

SCHEDULE S

(Rev. 8/13)

2013

KANSAS SUPPLEMENTAL SCHEDULE

114313



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	<input type="checkbox"/>	00
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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	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	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
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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