



PREPARER'S E-FILE HANDBOOK

*For Authorized IRS e-file
Providers of Kansas
Individual Income,
Homestead, Fiduciary,
Corporate and Partnership
Tax Returns*

Publication KS-1345 - Tax Year 2016



For additional information contact:
Hope Manderino, E-File Manger
Hope.Manderino@ks.gov
785-291-3539
www.webtax.org

**Kansas accepting linked K-40 returns for Tax Year 2016
NEW -**

■ Low Income Exclusion for tax year 2016 married individuals filing joint returns with taxable income of \$12,500 or less, and all other individuals with taxable income of \$5,000 or less, shall have a tax liability of zero. A return must be filed to calculate taxable income.

■ Taxpayer Assistance Center in Topeka moved to the Scott Office Building - 1st Floor, 120 SE 10th Ave., Topeka, KS 66612-1103. This location is ONLY for face to face assistances. All forms are still mailed to the Docking State Office Building.

■ Angel Investor Tax Credit has been extended to tax year 2021.

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Introduction

Publication KS-1345, Kansas Preparer's e-file Handbook, provides electronic filers with the necessary information to successfully implement the federal/state electronic filing program and identifies those items which are unique to the electronic filing of Kansas tax returns. Use this Kansas handbook in conjunction with the IRS Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

The Kansas Department of Revenue in partnership with the Internal Revenue Service (IRS) provides for the electronic filing of Kansas Individual Income, Homestead, Fiduciary, Corporate and Partnership tax returns. The Fed/State e-file Program provides a "one stop shop" for tax filing. It allows taxpayers to file their federal and state returns through their tax preparer in one electronic transmission.

Kansas conforms to all requirements, rules and regulations governing tax preparers set forth by the Internal Revenue Service. Program testing and filing dates are established by the IRS. Information found in this publication is subject to change.

Signature & ERO Application

Signature requirements for Kansas e-file Individual, Homestead, Fiduciary, Corporate and Partnership Tax are fulfilled through IRS e-file procedures. The signing of the federal return is accepted for the state return. Signature documents are not required for Kansas state returns.

To participate in this joint program, the IRS must first accept you into the federal electronic filing program. You DO NOT need to register with the Kansas Department of Revenue. Upon IRS approval for electronic filing, you are automatically approved for Kansas electronic filing.

Practitioner E-File Requirement

In accordance with 2008 House Bill 2434, Sections 9 and 19, amending K.S.A. 79-3220, and subsequently signed into law, tax preparers filing 50 or more individual income tax returns in a calendar year are required to file at least 90% of the eligible returns by electronic means.

PRACTITIONER ASSISTANCE

PRACTITIONER HOTLINE: 785-296-2074

PROBLEM RESOLUTION: Bob Clelland 785-296-2473
Bob.Clelland@ks.gov

ELECTRONIC SERVICES:
Local 785-296-6993, eservices@ks.gov

IN PERSON: Personal assistance is also available from our Topeka Assistance Center. Office hours are 8 a.m. to 4:30 p.m. Monday through Friday, 120 SE 10th Ave, Topeka, KS 66612-1103



Telecommunications Device for the Deaf:
785-296-6461

REFUND INFORMATION: You can check the status of a current year refund 24 hours a day-7 days a week from our website or by phone. You must provide the social security number(s) shown on the return and the expected amount of the refund. When you have this information, do one of the following:

—Go to www.ksrevenue.org, click on the **Personal Tax** drop down at the top, then click on "**Where is my refund**".

—Call **800-894-0318** for automated refund information and follow the recorded instructions.

Note: Please allow the Kansas Department of Revenue 7 to 14 days to process direct deposit refunds on electronic returns. If the return was filed on paper, processing time could be 8-12 weeks.

