

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

This credit available only 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 |
|----------|---------|------------|--------|

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 2016.

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).