and local income taxes		4	10 US UNS 11	uborion or	Henry Then the
. Alimony received		5	tentage (can	ation nem	oolië Inableau
. Business income or (loss)		6 6	antage is inco	ation perce	president alloc
. Capital gain or (loss)		7	cations, divid	me modifi	TOOS, WITH SO
. Capital gain distributions (Not reported on Schedule	D)	8	he appropria	t kjeller o	t epstreering (
Supplemental gains or (losses)		9	a sources	om Kansa	ome earned fr
. Fully taxable pensions, IRA distributions, and annuit	ies	10	elects to file	orly tool	Darr year resid
Other taxable pensions and annuities		11	recorde, any	equips by	oilibam ni <del>abu</del> i
Rents, royalties, partnerships, estates, trusts, etc.		12	virile a Kansa	reseived v	s, or deduction
Familincome or (loss)		13	Section and	162 MOTI	se kems were
. Taxable amount of unemployment compensation		14	es white a no	UNUE CEE	Inger mon covi
Taxable amount of social security benefits		15	sources in	om Kansa	ome derived fr
Other income		16	inple personal	phar-to las	RES
. Total income (Add lines 1 through 16, column B)				17	most conceal
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# INSTRUCTIONS FOR N' 'RESIDENT ALLOCATION PFRCENTAGE SCHEDULE (Schedule NRS)

Nonresidents and part-year residents who file as nonresidents must complete Schedule NRS and attach it to the Kansas Individual Income Tax Return, Form 40.

Nonresidents must report and pay income tax on all income derived from Kansas sources. Nonresidents are subject to Kansas income tax on only that portion of gross income which is derived from Kansas sources; however, nonresidents must complete form 40 down to the tax liability figure just as if they were Kansas residents during the entire taxable year.

Nonresident tax is calculated by first determining the tax that the taxpayer would be required to pay if the taxpayer was a resident of Kansas for the entire year and all income was from Kansas sources. Then, the schedule NRS is completed to determine the nonresident allocation percentage (cannot exceed 100%). The nonresident allocation percentage is income derived from Kansas sources, with some modifications, divided by Kansas adjusted gross income. The tax is then prorated by the nonresident allocation percentage to reflect the appropriate amount of tax due on income earned from Kansas sources.

A part-year resident who elects to file as a nonresident must include in modified source income, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not these items were from Kansas sources) as well as any income derived from Kansas sources while a nonresident.

Income derived from Kansas sources includes the following:

- Income from real or tangible personal property located in Kansas;
- Income from a business, trade, profession, or occupation operating in Kansas including partnerships and small business corporations;
- Income from services performed in Kansas;
- Income from a resident estate or trust or from a nonresident estate or trust which received income from Kansas sources; and
- All income earned while a Kansas resident.

Income derived by a nonresident from Kansas sources does not include:

- Income from annuities, interest, dividends or gains from the sale or exchange of intangible property unless earned by a business, trade, profession or occupation carried on in Kansas; and,
- Compensation received for active service in the Armed Forces of the United States.

## SPECIFIC LINE INSTRUCTIONS

**Heading:** Enter in the space provided, your name, social security number, period of residency (part-year residents only), and county where Kansas income was earned as shown on form 40.

#### INCOME

**Lines 1-16:** COLUMN A—Items of income as reported on your federal income tax return. COLUMN B—Amounts from column A which are from Kansas sources.

Line 17: Add lines 1 through 16, column B, and enter total on line 17.

# ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME

Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. Enter in column A, those adjustments as allowed on the federal income tax return. Enter in column B those adjustments allocated to Kansas source income according to the following line instructions. Separate schedules showing calculations should be attached to verify amounts claimed.

**Line 18:** Only moving expenses incurred during moves **into** Kansas can be allowed as an adjustment to Kansas source income.

Line 19: Employee business expenses will be allowed to the extent that the expenses were incurred in producing income from Kansas sources

If exact identification to Kansas sources is not possible, the employee business expense may be prorated by the ratio of Kansas source income earned from the employer divided by total income earned from the same employer.

Line 20: IRA payments may be claimed as an adjustment to Kansas source income as they are applicable to particular items of Kansas source income. The adjustment amount will be determined by prorating the IRA payment by the ratio derived by dividing the particular Kansas source income by the total income from the same individual. If more than one source of income is attributable to the IRA adjustment, separate calculations must be made and the resulting figures should be added to arrive at the allowable amount to be entered on line 20, column B.

Example: Married taxpayers filing a joint return have \$40,000 total income, spouse A has income of \$30,000, \$15,000 from Kansas sources, and has a \$2,000 IRA adjustment. Spouse B has income of \$10,000, \$2,000 of which is Kansas source income, and also has a \$2,000 IRA adjustment. The calculation for the Schedule NRS adjustment is:

Spouse A:  $$15,000 \div $30,000 = 50\%$   $$2,000 \times 50\% = $1,000$ Spouse B:  $$2,000 \div $10,000 = 20\%$   $$2,000 \times 20\% = $400$ Total IRA adjustment on Sch. NRS \$1,400

Line 21: Keogh payments which apply to self-employment income earned in Kansas are allowed as an adjustment to Kansas source income.

Line 22: Only penalties assessed during residency may be allowed as an adjustment to Kansas source income for early withdrawal of savings.

Line 23: The alimony adjustment must be prorated by the ratio of the payer's Kansas source income divided by the payer's total income.

Line 24: The deduction for a married couple when both work must be prorated by the ratio of the Kansas portion of income used for the adjustment on the federal Schedule W (lower paid spouse) divided by the total amount used on the Schedule W for the lower paid spouse.

**Line 25:** Add lines 18 through 24, column B, and enter the total on line 25. This is the total of adjustments allowed on Kansas source income.

Line 26: Subtract line 25 from line 17, column B, and enter result on line 26.

Line 27: Enter or line 27, the net modifications from Part I on the back of form 40 which apply to Kansas source income, lines 1-16, column B. This can be either a positive or negative amount. If it is a negative amount, enter the figure as a negative amount in parentheses.

Line 28: If line 27 is a negative amount, subtract it from line 26 and enter the result on line 28. If line 27 is a positive amount, add it to line 26 and enter the total on line 28.

#### NONRESIDENT ALLOCATION PERCENTAGE

Line 29: Enter on line 29, your Kansas adjusted gross income from line 3 on the front of form 40.

**Line 30:** The nonresident allocation percentage is derived by dividing line 28, the modified Kansas source income, by line 29, the Kansas adjusted gross income. Enter the percentage here and on line 10 on the front of form 40. You may round the figure to the nearest whole percent. It cannot exceed 100%.

These steps are intended to be a simple overview of the calculation of your Kansas income tax liability and the use of the Kansas form 40. Detailed instructions begin on the following pages, and you should refer to them for more complete information.

# Step 1—Federal Adjusted Gross Income

The first step in determining Kansas tax liability is to complete a federal income tax return. The amount on the ADJUSTED GROSS INCOME line from the federal return is the starting point for your Kansas form 40, line 1.

# Step 2—Modifications to Federal Adjusted Gross Income

Some taxpayers will have to make modifications to their federal adjusted gross income. The modifications may increase or decrease your adjusted gross income. Modifications are made for income that may be taxable on your federal return, but not taxable on the Kansas return. They are also made for income that is taxable in Kansas, but not at the federal level. The most common modifications are listed in Part I on the back of form 40. See instructions for Part I on page 17 for a complete list of modifications.

# Step 3—Kansas Adjusted Gross Income

After subtracting or adding any modifications, you have arrived at your Kansas adjusted gross income. If you have no modifications, your Kansas adjusted gross income is the same as your federal adjusted gross income.

Note: After figuring your Kansas adjusted gross income, you must make three subtractions to calculate your taxable income. These subtractions are outlined in Steps 4, 5, and 6. All taxpayers must complete these steps.

# Step 4—Standard or Itemized Deductions

The first subtraction is either the standard or itemized deduction. If you cannot itemize your deductions on the federal return, you must use the Kansas standard deduction. Instructions for figuring your standard deduction are on page 13. If you itemize your federal deductions, you may itemize your Kansas deductions, and in most cases it will be to your advantage to do so. This is done by completing Part II on the back of form 40. Specific instructions for figuring your Kansas itemized deductions are on page 19.

Note: Kansas itemized deductions are federal itemized deductions with certain adjustments.

# Step 5—Federal Income Tax Deduction

All taxpayers are allowed to deduct their federal income tax. This is the amount of your actual federal tax liability (not your refund or withholding) after subtracting all federal credits. **Do not** reduce this figure by any federal withholding, federal estimate, credit on special fuels and oils, or foreign tax credits. No self employment or social security taxes can be added to this deduction, however.

If you have net modifications that reduce your federal adjusted gross income on the Kansas form 40 (see Step 2), your federal income tax deduction must be prorated. This is to allow for a federal income tax deduction only on the amount of Kansas adjusted gross income. This proration is done in Part III on the back of form 40. Instructions for Part III are on page 21.

If you have net modifications that increase your federal adjusted gross income, or you have no modifications, you do not prorate your federal tax deduction and you can bypass Part III.

# Step 6—Exemption Allowance

The final subtraction is the personal exemption allowance: The Kansas personal exemption is \$1,000 per exemption claimed. The number of exemptions allowed for Kansas is the same as allowed on the federal return, except that individuals with the filing status of "Head of Household" are allowed an additional exemption for Kansas tax purposes.

# Step 7—Taxable Income and Tax Liability

Add the three deductions (Steps 4, 5, and 6) together and subtract the total from Kansas adjusted gross income. You now have your Kansas taxable income. If your taxable income is under \$50,000, use the Tax Table starting on page 24 to determine your Kansas tax. If your taxable income is over \$50,000, use the Tax Computation Schedule on page 28 to determine your Kansas tax.

Note: If you are a nonresident, you must complete the Nonresident Allocation Percentage Schedule, Schedule NRS, to determine what percentage of your total income is Kansas source income. This percentage is then multiplied by the Kansas tax to arrive at your nonresident tax liability.

# Step 8—Credits

Kansas tax law allows several tax credits. If you are a Kansas resident and you paid tax to another state on income earned in the other state, a credit is allowed to avoid double taxation of this income. This credit is calculated in Part IV on the back of form 40. Instructions for Part IV are on page 21.

Other credits available to Kansas taxpayers are listed in Part V on the back of form 40. Instructions for Part V are on page 22.

# Step 9—Refund or Balance Due

If the amount of your Kansas withholding, estimated payments, solar refund, and handicapped refund exceeds your liability (after subtracting the credits in step 8), you are due a refund if the amount of overpayment exceeds \$5.00. If your tax liability, after all credits, exceeds your withholding and estimated payments by \$5.00 or more, the difference is the amount you owe the state of Kansas. You should enclose a check or money order in this amount along with your return. Please write your social security number on your check or money order.

# GENERAL INSTRUCTIONS

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

# Who Must File a Return

Kansas Resident Taxpayers: A Kansas resident for income tax purposes is an individual who is domiciled in this state. Domicile is that place where an individual has his true, fixed, and principal establishment, and to which, whenever he is absent, he has the intention of returning. The place where an individual actually lives is presumed to be his domicile and that domicile, once established, continues until a change is in fact shown. Domicile is not changed by removal for a definite period of time or for a particular purpose. Abandonment of the domicile does not occur until the acquisition of a new one. Individuals who do not meet the above qualifications would be considered to be nonresidents.

If you were a Kansas resident for the entire year, your filing requirement depends upon the amount of your Kansas adjusted gross income and your age. You must file a return if:

YOUR FILING AND STATUS IS:	ADJUSTED GROSS INCOME EXCEEDS:
Single Person—Under age 65	\$2,700
Single Person—Age 65 or over	\$3,700
Husband and Wife—Both under age 65	\$4,100
Husband and Wife—One 65 or over	\$5,100
Husband and Wife—Both age 65 or over	\$6,100

Add \$1,000 to the above income levels if either you are blind or your spouse is blind, add \$2,000 if both you and your spouse are blind.

If you can be claimed as a dependent on another taxpayer's return and have taxable dividends, interest, or other unearned income, you must file a return if your gross income is \$1,000 or more.

If either spouse files a separate return, then the other spouse must file a return if his/her income is \$1,000 or more. If you and your spouse file separate federal income tax returns, then you must file separate Kansas returns. If you and your spouse file a joint federal income tax return, then you must file a joint Kansas return. If either spouse is a nonresident and you file a joint federal income tax return, then you must file a joint Kansas nonresident return.

Nonresident Taxpayers: If you are a nonresident and you received income derived from Kansas sources, you must file a Kansas individual income tax return and "Schedule NRS, Nonresident Allocation Percentage Schedule". (See instructions for Nonresident Allocation Percentage Schedule on the back of Schedule NRS.) This schedule is used to determine the percentage of your income from Kansas sources and thus the percentage of your liability owed to Kansas.

Income derived from Kansas sources includes the following:

- Income from real or tangible personal property located in Kansas;
- Income from a business, trade, profession, or occupation operating in Kansas including partnerships and small business corporations;
- Income from services performed in Kansas;
- Income from a resident estate or trust or from a nonresident estate or trust which received income from Kansas sources; and.
- All income earned while a Kansas resident.

Income derived by a nonresident from Kansas sources does not include:

- Income from annuities, interest, dividends or gains from the sale or exchange of intangible property unless earned by a business, trade, profession, or occupation carried on in Kansas; and,
- Compensation received for active service in the Armed Forces of the United States.

If your employer erroneously withheld Kansas income tax, you must file a return to obtain a refund even though you received no income from Kansas sources. A letter from your employer explaining the error must accompany the income tax return. This letter must be on company letterhead and signed by an authorized official of the company.

Residents Working Out of State: If you are a Kansas resident and your assignments take you into other states (railroad employees, airline employees, interstate trucking employees, etc.) you are considered a Kansas resident and are subject to tax on your entire income. However, you may be entitled to a credit for taxes paid to other states. The fact that you are a Kansas resident employed by an agency engaged in interstate commerce does not relieve you from any Kansas income tax liability.

You must also file a return if you are a Kansas resident temporarily employed in a foreign country. If you qualify to exclude foreign earned income from your federal adjusted gross income, it is also excluded in determining your Kansas adjusted gross income.

Military Pe nnel: Under the provisions of the Sold of and Sailors Civil Relief Act, the service pay of members of the armed forces is taxable only by the state of legal residence, regardless of where they may be stationed in the line of duty. The place of residency at the time of induction into the service is normally presumed to be the legal state of residence for armed service members. It remains so until they actually establish residency in another state and change their service records accordingly.

If you enter the armed forces from Kansas, you do not lose your Kansas residency by being absent due to military orders. You are subject to the same residency requirements as any other

Kansas resident.

If you are a nonresident military person stationed in Kansas due to military orders, you are not subject to Kansas tax on your military pay. However, your military income, along with any other income earned in Kansas, is included in the Kansas adjusted gross income in determining the tax rate on Kansas source income. You must then use the Nonresident Allocation Percentage Schedule to determine the percentage of your income from Kansas sources and the proportion of your tax owed to Kansas.

All military installations are required by the Department of Defense to forward wage information reports to the state shown on military records as the official home of record.

Military compensation which is not included in federal adjusted gross income is not taxable under the Kansas income tax laws.

Part-year Residents: You are a part-year resident if you were a Kansas resident for a period of less than 12 months during 1986. A part-year resident has the option to file as either a resident or as a nonresident.

Part-year residents who file as residents compute Kansas tax as if they were residents for the entire year; that is, all income is treated as if earned by a Kansas resident, and they would be able to claim the various credits that are available to Kansas residents, including the credit for taxes paid to other states.

A part-year resident who files as a nonresident must compute the Kansas tax according to the rules applicable for nonresidents. (See instructions for "Schedule NRS, Nonresident Allocation"

Percentage Schedule".)

American Indians: Income received by American Indians which is exempt from federal income tax is also exempt from Kansas income tax. Income earned by an American Indian on his or her tribal reservation is also exempt from Kansas income tax. If any such income is included in the federal adjusted gross income, it should be subtracted in Part I on the back of form 40 as "Other Subtractions".

# 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 taxable year.

A return for a taxpayer who died during the taxable year should be filed with the residency status which would have been appropriate. If a joint federal income tax return was filed for the decedent and the surviving spouse, a joint Kansas return must also be filed. Enter the word "deceased" and the date of death after the decedent's name in the address line. Include the decedent's social security number in the space provided.

If a refund of less than \$100 is being requested by the decedent's spouse, then the spouse must furnish proof of death by submitting either a "Statement of Person Claiming Refund Due a Deceased Taxpayer" (federal form 1310), a death certificate, obituary statement, funeral home notice, or a completed "Request for a Refund and/or Credit Forward Due a Deceased Taxpayer", (Kansas form rf/9).

If a refund of over \$100 is being requested by the decedent's spouse, proof of death must be furnished by submitting a death certificate, obituary statement, or funeral home notice, AND a completed Kansas form rf/9.

If a refund of any amount is being claimed by someone other than the spouse, proof of death must be furnished by submitting a death certificate, obituary statement, or funeral home notice, AND a completed Kansas form rf/9.

A Kansas form rf/9 may be obtained from the Kansas Income and Inheritance Tax Bureau.

# Where to Get Forms

Forms are mailed directly to you if you filed a Kansas income tax return last year and indicated that you desired to receive a booklet. Forms are mailed to the address on last year's return. If you do not receive forms through the mail, they are available through county clerks, city clerks, banks, libraries, other places of convenience and any taxpayer assistance location listed on page 2. Any form or schedule that is not available locally will be mailed to you upon request from the Kansas Income and Inheritance Tax Bureau, Box 12001, Topeka, Kansas 66612-2001.

# When to File

Calendar ar: If your return is based on a calen year, it must be filed no later than April 15, 1987.

**Fiscal Year:** If your return is based on a tax year other than a calendar year, it must be filed no later than the fifteenth day of the fourth month following the end of your tax year. The instructions in this booklet apply only to taxable years which began on or after January 1, 1986.

# Extensions to File

You may request an extension of time to file a Kansas income tax return. It is not necessary to request a Kansas extension of time if you have been granted an extension of time to file your federal return. The Kansas Department of Revenue will accept an approved federal extension of time. A copy of the **approved federal extension** must accompany your Kansas return when filed and interest must be paid at the rate of 11/2% per month on the original balance due from April 15 until the return is filed. You must pay your estimated liability due with your completed extension of time.

A Kansas extension may be obtained even though you do not request an extension of time from the federal government. You may request a Kansas extension of time (form E-1) from the Extension Desk, Kansas Income and Inheritance Tax Bureau, Box 12001, Topeka, Kansas 66612-2001 on or before the due date of the return.

# Where to File

Mail your Kansas return to: KANSAS INCOME TAX

KANSAS INCOME TAX TOPEKA, KANSAS 66699-0001

# Estimated Tax

You are required to file a declaration of estimated tax if you meet these three conditions:

- Your Kansas gross income is \$5,000 or more;
- You expect to receive \$2,000 of income not subject to Kansas withholding; and,
- Your estimated Kansas income tax balance due (after all credits including tax withheld) is \$200 or more.

Farmers and fishermen are not required to file a declaration of estimated tax if their 1986 Kansas income tax return is filed on or before March 1, 1987.

Nonresidents should consider only Kansas source income for meeting these conditions.

Forms and instructions for filing estimated tax are available through county clerks, city clerks, banks, libraries, other places of convenience and any taxpayer assistance location listed on page 2. Any form that is not available locally will be mailed to you upon request from the Kansas Income and Inheritance Tax Bureau.

# Rounding to Whole Dollars

The money items on your return and schedules may be rounded to whole dollars. You may eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

# Copy of Federal Return

Attach to your Kansas return a copy of your federal income tax return, including all schedules, as filed with the Internal Revenue Service. Failure to attach a copy of your federal income tax return will cause a delay in processing your Kansas income tax return. A copy of your Kansas income tax return should not be sent to the Internal Revenue Service with your federal return.

# Confidential Information

Income tax information which is disclosed to the Kansas Department of Revenue, either on returns or through Department investigation, is held in strict confidence by law. The Department of Revenue and the U.S. Internal Revenue Service do 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.

# Amended Returns

If you discover an error was made on your return after it has been filed, or if your federal return has been adjusted by the Internal Revenue Service, an amended Kansas return should be promptly filed, using form 40X. The Kansas Department of Revenue should be notified if an amended claim is disallowed by the IRS.

Whenever a taxpayer has knowledge or notice that any federal return previously filed was not correct, amended returns and copies of the Revenue Agent's Reports must be submitted to the Kansas Department of Revenue within 180 days. Failure to notify properly the Director of Taxation within the 180 day period will cause the statute of limitations to remain open for assessment.

# SPECIFIC LINE INSTRUCTIONS

## Heading

If you have received a booklet of Kansas income tax forms and instructions with a pre-addressed gummed label, please remove the label from the booklet cover and place it on form 40 in the space provided. If it is incorrect, please make any necessary corrections directly on the label. If you did not receive a booklet with a pre-addressed label, please type or print your social security number, name, address, school district number, and county abbreviation in the spaces provided. Your school district number and county abbreviation may be found in the list on pages 39 and 40.

## Telephone Number

If a problem arises in processing your return, it is very helpful for the Department of Revenue to have a telephone number where you can be reached during office hours. It will be kept confidential.

## **Residency Status**

**RESIDENTS:** If you are filing as a resident, check the block for residents.

NONRESIDENTS: If you are filing as a nonresident, check the block for nonresidents. You must complete and attach Schedule NRS, "Nonresident Allocation Percentage Schedule".

**PART-YEAR RESIDENTS:** If you are a part-year resident, enter the dates of your residency and check either the resident or nonresident box, see instructions for part-year residents on page 11.

## Filing Status

The filing status for Kansas must be the same as that used on your federal income tax return, except that Kansas does not recognize the "Qualifying Widow(er) with Dependent Child" status. If you filed as a "Qualifying Widow(er) with Dependent Child", on your federal return, you may file as "Head of Household" on the Kansas return.

#### Exemptions

You are entitled to the same number of exemptions as claimed on your federal income tax return. Enter, at the space provided, the number of exemptions claimed on your 1986 federal return. If your filing status is "Head of Household" for Kansas, enter one additional exemption in the space provided. Enter the total number of exemptions claimed in the "Total Exemptions" box.

## Line 1—Federal Adjusted Gross Income

Enter on line 1 your federal adjusted gross income as reported on your 1986 federal income tax return.

# Line 2—Modifications to Federal Adjusted Gross Income

In some cases, modifications must be made to federal adjusted gross income for Kansas tax purposes. Modifications are computed in Part I, on the back of the return, and the instructions for "Part I—Modifications to Federal Adjusted Gross Income" are on page 17. If you have modifications to your federal adjusted gross income, figure them in Part I on the back of the return and transfer the

net result to line 2 on the front of the return. If you have no modifications, go directly to line 3.

# Line 3—Kansas Adjusted Gross Income

If line 2 is a positive amount, add line 2 to line 1 and enter result on line 3. If line 2 is a negative amount, subtract line 2 from line 1 and enter result on line 3. If you made no entry on line 2, your Kansas adjusted gross income is the same as your federal adjusted gross income. Enter it again on line 3.