Individual Income Modernized E-File

The Kansas e-file program provides these filing capabilities:

- Residents, part-year residents and nonresidents may file electronically
- Direct deposit of a Kansas refund
- Direct payment of a Kansas balance due. File early and pay by the April due date for a balance due
- Returns with other state's tax credits - Up to ten other state's credits can be reported. *The other state's tax return is not required to be sent to the Kansas Department of Revenue when the tax return is filed electronically.*
- Decedent returns accepted. Same supporting documentation is required on paper and e-file.
- Returns with refundable and/or nonrefundable credits
- Returns reporting a Kansas Lump-Sum Distribution
- No paper documents to mail, except credit schedules & documentation not supported through e-file
- No separate Kansas signature document
- No separate application, registration or approval process for EROs
- **5-day perfection period to retransmit a rejected return**

The Kansas 1040 MeF program includes the following:

- Taxpayer phone number is required on all K-40 tax returns. The tax return will be rejected if the phone number is not present.
- Dates of birth for the primary and secondary taxpayers are required on the K-40 tax return.
- Part-year resident dates will be sent.
- Email addresses for the taxpreparer and taxpayer will be sent, if available.
- Kansas will require a complete copy of the Federal tax return, wage and income statements, and any pdf's associated with the Federal return.
- Kansas submissions may be sent as linked (an original federal return submitted with the Kansas return) only.
- Amended returns will be accepted electronically for any tax year included in the MeF platform provided they can be transmitted as linked returns.
- Prior year returns accepted electronically for any year included in the MeF platform provided they can be transmitted as linked returns.
- Kansas acknowledgments will be generated 24 hours a day, 7 days a week. The acknowledgment will be transmitted individually, not in batches or drains.
- PDF attachments will be accepted, and in future years may be required for certain supporting documentation.
- Returns filed as "online" will be required to transmit the Internet Service Provider information including the IPAddress and IPTimeStamp.
- MeF will perform additional validation edits prior to acceptance of the tax return.

All Individual Income Tax Returns must be transmitted as "LINKED" for Tax Year 2016.

"Linked" means an accepted federal return is on file with IRS for same tax year and the submission ID number of that accepted federal return is referenced in the K-40 tax return submission package, refer to your software provider to determine how to transmit "LINKED" returns.

Estimate Payments

Estimated payments may be made through your e-file software. Estimated payments may be scheduled with the K-40 tax return transmission. Check with your software provider for more details.

If the Kansas return is e-filed, we automatically accept the federal **extension** request and we do not require a copy of that federal extension in order to establish a Kansas extension. We do not have a separate extension request.

E-Filing Tax Credit Schedules

Kansas offers electronic filing of the following tax credit schedules on a K-40 return:

- K-34 Business and Job Development Credit
- K-35 Historic Preservation Credit
- K-37 Disabled Access Credit
- K-47 Adoption Credit
- K-53 Research and Development Credit*
- K-59 High Performance Incentive Program Credit
- K-60 Community Service Contribution Credit
- K-62 Alternative Fuel Tax Credit*
- K-88 Owner's PEAK Credit (ELECTRONIC ONLY)
- K-89 Rural Opportunity Zone Credit (ELECTRONIC ONLY)

***Denotes credit schedules may only be used to claim carryforward amounts from prior year(s).**

In most cases, we will not require supporting documentation on these credit schedules when the credits are e-filed. See detailed instructions on what documentation is required on the credit schedule form instructions.

Schedules and/or other 3rd party documents will be required to be sent with the tax credits claimed on a Corporate or Partnership tax return. This documentation will be reviewed for both the business entity and as it passes through to the individual filer on the K-40 return.

If unable to transmit a credit schedule electronically with the tax return and/or unable to attach as a PDF document, then FAX the credit schedule to 785-296-8989 Attn Chad Sullivan.

Kansas does not allow electronic
filing of the 1040-NR/K-40.

Balance Due Returns

Taxpayers have four options when their Kansas return shows a balance due. They may elect to have their underpayment:

- Debited from their bank account (direct payment)
- Paid on-line at www.webtax.org
- Paid on-line using a credit card at www.officialpayments.com or www.paykstax.com
- Paid by check or money order mailed to KDOR along with a K-40V payment voucher



Taxpreparers must inform taxpayers that payment of taxes due should be sent to the Kansas Department of Revenue no later than the April 15th due date.

Direct Payments

Taxpayers who owe Kansas income tax may pay the balance due either at the time of electronic filing or by the April 15th due date utilizing electronic funds transfer.

If you elect direct payment, you will need to provide information used to debit your client's bank account for the total amount due on the date you select. This information includes the routing transit number, bank account number, type of account, and requested payment date.

