

SCHEDULE S

(Rev. 7-18)

DO NOT STAPLE

2018

KANSAS SUPPLEMENTAL SCHEDULE

114318



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

- 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. Kansas expensing recapture (enclose applicable schedules)
- A4. Low income student scholarship contributions (enclose Schedule K-70)
- A5. **Other additions** to federal adjusted gross income (see instructions and enclose list)
- A6. **Total additions** to federal adjusted gross income (add lines A1 through A5)

A1		00
A2		00
A3		00
A4		00
A5		00
A6		00

Subtractions

- A7. Social Security benefits
- A8. KPERS lump sum distributions exempt from Kansas income tax
- A9. Interest on U.S. Government obligations (reduced by related expenses)
- A10. State or local income tax refund (if included in line 1 of Form K-40)
- A11. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security benefits or KPERS lump sum distributions)
- A12. Military compensation of a nonresident servicemember (nonresidents only)
- A13. Contributions to Learning Quest or other states' qualified tuition program
- A14. Armed forces recruitment, sign-up, or retention bonus
- A15. Contributions to an ABLE savings account
- A16. Other subtractions from federal adjusted gross income (see instructions and enclose list)
- A17. **Total subtractions** from federal adjusted gross income (add lines A7 through A16)

A7		00
A8		00
A9		00
A10		00
A11		00
A12		00
A13		00
A14		00
A15		00
A16		00
A17		00

Net Modification

- A18. **Net modification** to federal adjusted gross income (subtract line A17 from line A6). Enter total here and on line 2, Form K-40. If negative, shade minus box

A18	<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	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	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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PART C - Kansas Itemized Deductions

Itemized Deduction Computation

C1. Medical and dental expenses from line 4 of federal Schedule A \$ _____. Enter 50% of this amount.....	C1	00
C2. Real estate taxes from line 5b of federal Schedule A \$ _____. Enter 50% of this amount	C2	00
C3. Personal property taxes from line 5c of federal Schedule A \$ _____. Enter 50% of this amount	C3	00
C4. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$ _____. Enter 50% of this amount.....	C4	00
C5. Gifts to charity from line 14 of federal Schedule A.....	C5	00
C6. Kansas itemized deductions (add lines C1 through C5). Enter result here and line 4 of Form K-40.	C6	00

CAUTION: Due to the newly redesigned 2018 IRS U.S. Individual Income Tax Return (Form 1040) and Itemized Deductions (Form 1040 Schedule A), references to the federal form numbers listed on the Kansas forms K-40 and Schedule S may have changed. Do not rely solely upon referenced numbers for calculating your Kansas Itemized Deductions. Please look at the requested information and locate this on your federal form(s) to insure accurate calculation and to avoid any delays in processing.