

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

This credit available only through electronic filing.

INTERNAL USE ONLY

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. **See page 2 for qualifying counties.**

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 a ROZ county during the entire taxable year for which the credit is being claimed.

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 at <https://www.ksrevenue.gov/prtaxcredits-roz.html>.

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The following are eligible counties for tax years 2012 through 2020:

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 2020:

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 2020:

Cherokee	Labette	Montgomery	Sumner
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The following counties are eligible for tax year 2021 through 2025:

Allen	Cheyenne	Doniphan	Graham	Jackson	Logan	Morton	Pottawatomie	Sheridan	Wallace
Anderson	Clark	Edwards	Grant	Jefferson	Lyon	Nemaha	Pratt	Sherman	Washington
Atchison	Clay	Elk	Gray	Jewell	Marion	Neosho	Rawlins	Smith	Wichita
Bourbon	Cloud	Ellis	Greeley	Kearny	Marshall	Ness	Republic	Stafford	Wilson
Brown	Coffey	Ellsworth	Greenwood	Kingman	McPherson	Norton	Rice	Stanton	Woodson
Barber	Comanche	Finney	Hamilton	Kiowa	Meade	Osage	Rooks	Stevens	
Barton	Cowley	Ford	Harper	Labette	Miami	Osborne	Rush	Sumner	
Chase	Crawford	Franklin	Harvey	Lane	Mitchell	Ottawa	Russell	Trego	
Chautauqua	Decatur	Geary	Haskell	Lincoln	Montgomery	Pawnee	Scott	Thomas	
Cherokee	Dickinson	Gove	Hodgeman	Linn	Morris	Phillips	Seward	Wabaunsee	

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