

WORKSHEET for Rural Opportunity Zone (ROZ) Credit (K-89)

This credit available through electronic filing.

K.S.A. 79-32,267 provides for a credit against your Kansas individual income tax if you meet certain residency requirements, income limitations, and live in a Kansas county designated as a ROZ. A resident individual may claim this credit for not more than five consecutive years following establishment of their domicile in a ROZ.

The following are eligible counties for tax years **2012** through 2021:

Barber	Comanche	Graham	Hodgeman	Lane	Morton	Phillips	Rush	Smith	Wallace
Chautauqua	Decatur	Greeley	Jewell	Lincoln	Ness	Pratt	Russell	Stafford	Washington
Cheyenne	Edwards	Greenwood	Kearny	Logan	Norton	Rawlins	Scott	Stanton	Wichita
Clark	Elk	Hamilton	Kingman	Marion	Osborne	Republic	Sheridan	Trego	Wilson
Cloud	Gove	Harper	Kiowa	Mitchell	Pawnee	Rooks	Sherman	Thomas	Woodson

The following additional counties were added for tax years **2013** through 2021:

Allen	Brown	Coffey	Grant	Haskell	Linn	Meade	Nemaha	Ottawa	Stevens
Anderson	Chase	Doniphan	Gray	Jackson	Marshall	Morris	Neosho	Rice	Wabaunsee
Bourbon	Clay	Ellsworth							

The following additional counties were added for tax years **2014** through 2021:

Cherokee	Labette	Montgomery	Sumner
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Residency Requirements: You must have established domicile (the place you call home) in a ROZ on or after July 1, 2011 after being domiciled outside of Kansas for five or more years immediately prior to establishing residence in the ROZ. Additionally, you must have remained a Kansas resident in that ROZ for all of 2015.

Income Limitations: Your Kansas source income must have been \$10,000 or less in each of the five or more years that you were domiciled outside of Kansas. *Kansas source income* includes:

- income earned while living in Kansas or from services performed in Kansas;
- Kansas lottery, pari-mutuel, casino and gambling winnings;
- income from real or tangible personal property located in Kansas;
- income from a business, trade, profession or occupation operating in Kansas (including partnerships and S Corporations);
- income from a resident estate or trust, or a nonresident estate or trust that received income from Kansas sources; and,
- unemployment compensation derived from sources in Kansas.

For more information about requirements for claiming this tax credit, consult the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.org).