# Line 4—Standard or Itemized Deductions

If you did not itemize your deductions on your federal return then you must take the standard deduction on your Kansas return. If you itemized your deductions on your federal return, you may itemize your deductions for Kansas, or take the standard deduction, whichever is to your advantage. Generally, it will be to your advantage to itemize deductions on your Kansas return if you did so on your federal return.

Enter on line 4 your standard or itemized deductions, whichever is applicable. If you take the standard deduction, you may claim 16% of your Kansas adjusted gross income with certain minimums and maximums. Refer to the following chart to determine your standard deduction.

#### Single or Head of Household:

If line 3, form 40 is:	Your standard deduction to be entered on line 4, form 40 is:	
\$10,625 or less	\$1,700	
\$10,625 to \$15,000	16% of the amount on line 3, form 40	
More than \$15,000	\$2,400	

#### Married Filing Joint:

If line 3, form 40 is:	Your standard deduction to be entered on line 4, form 40 is:
\$13,125 or less \$13,125 to \$17,500 More than \$17,500	\$2,100 16% of the amount on line 3, form 40 \$2,800

#### Married Filing Separate:

If line 3, form 40 is:	Your standard deduction to be entered on line 4, form 40 is:
\$6,562.50 or less \$6,562.50 to \$8,750 More than \$8,750	\$1,050 16% of the amount on line 3, form 40 \$1,400

NOTE: If a husband and wife are filing separate returns, both must use the same method for determining their standard deduction. If one uses the minimum amount (\$1,050), then the other must use the same figure. If one uses the percentage standard deduction, or a higher amount, then the other must use the percentage standard deduction even if it is less than the minimum. If one itemizes deductions, then the other must itemize deductions.

If you can be claimed as a dependent on your parents' return and line 3, on the front of form 40, includes income

other than earned income, (as defined in the Internal Revenue Code) and you do not itemize deductions, substitute the following instructions for determining your standard deduction.

Enter on line 4 the larger of (1) or (2):

- (1) 16% of your Kansas adjusted gross income (line 3, on the front of form 40) that is attributable to earned income up to a maximum of \$2,400 if single, or \$1,400 if married filing separate; or,
- (2) \$1,700 if single, or \$1,050 if married filing separate, but not exceeding the earned income included in your Kansas adjusted gross income (line 3, on the front of form 40).

If you itemize your deductions, they are computed in Part II on the back of the return. Instructions for figuring your itemized deductions and completing Part II begin on page 19. Once you have completed Part II, transfer the amount from line 55 to line 4 on the front of the return.

## Line 5—Federal Income Tax Deduction

You are permitted to claim a Kansas deduction for federal income taxes paid. The deduction is NOT the amount of federal tax withheld or refunded; it is based on the actual liability paid and is limited to the amount of federal liability

applicable to the Kansas adjusted gross income.

Enter on line 5, form 40, your federal income tax deduction. If the amount on line 2 of form 40 is zero or a positive number, then the amount computed below will be your federal tax deduction to be entered on line 5. If the amount on line 2 of form 40 is a negative number, then you must prorate your federal tax deduction using Part III, on the back of form 40. The amount of federal tax computed below is the starting point for determining your federal income tax deduction and should be entered on line 56, Part III. The instructions for Part III begin on page 21.

The federal tax figures to use are as follows:

Form 1040EZ: If you are filing a federal form 1040EZ, the actual amount of your federal tax (the tax you found in the tax tables of your federal instruction booklet) will be your federal tax deduction provided line 2, form 40, is zero or a positive amount.

Form 1040A: If you are filing a federal form 1040A, start your computation with the actual amount of your federal tax (the tax you found in the tax tables of your federal instruction booklet). Subtract from this figure any federal credits for child and dependent care, political contributions and/or the earned income credit. This will be your federal tax deduction if line 2, form 40 is zero or a positive amount. Do not enter a negative number.

Form 1040: If you are filing a federal form 1040, start your computation with the tax you found in either the tax tables, Schedule G (Income Averaging), or tax rate schedule

X, Y, or Z.

Add the following taxes to this figure:

- Additional tax from forms 4970 (Tax on Accumulation Distributions of Trusts), 4972 (Special 10-Year Averaging Method), and 5544 (Multiple Recipient Special 10-Year Averaging Method);
- Alternative Minimum tax;
- Tax from the recapture of investment credit; and,
- Tax on an IRA.

Subtract the following credits from this figure:

- Credit for child and dependent care expenses;
- Credit for the elderly and the permanently and totally disabled;
- Residential energy credit;
- Partial credit for political contributions:

- General Liness credits;
- Earned income credit; and,
- Regulated investment company credit.

The resulting figure will be the amount of your federal tax deduction if line 2, form 40, is zero or a positive amount. Do not enter a negative number.

If line 2 is a negative figure, the amount computed above will be the amount to be entered on line 56, Part III on the

back of form 40.

# Line 6—Exemption Allowance

Enter on line 6 your Kansas exemption allowance. This is determined by multiplying the total number of exemptions claimed at the top of form 40 by \$1,000.

#### Line 7—Total Deductions

Add lines 4, 5, and 6. Enter the total on line 7.



Be sure that you have completed lines 4, 5, and 6 and have totaled them on line 7 before you complete line 8.

#### Line 8—Kansas Taxable Income

Subtract line 7 from line 3. Enter the difference on line 8. This is your Kansas taxable income.

#### Line 9—Tax

Enter the amount of your tax, from the Tax Table or the Tax Computation Schedules, on line 9.

Individuals with Kansas taxable income (line 8) of \$50,000 or less should use the Tax Table. Individuals with Kansas taxable income of more than \$50,000 must use the Tax Computation Schedules. To use the Tax Table, you first locate the income range within which your taxable income falls and then find the appropriate tax in the column under the heading for your filing status.



If you are a Kansas resident, skip lines 10 and 11 and proceed to line 12.

## Line 10—Nonresident Allocation Percentage

NONRESIDENTS: Enter on line 10, your nonresident allocation percentage from line 30, Schedule NRS, Nonresident Allocation Percentage Schedule. Nonresidents must complete and attach this schedule to form 40.

PART-YEAR RESIDENTS: If you are filing as a resident, leave line 10 blank. If you are filing as a nonresident, enter on line 10, your nonresident allocation percentage from line 30, Schedule NRS, Nonresident Allocation Percentage Schedule.

# Line 11—Nonresident Tax

NONRESIDENTS: Multiply line 9, the tax, by the nonresident allocation percentage on line 10. Enter result on line 11.

PART-YEAR RESIDENTS: If you are filing as a resident, leave line 11 blank. If you are filing as a nonresident, multiply line 9, the tax, by the nonresident allocation percentage on line 10. Enter result on line 11.

# Line 12-Kansas Tax on Lump Sum Distributions

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: If you received income from a lump sum distribution and there has been a federal tax imposed on this income in accordance with Internal Revenue Code Section 402(e), then you are subject to a Kansas tax on lump sum distributions.

Enter on line 12, 13% of the federa on the lump sum distribution determined on federal forms 4972 or 5544.

NONRESIDENTS AND PART-YEAR RESIDENTS FIL-ING AS NONRESIDENTS: Leave line 12 blank unless a lump sum distribution was received by a nonresident from Kansas sources. If the lump sum distribution was from Kansas sources, enter on line 12, 13% of the federal tax on the lump sum distribution determined on federal forms 4972 or 5544

Note: Individuals who are paying a federal lump sum tax on a Kansas Public Employees' Retirement System (KPERS) lump sum distribution should prorate the federal lump sum tax by the Kansas taxable portion of the lump sum distribution (accumulated interest plus any contributions made since July 1, 1984 which have not been previously added back on Kansas income tax returns) divided by the total portion of the distribution which was taxed on the federal return.

#### Line 13—Total Kansas Tax

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: Add lines 9 and 12. Enter result on line 13. This is your Kansas tax liability.

NONRESIDENTS AND PART-YEAR RESIDENTS FIL-ING AS NONRESIDENTS: Add lines 11 and 12. Enter result on line 13. This is your Kansas tax liability.

STOP

If you will be claiming no nonrefundable credits, you may skip lines 14, 15 and 16 and go directly to line 17. You should review the instructions for Part IV, page 21, and Part V, page 22, to

determine if you are eligible for any of the following credits: credit for taxes paid to other states; economic development credits; solar energy credit; handicapped accessibility credit; credit for child and dependent care expenses; and, military retirement credit.

# Line 14—Credit for Taxes Paid to Other States

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: If you received income from another state and you were required to pay income tax to that other state, you may be entitled to claim a tax credit against your Kansas income tax liability to avoid double taxation of the income.

To determine your allowable tax credit for taxes paid to other states, complete Part iV, on the back of form 40. Instructions for "Part IV—Credit for Taxes Paid to Other States" are on page 21. To receive credit for taxes paid to other states you must attach a copy of that state's return to your Kansas return.

NONRESIDENTS AND PART-YEAR RESIDENTS FIL-ING AS NONRESIDENTS: If you are a nonresident, you are not allowed to claim the credit for taxes paid to other states. However, if you are a part-year resident of Kansas during 1986 and if: (1) your total income reported to Kansas includes income earned in another state while you were a Kansas resident; and, (2) you were required to pay taxes on that income earned in another state, then you may be eligible for the credit. See instructions for "Part IV—Credit for Taxes Paid to Other States, Part-Year Residents Filing as Nonresidents" on page 21 to calculate the allowable credit.

# Line 15—Other Nonrefundable Credits

You may be eligible for certain other credits. These credits are computed in Part V, on the back of the return. Instructions for "Part V—Other Nonrefundable Credits" are on page 22.

# Line 16—Total . \_nrefundable Credits

Add lines 14 and 15. Enter the total on line 16.

#### Line 17—Balance

Subtract line 16 from line 13. Enter the result on line 17. This amount cannot be less than zero. If it is less than zero, you are allowed a refund only on Kansas withholding, estimated payments, solar energy credit, and handicapped accessibility credit.

# Line 18—Kansas Income Tax Withheld

Enter on line 18 the total amount of Kansas income tax withheld as shown on your Wage and Tax Statement (W-2 or K-2). Supporting forms W-2 or K-2 must be attached to your return or this credit will not be allowed.

These forms are furnished to you by your employer. They show the amount of income tax withheld. Only your employer can issue or correct this form. If you do not receive a wage and tax statement (W-2 or K-2) from your employer by January 31, or if the form you received is incorrect, contact your employer as soon as possible.

#### Line 19—Estimated Tax

Enter on line 19 the amount of estimated tax you have credited to your 1986 estimated tax account. This includes the amount of any 1985 overpayment which you credited to your 1986 estimated tax account, plus all estimated tax payments made for the year 1986.

Include on line 19 the amount of taxes withheld by fiduciaries of estates or trusts in your name. Form K-18 should be supplied to you indicating the amount of the withholdings to be claimed. The form K-18 must be attached to the form 40

Also enter on line 19 any payments made for a 1986 estimated tax liability on an extension of time to file your 1986 return. Indicate at line 19 that a payment with an extension of time is included in the amount on line 19.

## Line 20—Solar Energy Refund

Taxpayers claiming a solar energy credit may, under certain circumstances, be eligible for a refund of part of the solar energy credit. This credit is computed on schedule K-35 which is available from the Kansas Income and Inheritance Tax Bureau. Enter on line 20 the amount of the refund computed on schedule K-35.

# Line 21—Handicapped Accessibility Refund

Taxpayers claiming a handicapped accessibility credit may, under certain circumstances, be eligible for a refund of part of the handicapped accessibility credit. This credit is computed on Schedule K-37 which is available from the Kansas Income and Inheritance Tax Bureau. Enter on line 21 the amount of the refund computed on schedule K-37.

## Line 22—Total Refundable Credits

Add lines 18, 19, 20, and 21. Enter total on line 22.

# Line 23—Balance Due

If line 17 is greater than line 22, subtract line 22 from line 17 and enter balance due on line 23. This is the amount you owe the State of Kansas. The total amount on line 23 must be paid in full. If payment is not made with the return, the tax due is subject to penalty and interest. Payment should be made by check or money order to "Kansas Income Tax" and sent with your return. Do not include payment for intangibles tax or taxes due any other taxing authority. Do not send cash. Please write your social security number on your check or money order. A balance due of less than \$5.00 need not be paid.

Interest: If you filed your Kansas return after the due date, compute the interest at the rate of 11/2% per

month on the amount of balance a. Enter the amount of interest in the space provided at line 23.

Penalty: If you filed your Kansas return after the due date but within 60 days of the due date, compute the penalty at 10% of the amount of balance due. If you filed your Kansas return more than 60 days beyond the due date, calculate the penalty at 25% of the amount of balance due. Enter the amount of the penalty in the space provided at line 23. Total the interest, penalty and balance due and enter this amount on line 23. If an approved extension of time has been granted, no penalty is due if the return is filed on or before the extended due date. Interest at the rate of 11/2% per month is, however, owed on the balance due and is to be computed from the original due date.

Penalty-Estimated Tax: In accordance with Schedule 210, Individual Underpayment of Estimated Tax, enter on the space provided at line 23 the amount of estimated tax penalty. This amount must be included in the balance due on line 23. Schedule 210 must be attached to your return. Individuals whose gross income from farming or fishing is at least two-thirds of annual gross income and who have filed form 40 and paid the tax on or before March 1, 1987, are exempt from penalties for underpayment of estimated tax.

#### Line 24—Refund

If line 22 is greater than line 17, you have an overpayment. All or a portion of this overpayment can be refunded to you. Enter the amount of the overpayment you wish to be refunded to you on line 24 in the area marked "Refund". Amounts of less than \$5.00 will not be refunded; however, amounts less than \$5.00 may be claimed as a credit forward against next year's tax liability provided they are entered on line 25, the "Credit Forward" line.

Normal processing time to issue a refund is six to eight weeks. Please wait a minimum of 12 weeks before contacting the Department of Revenue regarding your refund. ERRORS on your return and incomplete returns (e.g., missing W-2's or no federal return attached) will cause delays in processing refunds.

Note: If there is any other liability owed the State of Kansas, the income tax refund will be applied to that liability.

# Line 25--Estim Tax Credit Forward

If you wish to have all or a portion of the overpayment credited to your 1987 estimated tax account, enter the amount of the overpayment you wish to be credited to your 1987 estimated tax account on line 25.

#### Line 26-Chickadee Checkoff

Enter on line 26 the total wildlife contribution you wish to make. Any refund claimed on line 24 will be reduced by the amount designated for the nongame wildlife improvement program. Do not alter the refund amount to reflect the nongame wildlife contribution. This will be done for you. If your refund claim is decreased upon examination by the Department of Revenue, the wildlife contribution will be reduced by that amount. If your refund is increased upon examination by the Department of Revenue, the total wildlife contribution will remain the same.

You may contribute amounts to the nongame wildlife improvement program in addition to your balance due (line 23), or in addition to your expected refund (line 24). This additional amount, together with any tax payment due, should be remitted by check or money order made payable to "Kansas Income Tax".

#### SIGNATURE

You **MUST** sign your Kansas income tax return. If you are filing a joint return, both husband and wife must sign the return even if only one of you had income. No refund can be made unless the return is properly signed. If the return is prepared by someone other than you, the return should also be signed by the preparer.

# Do you wish to receive an income tax booklet next year?

If your return is prepared by a tax practitioner, you may not need to receive a tax booklet next year. Please check with your practitioner before you mark the "No" box. Even though you have checked "No", a Kansas label for your 1987 return will be mailed to the address shown on your 1986 return.



Your return is complete. The following instructions are not necessary unless you have been referred to them by prior instructions.

# **Helpful Hints**

If you file an early, accurate and legible return, we will be able to process the return and any refund more quickly. Errors that must be corrected by the Department of Revenue generally delay return processing. Omissions from the return which require us to correspond with you will cause a longer delay. The "six to eight weeks" processing time for a refund starts again the day the missing information is received by the Department. You can prevent mistakes by preparing your tax return carefully. Refer to the instructions if you are uncertain in any area, or contact the Kansas Income and Inheritance Tax Bureau for assistance. Our taxpayer assistance phone numbers are listed on page 2.

# BEFORE MAILING YOUR RETURN, PLEASE BE CERTAIN TO:

- Check social security number(s), name(s), address, zip code, county abbreviation, and school district number to make sure they are correct.
- Attach a copy of your federal return and all accompanying schedules.
- Attach State's Copy of your Wage and Tax Statement(s) (K-2 or W-2 forms).
- If you discover, after mailing your return, that you failed to attach a withholding statement(s) or a supporting schedule(s) to your return, please DO NOT mail this information until the Department requests it. If you mail this information before the Department notifies you, it will cause further delay in processing your return.
- Recheck your arithmetic, especially any required multiplication.
- Sign your return. If married and filing a joint return, both must sign.
- If making a payment, please write your social security number on the check or money order and staple it in the area indicated on the return.
- Your Kansas income tax return is an important document. It is suggested that you retain copies of all returns sent to the department for at least five years.
- If you wish to participate in the Kansas nongame wildlife improvement program, enter the amount you wish to contribute on the appropriate line of the Kansas individual income tax return (form 40).

# PART I-MODIFICA JONS TO FEDERAL ADJUSTED GROSS INCOME

(Back of Form 40)

# ADDITIONS TO FÉDERAL ADJUSTED GROSS INCOME

Part I is used to compute modifications to federal adjusted gross income. Modifications are generally used to exclude income that is taxable at the federal level, but not at the state level, or to include income that is exempt at the federal level, but taxable for state purposes. Many taxpayers will not have modifications. If, after reviewing these instructions, you have no modifications, you may proceed directly to line 3 on the front of form 40.

# Line 27—State and Municipal Interest

Enter on line 27 interest income received, credited, or earned by you from any state or municipal obligations during the taxable year, except those specifically exempt from income tax by Kansas law, such as: Kansas Turnpike Authority Bonds, Armory Bonds, Board of Regents Bonds for Kansas Colleges and Universities, Urban Renewal Bonds, Industrial Revenue Bonds, or Kansas Highway Bonds.

# Line 28—Federal Net Operating Loss Carry Forward

Enter on line 28 the federal net operating loss carry forward claimed on your 1986 federal income tax return.

# Line 29—Contributions to Public Employees' Retirement Systems Administered by KPERS

Enter on line 29 the amount you contributed from your salary to the Kansas Public Employees' Retirement System. Individuals involved include: regular and special members of KPERS (including teachers and school district employees); regular and special members of the Kansas Police and Firemen's Retirement System; and, members of the Justice and Judges Retirement System.

These designated contributions are deferred from federal income tax; however, they are taxable to the State of Kansas. To determine the amount of contribution to be **added back** into the federal adjusted gross income, you subtract the amount shown on your W-2 in the "wages, tips and compensation income" box from the amount shown in the "state and local wages income" box on your W-2. The balance will be the amount entered on line 29. Some employers will have provided this figure for you with an indication that the amount is a KPERS contribution.

Individuals who have received a lump sum KPERS distribution during 1986 should include their 1986 contributions on line 29 and refer to the instructions for "KPERS Lump Sum Distributions" at line 39. Retired KPERS employees should refer to the instructions for "Line 35—Kansas Pension Plans".

# Line 30—Other Additions to Federal Adjusted Gross Income

Enter on line 30 the following other additions to your federal adjusted gross income:

Federal Income Tax Refund: As a general rule, there will be no entry here unless you amended your federal return for a prior year due to an investment credit carry back or a net operating loss carry back which resulted in you receiving a federal income tax refund in 1986 for that prior year.

■ Handicapped Accessibility Credit Modification: Enter the amount of any depreciation deduction or business expense deduction claimed on your federal return which was used in determining the handicapped accessibility credits on the schedule K-37.

■ Partnership or Subchapter "S" Adjustments: If you received income from a partnership, subchapter "S" corporation, joint venture, or a syndicate, enter on line 30 your proportionate share of any addition adjustments that are required. The partnership or subchapter "S" corporation will provide you with the necessary information to determine these adjustments.

Fiduciary Adjustments: If you received income from estates or trusts, enter on line 30 your proportionate share of any addition adjustments that are required. The fiduciary of the Kansas estate or trust of which you are a beneficiary will provide you with the necessary information to determine these ad-

justments.

"Cafeteria" Group Health Insurance: Include on line 30 any premiums paid into a group health insurance program offered to State of Kansas employees as part of a "cafeteria" fringe benefit plan. These premiums are exempt from federal taxes but are subject to Kansas tax. Only employees of the State of Kansas who are enrolled in group health insurance are involved with this modification. The amount of premiums paid during the year should be indicated as "Flexible Compensation" on the W-2 issued to the employees of the State of Kansas.

# Line 31—Total Additions to Federal Adjusted Gross Income

Enter on line 31 the total of lines 27 through 30.

# SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

# Line 32-Interest on U.S. Government Obligations

Enter on line 32 any interest or dividend income received on obligations or securities of any authority, commission, or instrumentality of the United States and its possessions to the extent they are included in federal adjusted gross income if they are exempt from state income taxes under the laws of the United States. Such obligations include: U.S. Savings Bonds, U.S. Treasury Bills, Federal Land Bank, etc.

# Line 33—State or Local Income Tax Refund Included in Federal Adjusted Gross Income

Enter on line 33 any state or local income tax refunds which are included in your federal adjusted gross income.

# Line 34—Federal Civil Service Annuity

Enter on line 34 any Federal Civil Service retirement annuity paid from the Federal Civil Service Retirement or Disability Fund which is included in your federal adjusted gross income.

# Line 35—Kansas Pension Plans

Enter on line 35 the amount of any Kansas pension benefits received which are specifically exempt from Kansas income tax if it was included in your federal adjusted gross income. Exempt Kansas pensions include: Kansas Public Employee's Retirement Annuities, Kansas Teacher's Retirement Annuities, Kansas Police and Firemen's Retirement System Pensions, Kansas Highway Patrol Pensions, Justices and Judges Retirement System and certain pensions received from first class cities that are not covered by the Kansas Public Employee's Retirement System. Attach a copy of form W-2P or 1099R to verify figures claimed.

Line 36—Kansas Net Operating L & Carry Forward

Enter on line 36 any Kansas net operating loss carry forward.

RESIDENTS: You must have a Federal net operating loss in order to have a Kansas net operating loss. To determine the Kansas net operating loss, the Kansas net amount subject to tax must be modified by: (1) any net operating loss carried over from other years which is included in the net amount subject to tax; (2) the net capital losses; (3) the 50% or 60% capital gains exclusion; (4) the personal exemption deduction; and, (5) the nonbusiness deductions in excess of nonbusiness income.

After December 31, 1977, the loss may be carried back 3 years and forward 7 years, or until fully absorbed (whichever occurs first). For years commencing after December 31, 1975, Kansas allows the taxpayer to forego the loss carry back option and carry the loss forward, provided the same option is made on the federal return. If the loss is carried back on the federal return you must also carry your Kansas loss back before any unused loss can be carried forward.

A schedule showing your computation of the Kansas net operating loss and how it was applied to income must be attached to: your Kansas return if you are claiming a loss carry forward; or, the Application for Carry Back of Net Operating Loss Refund, Form 45, if you are claiming a loss carry back. Form 45 may be obtained from the Kansas Income and Inheritance Tax Bureau.

