

# SCHEDULE S

# 2016

114316



(Rev. 7/16)

## KANSAS SUPPLEMENTAL SCHEDULE

DO NOT STAPLE

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

**CAUTION:** Line numbers that reference federal Form 1040 are from the 2015 forms and subject to change for tax year 2016.

- 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. Federal net operating loss carry forward .....
- A4. Business loss as reported on Schedule C and line 12 of your federal Form 1040 .....
- A5. Kansas expensing recapture (enclose applicable schedules).....
- A6. Loss from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040 .....
- A7. Farm loss as reported on Schedule F and line 18 of your federal Form 1040.....
- A8. Deduction for self-employment taxes as reported on line 27 of your federal Form 1040 .....
- A9. Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040 .....
- A10. Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040....
- A11. Domestic production activities deduction as reported on line 35 of your federal Form 1040.
- A12. Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4 .....
- A13. Other additions to federal adjusted gross income (see instructions and enclose list).....
- A14. Total additions to federal adjusted gross income (add lines A1 through A13).....

A1		00
A2		00
A3		00
A4		00
A5		00
A6		00
A7		00
A8		00
A9		00
A10		00
A11		00
A12		00
A13		00
A14		00

#### Subtractions

**CAUTION:** Line numbers that reference federal Form 1040 are from the 2015 forms and subject to change for tax year 2016.

- A15. Social Security benefits .....
- A16. KPERS lump sum distributions exempt from Kansas income tax .....
- A17. Interest on U.S. Government obligations (reduced by related expenses).....
- A18. State or local income tax refund (if included in line 1 of Form K-40).....
- A19. Retirement benefits specifically exempt from Kansas income tax (do NOT include social security .. benefits or KPERS lump sum distributions) .....
- A20. Military compensation of a nonresident servicemember (nonresidents only) .....
- A21. Contributions to Learning Quest or other states' qualified tuition program .....
- A22. Armed forces recruitment, sign-up, or retention bonus .....
- A23. Net gain from qualified sale of cattle, horses and other livestock as reported on your federal return ...
- A24. Business income as reported on Schedule C and line 12 of your federal Form 1040 .....
- A25. Income from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Schedule E and line 17 of your federal Form 1040 .....
- A26. Farm income as reported on Schedule F and line 18 of your federal Form 1040.....
- A27. Net gain from qualified sale of Christmas trees grown in Kansas and held at least 6 years as reported on your federal return .....
- A28. Other subtractions from federal adjusted gross income (see instructions and enclose list) .....
- A29. Total subtractions from federal adjusted gross income (add lines A15 through A28).....

A15		00
A16		00
A17		00
A18		00
A19		00
A20		00
A21		00
A22		00
A23		00
A24		00
A25		00
A26		00
A27		00
A28		00
A29		00

#### Net Modification

- A30. Net modification to federal adjusted gross income (subtract line A29 from line A14). Enter total here and on line 2, Form K-40. If negative, shade minus  box. ....

A30	<input type="checkbox"/>	00
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## PART B - Income Allocation for Nonresidents and Part-Year Residents

Income	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. Refund of state & local income taxes .....	B3	00	B3	00
B4. Alimony received .....	B4	00	B4	00
B5. Business income or loss .....	B5	00	B5	00
B6. Farm 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. Pensions, IRA distributions & annuities .....	B9	00	B9	00
B10. Rental real estate, estates, trusts, royalties, partnerships, S corps, etc. ....	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

Shade box  
for negative  
amounts.  
Example:

### Adjustments to Income

	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

Shade box  
for negative  
amounts  
Example:

### 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. Real estate taxes from line 6 of federal Schedule A \$ _____. Enter 50% of this amount .....	C1	00
C2. Personal property taxes from line 7 of federal Schedule A \$ _____. Enter 50% of this amount .....	C2	00
C3. Qualified residence interest and mortgage insurance premiums you paid and reported on federal Schedule A (see instructions) \$ _____. Enter 50% of this amount .....	C3	00
C4. Gifts to charity from line 19 of federal Schedule A .....	C4	00
C5. Kansas itemized deductions (add lines C1 through C4). Enter result here and line 4 of Form K-40.	C5	00

CAUTION: Federal Schedule A line numbers are from the 2015 form and are subject to change for tax year 2016.