

WORKSHEET for Rural Opportunity Zone (ROZ) Credit (K-89)**This credit available only through electronic filing.**

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, occupation or partnership 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, see the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.gov).

PART A – ELIGIBILITY REQUIREMENTS

**DO NOT
DISTRIBUTE**

PART B – COMPUTATION OF CREDIT

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

Barber	Comanche	Graham	Hodgeman	Lincoln	Morton	Phillips	Rush	Scott	Wallace
Chautauqua	Decatur	Greenwood	Harvey	Lincoln	Neosho	Pratt	Russell	Stafford	Washington
Cheyenne	Ellis	Greenwood	Kearny	Langston	Neosho	Rawlins	Scott	Stanton	Wichita
Clark	Ellis	Hamilton	Kingman	Marion	McPherson	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	Harvey	Lincoln	Meade	Nemaha	Ottawa	Stevens
Anderson	Chase	Doniphan	Gray	Langston	Lincoln	Morris	Neosho	Rice	Wabaunsee
Bourbon	Clay	Ellsworth							

The following additional counties were added for tax years 2014 through 2020:

Cherokee Labette Montgomery Sumner

The following counties are eligible for tax year 2021 through 2022:

Allen	Cheyenne	Doniphan	Graham	Jackson	Logan	Morton	Pottawatomie	Sheridan	Wallace
Anderson	Clark	Edwards	Franklin	Jenison	Lincoln	Nemaha	Pratt	Sherman	Washington
Atchison	Clay	Elk	Gray	Jewell	Langston	Neosho	Rawlins	Smith	Wichita
Bourbon	Cloud	Ellis	Franklin	Kearny	Mars	Neosho	Republic	Stafford	Wilson
Brown	Coffey	Ellsworth	Greenwood	Kingman	McPherson	Norton	Rice	Stanton	Woodson
Barber	Comanche	Finney	Hamilton	Kiowa	Meade	Osage	Rooks	Stevens	
Barton	Cowley	Franklin	Franklin	Lincoln	Miami	Osborne	Osborne	Stanton	
Chase	Crawford	Franklin	Franklin	Lane	McPherson	Ottawa	Russell	Trego	
Chautauqua	Decatur	Geary	Hash	Lincoln	Montgomery	Pawnee	Scott	Thomas	
Cherokee	Dickinson	Gove	Hogeman	Linn	Morris	Phillips	Seward	Wabaunsee	