NONRESIDENTS: Loss year beginning after December 31, 1977—The person filing on the nonresident basis for Kansas must determine his Kansas net operating loss as though he were a Kansas resident (see resident information above). Schedule NRS, Nonresident Allocation Percentage Schedule, is not used to determine a Kansas net operating loss. In order for a nonresident to claim a net operating loss, he must have had income or loss from Kansas sources during the loss year. The Kansas net operating loss for years after December 31, 1977, cannot be carried back to years beginning prior to January 1, 1978.

## Line 37—Insulation Adjustment

You may subtract 50% or \$500, whichever is less, of the cost of labor and materials to insulate certain buildings you own. To qualify for the adjustment, the building must be located in Kansas, have been in existence on or before July 1, 1977, and be intended for single family or multi-family occupancy.

Insulation means the installation of materials which are designed to reduce the gain or loss of heating or cooling in the walls, floors, or ceilings of a building. This does not include the installation of storm doors, storm windows, siding, etc.

The building must be insulated according to the standards prescribed by the Federal Housing Administration (FHA) for new buildings. At the present time the FHA prescribes that new buildings should be insulated with a resistance factor of R-13 for walls and a resistance factor of R-30 for ceilings.

Enter on line 37 your insulation adjustment. Schedule K-36, Insulation Adjustment, must be completed and attached to your return before the insulation adjustment will be allowed. Schedule K-36 may be obtained from the Kansas Income and Inheritance Tax Bureau.

## Line 38—Railroad Retirement Benefits

Benefits received from all railroad retirement plans administered by the U.S. Railroad Retirement Board are exempt from state taxation by federal law. Enter on line 38 any railroad retirement benefits received from the U.S. Railroad Retirement Board which are included in your federal adjusted gross income. This exemption from Kansas taxes

includes tier I, to a and dual vested benefits as well as supplemental annuities (which are exempt by Kansas tax law). Attach a copy of form W-2P or 1099R to verify figures claimed.

# Line 39—Other Subtractions from Federal Adjusted Gross Income

Enter on line 39 the following other subtractions from your federal adjusted gross income:

NOTE: You MAY NOT subtract the amount of your income reported to another state.

- KPERS Lump Sum Distributions: Employees who terminated KPERS employment after July 1, 1984 and elect to receive their contributions in a lump sum distribution will report their taxable contributions on their federal return. To avoid double taxation, subtract the contributions which have been added back on your Kansas income tax returns as a modification from 1984 up to the current year.
- Additional Capital Gain or Loss Due to Difference in Basis: If, during the taxable year, you received a gain or loss from the sale of property or other capital assets in which you had a higher tax basis for Kansas income tax purposes than for federal income tax purposes, enter on line 39 the difference in basis of the property sold. If the gain is considered a long term capital gain, the amount deducted is limited to 40% of the difference in basis. If your Kansas basis in the property is less than your federal basis, no modification adjustment is required. For property obtained after December 31, 1967, the basis in property is the same for both Kansas and federal.

If you acquired property from a decedent, the basis of the property is to be determined in accordance with the provisions of Internal Revenue Code Section 1014, existing on December 31, 1976.

- Sale of Kansas Turnpike Bonds: Enter on line 39 the gain from the sale of Kansas Turnpike Bonds if the gain was included in your federal adjusted gross income.
- Accumulation Distributions: Enter on line 39 the amount of accumulation distributions included in your federal adjusted gross income which you received as a beneficiary of a trust.
- Partnership or Subchapter "S" Adjustments: If you received income from a partnership, subchapter "S" corporation, joint venture, or a syndicate, enter on line 39 your proportionate share of any subtraction adjustments that are required. The partnership or subchapter "S" corporation will provide you with the necessary information to determine these adjustments.
- Fiduciary Adjustments: If you received income from estates or trusts, enter on line 39 your proportionate share of any subtraction adjustments that are required. The fiduciary of the Kansas estate or trust of which you are beneficiary will provide you with the necessary information to determine these adjustments.
- Jobs Tax Credit: Enter on line 39 the amount of the federal targeted jobs tax credit disallowance claimed on the federal income tax return.
- Work Incentive Credit Disallowance: Enter on line 39 the amount of work incentive credit disallowance claimed on the federal income tax return.
- Gain on Real Estate Foreclosure: Enter on line 39 the gain included in federal taxable income from the sale or disposition of real estate due to: foreclo-

sure of a mortgage; the gain c e voluntary conveyance of mortgaged property to the mortgagee; or, the gain by a debtor resulting from the release of liability on a contract for the purchase of real estate. Attach to your income tax return copies of all pertinent schedules and documents for support of this modification. This modification does **not** apply to any gain realized by an investor from any such transactions concerning tax shelters which are required, or would have been required, to be registered with the Internal Revenue Service pursuant to section 6111 of the Internal Revenue Code.

# Line 40—Total Subtractions from Federal Adjusted Gross Income

Enter on line 40 the total of lines 32 through 39.

# Line 41—Net diffications to Federal Adjusted Gross Income

If your total additions to federal adjusted gross income (line 31) exceed your total subtractions from federal adjusted gross income (line 40), enter on line 41 the difference between line 40 and line 31 as a positive amount. If your total subtractions from federal adjusted gross income (line 40) exceed your total additions to federal adjusted gross income (line 31), enter on line 41 the difference between line 40 and line 31 as a negative amount. Enclose negative amount in brackets.

Enter the result from line 41 on line 2, on the front of form 40. If the amount you are carrying over to line 2, on the front of form 40, is a negative amount, enclose the negative amount

in brackets.

# PART II—ITEMIZED DEDUCTIONS

(Back of Form 40)



Do not complete Part II if you did not itemize your federal deductions. See page 13 to determine your standard deduction.

You cannot itemize deductions on your Kansas return unless your federal itemized deductions, as claimed on your federal return, exceeds the federal zero bracket amount of \$3,670 for married filing joint, \$2,480 for single or head of household, or \$1,835 for married filing separate. If you do itemize, your Kansas itemized deductions will be your federal itemized deductions with certain adjustments as computed below.

## Line 42—Total Federal Itemized Deductions

Enter on line 42 the total federal itemized deductions from Schedule A of your federal income tax return. THIS AMOUNT IS PRIOR TO THE ZERO BRACKET DEDUCTION OF \$3,670, \$2,480, OR \$1,835.

# SUBTRACTIONS FROM FEDERAL ITEMIZED DEDUCTIONS

# Line 43—State and Local Income Taxes

Enter on line 43 any state and local income or earnings taxes which are included in your federal itemized deductions.

#### Line 44-Medical, Dental, and Drug Expenses

Enter on line 44 the net medical, dental, and drug expenses included in your federal itemized deductions. A more generous Kansas medical deduction is allowed below.

# Line 45—Other Subtractions from Federal Itemized Deductions

Enter on line 45 the sum of the following "Other Subtractions from Federal Itemized Deductions".

- Only solar systems installed before December 31, 1985 are allowed to use the special Kansas provisions for amortization of the adjusted basis of a qualified solar energy system used in your business. Enter on line 45 the depreciation deductions claimed on your federal return for any property upon which the deduction at line 53 is claimed. Complete schedule K-35 and attach it to your Kansas income tax return. Schedule K-35 may be obtained from the Kansas Income and Inheritance Tax Bureau.
- Enter on line 45 any amounts contributed to racially segregated educational institutions included in your federal itemized deductions.

Enter on line 45 adoption expenses included in your federal itemized deductions.

Enter on line 45 any amounts claimed as casualty or theft losses included in your federal itemized deductions. A more generous Kansas deduction is allowed below.

# Line 46—Total Subtractions from Federal Itemized Deductions

Add lines 43 through 45. Enter the total on line 46.

Line 47

Subtract line 46 from line 42. Enter the result on line 47.

# ADDITIONS TO FEDERAL ITEMIZED DEDUCTIONS

## Line 48—Social Security Tax

Enter on line 48 the social security tax (FICA) which was withheld from your wages during the taxable year. This is the total amount of social security taxes withheld by all employers you worked for during the year. If you are married filing jointly, you should enter the total amount withheld for both you and your spouse. You may **NOT** claim more than the maximum amount which is required by federal law.

## Line 49—Self-Employment Tax

Enter on line 49 the self-employment tax which you were required to pay on income earned during the taxable year. You may claim the amount actually paid up to the maximum amount which is required to be paid under federal law.

## Line 50—Railroad Retirement Tax

Enter on line 50 the railroad retirement tax which was withheld from your wages during the taxable year. You may claim the actual amount withheld up to the maximum amount which is required by federal law. This amount includes all tier I and tier II railroad retirement contributions.

# Line 51-Medical, Dental, and Drug Expenses

Your Kansas medical, dental, and drug expenses are all expenses paid during the taxable year for "medical care" of you, your spouse, and your dependents, minus \$50. Expenses for "medical care" are defined as those expenses allowed as a medical deduction for federal tax purposes (e.g.: hospital and doctor bills; hearing aids; eyeglasses; dentures; prescription drugs; insulin; hospital and medical insurance; and lodging and transportation related to medical treatment). "Medical care" does not include nonprescription drugs or funeral and burial expenses. Your Kansas medical deduction must be reduced by any amount of insurance reimbursements you have received.

You may not deduct premiums paid for insurance policies that pay you for loss of time or reimburse you for loss of limbs, sight, etc. If the policy provides for a combination of coverages, you may claim only that portion of the premium that applies to medical or hospital payments.

Complete the following schedule to determine your allowable Kansas medical, dental, and drug expenses:

(1)	Medical insurance premium	\$
	Drug expenses	\$
	Medical expenses	\$
	Dental expenses	\$
	Lodging and transportation expenses	\$
(6)	Total expenses (Add lines 1	
	through 5)	\$
(7)	Insurance reimburse-	
	ments \$	
(8)	Nondeductible \$ 50.00	
(9)	Total nondeductible medical, dental,	
	and drug expenses (Add lines 7 & 8)	\$
(10)	Kansas medical, dental, and drug ex-	
	penses (Subtract line 9 from line 6, to	
	be entered on line 51, Part II, on the	
	back of form 40)	

## Line 52—State and Local Gasoline Tax

Enter on line 52 your state and local gasoline tax deduction. Deduct either the actual amount you paid, or estimate the amount paid using the worksheet provided. A separate worksheet calculation should be performed for each car as well as for any mileage driven in another state. The result of each calculation should then be added together to determine the gasoline tax deduction. Use the tax rates from the following chart in completing the worksheet.

## KANSAS TAX RATES (Per Gallon)

Gasoline	11¢
Diesel	13¢
Gasohol	(See note)
Propane	
Other state(s)	. Consult other state
	for appropriate rate

**NOTE:** The gasohol tax rates increase from  $7\phi/gal$ , to  $8\phi/gal$ , as of July 1, 1986. A calculation for each six month period should be made for cars using gasohol and then the calculations added together to determine the appropriate deduction.

#### WORKSHEET

(1)	Number of nonbusiness miles driven			
101		A STATE OF THE PARTY OF THE PAR		
(2)	Average miles per gallon	Part Land	CAMP .	
		17.70		777674
(3)	Gallons used (Divide line 1 by			
(-)				
	line 2)			
			de la	NY Y
(4)	Gasoline tax (Multiply line 3 by ap-			
( . )				
	propriate tax rate from the chart		2	
	ahove)	•		

Enter the amount from line 4 on line 52, Part II, on the back of form 40.

# Line 53—Other A tions to Federal Itemized Deductions

Enter on line 53, the total of the following "Other Additions to Federal Itemized Deductions".

- Only solar systems installed before December 31, 1985 are allowed to use the special Kansas provisions for amortization of the adjusted basis of a qualified solar energy system used in your business. Enter on line 53 the allowable amortization. You must complete schedule K-35 and attach it to your Kansas income tax return. Schedule K-35 may be obtained from the Kansas Income and Inheritance Tax Bureau.
- You may deduct up to \$100 (\$200 on a joint return) for contributions of money to candidates for public office, political committees or to newsletter funds of candidates and elected officials.
- You may deduct the fair market value of a painting or other work of art contributed to an art gallery or museum which is operated on a nonprofit basis and supported in whole or part by public funds. The work of art must be the result of your personal effort to create such art. The state itemized deduction must exclude the amount deducted from federal adjusted gross income because of the contribution. The value of your contribution must be determined and certified to the Department of Revenue by the art gallery or museum. Attach a copy of the certification to your return.
- If during 1986 you suffered casualty or theft losses, as defined by the Internal Revenue Code, you may deduct the losses to the extent that the net loss after insurance reimbursements exceeds \$100 per occurrence. Attach to the form 40, a schedule of calculations which conform to the following worksheet. A separate calculation should be done for each item within an occurrence.

(1) Cost of item	\$
(2) Insurance or other reimbursement you	
have received or expect to receive	\$
(3) Fair market value before casualty of	r
theft	\$
(4) Fair market value after casualty or thef	t \$
(5) Loss (Subtract line 4 from line 3)	\$
(6) Limitation (Line 1 or line 5, whichever is	
less)	\$
(7) Net loss (Subtract line 2 from line 6)	) \$

The calculations for each item within an occurrence should then be added together and \$100 deducted from the total net losses. A separate schedule should be provided for each casualty or theft loss.

# Line 54—Total Additions to Federal Itemized Deductions

Add lines 48 through 53. Enter total on line 54.

#### Line 55—Kansas Itemized Deductions

Add line 47 and line 54. Enter total on line 55. This is the total of your Kansas itemized deductions. The amount is to be entered on line 4, on the front of form 40.

# PART IN FEDERAL INCOME TAX DEJUCTION

(Back of Form 40)

You are permitted to claim a Kansas deduction for federal income taxes paid. The deduction is NOT the amount of federal tax withheld or refunded; it is based on the actual liability paid and is limited to the amount of federal liability applicable to the Kansas adjusted gross income.

#### Line 56-1986 Federal Tax Liability

Enter on line 56 your total federal tax liability as computed in the instructions for line 5 on page 14.

If line 2 of form 40 is a negative amount, your federal tax liability must be prorated on lines 56 through 60 to allow for a deduction only on the amount of Kansas adjusted gross income.

#### Line 57—Kansas Adjusted Gross Income

Enter on line 57 the Kansas adjusted gross income from line 3, on the front of form 40.

## Line 58—Federal Adjusted Gross Income

Enter on line 58 the federal adjusted gross income from line 1, on the front of form 40.

#### Line 59—Percentage Limitation

Divide line 57 by line 58 and enter your percentage limitation on line 59. The percentage limitation cannot exceed 100%. If lines 57 and 58 are the same amount, line 59 will automatically be 100%.

#### Line 60—Federal Tax Deduction

Multiply line 56 by line 59 and enter the result on line 60. This is the amount of federal tax you may claim as a deduction. Enter this amount on line 5 on the front of form 40.

# PART IV—CREDIT FOR TAXES PAID TO OTHER STATES

(Back of Form 40)

#### RESIDENTS ONLY

You may claim a credit for income taxes paid to other states if you meet all of the following:

- You were a resident of Kansas during the taxable year;
- Your total income reported to Kansas includes income earned in another state; and,
- You were required to pay income taxes on that income to the other states.

The tax credit you may claim is the actual amount of the tax paid to the other state or the amount determined below and NOT the amount of tax withheld.

The credit for taxes paid to the other state is limited by the following formulas:

Other State
Adjusted Gross
Income

Comparison

Compari

The other state credit will be either: (1) the actual tax paid to another state; or, (2) the amount determined by the limitation formulas provided, whichever is less. If the credit is based on taxes paid to more than one state, computations should be made separately for each state and then added together. The schedule of computations should be attached.

Part-year residents filing as nonresidents are allowed this credit in certain situations. Instructions for part-year nonresidents claiming this credit follow the instructions for residents claiming the credit.

## Line 61—1986 Income Tax Paid to the Other State

Enter on line 61 the amount of 1986 tax actually paid to the other state. Also enter on the line provided the name of the state for which you are claiming a tax credit.

## Line 62—Kansas Income Tax Liability

Enter on line 62 your Kansas income tax liability from line 13, on the front of form 40.

# Line 63—Other State's Adjusted Gross Income

Enter on line 63, your nonresident adjusted gross income

in the other state. In many states the adjusted gross income derived in that state is reported on an income allocation schedule. This schedule will show the adjusted gross income earned or derived from sources within that state. This amount will be your adjusted gross income in the other state and should be entered on line 63.

# Line 64—Kansas Adjusted Gross Income

Enter on line 64, your Kansas adjusted gross income from line 3, on the front of form 40.

#### Line 65—Percentage Limitation

Divide line 63 by line 64. Enter this percentage on line 65.

#### Line 66—Limitation Amount

Multiply line 62 by line 65. Enter result on line 66.

## Line 67—Credit for Taxes Paid to the Other State

Enter on line 67 the amount on line 61 or line 66, whichever is less. This is your credit for taxes paid to other states. The amount should be entered on line 14 on the front of form 40.

A copy of the return filed with the other state and supporting schedules must be attached to your Kansas return to support the credit claimed. A copy of the withholding statements from the other state will not be acceptable.

## NONRESIDENTS AND PART-YEAR RESIDENTS FIL-ING AS NONRESIDENTS

If you are a nonresident, you are not allowed to claim the credit for taxes paid to other states. However, if you are a part-year resident of Kansas during 1986 and if: (1) your total income reported to Kansas includes income earned in the other state while you were a Kansas resident; and, (2) you were required to pay taxes on that income earned in the other state, then you may be eligible for the credit. Complete the schedule on the following page to determine your credit for taxes paid to other states. If the credit is based on taxes paid to more than one state, complete a schedule for each state and combine the results.

state (Amount of 1986 tax actually paid to other state)	\$ 110 07.001	for which you taking a tax credit and which is included in your Kansas source income)	\$
(In many states the adjusted gross income derived in that state is reported on an income allocation schedule.	(7)	Limitation number one (Divide line 5 by line 3)	
This schedule will show the adjusted gross income to be used in determining your tax credit limitation.)	\$(9)	Limitation number two (Divide line 5 by line 4)	\$\$

# PART V—OTHER NONREFUNDABLE CREDITS

(Back of Form 40)

## Line 68—Economic Development Credits

Include in line 68 any of the following economic development credits: business and job development credit; Kansas Venture Capital Inc. credit; and, risk capital credit. These credits are available to all residents, part-year residents and nonresidents. The appropriate schedule for each credit may be obtained from the Kansas Income and Inheritance Tax Bureau.

BUSINESS AND JOB DEVELOPMENT CREDIT: You may be entitled to claim a credit against your Kansas income tax liability if you: established a new business facility in Kansas; expanded or replaced a facility in Kansas and commenced operations at that facility prior to January 1, 1986; or, invested in a qualified business facility and commenced operations at that facility on or after January 1, 1986.

To be eligible for the credit, if commercial operations began prior to January 1, 1986, you must establish a new business facility and a minimum of two new employees must be engaged or maintained at the new business facility.

To be eligible for the credit, if commercial operations began on or after January 1, 1986, you must invest in a qualified business facility and a minimum of two new employees must have been added or maintained at the qualified business facility as a direct result of such investments.

To be eligible for the credit, the new business facility must be a revenue-producing enterprise and a minimum of two new employees must have been added at the new business facility in the initial year the credit is claimed and maintained in each subsequent year the credit is claimed.

Enhanced credits are available for business facilities located in an "enterprise zone". An "enterprise zone" is designated by a governing body of a city or county and approved by the Kansas Department of Economic Development. To determine if you are in an "enterprise zone", contact one of those agencies.

Schedule K-34 must be completed and attached to your Kansas income tax return to claim the credit.

VENTURE CAPITAL CREDIT: A credit for a portion of a taxpayer's investment in the Kansas Venture Capital Inc.

(Senate Bill 756) or a private venture capital company (Senate Bill 757) may be claimed against the taxpayer's Kansas income tax liability. Schedule K-55 may be requested for more information on this credit. Schedule K-55 must be completed and attached to the Kansas income tax return to claim the credit. In order to claim a carry back of this credit, you must complete Form K-54 and attach it to the Kansas income tax return.

## Line 69—Solar Energy Credit

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: The solar energy credit expired as of December 31, 1985. Only carry over credits will be allowed for tax years 1986 and 1987. If you have a carry over credit, complete the appropriate portion of your Schedule K-35 to determine the amount of your carry over and enter this amount on line 69.

# Line 70—Handicapped Accessibility Credit

RESIDENTS, PART-YEAR RESIDENTS, AND NON-RESIDENTS: You may be entitled to a credit against your Kansas individual income tax liability if you made your principal dwelling, or an existing building or facility held for the production of income, accessible to the handicapped. To qualify for the credit, your principal dwelling, or an existing building or facility held for the production of income, must be located in Kansas.

If you are eligible to claim the credit, you must complete schedule K-37 and attach it to your Kansas income tax return. Schedule K-37 and instructions may be obtained from the Kansas Income and Inheritance Tax Bureau.

# Line 71—Credit for Child and Dependent Care Expenses

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: If you claimed the credit for child and dependent care expense on your federal return you may also be eligible to claim a credit on your Kansas income tax return.

To determine your Kansas credit for child and dependent care expenses, locate your Kansas adjusted gross income

on the following chart and multiply y ederal credit by the corresponding percentage. Enter result on line 71.

Kansas Adjusted Gross Income	Percentage Factor Of Federal Credit	
\$ 0 to \$ 5,000	100%	
\$ 5,000.01 to \$ 6,000	90%	
\$ 6,000.01 to \$ 7,000	80%	
\$ 7,000.01 to \$ 8,000	70%	
\$ 8,000.01 to \$ 9,000	60%	
\$ 9,000.01 to \$10,000	50%	
\$10,000.01 to \$11,000	40%	
\$11,000.01 to \$12,000	30%	
\$12,000.01 to \$13,000	20%	
\$13,000.01 to \$14,000	10%	
\$14,000,01 and over	No Credit Available	

NONRESIDENTS AND PART-YEAR RESIDENTS FILING AS NONRESIDENTS: No credit for child and dependent care expenses is available.

## Line 72-Military Retirement Credit

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: If you are 62 years of age or older as of December 31, 1986 and receive retirement benefits for services in the armed forces of the United States, you are entitled to claim a credit of \$120 against your income tax liability. This is limited to the amount of your tax liability and cannot be carried over or refunded.

Enter in the space provided on line 72, your date of birth.

You must be 62 , ears of age or older as of December 31, 1986 to qualify for this credit.

NONRESIDENTS AND PART-YEAR RESIDENTS FILING AS NONRESIDENTS: No credit for military retirement benefits is available.

#### 337—Liquidation Credit

RESIDENTS AND PART-YEAR RESIDENTS FILING AS RESIDENTS: The 337 Liquidation Credit is allowed to those stockholders of corporations which liquidated on an installment basis during the tax years 1982 or 1983. In addition, stockholders of corporations that liquidated between December 31, 1979 and January 1, 1984, are allowed to carry over and claim the amount of any 337 Liquidation Credit allowable to tax year 1986 to the extent it exceeded the tax liability for the tax year of the initial claim. If your credit exeeds your tax liability for the year, the balance may be carried over to the next year or years until the tax credit has been completely deducted from your tax liability. A form 120L indicating the amount of credit available should be provided to you by the liquidating corporation. Include the 337 Liquidation Credit in the amount on line 73 and make a notation that the credit is included. A schedule showing computation of the amount claimed for 1986 should be attached to the return.

