

DO NOT STAPLE

KANSAS SUPPLEMENTAL SCHEDULE

| | | |
|---------------------|---------|-----------|
| 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 and B of this form. To claim itemized deductions you must complete Kansas form Schedule A. You must enclose all supportive documentation where indicated in the instructions.

PART A - Modifications to Federal Adjusted Gross Income

Additions

| | | |
|---|----|----|
| A1. State and municipal bond interest not specifically exempt from Kansas income tax (reduced by related expenses)..... | A1 | 00 |
| A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)..... | A2 | 00 |
| A3. Kansas expensing recapture (enclose applicable schedules)..... | A3 | 00 |
| A4. Low income student scholarship contributions (enclose Schedule K-70)..... | A4 | 00 |
| A5. Business interest expense carryforward deduction (I.R.C. § 163(j))..... | A5 | 00 |
| A6. Other additions to federal adjusted gross income (see instructions and enclose list)..... | A6 | 00 |
| A7. Total additions to federal adjusted gross income (add lines A1 through A6)..... | A7 | 00 |

Subtractions

| | | |
|--|-----|----|
| A8. Social Security benefits..... | A8 | 00 |
| A9. KPERS lump sum distributions exempt from Kansas income tax..... | A9 | 00 |
| A10. Interest on U.S. Government obligations (reduced by related expenses)..... | A10 | 00 |
| A11. State or local income tax refund (if included in line 1 of Form K-40)..... | A11 | 00 |
| A12. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)..... | A12 | 00 |
| A13. Military compensation of a nonresident servicemember (nonresidents only)..... | A13 | 00 |
| A14. Contributions to Learning Quest or other states' qualified tuition program..... | A14 | 00 |
| A15. Armed forces recruitment, sign-up, or retention bonus..... | A15 | 00 |
| A16. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)..... | A16 | 00 |
| A17. Disallowed business interest deduction (I.R.C. § 163(j))..... | A17 | 00 |
| A18. Disallowed business meal expenses (I.R.C. § 274)..... | A18 | 00 |
| A19. Contributions to an ABLE savings account..... | A19 | 00 |
| A20. Kansas expensing deduction (See instructions and enclose applicable schedules)..... | A20 | 00 |
| A21. Other subtractions from federal adjusted gross income (see instructions and enclose list)..... | A21 | 00 |
| A22. Total subtractions from federal adjusted gross income (add lines A8 through A21)..... | A22 | 00 |

Net Modification

| | | | |
|---|-----|--------------------------|----|
| A23. Net modification to federal adjusted gross income (subtract line A22 from line A7). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box..... | A23 | <input type="checkbox"/> | 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. Pensions, IRA distributions & annuities..... | B3 | 00 | B3 | 00 |

Additional Income

| | | | | |
|---|-----|----|-----|----|
| B4. Refund of state & local income taxes..... | B4 | 00 | B4 | 00 |
| B5. Alimony received..... | B5 | 00 | B5 | 00 |
| B6. Business 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. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS etc ... | B9 | 00 | B9 | 00 |
| B10. Farm income or loss..... | 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 for members of the armed forces..... | 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 |
| B19. Kansas source income after federal adjustments (subtract line B18 from line B12) | B19 | 00 | B19 | 00 |
| B20. Net modifications from Part A that are applicable to Kansas source income | B20 | 00 | B20 | 00 |
| B21. Modified Kansas source income (line B19 plus or minus line B20)..... | B21 | 00 | B21 | 00 |
| B22. Kansas adjusted gross income (from line 3, Form K-40) | B22 | 00 | 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 | |
|--|-----|--|