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## Important Information

**DUE DATE FOR FILING.** April 18, 2022 is the due date for filing 2021 income tax returns. See page 4.

**ITEMIZED DEDUCTIONS.** Beginning with tax year 2021, individual taxpayers may choose to either itemize or claim the standard deduction on the Kansas individual income tax return. You will complete and file Kansas Schedule A with your individual income tax return if choosing to claim itemized deductions.

**KANSAS TAXPAYER PROTECTION ACT.** Effective January 1, 2022, paid tax return preparers must sign any return prepared or partially prepared and must include the federal preparer tax identification number (PTIN) on every return they prepared or partially prepared. See Notice 21-21 for definitions and signature requirements.

**EXCLUSION OF COMPENSATION FRAUDULENTLY OBTAINED BY ANOTHER PERSON.** Individuals whose identity was fraudulently used to secure any type of compensation including unemployment compensation, and never received the compensation will subtract this fraudulently acquired compensation from federal adjusted in gross income. The amounts of such compensation may be reported on the Kansas Department of Revenue website see Notice 21-20.

### Kansas Compensating Use Tax.

**What is Compensating Use Tax?** Since 1937 Kansas has imposed a compensating use tax on goods purchased from outside Kansas and used, stored or consumed in Kansas. Its purpose is to protect Kansas retailers from unfair competition from out-of-state retailers who sell goods tax-free by applying a tax on these items

equal to the Kansas rate. It also helps to assure fairness to Kansans who purchase the same items in Kansas and pay Kansas sales tax. Individuals and businesses buying items from retailers in other states may be subject to Kansas use tax on those purchases. This tax applies to the total cost of the merchandise, including postage, shipping, handling or transportation charges. It is the same as the combined state and local sales tax rate in effect where the buyer takes delivery in Kansas. For individuals, it is usually the home. For businesses, it is where the items are used (office, shop, etc).

**Do I owe this tax?** Kansans that buy goods in other states or through catalogs, internet, mail-order companies, or from TV, magazine and newspaper ads must pay Kansas use tax on the purchases if the goods are used, stored or consumed in Kansas and the seller does not charge a sales tax rate equal to or greater than the Kansas retailers' sales tax rate in effect where the item is delivered or first used. **EXAMPLE:** An Anytown, KS resident goes to Missouri to purchase a laptop computer during a Missouri sales tax "Holiday." The cost of the computer is \$2,000. The Anytown resident will owe Kansas use tax of 8.95% (current Anytown rate) on the total charge of \$2,000 when that resident brings the laptop computer back to Anytown, KS. ( $\$2,000 \times 0.0895 = \$179.00$ ).

**How do I pay the Compensating Use Tax?** To pay Kansas use tax on your untaxed out-of-state purchases made during calendar year 2021, refer to the instructions for line 20 of Form K-40. You may use the chart or compute the tax due by applying the state and local sales tax rate in effect for your address to the total purchases subject to the tax. Don't know your sales tax rate? Go to [www.ksst.dkor.ks.gov/lookup.cfm](http://www.ksst.dkor.ks.gov/lookup.cfm) to look up the rate for your location.

Contact our Taxpayer Assistance Center (back cover) if you have questions about the Kansas Use Tax.



**Pallid Bats** are a large bat (for Kansas) with body sizes of nearly 3 inches and a 15-16 inch wingspan. Pallid bats have large ears which they use to locate large insect prey, such as crickets, on the ground. Pallid bats are typically found in arid or semi-arid habitats, and its range in Kansas is restricted to the Red Hills of south-central Kansas. The Red Hills are considered an Ecological Focus Area by the Kansas Department of Wildlife and Parks, and Pallid Bats and their habitats both benefit from Chickadee Checkoff.

Photo Credit: Daren Riedle