#### Line 73—Total Credits

Add lines 68 through 72. Enter the total on line 73 and on line 15, on the front of form 40.

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#### 1986 KANSAS TAX TABLE

### BASED ON TAXABLE INCOME FOR PERSONS WITH TAXABLE INCOME OF LESS THAN \$50,000

TO FIND YOUR TAX: Read down the income columns until you find the line which includes your Kansas taxable income from line 8, on the front of form 40 and read across to the column heading describing your filing status as indicated on the form 40. The amount in that column is your tax and should be entered on line 9, front of form 40.

**EXAMPLE:** A taxpayer (married filing jointly) with a taxable income (line 8, form 40) of \$6,329 will have a tax liability of \$163. First, find the \$6,300 — \$6,350 income line. Next, find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$163. This is the tax amount to be entered on line 9, front of form 40.

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100	150	3	3		2,600	2,650	62	53
150	200	4	4		2,650	2,700	64	54
200	250	5	5		2,700	2,750	65	55
250 300 350 400 450	300 350 400 450 500	6 7 8 9 10	6 7 8 9		2,750 2,800 2,850 2,900 2,950	2,800 2,850 2,900 2,950 3,000	67 69 71 72 74	56 57 58 59 60
500	550	11	11	NOOK B	3,000	3,050	76	61
550	600	12	12		3,050	3,100	78	62
600	650	13	13		3,100	3,150	80	63
650	700	14	14		3,150	3,200	82	64
700	750	15	15		3,200	3,250	84	65
750	800	16	16		3,250	3,300	86	66
800	850	17	17		3,300	3,350	88	67
850	900	18	18		3,350	3,400	90	68
900	950	19	19		3,400	3,450	92	69
950	1,000	20	20		3,450	3,500	94	70
1,000	1,050	21	21		3,500	3,550	96	71
1,050	1,100	22	22		3,550	3,600	98	72
1,100	1,150	23	23		3,600	3,650	100	73
1,150	1,200	24	24		3,650	3,700	102	74
1,200	1,250	25	25		3,700	3,750	104	75
1,250	1,300	26	26		3,750	3,800	106	76
1,300	1,350	27	27		3,800	3,850	108	77
1,350	1,400	28	28		3,850	3,900	110	78
1,400	1,450	29	29		3,900	3,950	112	79
1,450	1,500	30	30		3,950	4,000	114	80
1,500	1,550	31	31		4,000	4,050	116	81
1,550	1,600	32	32		4,050	4,100	118	83
1,600	1,650	33	33		4,100	4,150	120	84
1,650	1,700	34	34		4,150	4,200	122	86
1,700	1,750	35	35		4,200	4,250	124	88
1,750	1,800	36	36		4,250	4,300	126	90
1,800	1,850	37	37		4,300	4,350	128	91
1,850	1,900	38	38		4,350	4,400	130	93
1,900	1,950	39	39		4,400	4,450	132	95
1,950	2,000	40	40		4,450	4,500	134	97
2,000	2,050	41	41		4,500	4,550	136	98
2,050	2,100	43	42		4,550	4,600	138	100
2,100	2,150	44	43		4,600	4,650	140	102
2,150	2,200	46	44		4,650	4,700	142	104
2,200	2,250	48	45		4,700	4,750	144	105
2,250	2,300	50	46		4,750	4,800	146	107
2,300	2,350	51	47		4,800	4,850	148	109
2,350	2,400	53	48		4,850	4,900	150	111
2,400	2,450	55	49		4,900	4,950	152	112
2,450	2,500	57	50		4,950	5,000	154	114

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# 1986 KANSAS TAX TABLE (Continued)

CTaxable   Income	İ	If lir	ne 8	And y	ou are
S		Inco	me)	Head of	Married
Cast		IS-		or Married	Filing
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11,950         12,000         598         409           12,000         12,050         602         411           12,050         12,100         606         414           12,100         12,150         609         416           12,150         12,200         613         419           12,200         12,250         617         421           12,250         12,300         621         424           12,300         12,350         624         426           12,350         12,400         628         429           12,400         12,450         632         431           12,450         12,500         636         434           12,550         12,600         643         439           12,600         12,650         647         441           12,700         12,650         644         446           12,750         12,800         658         449           12,800         12,850         662         451           12,850         12,900         666         454           12,850         12,900         666         456           12,850         12,900         666		11,850	11,900	591	404
12,050     12,100     606     414       12,100     12,150     609     416       12,150     12,200     613     419       12,200     12,250     617     421       12,250     12,300     621     424       12,300     12,350     624     426       12,350     12,400     628     429       12,400     12,450     632     431       12,450     12,500     636     434       12,550     12,600     643     439       12,650     12,700     651     444       12,750     12,800     654     446       12,750     12,800     658     449       12,800     12,850     662     451       12,850     12,900     666     454       12,900     12,950     669     456			12,000	598	409
12,150         12,200         613         419           12,200         12,250         617         421           12,250         12,300         621         424           12,300         12,350         624         426           12,350         12,400         628         429           12,400         12,450         632         431           12,450         12,500         636         434           12,550         12,600         643         439           12,600         12,650         647         441           12,700         12,750         651         444           12,700         12,750         654         446           12,800         12,850         662         451           12,800         12,850         662         454           12,850         12,900         666         454           12,850         12,900         666         454           12,850         12,900         666         454           12,850         12,900         666         454           12,900         12,950         669         456		12,050	12,100	606	414
12,250 12,300 621 424 12,300 12,350 624 426 12,350 12,400 628 429 12,400 12,450 632 431 12,450 12,550 636 434  12,550 12,550 639 436 12,550 12,600 643 439 12,600 12,650 647 441 12,650 12,700 651 444 12,700 12,750 654 446  12,750 12,800 658 449 12,800 12,850 662 451 12,850 12,900 666 454 12,900 12,950 669 456		12,150	12,200	613	419
12,300 12,350 624 426 12,350 12,400 628 429 12,400 12,450 632 431 12,450 12,500 636 434  12,550 12,500 643 439 12,500 12,650 647 441 12,700 12,750 651 444 12,700 12,750 654 446  12,750 12,800 658 449 12,800 12,850 662 451 12,850 12,900 666 454 12,900 12,950 669 456					
12,450 12,500 636 434  12,500 12,550 639 436 12,550 12,600 643 439 12,600 12,650 647 441 12,650 12,700 651 444 12,700 12,750 654 446  12,750 12,800 658 449 12,800 12,850 662 451 12,850 12,900 666 454 12,900 12,950 669 456		12,300 12,350	12,350 12,400	624 628	426 429
12,550     12,600     643     439       12,600     12,650     647     441       12,650     12,700     651     444       12,700     12,750     654     446       12,750     12,800     658     449       12,800     12,850     662     451       12,850     12,900     666     454       12,900     12,950     669     456		12,400	12,450		
12,600     12,650     647     441       12,650     12,700     651     444       12,700     12,750     654     446       12,750     12,800     658     449       12,800     12,850     662     451       12,850     12,900     666     454       12,900     12,950     669     456					
12,700     12,750     654     446       12,750     12,800     658     449       12,800     12,850     662     451       12,850     12,900     666     454       12,900     12,950     669     456		12,600	12,650	647	441
12,800     12,850     662     451       12,850     12,900     666     454       12,900     12,950     669     456		12,700	12,750	BANK AND	
12,900 12,950 669 456		12,800	12,850	662	451
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					

If lir	The state of the state of	And y	ou are
(Tax Inco is	me) But	Single, Head of Household or Married Filing Separate	Married Filing Joint
Least	Less Than		tax is
13,000	13,050	677	461
13,050	13,100	681	464
13,100	13,150	684	466
13,150	13,200	688	469
13,200	13,250	692	471
13,250	13,300	696	474
13,300	13,350	699	476
13,350	13,400	703	479
13,400	13,450	707	481
13,450	13,500	711	484
13,500	13,550	714	486
13,550	13,600	718	489
13,600	13,650	722	491
13,650	13,700	726	494
13,700	13,750	729	496
13,750	13,800	733	499
13,800	13,850	737	501
13,850	13,900	741	504
13,900	13,950	744	506
13,950	14,000	748	509
14,000	14,050	752	512
14,050	14,100	756	515
14,100	14,150	759	518
14,150	14,200	763	521
14,200	14,250	767	525
14,250	14,300	771	528
14,300	14,350	774	531
14,350	14,400	778	534
14,400	14,450	782	538
14,450	14,500	786	541
14,500	14,550	789	544
14,550	14,600	793	547
14,600	14,650	797	551
14,650	14,700	801	554
14,700	14,750	804	557
14,750	14,800	808	560
14,800	14,850	812	564
14,850	14,900	816	567
14,900	14,950	819	570
14,950	15,000	823	573
15,000	15,050	827	577
15,050	15,100	831	580
15,100	15,150	834	583
15,150	15,200	838	586
15,200	15,250	842	590
15,250	15,300	846	593
15,300	15,350	849	596
15,350	15,400	853	599
15,400	15,450	857	603
15,450	15,500	861	606
15,500	15,550	864	609
15,550	15,600	868	612
15,600	15,650	872	616
15,650	15,700	876	619
15,700	15,750	879	622
15,750	15,800	883	625
15,800	15,850	887	629
15,850	15,900	891	632
15,900	15,950	894	635
15,950	16,000	898	638

If lir	ne 8	And y	ou are
(Tax		Single, Head of	DANS T
is		Household or	Married Filing
At	But	Married Filing Separate	Joint
Least	Less Than	The state of	tax is
16,000	16,050	902	642
16,050	16,100	906	645
16,100 16,150	16,150 16,200	909	648
16,200	16,250	917	655
16,250 16,300	16,300 16,350	921	658 661
16,350 16,400	16,400 16,450	928	664 668
16,450	16,500	936	671
16,500 16,550	16,550 16,600	939 943	674 677
16,600	16,650	947 951	681 684
16,650 16,700	16,700 16,750	954	687
16,750	16,800	958	690
16,800 16,850	16,850 16,900	962 966	694 697
16,900 16,950	16,950 17,000	969 973	700 703
17,000	17,050	977	707
17,050 17,100	17,100 17,150	981 984	710 713
17,150 17,200	17,150 17,200 17,250	988 992	716 720
17,250	17,300	996	723
17,300	17,350	999	726
17,350	17,400 17,450	1,003	729 733
17,450	17,500	1,011	736
17,500 17,550	17,550 17,600	1,014	739 742
17,600 17,650	17,650 17,700	1,022	746 749
17,700	17,750	1,029	752
17,750 17,800	17,800 17,850	1,033	755 759
17,850 17,900	17,900 17,950	1,041	762 765
17,950	18,000	1,048	768
18,000 18,050	18,050 18,100	1,052 1,056	772 775
18,100	18,150	1,059	778
18,150 18,200	18,200 18,250	1,063	781 785
18,250	18,300	1,071	788
18,300 18,350	18,350 18,400	1,074	791 794
18,400 18,450	18,450 18,500	1,082	798 801
18,500	18,550	1,089	804
18,550 18,600	18,600 18,650	1,093 1,097	807 811
18,650 18,700	18,700 18,750	1,101	814 817
18,750	18,800	1,108	820
18,800 18,850	18,850 18,900	1,112 1,116	824 827
18,900 18,950	18,950 19,000	1,119	830 833
10,330	13,000	1,120	000

	If lir		And y	ou are
	Inco	me)	Single, Head of Household	Married
	At	But Less Than	Married Filing Separate	Joint tax is
19 19 19	,000 ,050 ,100 ,150 ,200	19,050 19,100 19,150 19,200 19,250	1,127 1,131 1,134 1,138 1,142	837 840 843 846 850
19 19 19	,250 ,300 ,350 ,400 ,450	19,300 19,350 19,400 19,450 19,500	1,146 1,149 1,153 1,157 1,161	853 856 859 863 866
19 19 19	,500 ,550 ,600 ,650 ,700	19,550 19,600 19,650 19,700 19,750	1,164 1,168 1,172 1,176 1,179	869 872 876 879 882
19 19 19	,750 ,800 ,850 ,900 ,950	19,800 19,850 19,900 19,950 20,000	1,183 1,187 1,191 1,194 1,198	885 889 892 895 898
20 20 20	,000 ,050 ,100 ,150 ,200	20,050 20,100 20,150 20,200 20,250	1,202 1,206 1,211 1,215 1,219	902 906 909 913 917
20 20 20	,250 ,300 ,350 ,400 ,450	20,300 20,350 20,400 20,450 20,500	1,223 1,228 1,232 1,236 1,240	921 924 928 932 936
20 20 20	,500 ,550 ,600 ,650 ,700	20,550 20,600 20,650 20,700 20,750	1,245 1,249 1,253 1,257 1,262	939 943 947 951 954
20 20 20	,750 ,800 ,850 ,900 ,950	20,800 20,850 20,900 20,950 21,000	1,266 1,270 1,274 1,279 1,283	958 962 966 969 973
21 21 21	,000 ,050 ,100 ,150 ,200	21,050 21,100 21,150 21,200 21,250	1,287 1,291 1,296 1,300 1,304	977 981 984 988 992
21 21 21	,250 ,300 ,350 ,400 ,450	21,300 21,350 21,400 21,450 21,500	1,308 1,313 1,317 1,321 1,325	996 999 1,003 1,007 1,011
21 21 21	,500 ,550 ,600 ,650 ,700	21,550 21,600 21,650 21,700 21,750	1,330 1,334 1,338 1,342 1,347	1,014 1,018 1,022 1,026 1,029
21 21 21	,750 ,800 ,850 ,900 ,950	21,800 21,850 21,900 21,950 22,000	1,351 1,355 1,359 1,364 1,368	1,033 1,037 1,041 1,044 1,048

# 1986 KANSAS TAX TABLE (Continued)

	ne 8	And you are				
1	able ome)	Single, Head of Household	Married			
At Least	But Less Than	or Married Filing Separate	Filing Joint			
22,000	22,050	1,372	1,052			
22,050	22,100	1,376	1,056			
22,100	22,150	1,381	1,059			
22,150	22,200	1,385	1,063			
22,200	22,250	1,389	1,067			
22,250	22,300	1,393	1,071			
22,300	22,350	1,398	1,074			
22,350	22,400	1,402	1,078			
22,400	22,450	1,406	1,082			
22,450	22,500	1,410	1,086			
22,500	22,550	1,415	1,089			
22,550	22,600	1,419	1,093			
22,600	22,650	1,423	1,097			
22,650	22,700	1,427	1,101			
22,700	22,750	1,432	1,104			
22,750	22,800	1,436	1,108			
22,800	22,850	1,440	1,112			
22,850	22,900	1,444	1,116			
22,900	22,950	1,449	1,119			
22,950	23,000	1,453	1,123			
23,000	23,050	1,457	1,127			
23,050	23,100	1,461	1,131			
23,100	23,150	1,466	1,134			
23,150	23,200	1,470	1,138			
23,200	23,250	1,474	1,142			
23,250	23,300	1,478	1,146			
23,300	23,350	1,483	1,149			
23,350	23,400	1,487	1,153			
23,400	23,450	1,491	1,157			
23,450	23,500	1,495	1,161			
23,500	23,550	1,500	1,164			
23,550	23,600	1,504	1,168			
23,600	23,650	1,508	1,172			
23,650	23,700	1,512	1,176			
23,700	23,750	1,517	1,179			
23,750	23,800	1,521	1,183			
23,800	23,850	1,525	1,187			
23,850	23,900	1,529	1,191			
23,900	23,950	1,534	1,194			
23,950	24,000	1,538	1,198			
24,000	24,050	1,542	1,202			
24,050	24,100	1,546	1,206			
24,100	24,150	1,551	1,209			
24,150	24,200	1,555	1,213			
24,200	24,250	1,559	1,217			
24,250	24,300	1,563	1,221			
24,300	24,350	1,568	1,224			
24,350	24,400	1,572	1,228			
24,400	24,450	1,576	1,232			
24,450	24,500	1,580	1,236			
24,500	24,550	1,585	1,239			
24,550	24,600	1,589	1,243			
24,600	24,650	1,593	1,247			
24,650	24,700	1,597	1,251			
24,700	24,750	1,602	1,254			
24,750	24,800	1,606	1,258			
24,800	24,850	1,610	1,262			
24,850	24,900	1,614	1,266			
24,900	24,950	1,619	1,269			
24,950	25,000	1,623	1,273			

If li	ne 8	And yo	ou are
(Tax	able ome)	Single, Head of Household	Married
At Least	But Less	Married Filing Separate	Filing Joint
Least	Than	-	tax is
25,000	25,050	1,627	1,277
25,050	25,100	1,632	1,281
25,100	25,150	1,636	1,284
25,150	25,200	1,641	1,288
25,200	25,250	1,645	1,292
25,250	25,300	1,650	1,296
25,300	25,350	1,654	
25,350	25,400	1,659	1,303
25,400	25,450	1,663	1,307
25,450	25,500	1,668	1,311
25,500	25,550	1,672	1,314
25,550	25,600	1,677	
25,600	25,650	1,681	1,322
25,650	25,700	1,686	1,326
25,700	25,750	1,690	1,329
25,750	25,800	1,695	1,333
25,800	25,850	1,699	
25,850 25,900	25,900 25,950	1,704 1,708	1,337 1,341 1,344
25,950	26,000	1,713	1,348
26,050	26,100	1,722	1,356
26,100	26,150	1,726	1,359
26,150	26,200	1,731	1,363
26,200 26,250	26,250	1,735	1,367
26,300	26,350	1,744	1,374
26,350	26,400	1,749	1,378
26,400	26,450	1,753	1,382
26,450	26,500	1,758	1,386
26,500	26,550	1,762	1,389
26,550	26,600	1,767	1,393
26,600	26,650	1,771	1,397
26,650	26,700	1,776	1,401 1,404
26,700	26,750	1,780	
26,750	26,800	1,785	1,408
26,800	26,850	1,789	1,412
26,850	26,900	1,794	1,416
26,900	26,950	1,798	1,419
26,950	27,000	1,803	1,423
27,000	27,050	1,807	1,427
27,050	27,100	1,812	1,431
27,100	27,150	1,816	1,434
27,150	27,200	1,821	1,438
27,200	27,250	1,825	1,442
27,250	27,300	1,830	1,446
27,300	27,350	1,834	1,449
27,350	27,400	1,839	1,453
27,400	27,450	1,843	1,457
27,450	27,500	1,848	1,461
27,500	27,550	1,852	1,464
27,550	27,600	1,857	1,468
27,600	27,650	1,861	1,472
27,650	27,700	1,866	1,476
27,700 27,750	27,750	1,870	1,479
27,800	27,850	1,879	1,487
27,850	27,900	1,884	1,491
27,900	27,950	1,888	1,494
27,950	28,000	1,893	1,498

(Tax	ne 8 (able ome)	Single, Head of Household	Married Filing
At Least	But Less Than	Married Filing Separate	Joint
28,000	28,050	1,897	1,502
28,050	28,100	1,902	1,506
28,100	28,150	1,906	1,509
28,150	28,200	1,911	1,513
28,200	28,250	1,915	1,517
28,250	28,300	1,920	1,521
28,300	28,350	1,924	1,524
28,350	28,400	1,929	1,528
28,400	28,450	1,933	1,532
28,450	28,500	1,938	1,536
28,500	28,550	1,942	1,539
28,550	28,600	1,947	1,543
28,600	28,650	1,951	1,547
28,650	28,700	1,956	1,551
28,700	28,750	1,960	1,554
28,750	28,800	1,965	1,558
28,800	28,850	1,969	1,562
28,850	28,900	1,974	1,566
28,900	28,950	1,978	1,569
28,950	29,000	1,983	1,573
29,000	29,050	1,987	1,577
29,050	29,100	1,992	1,581
29,100	29,150	1,996	1,584
29,150	29,200	2,001	1,588
29,200	29,250	2,005	1,592
29,250	29,300	2,010	1,596
29,300	29,350	2,014	1,599
29,350	29,400	2,019	1,603
29,400	29,450	2,023	1,607
29,450	29,500	2,028	1,611
29,500	29,550	2,032	1,614
29,550	29,600	2,037	1,618
29,600	29,650	2,041	1,622
29,650	29,700	2,046	1,626
29,700	29,750	2,050	1,629
29,750	29,800	2,055	1,633
29,800	29,850	2,059	1,637
29,850	29,900	2,064	1,641
29,900	29,950	2,068	1,644
29,950	30,000	2,073	1,648
30,000	30,050	2,077	1,652
30,050	30,100	2,082	1,656
30,100	30,150	2,086	1,659
30,150	30,200	2,091	1,663
30,200	30,250	2,095	1,667
30,250	30,300	2,100	1,671
30,300	30,350	2,104	1,674
30,350	30,400	2,109	1,678
30,400	30,450	2,113	1,682
30,450	30,500	2,118	1,686
30,500	30,550	2,122	1,689
30,550	30,600	2,127	1,693
30,600	30,650	2,131	1,697
30,650	30,700	2,136	1,701
30,700	30,750	2,140	1,704
30,750	30,800	2,145	1,708
30,800	30,850	2,149	1,712
30,850	30,900	2,154	1,716
30,900	30,950	2,158	1,719

-	ne 8	And you are				
	able me)	Single, Head of Household or	Married Filing			
At Least	But Less Than	Married Filing Separate	tax is			
31,000	31,050	2,167	1,727			
31,050	31,100	2,172	1,731			
31,100	31,150	2,176	1,734			
31,150	31,200	2,181	1,738			
31,200	31,250	2,185	1,742			
31,250	31,300	2,190	1,746			
31,300	31,350	2,194	1,749			
31,350	31,400	2,199	1,753			
31,400	31,450	2,203	1,757			
31,450	31,500	2,208	1,761			
31,500	31,550	2,212	1,764			
31,550	31,600	2,217	1,768			
31,600	31,650	2,221	1,772			
31,650	31,700	2,226	1,776			
31,700	31,750	2,230	1,779			
31,750	31,800	2,235	1,783			
31,800	31,850	2,239	1,787			
31,850	31,900	2,244	1,791			
31,900	31,950	2,248	1,794			
31,950	32,000	2,253	1,798			
32,000	32,050	2,257	1,802			
32,050	32,100	2,262	1,806			
32,100	32,150	2,266	1,809			
32,150	32,200	2,271	1,813			
32,200	32,250	2,275	1,817			
32,250	32,300	2,280	1,821			
32,300	32,350	2,284	1,824			
32,350	32,400	2,289	1,828			
32,400	32,450	2,293	1,832			
32,450	32,500	2,298	1,836			
32,500	32,550	2,302	1,839			
32,550	32,600	2,307	1,843			
32,600	32,650	2,311	1,847			
32,650	32,700	2,316	1,851			
32,700	32,750	2,320	1,854			
32,750	32,800	2,325	1,858			
32,800	32,850	2,329	1,862			
32,850	32,900	2,334	1,866			
32,900	32,950	2,338	1,869			
32,950	33,000	2,343	1,873			
33,000	33,050	2,347	1,877			
33,050	33,100	2,352	1,881			
33,100	33,150	2,356	1,884			
33,150	33,200	2,361	1,888			
33,200	33,250	2,365	1,892			
33,250	33,300	2,370	1,896			
33,300	33,350	2,374	1,899			
33,350	33,400	2,379	1,903			
33,400	33,450	2,383	1,907			
33,450	33,500	2,388	1,911			
33,500	33,550	2,392	1,914			
33,550	33,600	2,397	1,918			
33,600	33,650	2,401	1,922			
33,650	33,700	2,406	1,926			
33,700	33,750	2,410	1,929			
33,750	33,800	2,415	1,933			
33,800	33,850	2,419	1,937			
33,850	33,900	2,424	1,941			
33,900	33,950	2,428	1,944			
33,950	34,000	2,433	1,948			

