

SCHEDULE S

(Rev. 7-23)

DO NOT STAPLE

2023

KANSAS SUPPLEMENTAL SCHEDULE

Sch S
Part A
114323



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. Unqualified withdrawals from First Time Home Buyer savings account (see instructions)	A6		00
A7. Other additions to federal adjusted gross income (see instructions and enclose list)	A7		00
A8. Total additions to federal adjusted gross income (add lines A1 through A7)	A8		00

Subtractions

A9. Social Security benefits	A9		00
A10. KPERS lump sum distributions exempt from Kansas income tax	A10		00
A11. Interest on U.S. Government obligations (reduced by related expenses)	A11		00
A12. State or local income tax refund (if included in line 1 of Form K-40)	A12		00
A13. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)	A13		00
A14. Military compensation of a nonresident servicemember (nonresidents only)	A14		00
A15. Contributions to Learning Quest or other states' qualified tuition program	A15		00
A16. Armed forces recruitment, sign-up, or retention bonus	A16		00
A17. Global intangible low-taxed income (GILTI) (I.R.C. § 951A)	A17		00
A18. Disallowed business interest deduction (I.R.C. § 163(j))	A18		00
A19. Disallowed business meal expenses (I.R.C. § 274)	A19		00
A20. Contributions to an ABLE savings account	A20		00
A21. Kansas expensing deduction (See instructions and enclose applicable schedules)	A21		00
A22. Qualified Contributions to a First Time Home Buyer savings account (see instructions)	A22		00
A23. Other subtractions from federal adjusted gross income (see instructions and enclose list)	A23		00
A24. Total subtractions from federal adjusted gross income (add lines A9 through A23)	A24		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"/>	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
B2. Interest and dividend income	B2		00
B3. Pensions, IRA distributions & annuities.....	B3		00

B1		00
B2		00
B3		00

Additional Income

B4. Refund of state & local income taxes.....	B4		00
B5. Alimony received.....	B5		00
B6. Business income or loss	B6	<input type="checkbox"/>	00
B7. Capital gain or loss.....	B7	<input type="checkbox"/>	00
B8. Other gains or losses	B8	<input type="checkbox"/>	00
B9. Rental real estate,royalties, partnerships, S corps, trusts, estates, REMICS etc	B9	<input type="checkbox"/>	00
B10. Farm income or loss.....	B10	<input type="checkbox"/>	00
B11. Unemployment compensation, taxable social security benefits & other income..	B11	<input type="checkbox"/>	00
B12. Total income from Kansas sources (add lines B1 through B11).....	B12	<input type="checkbox"/>	00

B4		00
B5		00
B6	<input type="checkbox"/>	00
B7	<input type="checkbox"/>	00
B8	<input type="checkbox"/>	00
B9	<input type="checkbox"/>	00
B10	<input type="checkbox"/>	00
B11	<input type="checkbox"/>	00
B12	<input type="checkbox"/>	00

Adjustments to Income

Shade box for negative amounts.
Example:

Total from federal return:

Amount from Kansas sources:

B13. IRA retirement deductions	B13		00
B14. Penalty on early withdrawal of savings.....	B14		00
B15. Alimony paid	B15		00
B16. Moving expenses for members of the armed forces.....	B16		00
B17. Other federal adjustments	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	<input type="checkbox"/>	00
B20. Net modifications from Part A that are applicable to Kansas source income	B20	<input type="checkbox"/>	00
B21. Modified Kansas source income (line B19 plus or minus line B20).....	B21	<input type="checkbox"/>	00
B22. Kansas adjusted gross income (from line 3, Form K-40)	B22	<input type="checkbox"/>	00

B13		00
B14		00
B15		00
B16		00
B17		00
B18		00
B19	<input type="checkbox"/>	00
B20	<input type="checkbox"/>	00
B21	<input type="checkbox"/>	00
B22	<input type="checkbox"/>	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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