

SCHEDULE S

(Rev. 7-22)

DO NOT STAPLE

2022

KANSAS SUPPLEMENTAL SCHEDULE

Sch S
Part A
114322



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	<input type="text"/>	00
A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems)	A2	<input type="text"/>	00
A3. Kansas expensing recapture (enclose applicable schedules)	A3	<input type="text"/>	00
A4. Low income student scholarship contributions (enclose Schedule K-70)	A4	<input type="text"/>	00
A5. Business interest expense carryforward deduction (I.R.C. § 163(j))	A5	<input type="text"/>	00
A6. Unqualified withdrawals from First Time Home Buyer savings account (see instructions)	A6	<input type="text"/>	00
A7. Other additions to federal adjusted gross income (see instructions and enclose list)	A7	<input type="text"/>	00
A8. Total additions to federal adjusted gross income (add lines A1 through A7)	A8	<input type="text"/>	00

Subtractions

A9. Social Security benefits	A9	<input type="text"/>	00
A10. KPERS lump sum distributions exempt from Kansas income tax	A10	<input type="text"/>	00
A11. Interest on U.S. Government obligations (reduced by related expenses)	A11	<input type="text"/>	00
A12. State or local income tax refund (if included in line 1 of Form K-40)	A12	<input type="text"/>	00
A13. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A13	<input type="text"/>	00
A14. Military compensation of a nonresident servicemember (nonresidents only)	A14	<input type="text"/>	00
A15. Contributions to Learning Quest or other states' qualified tuition program	A15	<input type="text"/>	00
A16. Armed forces recruitment, sign-up, or retention bonus	A16	<input type="text"/>	00
A17. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	A17	<input type="text"/>	00
A18. Disallowed business interest deduction (I.R.C. § 163(j))	A18	<input type="text"/>	00
A19. Disallowed business meal expenses (I.R.C. § 274)	A19	<input type="text"/>	00
A20. Contributions to an ABLE savings account	A20	<input type="text"/>	00
A21. Kansas expensing deduction (See instructions and enclose applicable schedules)	A21	<input type="text"/>	00
A22. Qualified Contributions to a First Time Home Buyer savings account (see instructions)	A22	<input type="text"/>	00
A23. Other subtractions from federal adjusted gross income (see instructions and enclose list)	A23	<input type="text"/>	00
A24. Total subtractions from federal adjusted gross income (add lines A9 through A23)	A24	<input type="text"/>	00

Net Modification

A25. Net modification to federal adjusted gross income (subtract line A24 from line A8). Enter total here and on line 2, Form K-40. If negative, shade minus <input type="checkbox"/> box.	A25	<input type="checkbox"/>	<input type="text"/>	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. 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	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	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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