# 1986 KANSAS TAX TABLE (Continued)

If li	ne 8	And ye	ou are		ne 8	And yo	ou are		If lie	ne 8	And ye	ou are	A STATE OF THE PARTY OF THE PAR	ne 8	And y	ou are
Inco	able ome)	Single, Head of Household	Married	Inco	able me)	Single, Head of Household	Married		Inco	able ome)	Single, Head of Household	Married	inco	able ome)	Single, Head of Household	Married
IS	_	or Married Filing	Filing Joint	IS		or Married Filing	Filing Joint		IS	_	or Married Filing	Filing Joint	IS	P. A	or Married Filing	Filing Joint
At Least	But Less Than	Separate	tay is	At Least	But Less Than	Separate	tay is		At Least	But Less Than	Separate	tax is	At Least	But Less Than	Separate	tax is
34,000	34,050	2,437	1,952	37,000	37,050	2,707	2,177		40,000	40.050	2,977	2,402	43,000	43,050	3,247	2,657
34,050 34,100	34,100 34,150	2,442 2,446	1,956 1,959	37,050 37,100	37,100 37,150	2,712 2,716	2,181 2,184		40,050 40,100	40,100 40,150	2,982 2,986	2,406 2,411	43,050 43,100	43,100 43,150	3,252 3,256	2,661 2,666
34,150 34,200	34,200 34,250	2,451 2,455	1,963 1,967	37,150 37,200	37,200 37,250	2,721 2,725	2,188 2,192		40,150 40,200	40,200 40,250	2,991 2,995	2,415 2,419	43,150 43,200	43,200 43,250	3,261 3,265	2,670 2,674
34,250	34,300	2,460	1,971	37,250	37,300	2,730	2,196		40,250	40,300	3,000	2,423	43,250	43,300	3,270	2,678
34,300 34,350	34,350 34,400	2,464 2,469	1,974	37,300 37,350	37,350 37,400	2,734 2,739	2,199 2,203		40,300	40,350	3,004	2,428	43,300 43,350 43,400	43,350 43,400 43,450	3,274 3,279 3,283	2,683 2,687 2,691
34,400 34,450	34,450 34,500	2,473 2,478	1,982	37,400 37,450	37,450 37,500	2,743 2,748	2,207 2,211		40,400 40,450	40,450 40,500	3,013 3,018	2,436 2,440	43,450	43,500	3,288	2,695
34,500 34,550	34,550 34,600	2,482 2,487	1,989 1,993	37,500 37,550	37,550 37,600	2,752 2,757	2,214 2,218	)	40,500 40,550	40,550 40,600	3,022 3,027	2,445 2,449	43,500 43,550	43,550 43,600	3,292 3,297	2,700 2,704
34,600 34,650	34,650 34,700	2,491 2,496	1,997	37,600 37,650	37,650 37,700	2,761 2,766	2,222 2,226		40,600 40,650	40,650 40,700	3,031 3,036	2,453 2,457	 43,600 43,650	43,650 43,700	3,301 3,306	2,708 2,712
34,700	34,750	2,500	2,004	37,700	37,750	2,770	2,229		40,700	40,750	3,040	2,462	43,700	43,750	3,310	2,717
34,750 34,800	34,800 34,850	2,505	2,008	37,750 37,800	37,800 37,850	2,775 2,779	2,233		40,750	40,800	3,045	2,466 2,470	43,750 43,800 43,850	43,800 43,850 43,900	3,315 3,319 3,324	2,721 2,725 2,729
34,850	34,900	2,514 2,518	2,016 2,019	37,850 37,900 37,950	37,900 37,950 38,000	2,784 2,788 2,793	2,241 2,244 2,248		40,850 40,900 40,950	40,900 40,950 41,000	3,054 3,058 3,063	2,474 2,479 2,483	43,900 43,950	43,950 44,000	3,328 3,333	2,729 2,734 2,738
34,950	35,000 35,050	2,523	2,023	38.000	38,050	2,797	2,252		41,000	41,050	3,067	2,487	44,000	44,050	3,337	2,742
35,050 35,100	35,100 35,150	2,532 2,536	2,031 2,034	38,050 38,100	38,100 38,150	2,802 2,806	2,256 2,259		41,050 41,100	41,100 41,150	3,072 3,076	2,491 2,496	 44,050 44,100	44,100 44,150	3,342 3,346	2,746 2,751
35,150 35,200	35,200 35,250	2,541 2,545	2,038 2,042	38,150 38,200	38,200 38,250	2,811 2,815	2,263 2,267		41,150 41,200	41,200 41,250	3,081 3,085	2,500 2,504	44,150 44,200	44,200 44,250	3,351 3,355	2,755 2,759
35,250	35,300	2,550	2,046	38,250	38,300	2,820	2,271			41,300	3,090	2,508	44,250	44,300	3,360	2,763 2,768
35,300 35,350	35,350 35,400	2,554 2,559	2,049 2,053	38,300	38,350	2,824 2,829	2,274 2,278		41,300 41,350 41,400	41,350 41,400 41,450	3,094 3,099 3,103	2,513 2,517 2,521	44,300 44,350 44,400	44,350 44,400 44,450	3,364 3,369 3,373	2,772
35,400 35,450	35,450 35,500	2,563 2,568	2,057 2,061	38,400 38,450	38,450 38,500	2,833 2,838	2,282 2,286		41,450	41,500	3,108	2,525	44,450	44,500	3,378	2,780
35,500 35,550	35,550 35,600	2,572 2,577	2,064 2,068	38,500 38,550	38,550 38,600	2,842 2,847	2,289 2,293		41,500 41,550	41,550 41,600	3,112 3,117	2,530 2,534	44,500 44,550	44,550 44,600	3,382 3,387	2,785 2,789
35,600 35,650	35,650 35,700	2,581 2,586	2,072 2,076	38,600 38,650	38,650 38,700	2,851 2,856	2,297 2,301	The state of	41,600 41,650	41,650 41,700	3,121 3,126	2,538 2,542	44,600 44,650	44,650 44,700	3,391	2,793 2,797
35,700	35,750	2,590	2,079	38,700	38,750	2,860	2,304		41,700	41,750	3,130	2,547	44,700	44,750	3,400	2,802
35,750	35,800 35,850	2,595	2,083	38,750 38,800	38,800	2,865 2,869	2,308 2,312		41,750	41,800 41,850 41,900	3,135 3,139 3,144	2,551 2,555 2,559	44,750 44,800 44,850	44,800 44,850 44,900	3,405 3,409 3,414	2,806 2,810 2,814
	35,900 35,950 36,000	2,604 2,608	2,091 2,094 2,098		38,900 38,950 39,000	2,874 2,878 2,883	2,316 2,319 2,323		41,900	41,950 42,000	3,148 3,153	2,564 2,568	44,900	44,950	3,418 3,423	2,819 2,823
MINONE PROPERTY.	36,050	2,613	2,102		39,050	2,887	2,327		Challenger or common	42,050	3,157	2,572		45,050	3,427	2,827
36,050	36,100 36,150	2,622 2,626	2,106 2,109	39,050		2,892 2,896	2,331 2,334		42,050 42,100	42,100 42,150	3,162 3,166	2,576 2,581	45,100		3,432 3,436	2,831 2,836
36,150		2,631 2,635	2,113 2,117	39,150 39,200	39,200 39,250	2,901 2,905	2,338 2,342			42,200 42,250	3,171 3,175	2,585 2,589	45,150 45,200	45,200 45,250	3,441 3,445	2,840 2,844
	36,300	2,640	2,121		39,300	2,910	2,346			42,300	3,180	2,593 2,598		45,300 45,350	3,450 3,454	2,848 2,853
36,350		2,644 2,649	2,124		39,350 39,400 39,450	2,914 2,919 2,923	2,349 2,353 2,357		42,350	42,350 42,400 42,450	3,184 3,189 3,193	2,602 2,606	45,350 45,350 45,400	45,400	3,459 3,463	2,857 2,861
	36,450 36,500	2,653 2,658	2,132 2,136		39,500	2,928	2,361	*		42,500	3,198	2,610		45,500	3,468	2,865
	36,550 36,600	2,662 2,667	2,139 2,143		39,550 39,600	2,932 2,937	2,364 2,368			42,550 42,600	3,202 3,207	2,615 2,619	45,550		3,472 3,477	2,870 2,874
36,600 36,650	36,650	2,671 2,676	2,147 2,151	39,600 39,650	39,650 39,700	2,941 2,946	2,372 2,376		42,600 42,650	42,650 42,700	3,211 3,216	2,623 2,627	45,600 45,650	45,700	3,481	2,878
36,700	36,750	2,680	2,154	ON LEASE	39,750	2,950	2,379			42,750	3,220	2,632	Desir Di	45,750	3,490	2,887
36,800	36,800 36,850	2,685 2,689	2,158	39,800	39,800 39,850 39,900	2,955 2,959 2,964	2,383 2,387 2,391		42,800	42,800 42,850 42,900	3,225 3,229 3,234	2,636 2,640 2,644	45,750 45,800 45,850		3,499 3,504	2,895 2,899
36,900	36,900 36,950 37,000	2,694 2,698 2,703	2,166 2,169 2,173	39,900	39,950 40,000	2,968 2,973	2,394 2,398		42,900	42,950 43,000	3,238 3,243	2,649 2,653	45,900 45,950	45,950	3,508 3,513	2,904 2,908
00,000	01,000	2,700	2,170	00,000		,	_,555		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	THE RESERVE	,,	,,,,,,,				

### 1986 KANSAS TAX TABLE (Concluded)

If lir	ne 8	And yo	ou are
(Tax Inco is-	me)	Single, Head of Household or	Married Filing
At Least	But Less Than	Married Filing Separate	Joint tax is
46,000	46,050	3,517	2,912
46,050	46,100	3,522	2,916
46,100	46,150	3,526	2,921
46,150	46,200	3,531	2,925
46,200	46,250	3,535	2,929
46,250	46,300	3,540	2,933
46,300	46,350	3,544	2,938
46,350	46,400	3,549	2,942
46,400	46,450	3,553	2,946
46,450	46,500	3,558	2,950
46,500	46,550	3,562	2,955
46,550	46,600	3,567	2,959
46,600	46,650	3,571	2,963
46,650	46,700	3,576	2,967
46,700	46,750	3,580	2,972
46,750	46,800	3,585	2,976
46,800	46,850	3,589	2,980
46,850	46,900	3,594	2,984
46,900	46,950	3,598	2,989
46,950	47,000	3,603	2,993

If lir	ne 8	And yo	ou are
(Tax Inco is-	me)	Single, Head of Household or	Married Filing
At Least	But Less Than	Married Filing Separate	Joint tax is
47,000	47,050	3,607	2,997
47,050	47,100	3,612	3,001
47,100	47,150	3,616	3,006
47,150	47,200	3,621	3,010
47,200	47,250	3,625	3,014
47,250	47,300	3,630	3,018
47,300	47,350	3,634	3,023
47,350	47,400	3,639	3,027
47,400	47,450	3,643	3,031
47,450	47,500	3,648	3,035
47,500	47,550	3,652	3,040
47,550	47,600	3,657	3,044
47,600	47,650	3,661	3,048
47,650	47,700	3,666	3,052
47,700	47,750	3,670	3,057
47,750	47,800	3,675	3,061
47,800	47,850	3,679	3,065
47,850	47,900	3,684	3,069
47,900	47,950	3,688	3,074
47,950	48,000	3,693	3,078

If lir	ne 8	And yo	ou are
(Tax Inco is-	The state of the s	Single, Head of Household or	Married Filing
At Least	But Less Than	Married Filing Separate Your	Joint tax is
48,000	48,050	3,697	3,082
48,050	48,100	3,702	3,086
48,100	48,150	3,706	3,091
48,150	48,200	3,711	3,095
48,200	48,250	3,715	3,099
48,250	48,300	3,720	3,103
48,300	48,350	3,724	3,108
48,350	48,400	3,729	3,112
48,400	48,450	3,733	3,116
48,450	48,500	3,738	3,120
48,500	48,550	3,742	3,125
48,550	48,600	3,747	3,129
48,600	48,650	3,751	3,133
48,650	48,700	3,756	3,137
48,700	48,750	3,760	3,142
48,750	48,800	3,765	3,146
48,800	48,850	3,769	3,150
48,850	48,900	3,774	3,154
48,900	48,950	3,778	3,159
48,950	49,000	3,783	3,163

If lir	10.8	And ye	ou are
(Tax Inco	able me)	Single, Head of Household or	Married Filing
At Least	But Less Than	Married Filing Separate	Joint
49,000	49,050	3,787	3,167
49,050	49,100	3,792	3,171
49,100	49,150	3,796	3,176
49,150	49,200	3,801	3,180
49,200	49,250	3,805	3,184
49,250	49,300	3,810	3,188
49,300	49,350	3,814	3,193
49,350	49,400	3,819	3,197
49,400	49,450	3,823	3,201
49,450	49,500	3,828	3,205
49,500	49,550	3,832	3,210
49,550	49,600	3,837	3,214
49,600	49,650	3,841	3,218
49,650	49,700	3,846	3,222
49,700	49,750	3,850	3,227
49,750	49,800	3,855	3,231
49,800	49,850	3,859	3,235
49,850	49,900	3,864	3,239
49,900	49,950	3,868	3,244
49,950	50,000	3,873	3,248

# 1986 TAX COMPUTATION SCHEDULES

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

# SCHEDULE I-SINGLE, HEAD OF HOUSEHOLD, OR MARRIED FILING SEPARATE

If amount on lir	ne 8 is:	Er	nter o	n line	9, fr	ont	of form	40:	
Over	<b>But Not Over</b>								
\$ 0	.\$ 2,000				2 %	of I	ine 8		
\$ 2.000	\$ 3,000	\$	40	plus	31/2%	of	excess	over	\$ 2,000
\$ 3.000	\$ 5,000	\$	75	plus	4 %	of	excess	over	\$ 3,000
\$ 5.000	\$ 7,000	\$	155	plus	5 %	of	excess	over	\$ 5,000
\$ 7.000	\$10,000	\$	255	plus	61/2%	of	excess	over	\$ 7,000
\$10,000	\$20.000	\$	450	plus	71/2%	of	excess	over	\$10,000
\$20,000	\$25.000	\$1	,200	plus	81/2%	of	excess	over	\$20,000
\$25,000		\$1	,625	plus	9 %	of	excess	over	\$25,000

#### . SCHEDULE II-MARRIED FILING JOINT

If amount on line 8 is:	Enter or	n line 9, fro	nt of form 40	0:
Over But Not Over			10 68 804	
\$ 0\$ 4,000		2 %	of line 8	
\$ 4.000 \$ 6,000	\$ 80	plus 31/2%	of excess	over \$ 4,000
\$ 6.000 \$10.000	\$ 150	plus 4 %	of excess	over \$ 6,000
\$10,000 \$14,000	\$ 310	plus 5 %	of excess	over \$10,000
\$14.000 \$20.000	\$ 510	plus 61/2%	of excess	over \$14,000
\$20,000 \$40,000	\$ 900	plus 71/2%	of excess	over \$20,000
\$40,000 \$50,000	\$2,400	plus 81/2%	of excess	over \$40,000
\$50,000	\$3,250	plus 9 %	of excess	over \$50,000

NOTE: Be sure to use the proper schedule in computing your tax.

# 1987 INTANGIBLES TAX RATES

The following list shows the 1987 Intangibles Tax Rates as provided by the county clerks. The list shows the rate of tax imposed by the counties as well as any city/township rate. Therefore, even if your city/township is not listed you may still be required to file a return to determine the county portion of the Intangibles Tax. The Intangibles Tax Return (form 200) must be filed with the Kansas Department of Revenue on or before April 15, 1987. The county clerk will compute your intangibles tax liability and the county treasurer will bill you at a later date.

**IMPORTANT NOTE:** This list contains only those rates of which the Department of Revenue has been notified as of July 15, 1986. If you believe the tax rate for your area is different, please contact your county clerk.

1986. If you believe the tax	rate for your area is different, pl	ease contact your county clerk.	
ALLEN COUNTY	BUTLER COUNTY	Exeter Twp 2.25	Garfield Twp2.25
ALLEN COUNTY		Five Creeks Twp2.25	Grant Twp
Allen County has imposed no intangibles tax.	Butler County Intangibles—.75% Cities Rate	Garfield Twp	Harlan Twp         2.25           Jennings Twp         2.25
	Potwin	Gill Twp	Liberty Twp 2.25
ANDERSON COUNTY	Towanda 2.25	Grant Twp 2.25	Lincoln Twp 2.25
Anderson County Intangibles—0%	Whitewater 2.25	Hayes Twp	Logan Twp 2.25
<u>Townships</u> <u>Rate</u>	Townships Rate	Highland Twp2.25	Lyon Twp 2.25
Washington Twp 2.25	Augusta Twp 2.25	Oakland Twp         2.25           Republican Twp         2.25	Oberlin Twp         2.25           Olive Twp         2.25
ATCHISON COUNTY	Chelsea Twp	Union Twp	Pleasant Valley Twp 2.25
Atchison County Intangibles—0%	Clifford Twp         2.25           Lincoln Twp         2.25	CLOUD COUNTY	Prairie Dog Twp 2.25
Cities Rate	Logan Twp 2.25		Roosevelt Twp
Huron2.25	Milton Twp 1.50	Cloud County Intangibles—.75% Cities Rate	Summit Twp
Lancaster	Murdock Twp2.25	Aurora	
Muscotah	Prospect Twp 2.25 Richland Twp	Clyde	DICKINSON COUNTY
Townships Rate	Rosalia Twp 2.25	Iamestown 2.25	Dickinson County
Benton Twp         2.25           Center Twp         2.25	Walnut Twp	Miltonvale 2.25	Intangibles—.75%
Grasshopper Twp2.25	CHASE COUNTY	<u>Townships</u> <u>Rate</u>	<u>Townships</u> <u>Rate</u>
Kapioma Twp	Chase County Intangibles—.75%	Arion Twp	Banner Twp
Lancaster Twp2.25	Cities Rate	Aurora Twp	Buckeye Twp         2.25           Center Twp         2.25
Mt. Pleasant Twp	Cottonwood Falls 2.25	Elk Twp50	Cheever Twp 2.25
Walnut Twp	Elmdale	Grant Twp	Fragrant Hill Twp2.25
	Strong City 2.25	Shirley Twp	Garfield Twp2.25
BARBER COUNTY	<u>Townships</u> <u>Rate</u>	COFFEY COUNTY	Grant Twp
Barber County Intangibles—0% Cities Rate	Falls Twp	Coffey County has imposed no	Hayes Twp
Hazelton	Homestead Twp2.25	intangibles tax.	Hope Twp 2.25
Sharon	CHAUTAUQUA COUNTY	COMANCHE COUNTY	Jefferson Twp2.25
Townships Rate	Chautauqua County has imposed	Comanche County has imposed no	Liberty Twp
Elm Mills Twp	no intangibles tax.	intangibles tax.	Lincoln Twp
Lake City Twp	CHEROKEE COUNTY	COWLEY COUNTY	Newbern Twp 2.25
McAdoo Twp	Cherokee County has imposed no	Cowley County Intangibles—.75%	Noble Twp 2.25
Moore Twp	intangibles tax.	Cities Rate	Ridge Twp
Sharon Twp	CHEYENNE COUNTY	Cambridge         2.25	Rinehart Twp         2.25           Sherman Twp         2.25
Valley Twp	Cheyenne County	Townships Rate	Union Twp
BARTON COUNTY	Intangibles—.75%	Beaver Twp	Wheatland Twp2.25
Barton County Intangibles—0%	Cities	Creswell Twp 2.25	Willowdale Twp2.25
Townships Rate	Bird City 2.25	Fairview Twp 2.25	DONIPHAN COUNTY
Beaver Twp	Townships Rate	Liberty Twp	Doniphan County
Buffalo Twp2.25	Benkelman Twp         2.25           Bird City Twp         2.25	Ninnescah Twp 2.25	Intangibles—.75%
Cheyenne Twp	Calhoun Twp	Omnia Twp 2.25	Cities Rate
Clarence Twp	Cherry Creek Twp2.25	Pleasant Valley Twp 2.25	Denton
Independent Twp2.00	Cleveland Run Twp2.25	Richland Twp         2.25           Rock Creek Twp         2.25	Elwood
Lakin Twp	Jaqua Twp       2.25         Wano Twp       2.25	Sheridan Twp 2.25	Highland
BOURBON COUNTY		Silverdale Twp2.25	Troy
Bourbon County	CLARK COUNTY	Vernon Twp         2.25           Walnut Twp         2.25	Wathena2.25
Intangibles—.75%	Clark County Intangibles—.75%	Windsor Twp	White Cloud 2.25
<u>Cities</u> <u>Rate</u>	<u>Cities</u> <u>Rate</u> Englewood 2.25	CRAWFORD COUNTY	<u>Townships</u> <u>Rate</u>
Bronson 2.25	Minneola		Burr Oak Twp         2.25           Iowa Twp         2.25
Fort Scott	Townships Rate	Crawford County Intangibles—0% Cities Rate	10wa 1wp
Redfield	Appelton Twp 2.25	Hepler	DOUGLAS COUNTY
Townships Rate	Englewood Twp2.25		
Marion Twp2.25	Lexington Twp2.25	DECATUR COUNTY	Douglas County has imposed no intangibles tax.
BROWN COUNTY	CLAY COUNTY	Decatur County Intangibles—.75%	mungiores uni
Brown County Intangibles—0%	Clay County Intangibles—.75%	<u>Cities</u> <u>Rate</u>	EDWARDS COUNTY
Cities Rate	Cities Rate	Clayton         2.25           Norcatur         2.25	Edwards County Intangibles—0%
Horton	Green	Oberlin 2.25	Cities Rate
Townships Rate	Longford 2.25	Townships Rate	Lewis
Hamlin Twp	Morganville 2.25	Allison Twp	Offerle
Hiawatha Twp2.25	Townships Rate	Altory Twp	Townships Rate
Irving Twp	Athelstane Twp         2.25           Blaine Twp         2.25	Bassettville Twp	Franklin Twp
Morrill Twp	Bloom Twp	Cook Twp 2.25	Kinsley Twp 2.25
Walnut Twp	Chapman Twp2.25	Custer Twp 2.25	Trenton Twp 2.25
Washington Twp 2.25	Clay Center Twp2.25	Finley Twp 2.25	Wayne Twp