- The requested payment date is the date you want the payment withdrawn from the account. For a timely filed return, this date can be any time from the date the return is filed up to the April 15th due date.
- A requested payment date will be considered timely even though it may take up to two business days to complete the debit, **provided** the return is filed on or before the due date. Penalty and Interest will be assessed for late payments.
- The direct payment must equal the total balance due.
- A daytime telephone number for the taxpayer should be provided.
- **For returns transmitted after the due date, the requested payment date must be within 30 days of the submission transmittal date. We no longer require that the debit must occur on the next business day following the filing of the return.**

Taxpayers should check with their financial institution if there are any questions regarding account and routing transit numbers to confirm that the financial institution will allow an electronic withdrawal from the account. Although there are no service charges for using the direct payment option, taxpayers should check with their financial institution about any fees it may charge.

Commercial Farmers and Fisherman who choose direct payment should select a payment date of March 1st or prior to avoid penalty and interest.

If for any reason the payment cannot be debited from the account, the taxpayer will be billed for the balance due. The taxpayer will be responsible for the tax payment and for any penalties, interest and return check fees.

Scheduled payments may be cancelled up to 3 p.m. Central Time, two business days before the scheduled payment date by calling the Electronic Services Unit at 785-296-6993.

Direct Deposit Refunds

Taxpayers have three options when their Kansas return shows an overpayment of their Kansas tax. They may elect to have their overpayment:

- Applied to the next year's estimated tax,
- Refunded to them in the form of a refund check
- Refunded directly into their bank account by electronic transfer (direct deposit).

Direct deposit offers taxpayers a quick and convenient way to receive their refunds. It reduces the risk of loss and allows immediate use of the funds upon deposit.

The Kansas refund does not have to be directly deposited into the same financial institution as the federal refund. The software program should allow for separate federal and state direct deposit requests.

Direct deposit of a refund is not guaranteed. A direct deposit may be denied for:

- Incorrect banking information
- **Use of a Prepaid Debit/Credit Card if taxpayer does not have a previous filing history with Kansas**
- Past due Kansas taxes
- Fines or debts owed to other governmental agencies (i.e. child support, student loans, etc.)

Although we do not anticipate problems with the Federal/State Electronic Filing Program, a refund may be delayed. If a taxpayer owes Kansas taxes, fines or a debt to any state agency, the Kansas Department of Revenue is required by state law to apply (set-off) the income tax refund to these debts.

Taxpayers should first confirm acknowledgment of their Kansas return with their practitioner or transmitter. Tax preparers should wait at least **21 days from the date of acknowledgment for a paper check** or **14 days for a direct deposit** before contacting the Kansas Department of Revenue about their refund.

Prepaid Debit/Credit Cards

The Kansas Department of Revenue allows filers to select a checking or savings account for their direct deposit refund. However, an increasing number of filers are requesting refunds onto prepaid cards. All direct deposit refunds should be associated with an actual bank checking or savings account so that we are able to validate account holder information, to reduce fraudulent refund scams, and to protect taxpayers from identity theft. Software developers that issue their own prepaid cards during the tax preparation process, and validate the identities of the card applicants, will be accepted for normal processing by the Ks DOR. Any other direct deposits to prepaid cards will be reviewed, possibly delayed, and may be converted to a paper check at the sole discretion of the Kansas Department of Revenue. K-40 and K-40H electronic tax forms now include a new **Prepaid Card Indicator** for this reason.

Homestead Claims

Renters are no longer eligible to file a Homestead claim. Homeowners with property valued over \$350,000 are also not eligible to receive a Homestead refund. Qualified claimants may e-file a K-40H or K-40PT as long as they are also filing K-40 tax return.

Split Refunds Not Allowed

The IRS allows direct deposit refunds to be split into different bank accounts - up to a maximum of 3 accounts. Kansas does not support this option yet. Only one bank account may be entered for a Kansas direct deposit refund.

Fiduciary Income Tax K-41

The Kansas fiduciary return should be completed after the federal fiduciary return is completed. It is due no later than the 15th day of the fourth month after the close of the taxable year (April 15th for those operating on a calendar year basis). A copy of the Federal Form 1041 needs to be attached to the K-41 submission.

Resident and Nonresident Estate or Trust - The fiduciary of a resident estate or trust must file a Kansas Fiduciary Income Tax Return (K-41) if the estate or trust had any taxable income or there is withholding tax due for the nonresident beneficiaries.

■ A resident estate is the estate of a person who was a Kansas resident at the time of death. All other estates are nonresident estates.

■ A resident trust is any trust which is administered by the trustee in Kansas. All other trusts are nonresident trusts.

