

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

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

Your Social Security number

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

Spouse's Social Security number

IMPORTANT: Refer to the **Schedule S instructions** before completing Parts A, B or C of this form. You must enclose all supportive documentation where indicated in the instructions.

PART A - Modifications to Federal Adjusted Gross Income

Additions

CAUTION: Line numbers that reference federal Form 1040 are from the 2012 forms and subject to change for tax year 2013.

- A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses)
- A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems).
- A3. Federal net operating loss carry forward.
- A4. Business loss as reported on Schedule C and line 12 of your federal Form 1040
- A5. Kansas expensing recapture (enclose applicable schedules)
- A6. Loss from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040.
- A7. Farm loss as reported on Schedule F and line 18 of your federal Form 1040
- A8. Deduction for self-employment taxes as reported on line 27 of your federal Form 1040
- A9. Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040.
- A10. Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040.
- A11. Domestic production activities deduction as reported on line 35 of your federal Form 1040.
- A12. Other additions to federal adjusted gross income (see instructions and enclose list).
- A13. **Total additions** to federal adjusted gross income (add lines A1 through A12)

A1		00
A2		00
A3		00
A4		00
A5		00
A6		00
A7		00
A8		00
A9		00
A10		00
A11		00
A12		00
A13		00

Subtractions

CAUTION: Line numbers that reference federal Form 1040 are from the 2012 forms and subject to change for tax year 2013.

- A14. Social Security benefits.
- A15. KPERS lump sum distributions exempt from Kansas income tax.
- A16. Interest on U.S. Government obligations (reduced by related expenses).
- A17. State or local income tax refund (if included in line 1 of Form K-40).
- A18. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions).
- A19. Military compensation of a nonresident servicemember (nonresidents only)
- A20. Contributions to Learning Quest or other states' qualified tuition program
- A21. Armed forces recruitment, sign-up, or retention bonus
- A22. Kansas expensing deduction (**fiscal year filers only** - tax year beginning 2012).
- A23. Business income as reported on Schedule C and line 12 of your federal Form 1040.
- A24. Income from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040
- A25. Farm income as reported on Schedule F and line 18 of your federal Form 1040
- A26. Other subtractions from federal adjusted gross income (see instructions and enclose list).
- A27. **Total subtractions** from federal adjusted gross income (add lines A14 through A26).

A14		00
A15		00
A16		00
A17		00
A18		00
A19		00
A20		00
A21		00
A22		00
A23		00
A24		00
A25		00
A26		00
A27		00

Net Modification

- A28. **Net modification** to federal adjusted gross income (subtract line A27 from line A13). Enter total here and on line 2, Form K-40. If negative, shade minus ☐ box.


A28














☐

00


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





Income

Shade box
for negative
amounts.
Example: 

	Total from federal return:			Amount from Kansas sources:		
B1. Wages, salaries, tips, etc.	B1		00	B1		00
B2. Interest and dividend income	B2		00	B2		00
B3. Refund of state & local income taxes	B3		00	B3		00
B4. Alimony received	B4		00	B4		00
B5. Business income or loss	B5		00	B5		00
B6. Farm income or loss	B6		00	B6		00
B7. Capital gain or loss	B7		00	B7		00
B8. Other gains or losses	B8		00	B8		00
B9. Pensions, IRA distributions & annuities.	B9		00	B9		00
B10. Rental real estate, estates, trusts, royalties, partnerships, S corps, etc.	B10		00	B10		00
B11. Unemployment compensation, taxable social security benefits & other income	B11		00	B11		00
B12. Total income from Kansas sources (add lines B1 through B11).	B12		00			

Adjustments to Income

Shade box
for negative
amounts.
Example: 

	Total from federal return:			Amount from Kansas sources:		
B13. IRA retirement deductions	B13		00	B13		00
B14. Penalty on early withdrawal of savings.	B14		00	B14		00
B15. Alimony paid.	B15		00	B15		00
B16. Moving expenses	B16		00	B16		00
B17. Other federal adjustments	B17		00	B17		00
B18. Total federal adjustments to Kansas source income (add lines B13 through B17).	B18		00	B18		00
B19. Kansas source income after federal adjustments (subtract line B18 from line B12)	B19		00			
B20. Net modifications from Part A that are applicable to Kansas source income	B20		00			
B21. Modified Kansas source income (line B19 plus or minus line B20)	B21		00			
B22. Kansas adjusted gross income (from line 3, Form K-40)	B22		00			

Nonresident Allocation Percentage

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

Itemized Deduction Computation

CAUTION: Federal
Schedule A line
numbers are from
the 2012 form and
are subject to
change for tax year
2013.

C1. Total federal itemized deductions (from line 29 of federal Schedule A)	C1		00
C2. State and local income taxes (see instructions)	C2		00
C3. Gifts to charity (see instructions)	C3		00
C4. Subtotal (subtract lines C2 and C3 from line C1; cannot be less than zero)	C4		00
C5. Reduced deduction amount (multiply line C4 by 70%).	C5		00
C6. Gifts to charity (enter amount from line C3 above).	C6		00
C7. Kansas itemized deductions (add lines C5 and C6). Enter result here and line 4 of Form K-40.	C7		00