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

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**PART A – ELIGIBILITY REQUIREMENTS**

**PART B – COMPUTATION OF CREDIT**

(Rev. 7-22)
The following are eligible counties for tax years 2012 through 2020:

Barber  Comanche  Hodgeman  Labette  Lincoln  Morton  Phillips  Rush  Russell  Smith  South  Wallace
Chautauqua  Decatur  Greeley  Harper  Haskell  Jefferson  Logan  Montgomery  Nemaha  Osage  Osage
Cheyenne  Cloud  Decatur  Graham  Hodgeman  Kingman  Meade  Montgomery  Morris  Nemaha  Ottawa
Clark  Cloud  Gove  Harper  Kiowa  Mitchell  Montgomery  Morris  Norton  Osage  Osage
Clark  Cloud  Gove  Harper  Kiowa  Mitchell  Montgomery  Morris  Norton  Osage  Osage

The following additional counties were added for tax years 2013 through 2020:

Allen  Brown  Coffey  Grant  Harper  Jefferson  Montgomery  Nemaha  Ottawa  Osage  Osage
Anderson  Chase  Doniphan  Graham  Jacksonville  Jackson  Jefferson  Kansas  Logan  Montgomery  Montgomery
Bourbon  Clay  Edwards  Elk  Ellsworth  Finney  Greenwood  Harvey  Jefferson  Kansas  Kansas

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

Cherokee  Labette  Montgomery  Nemaha  Osage  Osage  Osage  Osage  Osage  Osage

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

Bourbon  Clay  Cloud  Cloud  Cloud  Cloud  Cloud  Cloud  Cloud  Cloud  Cloud
Barber  Comanche  Finney  Finney  Finney  Finney  Finney  Finney  Finney  Finney  Finney
Barton  Cowley  Cowley  Cowley  Cowley  Cowley  Cowley  Cowley  Cowley  Cowley  Cowley
Chase  Crawford  Finney  Finney  Finney  Finney  Finney  Finney  Finney  Finney  Finney
Chautauqua  Decatur  Garfield  Grant  Grant  Grant  Grant  Grant  Grant  Grant  Grant
Creek  Dickinson  Gove  Hodgeman  Linn  Logan  Montgomery  Montgomery  Montgomery  Montgomery

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