■ A nonresident estate or trust only has to file if there was taxable income or gain derived from Kansas sources. See form instructions for more detail.

Extension of times will be accepted if you filed Form 7004 with the IRS and a copy of the Form 7004 will need to be submitted with the K-41 in order for the extension to be accepted. The extension of time is to allow for an extended time to file the return and doesn't mean you get an extension to pay. The payment is still due on the original due date. If the software you are using doesn't support attachments you can fax a copy of the form to 785-296-8989.

Estimated tax payments are now accepted for Kansas fiduciary purposes. According to statutes estates and trusts are not required to make estimated tax payments to Kansas but now have the option starting with TY 2016. At this time these payments are only be accepted by check with the K-41V payment vouchers. The vouchers are located on the KDOR website.

Amended Returns - can be filed electronically for tax year 2014, 2015 and 2016 this filing season.

E-filing Tax Credit Schedules - Kansas offers electronic filing of the following tax credit schedules on a K-41 return:

- K-34 Business and Job Development Credit *
- K-37 Disabled Access Credit
- K-53 Research and Development Credit *
- K-59 High Performance Incentive Program
- K-60 Community Service Contribution Credit

* Denotes credit schedules that may only be used to claim carryforward amounts from prior year(s).

Error/Reject codes listed to the right with a * following denotes the ones that will be used for Fiduciary filings.

For the K40/K40H & K41 Returns Modernized E-File Reject Codes

The following are Kansas MeF error/reject codes for Individual Income & Homestead filings. Some of the ones listed below will also be used for the Fiduciary filings:

- 1. XML validation error. We will reject any return that fails our schema validation and parsing program.*
- 2. Duplicate Return. Original return already received for this tax year by SSN.*
- 3. Invalid Tax Year. Tax Year in the Manifest is invalid and out of the range of the program.*
- 4. Invalid Submission Type. Submission type in manifest not an accepted value.*
- 5. XML PDF Mismatch. XML attachments and submission attachments do not match.*
- 6. Invalid Primary SSN. Primary SSN does not match IRS master file.
- 7. Invalid Secondary SSN. Secondary SSN does not match IRS master file.
- 9. Schedule CR Missing. Transmitting a K-40 with a tax credit amount on Lines 15 and/or 24 requires a Schedule CR
- 10. ITIN not allowed. Valid SSN is required to claim a Food Sales Tax credit, Kansas EIC or any credits on the Schedule CR.
- 11. Schedule S Missing. Part-year residents must include Schedule S and are not eligible for Food Sales Tax credit or Kansas EIC.
- 12. Part-Year Status. Part-year residents are not eligible for Food Sales Tax credit or Kansas EIC.
- 13. Debit Date Missing. Requested Settlement Date must be sent for a direct debit transaction.*
- 14. Debit Amount Error. Payment Amount for a direct debit must be greater than zero.*
- 15. Tax Year Begin Date Missing.*
- 16. Tax Year End Date Missing.*
- 17. ABA Bank routing number format is invalid.*
- 18. Date of Birth is required for primary taxpayer
- 19. Date of Birth is required for spouse taxpayer
- 20. Invalid Taxpayer. SSN not allowed to file in Kansas.
- 107. SchK59 Part C Credit Available amount is greater than zero so SchK59 Part C Investment Schedule Data is required.

Additional software developer reject reasons:

- 100. Unknown Schema Version. XML Schema version unknown or missing.*
- 101. Invalid ETIN. Invalid or unauthorized transmitter.*
- 102. Invalid EFIN. Invalid or unauthorized filer.*
- 103. XML Return Missing. XML Return was not found in the transmission.*
- 104. Invalid PTIN. Invalid or unauthorized preparer.*
- 105. Schema Year Mismatch. XML version does not match filing tax year.*
- 106. Unapproved Vendor. The ETIN or Software Id was not submitted for approval.*

— Corporate & Partnership E-File —

The Kansas Department of Revenue accepts electronic Corporate tax returns (K-120, K-120S) and Partnership tax returns (K-120S) along with corresponding forms and schedules by method of the IRS's Modernized E-file platform (MeF).

Corporate and Partnership returns may be submitted as a “linked submission” (federal return with a state return attached) or an “unlinked submission” (state-only return).