intangibles tax.	GIANT COUNTY	<u>Cities</u> <u>Nate</u>	no intaligibles tax.
ELLIS COUNTY	Grant County has imposed no	McLouth	LINCOLN COUNTY
	intangibles tax.	Meridan2.25	
Ellis County has imposed no	CD IVI COVIDINA	Nortonville2.25	Lincoln County Intangibles—.75%
intangibles tax.	GRAY COUNTY	Townships Rate	Cities Rate
THE CANODERS CONSTENS	Gray County Intangibles—.75%		Beverly 2.25
ELLSWORTH COUNTY		Jefferson Twp2.25	Lincoln 2.25
Ellsworth County		Norton Twp	
Intangibles—.75%	Cimarron 2.25	CONTRACTOR OF ALL TOTAL MANY CONTRACTOR	Townships Rate
	Copeland	JEWELL COUNTY	Beaver Twp
<u>Cities</u> <u>Rate</u>	Ensign	Jewell County Intangibles—.75%	Franklin Twp 2.25
Kanopolis	Ingalls 2.25		
Townships Rate		<u>Cities</u> <u>Rate</u>	Indiana Twp
-	Montezuma 2.25	Burr Oak 2.25	Pleasant Twp2.25
Ash Creek Twp 2.25	Townships Rate	Esbon 2.25	Salt Creek Twp2.25
Black Wolf Twp2.25	Cimarron Twp2.25	Jewell 2.25	Scott Twp
Clear Creek Twp2.25	Copeland Twp2.25	Mankato 2.25	
Columbia Twp			LINN COUNTY
	East Hess Twp2.25	<u>Townships</u> Rate	Linn County has imposed no
Ellsworth Twp2.25	Foote Twp	Burr Oak Twp 2.25	intangibles tax.
Empire Twp	Foote Twp	Center Twp	intangibles tax.
Garfield Twp2.25		Esbon Twp	LOGAN COUNTY
Lincoln Twp 2.25	GREELEY COUNTY		
Mulberry Twp2.25	Greeley County Intangibles—0%	Grant Twp	Logan County Intangibles—.75%
Noble Twp		Harrison Twp	Cities Rate
Palacky Twp 2.25	<u>Cities</u> <u>Rate</u>	Highland Twp1.50	Russell Springs 2.25
	<u>Cities</u> <u>Rate</u> Tribune	Holmwood Twp2.25	Russell Springs 2.25
Thomas Twp 2.25		Ionia Twp 2.25	Winona
Trivoli Twp2.25	GREENWOOD COUNTY	Jackson Twp	Townships Rate
Valley Twp	Greenwood County has imposed	Limestone True	Elkader Twp2.25
THE PROPERTY OF THE PARTY.	no intangibles tax.	Limestone Twp 2.25	Lees Twp
FINNEY COUNTY		Odessa Twp	
Finney County has imposed no	HAMILTON COUNTY	Richland Twp1.25	Logansport Twp2.25
intangibles tax.		Sinclair Twp	Monument Twp2.25
intaligibles tax.	Hamilton County has imposed no	Vicksburg Twp2.25	Oakley Twp
FORD COUNTY	intangibles tax.	Walnut Twp	Russell Springs Twp2.25
	TELEPONIC COLUMN		Western Twp2.25
Ford County Intangibles—0%	HARPER COUNTY	Whitemound Twp2.25	Western Twp
Cities Rate	Harper County Intangibles—.75%	JOHNSON COUNTY	LYON COUNTY
Bucklin			
		Johnson County Intangibles—0%	Lyon County Intangibles—0%
<u>Townships</u> Rate	Anthony	Cities Rate	Cities Rate
Bloom Twp	Bluff City 2.25	Mission Hills	Americus 2.25
Bucklin Twp2.25	Danville 2.25	Mission Fills	Bushong 2.25
Concord Twp 2.25	Harper	Westwood	
	1141 per	KEARNY COUNTY	<u>Townships</u> <u>Rate</u>
Dodge Twp 2.25	Waldron		Americus Twp2.25
Ford Twp 2.25	Townships Rate	Kearny County Intangibles—.75%	Waterloo Twp2.25
Richland Twp2.25	Township #1	Cities Rate	Water100 1 wp
Sodville Twp	Township #22.25	Deerfield 2.25	MARION COUNTY
Spearville Twp2.25	Tana alia #2		
Wheatland Twp2.25	Township #32.25	Lakin	Marion County Intangibles—.75%
Wheatland Twp2.20	Township #42.25	Townships Rate	Cities Rate
FRANKLIN COUNTY	Township #5		
	Township #62.25	Deerfield Twp2.25	Goessel 2.25
Franklin County Intangibles—0%		East Hibbard Twp2.25	Hillsboro 2.25
Townships Rate	HARVEY COUNTY	Hartland Twp2.25	Peabody
Homewood Twp2.25	Harvey County Intangibles—0%	Kendall Twp 2.25	Tampa 2.25
Homewood Twp2.25		Lakin Twp	
GEARY COUNTY	<u>Cities</u> <u>Rate</u>	Southside Twp2.25	Townships Rate
	Burrton 2.25	West Hibbard Twp 2.25	Blaine Twp 2.25
Geary County Intangibles—.75%	Walton	west filbbaid Twp2.25	Clark Twp 2.25
Townships Rate	m 7.	KINGMAN COUNTY	Durham Park Twp2.25
)4:16-1 T			Fairplay Twp
Milford Twp	Alta Twp 2.25	Kingman County Intangibles—0%	
Wingfield Twp2.25	Emma Twp	Cities Rate	Menno Twp
	Garden Twp	Zenda 2.25	Peabody Twp2.25
GOVE COUNTY	Highland Twp2.25	Zenda	Risley Twp
Gove County Intangibles—.75%	Lake Twp	Townships Rate	Summit Twp
	Newton True	Dale Twp	West Brance Twp2.25
<u>Cities</u> <u>Rate</u>	Newton Twp 2.25	Dresden Twp 2.25	Consulation Two
Gove	Pleasant Twp	Eureka Twp 2.25	MARSHALL COUNTY
Grainfield	Sedgwick Twp2.25	Via mana Tana	
Grinnell		Kingman Twp	Marshall County
Park	HASKELL COUNTY	Ninnescah Twp 2.25	Intangibles—.75%
Quinter	Haskell County has imposed no	Rochester Twp2.25	<u>Cities</u> <u>Rate</u>
	intangibles tax.	Union Twp	Axtell
<u>Townships</u> <u>Rate</u>	All to the second secon	Vinita Twp	Blue Rapids 2.25
Baker Twp	HODGEMAN COUNTY		Frankfort
Gove Twp	Hodgeman County	KIOWA COUNTY	Marysville
Grainfield Twp2.25			
Grinnell Twp 2.25	Intangibles—.75%	Kiowa County has imposed no	Oketo
Gillinen Twp2.20	<u>Cities</u> <u>Rate</u>	intangibles tax.	Summerfield2.25
GRAHAM COUNTY	Hanston 2.25	T A DESCRIPTION OF THE PARTY OF	Vermillion 2.25
	Ietmore	LABETTE COUNTY	Waterville
Graham County Intangibles—.75%	Townships Rate	Labette County Intangibles—0%	Townships Rate
Cities Rate			
Bogue 2.25	Benton Twp	Cities	Balderson Twp2.25
	Center Twp	Mound Valley2.25	Bigelow Twp2.25
Morland2.25	Hallet Twp 2.25	A STATE OF THE REAL PROPERTY OF THE PROPERTY O	Blue Rapids Twp2.25
<u>Townships</u> <u>Rate</u>	Marena Twp 2.25	LANE COUNTY	Blue Rapids City Twp 2.25
Allodium Twp2.25	North Roscoe Twp2.25	Lane County Intangibles—.75%	Center Twp
Bryant Twp 2.25	Sawlog Twp		Clear Fork Twp2.25
Gettysburg Twp 2.25	South Roscoe Twp2.25	<u>Cities</u> <u>Rate</u>	Cleveland Twp 2.25
	Charling Town	Dighton 2.25	Cottage Hill Twp2.25
Graham Twp	Sterling Twp	Townships Rate	
Happy Twp	Valley Twp		Elm Creek Twp
Indiana Twp2.25	JACKSON COUNTY	Blaine Twp	Franklin Twp2.25
Millbrook Twp2.25		Dighton Twp2.25	Guittard Twp2.25
Nicodemus Twp2.25	Jackson County has imposed no	White Rock Twp2.25	Herkimer Twp2.25
Pioneer Twp	intangibles tax.	Wilson Twp	Lincoln Twp 2.25

Solomon Twp . . . . . 2.25 Wildhorse Twp . . . . 2.25

GRANT COUNTY

ELK COUNTY
Elk County has imposed no intangibles tax.

JEFFERSON COUNTY

Jefferson County Intangibles—0%
Cities Rate

LEAVENWORTH COUNTY

Leavenworth County has imposed no intangibles tax.

Logan Twp	MONTGOMERY COUNTY	Arvonia Twp 2.25	Green Twp
Marysville Twp 2.25	Montgomery County has imposed	Burlingame Twp2.25	Pottawatomie Twp2.25
Murray Twp	no intangibles tax.	Elk Twp	Shannon Twp2.25
Noble Twp 2.25		Fairfax Twp	Sherman Twp2.25
Oketo Twp	MORRIS COUNTY	Grant Twp	Spring Creek Twp2.25
Richland Twp2.25	Morris County has imposed no	Junction Twp	St. George Twp       1.50         Vienna Twp       2.25
Rock Twp	intangibles tax.	Lincoln Twp	
St. Bridget Twp         2.25           Walnut Twp         2.25	MORTON COUNTY	Scranton Twp	PRATT COUNTY
Waterville Twp 2.25	Morton County Intangibles—0%		Pratt County Intangibles—.75%
	Cities Rate	OSBORNE COUNTY	Townships Rate
McPHERSON COUNTY	Rolla	Osborne County Intangibles—.75%	Township # 82.25
McPherson County		<u>Cities</u> <u>Rate</u>	Township # 92.25
Intangibles—.75%	NEMAHA COUNTY	Alton 2.25	Township #112.25
<u>Cities</u> <u>Rate</u>	Nemaha County Intangibles—0%	Downs	Township #12
Canton	Cities Rate	Natoma	RAWLINS COUNTY
Galva	Bern	Portis	Rawlins County Intangibles—.75%
Inman	Corning	<u>Townships</u> <u>Rate</u>	
Lindsborg	Goff	Bethany Twp2.25	
Townships Rate	Townships Rate	Bloom Twp 2.25	Atwood         2.25           Herndon         2.25
Battle Hill Twp2.25	Adams Twp	Corinth Twp2.25	McDonald 2.25
Bonaville Twp2.25	Berwick Twp2.25	Covert Twp	Townships Rate
Canton Twp	Capioma Twp 2.25	Delhi Twp       2.25         Grant Twp       2.25	
Delmore Twp	Center Twp	Hancock Twp	Achilles Twp
Empire Twp	Clear Creek Twp2.25	Hawkeye Twp2.25	Center Twp         2.25           Driftwood Twp         2.25
Gypsum Creek Twp2.25	Gilman Twp	Independence Twp 2.25	Herl Twp2.25
Harper Twp	Granada Twp2.25	Jackson Twp 2.25	Ludell Twp 2.25
Hayes Twp	Harrison Twp2.25	Kill Creek Twp 2.25	Rocewood Twp2.25
Iackson Twp 2.25	Home Twp	Lawrence Twp2.25	Union Twp
King City Twp2.25	Marion Twp	Liberty Twp2.25	
Little Valley Twp2.25	Mitchell Twp2.25	Mt. Ayr Twp	RENO COUNTY
Lone Tree Twp2.25	Nemaha Twp2.25	Natoma Twp	Reno County Intangibles—.75%
Marquette Twp2.25	Neuchatel Twp2.25	Penn Twp	<u>Cities</u> <u>Rate</u>
McPherson Twp2.25	Red Vermillion Twp2.25	Ross Twp	Arlington
Meridian Twp	Reilly Twp	Sumner Twp	Buhler
New Gottland Twp2.25	Richmond Twp2.25	Tilden Twp	Haven
Smoky Hill Twp 2.25	Rock Creek Twp 2.25	Valley Twp 2.25	Hutchinson
South Sharps Creek Twp2.25	Washington Twp 2.25	Victor Twp	Plevna 2.25
Spring Valley Twp2.25	Wetmore Twp	Winfield Twp2.25	Pretty Prairie 2.25
Superior Twp 2.25	NEOSHO COUNTY	OTTAWA COUNTY	South Hutchinson2.25
Turkey Creek Twp2.25	Neosho County Intangibles—0%		Sylvia
Union Twp	Cities Rate	Ottawa County Intangibles—0%	Turon
		Townships	Tulon
MEADE COUNTY	St. Paul 1.25	Townships Rate	Willowbrook 2.25
MEADE COUNTY	St. Paul         1.25           Thayer         2.25	Blaine Twp 2.25	Willowbrook 2.25 Townships Rate
Meade County Intangibles—.75%	St. Paul         1.25           Thayer         2.25           Townships         Rate	Blaine Twp	Willowbrook 2.25 Townships Rate Albion Twp 2.25
Meade County Intangibles—.75% Cities Rate	St. Paul         1.25           Thayer         2.25           Townships         Rate	Blaine Twp 2.25	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25
Meade County Intangibles—.75% <u>Cities</u> Meade	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25
Meade County Intangibles—.75% <u>Cities</u> Meade 2.25  Plains 2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00	Blaine Twp . 2.25 Garfield Twp . 2.25  PAWNEE COUNTY  Pawnee County Intangibles—0% Cities Rate	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25
Meade County Intangibles—.75%CitiesRateMeade2.25Plains2.25TownshipsRate	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25	Blaine Twp . 2.25 Garfield Twp . 2.25  PAWNEE COUNTY  Pawnee County Intangibles—0% Cities Rate	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25	St. Paul       1.25         Thayer       2.25         Townships       Rate         Canville Twp       2.25         Erie Twp       2.25         Ladore Twp       1.00         Lincoln Twp       2.25         Walnut Grove Twp       2.25	Blaine Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grant Twp         2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25	St. Paul       1.25         Thayer       2.25         Townships       Rate         Canville Twp       2.25         Erie Twp       2.25         Ladore Twp       1.00         Lincoln Twp       2.25         Walnut Grove Twp       2.25         NESS COUNTY	Blaine Twp	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Haves Twn       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25	St. Paul       1.25         Thayer       2.25         Townships       Rate         Canville Twp       2.25         Erie Twp       2.25         Ladore Twp       1.00         Lincoln Twp       2.25         Walnut Grove Twp       2.25         NESS COUNTY         Ness County Intangibles—75%	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Logan Twp   2.25     Logan Twp   2.25     County Intangibles   2.25     County Inta	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twn       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25	Blaine Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Sawmill Twp   2.25     Sawmill Twp   2.25	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Logan Twp   2.25     Logan Twp   2.25     County Intangibles   2.25     County Inta	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Loda Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Loda Twp       2.25         Medford Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Huyes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Loda Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Medora Twp       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no	St. Paul         1.25           Thayer         2.25           Tounships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles   75%	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Lidtle River Twp       2.25         Loda Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax.	St. Paul         1.25           Thayer         2.25           Tounships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Tounships         Rate           Bazine Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     County   Rate     Rate     County   Rate     County   Rate     Rate     County   Rate     County   Rate     County   Rate     County   Rate     Rate     County	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grove Twp       2.25         Huntsville Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Lidtle River Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Plevna Twp       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no	St. Paul       1.25         Thayer       2.25         Townships       Rate         Canville Twp       2.25         Erie Twp       2.25         Ladore Twp       1.00         Lincoln Twp       2.25         Walnut Grove Twp       2.25         NESS COUNTY         Ness County Intangibles—75%         Cities       Rate         Bazine       2.25         Ness City       2.25         Ness City       2.25         Ransom       2.25         Utica       2.25         Townships       Rate         Bazine Twp       2.25         Center Twp       2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     County Intangibles—75%     Rate      Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Huntsville Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Plevna Twp       2.25         Reno Twp       2.25	
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax           MITCHELL COUNTY	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Glade   2.25     Clade   2.25	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Loda Twp       2.25         Medford Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Plevna Twp       2.25         Reno Twp       2.25         Roscoe Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Odee Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax.	St. Paul         1.25           Thayer         2.25           Tounships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Forrester Twp         2.25	Page 2.25   PAWNEE COUNTY	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medora Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Plevna Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Frorester Twp         2.25           Franklin Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Glade   2.25     Kirwin   2.25     Logan   2.25     Logan   2.25     Phillipsburg   2.25     Phillipsburg   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Loda Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Ninnescah Twp       2.25         Ninnescah Twp       2.25         Reno Twp       2.25         Roscoe Twp       2.25         Salt Creek Twp       2.25         Sumner Twp       2.25         Sumner Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Glade   2.25     Kirwin   2.25     Logan   2.25     Logan   2.25     Phillipsburg   2.25     Phillipsburg   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     Cogan   2.25     County Intangibles—2.25     Cogan   2.25     Cogan   2	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Little River Twp         2.25           Medford Twp         2.25           Medora Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Plevna Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate	St. Paul         1.25           Thayer         2.25           Canville Twp         2.25           Erie Twp         2.25           Erie Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ness City         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Johnson Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Cities   Cities     Cities   Rate     Condition     Cities   Rate     Condition     Cities   Rate     Condition     Co	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Plevna Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Merilla Twp         2.25           Merilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax           MITCHELL COUNTY           Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25	St. Paul         1.25           Thayer         2.25           Tounships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Tounships         Rate           Bazine Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles   0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Grant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles   75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Phillipsburg   2.25     Prairie View   2.25     Townships   Rate     Rate     Carter   Carter   Carter     Carter   Carter   Carter   Carter     Carter   Carter   Carter   Carter     Carter   Carter   Carter   Carter     Carter   Carter   Carter   Carter   Carter     Cart	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Loda Twp       2.25         Medford Twp       2.25         Medford Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Reno Twp       2.25         Reno Twp       2.25         Salt Creek Twp       2.25         Sumner Twp       2.25         Troy Twp       2.25         Valley Twp       2.25         Walnut Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Pownships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax.           MITCHELL COUNTY           Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Fornsteir Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Ohio Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Cities   Rate     Agra   2.25     Cities   Rate     Conkling   Rate	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Lidtle River Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Reno Twp       2.25         Salt Creek Twp       2.25         Salt Creek Twp       2.25         Troy Twp       2.25         Valley Twp       2.25         Westminster Twp       2.25         Westminster Twp       2.25
Meade County Intangibles—.75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax.           MITCHELL COUNTY           Mitchell County Intangibles—.75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           Waring Twp         2.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Cities   Rate     Ci	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Hunter         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Cities   Rate     Agra   2.25     Cities   Rate     Conkling   Rate	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Lidtle River Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Reno Twp       2.25         Salt Creek Twp       2.25         Salt Creek Twp       2.25         Troy Twp       2.25         Valley Twp       2.25         Westminster Twp       2.25         Westminster Twp       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Blue Hill Twp         2.25	St. Paul   1.25	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Little River Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Plevna Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Salt Creek Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           REPUBLIC COUNTY
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Beloit Hill Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Clade   2.25     Crystal Twp   2.25     Preedom Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Crystal Twp   2.25     Freedom Twp   2.25     Clainview Twp   2.25     Plainview Twp   2.25     Plum Twp   1.25	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Little River Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           REPUBLIC COUNTY           Republic County           Intagolies—75%
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County has imposed no intangibles tax.           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Cities   Rate     Agra   2.25     Cities   Rate     Cities   Rate     Cities   Rate     Cities   Rate     Agra   2.25     Cities   Rate     Cities   Rate     Cities   Rate     Agra   2.25     Cities   Rate     Cities   Rate     Cities   Rate     Agra   2.25     Cities   Rate     Ci	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medora Twp         2.25           Minami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Republic County         Intangibles—.75%           Cities         Rate
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Blue Hill Twp         2.25           Center Twp         2.25           Custer Twp         2.25           Custer Twp         2.25           Custer Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Clade   2.25     Crystal Twp   2.25     Preedom Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Crystal Twp   2.25     Freedom Twp   2.25     Clainview Twp   2.25     Plainview Twp   2.25     Plum Twp   1.25	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Republic County           Intangibles—75%           Cities         Rate           Agenda         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY           Miami County has imposed no intangibles tax.           MITCHELL COUNTY           Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Center Twp         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Townships         Rate           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           NORTON COUNTY           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Clade   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Clade   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Crystal Twp   2.25     Prairie View   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Crystal Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Prairie View Twp   2.25     Sumner Twp   2.25     County Intangibles—0%     Cities   Rate     Rate   Rate	Willowbrook       2.25         Townships       Rate         Albion Twp       2.25         Arlington Twp       2.25         Bell Twp       2.25         Castleton Twp       2.25         Center Twp       2.25         Enterprise Twp       2.25         Grant Twp       2.25         Grove Twp       2.25         Hayes Twp       2.25         Huntsville Twp       2.25         Lincoln Twp       2.25         Little River Twp       2.25         Medford Twp       2.25         Medora Twp       2.25         Miami Twp       2.25         Ninnescah Twp       2.25         Reno Twp       2.25         Reno Twp       2.25         Salt Creek Twp       2.25         Sumner Twp       2.25         Valley Twp       2.25         Westminster Twp       2.25         Yoder Twp       2.25         REPUBLIC COUNTY         Republic County         Intangibles—75%         Cities       Rate         Agenda       2.25         Courtland       2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Miami County has imposed no intangibles tax           MITCHELL COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloemfield Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Cluere Twp         2.25           Cluere Twp         2.25	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Clade   2.25     Kirwin   2.25     Phillipsburg   2.25     Phillipsburg   2.25     Prairie View   2.25     Townships   Rate     Arcade Twp   2.25     Crystal Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Prairie View Twp   2.25     Prairie View Twp   2.25     Prairie View Twp   2.25     Prairie View Twp   2.25     Pottawatomic County	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Little River Twp         2.25           Lida Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Minmi Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Salt Creek Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Yoder Twp         2.25           REPUBLIC COUNTY           Republic County           Intangibles—.75%           Cities           Agenda         2.25           Courtland
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Center Twp         2.25           Center Twp         2.25           Glen Elder Twp         2.2	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Bazine Twp         2.25           Center Twp         2.25           Eden Twp         2.25           Fornester Twp         2.25           Franklin Twp         2.25           Franklin Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25 <th< td=""><td>  Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cidade   2.2</td><td>Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Rescoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Wall</td></th<>	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cidade   2.2	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Rescoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Wall
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Bloe Hill Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Center Twp         2.25           Center Twp         2.25           Custer Twp         2.25     <	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Johnson Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           NORTON COUNTY         Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25           Norton         2.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     Cities   Rate     Agra   2.25     Glade   2.25     Glade   2.25     Kirwin   2.25     Logan   2.25     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Agra   2.25     Clade   2.25     Clade   2.25     Crystal Twp   2.25     Prairie View   2.25     Arcade Twp   2.25     Crystal Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Plainview Twp   2.25     Prairie View Twp   2.25     Pottawatomie County     Intangibles—0%	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Republic County         Intangibles—75%           Cities         Rate           Agenda         2.25           Courtland         2.25 <td< td=""></td<>
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Glen Elder         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Carr Creek Twp         2.25           Custer Twp         2.25           Custer Twp         2.25           Custer Twp         2.25           Clen Elder Twp         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ross City         2.25           Ress City         2.25           Ransom         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25           Lenora         2.25	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Enterprise Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lidtle River Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Medora Twp         2.25           Minnescah Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Salt Creek Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Republic County           Intangibles—75%           Cities
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Asherville Twp         2.25           Beloit Twp         2.25           Certer Twp         2.25           Celter Twp         2.25           Center Twp         2.25           Center Twp         2.25	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Johnson Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           NORTON COUNTY         Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25           Norton         2.25	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grove Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Little River Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Agenda         2.25           Courtland         2.25           <
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Sand Creek Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Custer Twp         2.25 <td>St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ross City         2.25           Ress City         2.25           Ransom         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25           Lenora         2.25</td> <td>  Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Crystal Twp   2.25     Prairie View   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Prairie View Twp   2.25     Prairie View Twp   2.25     Pottawatomic County     Intangibles—0%     Cities   Rate     Belvue   2.25     Westmoreland   2.25     County   County     Cities   Rate     Belvue   2.25     Westmoreland   2.25     Westmoreland   2.25     Westmoreland   2.25     County   County     County   County     Cities   Rate     Rate   County     County   County     County</td> <td>Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Minnescah Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Washmister Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           REPUBLIC COUNTY           Republic County           Intangibles—.75%     </td>	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Ross City         2.25           Ress City         2.25           Ransom         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Highpoint Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Clayton         2.25           Edmond         2.25           Lenora         2.25	Blaine Twp   2.25     Garfield Twp   2.25     Garfield Twp   2.25     PAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Clade   2.25     Crystal Twp   2.25     Prairie View   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Freedom Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Plainview Twp   2.25     Prairie View Twp   2.25     Prairie View Twp   2.25     Pottawatomic County     Intangibles—0%     Cities   Rate     Belvue   2.25     Westmoreland   2.25     County   County     Cities   Rate     Belvue   2.25     Westmoreland   2.25     Westmoreland   2.25     Westmoreland   2.25     County   County     County   County     Cities   Rate     Rate   County     County    Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Miami Twp         2.25           Minnescah Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Washmister Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           REPUBLIC COUNTY           Republic County           Intangibles—.75%	
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Center Twp         2.25           Eureka Twp         2.25           Eureka Twp         2.25 <td>  St. Paul   1.25    </td> <td>  Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Crystal Twp   2.25     Crystal</td> <td>Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minimi Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Coutland</td>	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Crystal Twp   2.25     Crystal	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minimi Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Coutland
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Logan Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           College         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Bloomfield Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Custer Twp         2.25           Clene Elder Twp         2.25           Clene Elder Twp         2.	St. Paul         1.25           Thayer         2.25           Townships         Rate           Canville Twp         2.25           Erie Twp         2.25           Ladore Twp         1.00           Lincoln Twp         2.25           Walnut Grove Twp         2.25           NESS COUNTY           Ness County Intangibles—75%           Cities         Rate           Bazine         2.25           Brownell         2.25           Ness City         2.25           Ransom         2.25           Utica         2.25           Bazine Twp         2.25           Center Twp         2.25           Center Twp         2.25           Forrester Twp         2.25           Franklin Twp         2.25           Johnson Twp         2.25           Nevada Twp         2.25           Nevada Twp         2.25           Waring Twp         2.25           NORTON COUNTY           Norton County Intangibles—75%           Cities         Rate           Almena         2.25           Claydon         2.25           Norton         2.	Blaine Twp	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Castleton Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Loda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minnescah Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Reno Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Valley Twp         2.25           Valley Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Westminster Twp         2.25
Meade County Intangibles—75%           Cities         Rate           Meade         2.25           Plains         2.25           Townships         Rate           Crooked Creek Twp         2.25           Fowler Twp         2.25           Meade Center Twp         2.25           Meade Center Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           Mertilla Twp         2.25           West Plains Twp         2.25           West Plains Twp         2.25           MIAMI COUNTY         Mitchell County Intangibles—75%           Cities         Rate           Beloit         2.25           Glen Elder         2.25           Hunter         2.25           Townships         Rate           Asherville Twp         2.25           Beloit Twp         2.25           Beloit Twp         2.25           Blue Hill Twp         2.25           Carr Creek Twp         2.25           Center Twp         2.25           Center Twp         2.25           Eureka Twp         2.25           Eureka Twp         2.25 <td>  St. Paul   1.25    </td> <td>  Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Crystal Twp   2.25     Crystal</td> <td>Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minimi Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Coutland</td>	St. Paul   1.25	Blaine Twp   2.25     Garfield Twp   2.25     FAWNEE COUNTY     Pawnee County Intangibles—0%     Cities   Rate     Rozel City   2.25     Townships   Rate     Conkling Twp   2.25     Crant Twp   1.25     Keysville Twp   2.25     Logan Twp   2.25     Sawmill Twp   2.25     Walnut Twp   2.25     Walnut Twp   2.25     PHILLIPS COUNTY     Phillips County Intangibles—75%     Cities   Rate     Agra   2.25     Cities   Rate     Agra   2.25     Clade   2.25     Kirwin   2.25     Logan   2.25     Clade   2.25     Crystal Twp   2.25     Crystal	Willowbrook         2.25           Townships         Rate           Albion Twp         2.25           Arlington Twp         2.25           Arlington Twp         2.25           Bell Twp         2.25           Center Twp         2.25           Center Twp         2.25           Grant Twp         2.25           Grove Twp         2.25           Hayes Twp         2.25           Huntsville Twp         2.25           Lincoln Twp         2.25           Lincoln Twp         2.25           Lidda Twp         2.25           Medford Twp         2.25           Medford Twp         2.25           Minimi Twp         2.25           Ninnescah Twp         2.25           Reno Twp         2.25           Roscoe Twp         2.25           Salt Creek Twp         2.25           Sumner Twp         2.25           Troy Twp         2.25           Valley Twp         2.25           Walnut Twp         2.25           Westminster Twp         2.25           Yoder Twp         2.25           Yoder Twp         2.25           Coutland

