

SCHEDULE S
(Rev. 7/15)

2015

114315



KANSAS SUPPLEMENTAL SCHEDULE

DO NOT STAPLE

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 2014 forms and subject to change for tax year 2015.

- 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. Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4
- A13. Other additions to federal adjusted gross income (see instructions and enclose list)
- A14. Total additions to federal adjusted gross income (add lines A1 through A13)

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
A14		00

Subtractions

CAUTION: Line numbers that reference federal Form 1040 are from the 2014 forms and subject to change for tax year 2015.

- A15. Social Security benefits
- A16. KPERs lump sum distributions exempt from Kansas income tax
- A17. Interest on U.S. Government obligations (reduced by related expenses).....
- A18. State or local income tax refund (if included in line 1 of Form K-40).....
- A19. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERs lump sum distributions)
- A20. Military compensation of a nonresident servicemember (nonresidents only)
- A21. Contributions to Learning Quest or other states' qualified tuition program
- A22. Armed forces recruitment, sign-up, or retention bonus
- A23. Net gain from qualified sale of cattle, horses and other livestock as reported on your federal return ..
- A24. Business income as reported on Schedule C and line 12 of your federal Form 1040
- A25. Income from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040
- A26. Farm income as reported on Schedule F and line 18 of your federal Form 1040
- A27. Net gain from qualified sale of Christmas trees grown in Kansas and held at least 6 years as reported on your federal return
- A28. Other subtractions from federal adjusted gross income (see instructions and enclose list)
- A29. Total subtractions from federal adjusted gross income (add lines A15 through A28)

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
A28		00
A29		00

Net Modification

- A30. Net modification to federal adjusted gross income (subtract line A29 from line A14). Enter total here and on line 2, Form K-40. If negative, shade minus box.

A30	<input type="checkbox"/>	00
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PART B - Income Allocation for Nonresidents and Part-Year Residents

Income	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	-

Shade box for negative amounts.
Example: -

Adjustments to Income	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	
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	-

Shade box for negative amounts.
Example: -

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

C1. Real estate taxes from line 6 of federal Schedule A \$_____. Enter 50% of this amount....	C1	00
C2. Personal property taxes from line 7 of federal Schedule A \$_____. Enter 50% of this amount	C2	00
C3. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$_____. Enter 50% of this amount	C3	00
C4. Gifts to charity from line 19 of federal Schedule A	C4	00
C5. Kansas itemized deductions (add lines C1 through C4). Enter result here and line 4 of Form K-40.	C5	00

Itemized Deduction Computation
CAUTION: Federal Schedule A line numbers are from the 2014 form and are subject to change for tax year 2015.