The Kansas Corporate and Partnership e-file program supports the following returns and schedules:

- K-120 Kansas Corporate Income Tax Return
- K-120AS Kansas Corporation Apportionment Schedule
- K-121 Kansas Combined Income Method of Reporting
- K-120S Kansas Corporate Small Business Tax Return
- K-120S Kansas Partnership Tax Return
- K-121S Kansas Small Business Combined Income Method of Reporting
- K-120EX Kansas Expensing Deduction
- K-34 Business and Job Development Credit
- K-35 Historic Preservation Credit
- K-36 Telecommunications Credit
- K-37 Disabled Access Credit
- K-53 Research and Development Credit
- K-57 Small Employer Health Insurance Contribution Credit
- K-59 High Performance Incentive Program Credit
- K-60 Community Service Contribution Credit
- K-62 Alternative-Fueled Motor Vehicle Property Credit
- K-70 Low Income Student Scholarship Credit

The remaining tax credit schedules can be scanned and attached to the electronic return as a PDF attachment. Please check with your software provider to see what forms and credits they will support electronically and/or attach as a PDF.

Supporting Documentation

Supporting documents should be sent with most Corporate and Partnership tax returns (where noted on the tax forms or in your software). This includes documentation needed on the tax returns as well as credit schedules. These supporting schedules can be combined in a spreadsheet or Word document, then converted to a PDF and attached to the electronic submission. One PDF document containing all the support documents is preferred, rather than several separate PDF attachments. third party documentation, such as property tax receipts, must be scanned, converted to a PDF and attached. For specific documentation requirements, refer to the instructions on the form or schedule.

Signatures

Signature requirements for Kansas Corporate and Partnership returns are fulfilled through IRS e-file procedures. The signing of the federal return is accepted for the state return. Signature documents are not required for Kansas state-only returns.

Kansas follows the IRS perfection period for rejected Corporate and Partnership returns which is 10 days.

Acceptance & Participation

Kansas will accept Corporate and Partnership returns electronically from any IRS approved Electronic Return Originator (ERO) utilizing IRS and Kansas approved e-file software. Kansas does not have a separate registration or

Federal Return Data

All Kansas Corporate and Partnership returns must include a copy of the federal return as submitted to the IRS and any attachments associated with that federal return.

Direct Deposits & Payments

The department will process direct deposit or direct payment authorizations requested on K-120 tax returns. See the direct deposit and direct payment sections for general information regarding these options on page 4. We do not

Return Acknowledgments

The Department will generate an acknowledgment of acceptance or rejection for each return received. The acknowledgment will not indicate if there are any adjustments to the return. Acceptance of the return does not imply that the return will pass all validity checks or post to the taxpayer's account without delays.

Modernized E-File Reject Codes for the K-120/K-120S Returns

The following are Kansas MeF error/reject codes for Corporate and Partnership tax returns:

- 50. XML validation error. We will reject any return that fails our schema validation and parsing program.
- 51. Duplicate Return. Original return already received for this tax year by EIN.
- 52. Invalid Tax Year. Tax Year in the Manifest is invalid and out of the range of the program.
- 53. Invalid Submission Type. Submission type in manifest not an accepted value.
- 54. XML PDF Mismatch. XML attachments and submission attachments do not match.
- 55. Invalid EIN. EIN does not match IRS master file.
- 56. Debit Date Missing. Requested Settlement Date must be sent for a direct debit transaction
- 57. Debit Amount Error. Payment Amount for a direct debit must be greater than zero
- 58. Tax Year Begin Date Missing
- 59. Tax Year End Date Missing
- 60. ABA Bank routing number format is invalid.
- 107. SchK59 Part C Credit Available amount is greater than zero so SchK59 Part C Investment Schedule Data is required.

Additional software developer reject reasons:

- 100. Unknown Schema Version. XML Schema version unknown or missing
- 101. Invalid ETIN. Invalid or unauthorized transmitter
- 102. Invalid EFIN. Invalid or unauthorized filer
- 103. XML Return Missing. XML Return was not found in the transmission.
- 104. Invalid PTIN. Invalid or unauthorized preparer.
- 105. Schema Mismatch. XML version does not match filing tax year.
- 106. Unapproved Vendor. The ETIN or Software Id was not submitted for approval.

Kansas Acknowledgments

Upon receipt of the Kansas return from the IRS, the Kansas Department of Revenue will generate an acknowledgment record and post the records with the IRS Service Center for retrieval by transmitters.