Jefferson Twp	CALINE COUNTRY	Pleasant Twp2.25	
Liberty Twp2.25	SALINE COUNTY	Swan Twp 2.25	WABAUNSEE COUNTY
Norway Twp 2.25	Saline County has imposed no	Valley Twp	Wabaunsee County
Washington Twp 2.25	intangibles tax.	Washington Twp	Intangibles—.75%
DICE COVINEY	SCOTT COUNTY	Webster Twp	<u>Cities</u> <u>Rate</u>
RICE COUNTY	Scott County has imposed no	White Rock Twp1.00	Alta Vista
Rice County Intangibles—0%	intangibles tax.	STAFFORD COUNTY	Eskridge 2.25
<u>Townships</u> Rate	AND THE RESIDENCE OF THE PARTY	Stafford County Intangibles—0%	Harveyville 2.25
Atlanta Twp	SEDGWICK COUNTY	Cities Rate	<u>Townships</u> Rate
Bell Twp	Sedgwick County Intangibles—0%	Hudson 2.25	Alma Twp
Center Twp	<u>Cities</u> Rate	Stafford	Farmer Twn 50
East Washington Twp 2.25	Bentley 2.25	<b>*</b>	Garfield Twp2.25
Eureka Twp	Viola		Kaw Twp
Harrison Twp2.25	Townships Rate	Albano Twp	Maple Hill Twp2.25
Lincoln Twp	Erie Twp	Clear Creek Twp 2.25	Mission Creek Twp 2.25
Mitchell Twp 2.25	Illinois Twp	East Cooper Twp	Newbury Twp         2.25           Plumb Twp         2.25
Pioneer Twp         2.25           Raymond Twp         2.25	Lincoln Twp	Hayes Twp	Wabaunsee Twp 2.00
Rockville Twp 2.25	Morton Twp	Ohio Twp 2.25	Washington Twp 2.25
Sterling Twp 2.25	Riverside Twp1.125	Putnam Twp 2.25	Wilmington Twp 2.25
Union Twp	Valley Center Twp2.25	Richland Twp	
Valley Twp 2.25	SEWARD COUNTY	Rose Valley Twp2.25	WALLACE COUNTY
Victoria Twp		South Seward Twp2.25	Wallace County Intangibles—.75%
West Washington Twp 2.25	Seward County has imposed no	St. John Twp	Cities Rate
Wilson Twp	intangibles tax.	Stafford Twp	Sharon Springs 2.25
	SHAWNEE COUNTY	Union Twp	Wallace
RILEY COUNTY	Shawnee County Intangibles—0%	West Cooper Twp2.25	Townships Rate
Riley County Intangibles—.75%		STANTON COUNTY	
Cities Rate	Townships Rate	Stanton County has imposed no	Harrison Twp 2.25 Sharon Springs Twp 2.25
Leonardville	Dover Twp	intangibles tax.	Wallace Twp 2.25
Randolph	Monmouth Twp 2.25	COMPANY OF THE PARTY OF THE PAR	Weskan Twp
Riley	Tecumseh Twp 2.25	STEVENS COUNTY	Z. Z
Townships Rate	Topeka Twp2.25	Stevens County has imposed no	WASHINGTON COUNTY
Ashland Twp 2.25	SHERIDAN COUNTY	intangibles tax.	
Bala Twp	Sheridan County has imposed no	SUMNER COUNTY	Washington County Intangibles—.75%
Center Twp 2.25	intangibles tax.	Sumner County Intangibles—.75%	Cities Rate
Fancy Creek Twp2.25		Cities Rate	
Grant Twp	SHERMAN COUNTY		Haddam2.25
Jackson Twp	Sherman County	Belle Plaine 2.25	Hanover
Madison Twp	Intangibles—.75%	Conway Springs         2.25           Osterhouts         2.25	Palmer
Manhattan Twp 2.25	<u>Cities</u> Rate		Washington 2.25
May Day Twp	Goodland		Townships Rate
Ogden Twp	Kanorado 2.25	Avon Twp 2.25	Brantford Twp 2.25
Swede Creek Twp 2.25	Townships Rate	Belle Plaine Twp         2.25           Bluff Twp         2.25	Charleston Twp
Wildcat Twp         2.25           Zeandale Twp         2.25	Grant Twp	Caldwell Twp 2.25	Coleman Twp
Zeandare Twp	Iowa Twp 2.25	Chikaskia Twp	Farmington Twp 2.25
DOOLG CONTINUE	Itasca Twp	Creek Twp	Franklin Twp
ROOKS COUNTY	Lincoln Twp 2.25	Dixon Twp 1.125	Grant Twp
Rooks County has imposed no	Llanos Twp 2.25	Downs Twp	Greenleaf Twp2.25
intangibles tax.	Logan Twp 2.25	Falls Twp	Haddam Twp2.25
	McPherson Twp2.25	Greene Twp	Hanover Twp2.25
RUSH COUNTY	Shermanville Twp2.25	Guelph Twp	Highland Twp         2.25           Independence Twp         2.25
Rush County Intangibles—0%	Smoky Twp	Harmon Twp	
Cities Rate	Stateline Twp         2.25           Union Twp         2.25	Jackson Twp	Kimeo Twp
Alexander 2.25	Washington Twp2.25	London Twp	Lincoln Twp
La Crosse		Morris Twp	Linn Twp
Liebenthal	SMITH COUNTY	Ryan Twp	Logan Twp 2.25
McCracken 2.25	Smith County Intangibles—.75%	South Haven Twp 2.25	Mill Creek Twp 2.25
Rush Center	Cities Rate	Springdale Twp 2.25	Sheridan Twp 2.25
Timken 2.25	Athol	Walton Twp	Sherman Twp 2.25
<u>Townships</u> Rate	Cedar	Wellington Twp2.25	Strawberry Twp2.25
Alexander-Belle Prairie Twp . 2.25	Gaylord 2.25	THOMAS COUNTY	Union Twp
Banner Twp	Kensington 2.25		WICHTA COTTAINS
Big Timber Twp2.25	Lebanon	Thomas County Intangibles—.0% Cities Rate	WICHITA COUNTY
Center Twp	Smith Center2.25	Gem 2.25	Wichita County has imposed no
Garfield Twp 2.25 La Crosse-Brookdale Twp 2.25	Townships Rate		intangibles tax.
La Closse-biookdale Twp 2.25	Banner Twp	Townships Rate	WILSON COUNTY
DIICCELL COLLEGE	Beaver Twp2.25	Barrett Twp	
RUSSELL COUNTY	Blaine Twp	East Hale Twp 2.25	Wilson County Intangibles—0%
Russell County Intangibles—.75%	Cedar Twp	Kingery Twp	Cities
Cities Rate	Center Twp	Lacey Twp	Altoona
Dorrance	Cora Twp	Morgan Twp 2.25	Benedict 2.25
Lucas	Dor Twp	North Randall Twp 2.25	Buffalo
Luray 2.25	Garfield Twp 2.25	Rovohl Twp	Townships Rate
Waldo	German Twp	Smith Twp	Guilford Twp2.25
Townships Rate	Harlan Twp	Smith Twp 2.25 South Randall Twp 2.25	Verdigris Twp
Big Creek Twp2.00	Harvey Twp	Summers Twp	WOODSON COUNTY
Center Twp2.25	Houston Twp	Wendell Twp2.25	WOODSON COUNTY
Fairfield Twp2.25	Lane Twp	West Hale Twp2.25	Woodson County has imposed no
Fairview Twp 2.25	Lincoln Twp	TREGO COUNTY	intangibles tax.
Lincoln Twp	Logan Twp	Trego County Intangibles—0%	WYANDOTTE COUNTY
Waldo Twp 2.25	Martin Twp 2.25		WYANDOTTE COUNTY
Winterset Twp 2.25	Oak Twp         2.25           Pawnee Twp         2.25	Cities Rate Collyer 2.25	Wyandotte County has imposed no
2.20	zumice 1 wp 2.25	Conyer2.25	intangibles tax.

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# LOCAL INTANGIBLES TAX RETURN

1987

For the year January 1-December 31, 1986, or other taxable year beginning	Your Soc	ial Security Numb
ES RETURN: All Kansas residents and from other sources.	AN INTANGIBL	DIRUST FILLE
lailing address (Number and street, including apartment number, or rural route)	Spouse's S	ocial Security Nur
ity, Town or Post Office, State and Zip Code	SAH TIHTAS	Office Use Only
DO NOT HAVE TO FILE AN INTANCE.  LINE 5: Enter on line 6 all interest, discount interest or other earning.	HAN \$5.00 YOU L	
uestions 1 & 2 must be answered before your intangibles tax rate can be determined.	ons at the nowldu.	
Is your legal residence located within the corporate limits of a city or town?	ilewb a subivioni	
Yes: If yes, name of city or town	owning in angible	
No: If no, name of township	cutors, ethninistr	
County of residence as of January 1, 1987	ile es carrenna	
Intangibles Income (Line 11, Part I or line 17, Part II)	nomae Inchae a c	t hallithe od y
DUB COUNTY OF ERK WILL COMPLITE YOUR INTANGIRLES TAX HARD ITY YOUR COUNTY TO	REASURER V	VILL BILL
OUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TO DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPART	MENT OF RE	VENUE.
ART I—INTANGIBLES EARNINGS	by the federal gov abdivisions, certains	neuseriserito e priival ici ec
Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest of		
dividends received from all savings and loan associations and credit unions	4	norg state o
Dividends or other income from corporation stock including those located in Kansas and dividend or interest income	e d'abivera no p	
received from mutual funds and trust companies (Attach schedule)	5	indicedsvir (
Interest from notes (Except when secured by mortgages on Kansas real estate when registration fee has been paid)	6	water data to
Earnings from conditional sales contracts, chattel paper or other secured transactions	7	It ad taum of
Interest or discount income from bonds, debentures, and certificates of indebtedness	8	1987 (Ibere
Interest, carrying charges and other income from accounts receivable (Nonresidents, see instructions)	9	m solo de a
Other intangibles income (See instructions)	10	or ly treasurer
Total intangibles income (If you qualify for the "Special Senior Citizen or Disability Exemption," complete Part II to	ov all two holds	destruct nit
determine your intangibles income. Enter on line 3 if you do not qualify for the exemption.)	11 <sub>d</sub> bolid	ad ton the fluc
ART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION—(See instructions)	n bnooes a bol	need /bae
(Part II must be completed entirely or the exemption will not be allowed)	at the tot. Attac	DED witten
YOUR DATE OF BIRTH (If you were born after January 1, 1927, you must be blind or disabled MONTH	DAY	YEAR
to qualify. See instructions.)	☐ Ye	s 🗌 No
Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness. (See instructions)	14	a li motoria de
Total household income for 1986 (See instructions)	15	ar beste, jud
Enter total intangibles income from Part I, line 11	16	DIOV PL. T
LESS: Special Intangibles Income Exemption (See instructions for allowable exemption)	17	RELIMITED OF
Taxable intangibles income (Enter on line 3 above)	PART CONTRACTOR OF THE PART OF	riga 'Olda II
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, a	and complete ret	2—COUNTY
conce is located.  Social security, railroad retirement and any other pension income. Your share into space provided the intendibles.	BLEE PACOME: E	S-INTANON
Signature of taxpayer Date Your Social Security No.	City or Township	Shown Above
		J-INTAR
PAINCE TO 000 at 3 at 1 at 1 and no emocal blocks house to the come on the 14 at 3000 or 979		Abarra
If joint return, BOTH husband and wife must sign  Spouse's Social Security No.  TELEPHONE NUMBER—The number you fu	County As Sh	

MAIL THIS RETURN TO: KANSAS INCOME TAX, TOPEKA, KANSAS 66699-0001 BY APRIL 15, 1987. PLEASE DO NOT STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.

#### INSTRUCTION FOR 1987 LOCAL INTANGIF' ES TAX RETURN

**INTANGIBLES TAX:** The intangibles tax is levied on gross earnings received during calendar year 1986, or fiscal year ending in 1986, from intangible property. The intangibles tax is not to be confused with state income tax which is used to support state government. Intangible property includes such items as savings accounts, stocks, bonds, accounts receivable, mortgages, etc.

WHO MUST FILE AN INTANGIBLES RETURN: All Kansas residents and corporations owning taxable intangible property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 1986, must file an intangibles tax return if the tax due is \$5.00 or more. IF YOU LIVE IN AN AREA THAT HAS NO INTANGIBLES TAX, OR YOUR TAX WOULD BE LESS THAN \$5.00, YOU DO NOT HAVE TO FILE AN INTANGIBLES TAX RETURN.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling, or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax.

Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file intangibles tax returns.

Senior citizens or disabled persons are required to file intangibles tax returns, but may be entitled to a special senior citizen or disability exemption, explained in Part II, under "Special Senior Citizen or Disability Exemption".

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

WHEN AND WHERE TO FILE: If you have intangibles income, an intangibles tax return must be filed with the Kansas Department of Revenue on or before April 15, 1987 (there are no provisions for extensions of time to file an intangibles tax return). Do not attach the intangibles return to the Kansas income tax return.

The county clerk will compute your tax and you will be billed for this tax by your local county treasurer in November 1987. If your return is delinquent, you may be assessed interest and/or penalty by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5.00, you will not be billed. Do not send any payment for intangibles tax to the Kansas Department of Revenue.

AMENDED RETURNS: To correct an error on an intangibles tax return that has already been filed, a second form 200 must be filed with the word "AMENDED" written at the top. Attach a letter explaining the reason for the correction. There is no special form for amending an intangibles return.

#### SPECIFIC INSTRUCTIONS

**HEADING:** Complete all items in the heading of the return. Please type or print your name, address, telephone number, and social security number (tax identification number if applicable). If your accounting records are maintained on a fiscal year basis, please indicate your fiscal year in the space provided above your name.

LINE 1—IS YOUR LEGAL RESIDENCE LOCATED WITHIN THE CORPORATE LIMITS OF A CITY OR TOWN? Mark the appropriate box "YES" or "NO". If "YES" enter the name of the city or town in which your residence is located. If "NO" enter the name of the township in which your residence is located. Please DO NOT enter both a city and a township name.

LINE 2—COUNTY OF RESIDENCE AS OF JANUARY 1, 1987: Enter the name of the county in which your residence is located.

LINE 3—INTANGIBLES INCOME: Enter in the space provided the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the taxable intangibles income from Part II, line 17.

#### PART I—INTANGIBLES EARNINGS

THERE ARE NO EXEMPTIONS OR DEDUCTIONS ALLOWABLE TO REDUCE TOTAL GROSS EARNINGS AS REPORTED ON THIS RETURN.

**LINE 4:** Enter on line 4 interest or other income received or credited to your account from bank savings accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit unions regardless of location. Enter all interest received or credited to your account from funds left on deposit with

insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

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

LINE 5: Enter on line 5 all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends from co-ops based on business done with the co-ops.

Also enter on line 5 all investment income received from all mutual funds and trust companies. **Do not report capital gains.** 

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

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

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

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

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

LINE 11: Add lines 4 through 10. Enter total intangibles income on line 11

If you do not qualify for the special senior citizen or disability exemption (See Part II), enter this amount on line 3.

# PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY: To be eligible for the \$5,000 special senior citizen or disability income exemption, you must meet the following qualifications:

- You must have been born on or before January 1, 1927; OR,
- You must have been disabled or blind during all of 1986, regardless of age; AND,
- Your household income for 1986 must have been \$15,000 or less.

If your household income falls between \$15,000 and \$20,000, the \$5,000 income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed an income exemption.

The special intangibles income exemption cannot be claimed for a decedent who died prior to January 1, 1987.

If married, only one spouse can claim the special intangibles income exemption.

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

LINE 13: If you are claiming this special exemption because of disability or blindness, you must have been disabled or blind during the entire year of 1986. If you are filing as a disabled person, you must attach a copy of your social security certification of disability letter showing proof that you received social security benefits during the entire year of 1986 based upon your disability. If you are not covered by social security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, you must submit a visual acuity statement from your doctor.

**LINE 14:** Your total household income for 1986 is total income received by you, or you and your spouse. It consists of wages, salaries, commissions, fees, bonuses, tips, interest, dividends, gain or loss from sale or exchange of property, social security, railroad retirement and any other pension income. Your share of income from partnerships, estates, trusts and royalties, net rental income, and business or farm income should also be reported.

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

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter the special \$5,000 intangibles income exemption on line 16.

If total household income is greater than \$15,000 but less than \$20,000, the special \$5,000 intangibles income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed a special intangibles income exemption.