The Kansas acknowledgment record will inform the transmitter that the Kansas Department of Revenue received the return and either accepted the return or rejected the return. The acknowledgment will not indicate if there are any adjustments to the return. Acceptance of the return does not imply that the return will pass all validity checks or post to the taxpayer's account without delays.

If a federal return is rejected by the IRS due to errors, the accompanying Kansas return will also be rejected at that time and can be resubmitted with the federal return.

Kansas will electronically acknowledge receipt of all transmissions. Accepted returns meet the processing criteria and are considered "filed". Rejected returns fail to meet the processing criteria and are considered "not filed".

Resolution Process:

For nonreceipt of Kansas acknowledgment records, contact the Kansas Department of Revenue for resolution when a Kansas acknowledgment record is not received within the following guidelines:

- Kansas acknowledgment records are received for some but not all returns filed on a given date.
- IRS acknowledgment records were received more than two business days ago and no Kansas acknowledgment records have been received.
- A transmission day is skipped. For example, you have received transmission records for a Monday and a Wednesday, but not for Tuesday of the same week.

To check on the status of a Kansas acknowledgment record, contact the department by phone: 785-291-3539 or 785-296-6993.

Please have the following information available:

- Primary SSN(s)
- Transmission Date
- Date of IRS Acknowledgment (if available)
- Submission ID

Kansas



consider it done

Responsibilities of ERO's

Electronic Return Originators (EROs) must agree to accept specific responsibilities regarding the Fed/State e-file program.

ERO's:

- Must comply with the requirements set forth in this handbook and with IRS procedures relating to electronic filing.
- Must ensure that no other entity uses the unique identification number assigned to the ERO by the IRS.
- Must maintain a high degree of integrity, compliance and accuracy to continue participation in the Fed/State e-file Program.
- Cannot charge a fee for electronic transmission of a return based on a percentage of the refund amount due for the return.
- Must not stockpile returns for electronic transmission prior to receiving official acceptance into the Fed/State program or at any time while participating in the program. Stockpiling means collecting returns from taxpayers or from accepted electronic filers prior to official acceptance in the program or having more than a two-day inventory of returns for electronic transmission.
- Must ensure the acknowledgment of electronic returns. The transmission date of the electronic return constitutes the receipt date of the return, if it is acknowledged as accepted the Kansas Department of Revenue. Any return not acknowledged as accepted by Kansas will be considered not filed. Acknowledgments for Kansas e-filed returns will be posted with the IRS acknowledgment system. Most commercial Fed/State e-file software will automatically retrieve acknowledgments from or connect to the IRS acknowledgment system to facilitate the retrieval of acknowledgments. Please verify that your e-file software will obtain state acknowledgments.
- Should examine two forms of taxpayer identification before preparing returns or accepting returns for electronic transmission.
- Should be alert to suspicious electronic filing transactions and report them to the Kansas Department of Revenue and/or the IRS.
- Must identify the paid preparer name, mailing address and phone number in the appropriate fields of the electronic return.
- Must provide a Kansas K-40V payment voucher to every taxpayer filing a balance-due return unless electronic funds withdrawal is requested.
- Must stress to taxpayers the importance of supplying correct information. The direct deposit account number and the bank routing number cannot be changed once a return has been transmitted.

Rev. 8-19-10

Assisting a Customer Through the Phone System

785-368-8222



<The customer must briefly listen before pressing the next number>

FAQ's	Refund Status (tax, Food Sales & Homestead)	Electronic Mandate or to obtain info to register a business (Other Forms)	Individual Income, Homestead or Fiduciary	*All other Taxes (Business Taxes)	Spanish	PIN Number (Used to file taxes on-line)
1	2	3	4	5	6	7
*Frequently Asked Questions	Refund Status Line	Forms Line	Income Tax	Business Tax Main Menu (see below)	Spanish say, "unmomento por favor" and transfer to 6-7029	

Business Taxes (option 5)							
1	2	3	4	5	6	7	8
Register a Business	Sales or Use Tax	Corporate Income Or Franchise	Liquor, Cigarette	Employers Withholding	Motor Fuel Mineral, Severance (Oil, Gas)	Inheritance	Misc (Transient Guest, Vehicle Rental, Dry Cleaning, Tire Tax & Water Tax)

*All Tax Types—Customer selects which one they want to listen to.