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

Form 200

# LOCAL NTANGIBLES TAX HETURN

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Name (If joint return, use first names and middle initials of both)	includes such iteniem mortgages, etc.		nds.	Your Social S	Security Numb
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City, Town or Post Office, State and Zip Code	adar you un lippel ye tax due is \$5.00 or mor	bles tax refurn if the	prid in	For Office	ce Use Only
XX Also enter on line 5 all investment income received from all mutual funds and	ES TAX, OR YOUR TA	HAS NO INTANGIBL	TANT		
Questions 1 & 2 must be answered before your intangibles tax rate can be de	etermined. ed land		10/64 57		
Is your legal residence located within the corporate limits of a city or town?			ribini del		
Yes: If yes, name of city or town	allon's principal office		b illak		
No: If no, name of township	gibles tax.		ing a sni		
2. County of residence as of January 1, 1987	end cedain scents as		gripali g		s of trusts.
3. Intangibles Income (Line 11, Part I or line 17, Part II)	\$	uns.	tak rebi		
YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX PART I—INTANGIBLES EARNINGS	retrement and Keor and white equations the of Kansas or any of	S DEPARTME luthribni no egnina conod jermin ino m	O TM paid: e	need asr	ENUE.
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6. Interest from notes (Except when secured by mortgages on Kansas real estate		nas been paid)	7	эт аяанч	EN AND V
7. Earnings from conditional sales contracts, chattel paper or other secured trans-			8	IIV ball ed	up n st.
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10. Other intangibles income (See instructions)	t van govi, transmiteb e	mules non to tags	10	Oir, mile aire	ben ville
<ol> <li>Total intangibles income (If you qualify for the "Special Senior Citizen or Disab determine your intangibles income. Enter on line 3 if you do not qualify for</li> </ol>		implete Part II to	11	y build ye	I how in pa
auc		d seed any payme ritte.	PH DU II		HALLES CON
PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTI (Part II must be completed entirely or the exemption	ON—(See instru will not be allo	ections) wed)			
12. YOUR DATE OF BIRTH (If you were born after January 1, 1927, you must be	AND THE SELECTION OF THE PARTY	MONTH	DA	Υ	YEAR
to qualify. See instructions.)		- 23	40)13	□ Vaa	O No
13. Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness?	sability or blindness. (	See instructions)	n and	☐ Yes	□ No
14. Total household income for 1986 (See instructions)		ase prenuocar teo	14	Consiliance to	vadai s ha
15. Enter total intangibles income from Part I, line 11			15	ni easein	siesd 186v
16. LESS: Special Intangibles Income Exemption (See instructions for allowable ex	kemption)		16	- 1 341 II 2	Y 21-15
17. Taxable intangibles income (Enter on line 3 above)			17	12/4-20	THAT ST
I declare under the penalties of perjury that to the best of my knowled		a true, correct, and			d. II. 'NC'I C. Please I E. 2-, COUI of the cou
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here  If joint return, BOTH husband and wife must sign and building an	Spouse's Social Se	curity No.		nty As Showr	BRA BRE

MAIL THIS RETURN TO: KANSAS INCOME TAX, TOPEKA, KANSAS 66699-0001 BY APRIL 15, 1987. PLEASE DO NOT STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.

### INSTRUCTION FOR 1987 LOCAL INTANGIF ES TAX RETURN

**INTANGIBLES TAX:** The intangibles tax is levied on gross earnings received during calendar year 1986, or fiscal year ending in 1986, from intangible property. The intangibles tax is not to be confused with state income tax which is used to support state government. Intangible property includes such items as savings accounts, stocks, bonds, accounts receivable, mortgages, etc.

WHO MUST FILE AN INTANGIBLES RETURN: All Kansas residents and corporations owning taxable intangible property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 1986, must file an intangibles tax return if the tax due is \$5.00 or more. IF YOU LIVE IN AN AREA THAT HAS NO INTANGIBLES TAX, OR YOUR TAX WOULD BE LESS THAN \$5.00, YOU DO NOT HAVE TO FILE AN INTANGIBLES TAX RETURN.

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling, or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax.

Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file intangibles tax returns.

Senior citizens or disabled persons are required to file intangibles tax returns, but may be entitled to a special senior citizen or disability exemption, explained in Part II, under "Special Senior Citizen or Disability Exemption".

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

WHEN AND WHERE TO FILE: If you have intangibles income, an intangibles tax return must be filed with the Kansas Department of Revenue on or before April 15, 1987 (there are no provisions for extensions of time to file an intangibles tax return). Do not attach the intangibles return to the Kansas income tax return.

The county clerk will compute your tax and you will be billed for this tax by your local county treasurer in November 1987. If your return is delinquent, you may be assessed interest and/or penalty by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5.00, you will not be billed. Do not send any payment for intangibles tax to the Kansas Department of Revenue.

**AMENDED RETURNS:** To correct an error on an intangibles tax return that has already been filed, a second form 200 must be filed with the word "AMENDED" written at the top. Attach a letter explaining the reason for the correction. There is no special form for amending an intangibles return.

#### SPECIFIC INSTRUCTIONS

**HEADING:** Complete all items in the heading of the return. Please type or print your name, address, telephone number, and social security number (tax identification number if applicable). If your accounting records are maintained on a fiscal year basis, please indicate your fiscal year in the space provided above your name.

LINE 1—IS YOUR LEGAL RESIDENCE LOCATED WITHIN THE CORPORATE LIMITS OF A CITY OR TOWN? Mark the appropriate box "YES" or "NO". If "YES" enter the name of the city or town in which your residence is located. If "NO" enter the name of the township in which your residence is located. Please DO NOT enter both a city and a township name.

LINE 2—COUNTY OF RESIDENCE AS OF JANUARY 1, 1987: Enter the name of the county in which your residence is located.

LINE 3—INTANGIBLES INCOME: Enter in the space provided the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the taxable intangibles income from Part II, line 17.

#### PART I-INTANGIBLES EARNINGS

THERE ARE NO EXEMPTIONS OR DEDUCTIONS ALLOWABLE TO REDUCE TOTAL GROSS EARNINGS AS REPORTED ON THIS RETURN.

**LINE 4:** Enter on line 4 interest or other income received or credited to your account from bank savings accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit unions regardless of location. Enter all interest received or credited to your account from funds left on deposit with

insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

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

LINE 5: Enter on line 5 all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. Do not report dividends from insurance policies or patronage dividends from co-ops based on business done with the co-ops.

Also enter on line 5 all investment income received from all mutual funds and trust companies. **Do not report capital gains.** 

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

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

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

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

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

LINE 11: Add lines 4 through 10. Enter total intangibles income on line 11.

If you do not qualify for the special senior citizen or disability exemption (See Part II), enter this amount on line 3.

# PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

WHO MAY QUALIFY: To be eligible for the \$5,000 special senior citizen or disability income exemption, you must meet the following qualifications:

- You must have been born on or before January 1, 1927; OR,
- You must have been disabled or blind during all of 1986, regardless of age; AND,
- Your household income for 1986 must have been \$15,000 or less.

If your household income falls between \$15,000 and \$20,000, the \$5,000 income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed an income exemption.

The special intangibles income exemption cannot be claimed for a decedent who died prior to January 1, 1987.

If married, only one spouse can claim the special intangibles income exemption.

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

**LINE 13:** If you are claiming this special exemption because of disability or blindness, you must have been disabled or blind during the entire year of 1986. If you are filing as a disabled person, you must attach a copy of your social security certification of disability letter showing proof that you received social security benefits during the entire year of 1986 based upon your disability. If you are not covered by social security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, you must submit a visual acuity statement from your doctor.

**LINE 14:** Your total household income for 1986 is total income received by you, or you and your spouse. It consists of wages, salaries, commissions, fees, bonuses, tips, interest, dividends, gain or loss from sale or exchange of property, social security, railroad retirement and any other pension income. Your share of income from partnerships, estates, trusts and royalties, net rental income, and business or farm income should also be reported.

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

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter the special \$5,000 intangibles income exemption on line 16.

If total household income is greater than \$15,000 but less than \$20,000, the special \$5,000 intangibles income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed a special intangibles income exemption.

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

# NONRESID T ALLOCATION PERCENTAGE SCHEDULE

1986

NOTE: See instructions on the reverse side of this page

Name(s) as shown on Form 40	Social Security Number	From: _	art-year Residents:To:	uin, Fon	County (Kansas)
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15. Taxable amount of social security benefits		15	sources includ	n Kansar	nont ha han amo
<ul><li>16. Other income</li><li>17. Total income (Add lines 1 through 16, column B)</li></ul>		16	OIG TELLOSIBE BLO	17	ESCH THE RESIDENT
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# INSTRUCTIONS FOR N VRESIDENT ALLOCATION PERCENTAGE SCHEDULE (Schedule NRS)

Nonresidents and part-year residents who file as nonresidents must complete Schedule NRS and attach it to the Kansas Individual Income Tax Return, Form 40.

Nonresidents must report and pay income tax on all income derived from Kansas sources. Nonresidents are subject to Kansas income tax on only that portion of gross income which is derived from Kansas sources; however, nonresidents must complete form 40 down to the tax liability figure just as if they were Kansas residents during the entire taxable year.

Nonresident tax is calculated by first determining the tax that the taxpayer would be required to pay if the taxpayer was a resident of Kansas for the entire year and all income was from Kansas sources. Then, the schedule NRS is completed to determine the nonresident allocation percentage (cannot exceed 100%). The nonresident allocation percentage is income derived from Kansas sources, with some modifications, divided by Kansas adjusted gross income. The tax is then prorated by the nonresident allocation percentage to reflect the appropriate amount of tax due on income earned from Kansas sources.

A part-year resident who elects to file as a nonresident must include in modified source income, any items of income, gain or loss, or deduction received while a Kansas resident (whether or not these items were from Kansas sources) as well as any income derived from Kansas sources while a nonresident.

Income derived from Kansas sources includes the following:

- Income from real or tangible personal property located in Kansas:
- Income from a business, trade, profession, or occupation operating in Kansas including partnerships and small business corporations;
- Income from services performed in Kansas;
- Income from a resident estate or trust or from a nonresident estate or trust which received income from Kansas sources;
- All income earned while a Kansas resident.

Income derived by a nonresident from Kansas sources does not include:

- Income from annuities, interest, dividends or gains from the sale or exchange of intangible property unless earned by a business, trade, profession or occupation carried on in Kansas; and,
- Compensation received for active service in the Armed Forces of the United States.

#### SPECIFIC LINE INSTRUCTIONS

**Heading:** Enter in the space provided, your name, social security number, period of residency (part-year residents only), and county where Kansas income was earned as shown on form 40.

#### INCOME

Lines 1-16: COLUMN A—Items of income as reported on your federal income tax return. COLUMN B—Amounts from column A which are from Kansas sources.

Line 17: Add lines 1 through 16, column B, and enter total on line 17.

# ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME

Federal adjustments are allowed to Kansas source income only as they apply to income related to Kansas. Enter in column A, those adjustments as allowed on the federal income tax return. Enter in column B those adjustments allocated to Kansas source income according to the following line instructions. Separate schedules showing calculations should be attached to verify amounts claimed.

Line 18: Only moving expenses incurred during moves into Kansas can be allowed as an adjustment to Kansas source income.

**Line 19:** Employee business expenses will be allowed to the extent that the expenses were incurred in producing income from Kansas sources.

If exact identification to Kansas sources is not possible, the employee business expense may be prorated by the ratio of Kansas source income earned from the employer divided by total income earned from the same employer.

Line 20: IRA payments may be claimed as an adjustment to Kansas source income as they are applicable to particular items of Kansas source income. The adjustment amount will be determined by prorating the IRA payment by the ratio derived by dividing the particular Kansas source income by the total income from the same individual. If more than one source of income is attributable to the IRA adjustment, separate calculations must be made and the resulting figures should be added to arrive at the allowable amount to be entered on line 20, column B.

Example: Married taxpayers filing a joint return have \$40,000 total income, spouse A has income of \$30,000, \$15,000 from Kansas sources, and has a \$2,000 IRA adjustment. Spouse B has income of \$10,000, \$2,000 of which is Kansas source income, and also has a \$2,000 IRA adjustment. The calculation for the Schedule NRS adjustment is:

Line 21: Keogh payments which apply to self-employment income earned in Kansas are allowed as an adjustment to Kansas source income.

Line 22: Only penalties assessed during residency may be allowed as an adjustment to Kansas source income for early withdrawal of savings.

**Line 23:** The alimony adjustment must be prorated by the ratio of the payer's Kansas source income divided by the payer's total income.

Line 24: The deduction for a married couple when both work must be prorated by the ratio of the Kansas portion of income used for the adjustment on the federal Schedule W (lower paid spouse) divided by the total amount used on the Schedule W for the lower paid spouse.

**Line 25:** Add lines 18 through 24, column B, and enter the total on line 25. This is the total of adjustments allowed on Kansas source income.

Line 26: Subtract line 25 from line 17, column B, and enter result on line 26.

Line 27: Enter or line 27, the net modifications from Part I on the back of form 40 which apply to Kansas source income, lines 1-16, column B. This can be either a positive or negative amount. If it is a negative amount, enter the figure as a negative amount in parentheses.

**Line 28:** If line 27 is a negative amount, subtract it from line 26 and enter the result on line 28. If line 27 is a positive amount, add it to line 26 and enter the total on line 28.

#### NONRESIDENT ALLOCATION PERCENTAGE

Line 29: Enter on line 29, your Kansas adjusted gross income from line 3 on the front of form 40.

**Line 30:** The nonresident allocation percentage is derived by dividing line 28, the modified Kansas source income, by line 29, the Kansas adjusted gross income. Enter the percentage here and on line 10 on the front of form 40. You may round the figure to the nearest whole percent. It cannot exceed 100%.

### LIST OF KANSAS UNIFIED SCHOOL DISTRICTS AND COUL ABBREVIATIONS

This 1986-87 school year not was furnished by the Kansas State Department of Education

**IMPORTANT NOTICE:** Kansas law requires that you enter your Kansas unified school district number in the appropriate space on the Kansas income tax return. Entering the correct school district number is to your benefit because this number is used to return 20% of income tax collections (after appropriate modifications) back to your school district, and to distribute other state education funds.

The correct school district number to be entered should be the one where you resided on December 31, 1986, even though you may have moved since then and your new address, county and new school district number may be different.

### COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

ALLEN (AL) Humboldt 258 Iola 257 Marmaton Valley 256

ANDERSON (AN) Crest 479 Garnett 365

ATCHISON (AT)
Atchison County Community 377
Atchison Public Schools 409

BARBER (BA)
Barber County North 254
South Barber County 255

BARTON (BT) Claflin 354 Ellinwood 355 Great Bend 428 Hoisington 431

BOURBON (BB) Fort Scott 234 Uniontown 235

BROWN (BR) Brown County 430 Hiawatha 415

BUTLER (BU)
Andover 385
Augusta 402
Circle 375
Douglass Public Schools 396
EI Dorado 490
Flint Hills 492
Leon 205
Remington-Whitewater 206
Rose Hill 394

CHASE (CS) Chase County 284

CHAUTAUQUA (CQ) Cedar Vale 285 Chautauqua County 286

CHEROKEE (CK)
Baxter Springs 508
Columbus 493
Galena 499
Riverton 404

CHEYENNE (CN) Cheylin 103 St. Francis Schools 297

# COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

CLARK (CA) Ashland 220 Minneola 219

CLAY (CY) Clay Center 379

CLOUD (CD)
Concordia 333
Southern Cloud County 334

COFFEY (CF) Burlington 244

Burlington 244 Lebo-Waverly 243 Leroy-Gridley 245

COMANCHE (CM)
Comanche County 300

COWLEY (CL)
Arkansas City 470
Central 462
Dexter 471
Udall 463
Winfield 465

CRAWFORD (CR) Cherokee 247 Frontenac 249 Girard 248 Northeast 246 Pittsburg 250

**DECATUR (DC)** Oberlin 294 Prairie Heights 295

DICKINSON (DK) Abilene 435 Chapman 473 Herington 487 Rural Vista 481 Solomon 393

DONIPHAN (DP) Elwood 486 Highland 425 Midway 433 Troy 429 Wathena 406

DOUGLAS (DG) Baldwin City 348 Eudora 491 Lawrence 497

EDWARDS (ED) Kinsley-Offerle 347 Lewis 502 The following list of school district numbers is provided to assist you in locating your unified school district number. The school districts are listed under the county in which the headquarters of the districts are located. Many districts overlap into one or more counties. Therefore, if you are unable to locate your school district in your home county, please check the adjacent counties where the headquarters may be located. Further assistance may be obtained from your county clerk or local school district office.

The county abbreviations (in parentheses) are provided for use in completing the heading information on the Kansas income tax form.

# COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

ELK (EK) Elk Valley 283 West Elk 282

ELLIS (EL) Ellis 388 Hays 489 Victoria 432

ELLSWORTH (EW) Ellsworth 327 Lorraine 328

FINNEY (FI) Garden City 457 Holcomb 363

FORD (F0) Bucklin 459 Dodge City 443 Spearville 381

FRANKLIN (FR)
Central Heights 288
Ottawa 290
Wellsville 289
West Franklin 287

GEARY (GE) Junction City 475

GOVE (GO) Grainfield 292 Grinnell 291 Quinter 293

CA SHAVION

eid Typhenett

GRAHAM (GH) Hill City 281 West Graham-Morland 280

GRANT (GT) Ulysses 214

GRAY (GY)

Cimarron-Ensign 102 Copeland 476 Ingalls 477 Montezuma 371

GREELEY (GL) Greeley County 200

GREENWOOD (GW) Eureka 389 Hamilton 390 Madison-Virgil 386

HAMILTON (HM) Syracuse 494

### COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

HARPER (HP) Anthony-Harper 361 Attica 511

HARVEY (HV)
Burrton 369
Halstead 440
Hesston 460
Newton 373
Sedgwick Public Schools 439

HASKELL (HS) Satanta 507 Sublette 374

HODGEMAN (HG) Hanston 228 Jetmore 227

JACKSON (JA) Holton 336 Kaw Valley 321 Mayetta 337 North Jackson 335

JEFFERSON (JF)
Jefferson County North 339
Jefferson West 340
McLouth 342
Oskaloosa 341
Perry 343
Valley Falls 338

JEWELL (JW) Jewell 279 Mankato 278 White Rock 104

JOHNSON (JO) Blue Valley 229 DeSoto 232 Gardner 231 Olathe 233 Shawnee Mission 512 Spring Hill 230

**KEARNY (KE)** Deerfield 216 Lakin 215

KINGMAN (KM) Cunningham 332 Kingman 331

KIOWA (KW) Greensburg 422 Haviland 474 Mullinville 424

# COUNTY (COUNTY ABBREVIATION) DISTRICT NAME AND NUMBER

LABETTE (LB)
Chetopa 505
Labette County 506
Oswego 504
Parsons 503

LANE (LE) Dighton 482 Healy 468

LEAVENWORTH (LV)
Basehor-Linwood 458
Easton 449
Fort Leavenworth 207
Lansing 469
Leavenworth 453
Tonganoxie 464

LINCOLN (LC) Lincoln 298 Sylvan Grove 299

LINN (LN) Jayhawk 346 Pleasanton 344 Prairie View 362

LOGAN (LG) Oakley 274 Triplains 275

LYON (LY) Emporia 253 North Lyon County 251 Southern Lyon County 252

MARION (MN)
Centre 397
Goessel 411
Hillsboro-Durham-Lehigh 410
Marion 408
Peabody-Burns 398

MARSHALL (MS) Axtell 488 Marysville 364 Valley Heights 498 Vermillion 380

McPHERSON (MP) Canton-Galva 419 Inman 448 Lindsborg 400 McPherson 418 Moundridge 423

MEADE (ME) Fowler 225 Meade 226

MIAMI (MI) Louisburg 416 Osawatomie 367 Paola 368

MITCHELL (MC) Beloit 273 Waconda 272 COUNTY NTY ABBREVIATION)
DISTRICY ME AND NUMBER

MONTGOMERY (MG) Caney Valley 436 Cherryvale 447 Coffeyville 445 Independence 446

MORRIS (MR) Council Grove 417

MORTON (MT) Elkhart 218 Rolla 217

NEMAHA (NM) B & B 451 Nemaha Valley 442 Sabetha 441

NEOSHO (NO) Chanute Public Schools 413 Erie-St. Paul 101

NESS (NS) Bazine 304 Nes Tre La Go 301 Ness City 303 Smoky Hill 302

NORTON (NT) Northern Valley 212 Norton 211 West Solomon Valley 213

OSAGE (OS)
Burlingame Public Schools 454
Lyndon 421
Marais Des Cygnes Valley 456
Osage City 420
Santa Fe Trail 434

OSBORNE (OB)
Osborne County 392

OTTAWA (OT) North Ottawa County 239 Twin Valley 240

PAWNEE (PN) Ft. Larned 495 Rozel 496

PHILLIPS (PL) Eastern Heights 324 Logan 326 Phillipsburg 325

POTTAWATOMIE (PT)
Kaw Valley 321
Onaga-Havensville-Wheaton 322
Wamego 320
Westmoreland 323

PRATT (PR) Pratt 382 Skyline Schools 438

RAWLINS (RA) Atwood 318 Herndon 317 COUNTY (COUNTY ABP DISTRICT NAME AND I

RENO (RN)

Buhler 313

Haven 312

Fairfield 310

Hutchinson 308

Pretty Prairie 311

Nickerson 309

REPUBLIC (RP)

Pike Valley 426

Little River 444

Blue Valley 384

Manhattan 383

ROOKS (RO)

Plainville 270

Stockton 271

LaCrosse 395

Otis-Bison 403

**RUSSELL (RS)** 

Russell County 407

Southeast of Saline 306

Paradise 399

SALINE (SA)

Salina 305

SCOTT (SC)

Cheney 268

Derby 260

Goddard 265

Haysville 261

Mulvane 263

Renwick 267

Wichita 259

SEWARD (SW)

Liberal 480

Valley Center 262

Kismet-Plains 483

SHAWNEE (SN)

Kaw Valley 321

Silver Lake 372

Seaman 345

Topeka 501

Auburn-Washburn 437

Shawnee Heights 450

Maize 266

Scott County 466

SEDGWICK (SG)

Clearwater 264

Ell-Saline 307

RUSH (RH)

Palco 269

Riley County 378

Belleville 427

Cuba 455

RICE (RC)

Chase 401

Lyons 405

Sterling 376

RILEY (RL)

'IATION) ER

TANK TO

SHERIDAN (SD)
Havie Community Schools 412

COUNTY (COUNTY ABBREVIATION)

Hoxie Community Schools 412

SHERMAN (SH)
Goodland 352

SMITH (SM) Smith Center 237 West Smith County 238

STAFFORD (SF Macksville 351 St. John 350 Stafford 349

STANTON (ST) Stanton County 452

STEVENS (SV) Hugoton 210 Moscow 209

SUMNER (SU)
Argonia Public Schools 359
Belle Plaine 357
Caldwell 360
Conway Springs 356
Oxford 358
South Haven 509
Wellington 353

THOMAS (TH)
Brewster 314
Colby 315
Golden Plains 316

TREGO (TR) WaKeeney 208

WABAUNSEE (WB) Alma 329 Kaw Valley 321 Wabaunsee East 330

WALLACE (WA)
Wallace County Schools 241
Weskan 242

WASHINGTON (WS)
Barnes 223
North Central 221
Republican Valley 224
Washington 222

WICHITA (WH) Leoti 467

WILSON (WL) Altoona-Midway 387 Fredonia 484 Neodesha 461

WOODSON (WO) Yates Center 366

WYANDOTTE (WY)
Bonner Springs 204
Kansas City 500
Piper 203
Turner 202