

TESTMELXXXXX A TESTWATERSXXXXXXXXXXXXX

TEST

234007891

TESTGERTRUDE B TESTGIBSONXXXXXXXXXXXXX

TEST

987004321

X

Check this field if you claimed itemized deductions on your federal return.

Medical and
Dental Expenses
(I.R.C. § 213)

1. Medical and dental expenses. (See instructions)

101114691101

2. Enter your adjusted gross income amount from Form 1040 or 1040-SR, line 11b.

201114695102

3. Multiply line 2 by 7.5% (0.075).

301114695103

4. **Total medical and dental expenses allowed.** (Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.)

401114695104

Taxes You Paid
(I.R.C. § 164(a))

5. State and local real estate taxes. (See instructions)

501114695105

6. State and local personal property taxes.

601114695106

7. **Total taxes you paid.** (Add lines 5 and 6.)

701114695107

Interest You Paid
(I.R.C. § 163(h))

8. Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this field.

X

8a. Home mortgage interest and points reported to you on Form 1098.

821114695128

8b. Home mortgage interest NOT reported to you on Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying no., and address.

831114695138

NAMEOFPERSONBOUGHTHOMEFROMXX ID#SSNEIN
ABOVEPERSONSCOMPLETEADDRESSXXXXXXXXXXXXX
RESTOFCOMPLETEADDRESSXXXXXXXXXXXXXXXXXXXXX

8c. Points NOT reported to you on Form 1098. (See instructions for special rules.)

841114695148

8d. RESERVED

851114695148

9. **Total interest you paid.** (Add lines 8a. - 8d.)

901114695109

Gifts to Charity
(I.R.C. § 170)

10. Gifts by cash or check. (See instructions if you made any gift of \$250 or more.)

101119511301

11. Gifts made other than by cash or check. (See instructions, if you made any gift of \$250 or more.)

111114695111

12. Carryover from prior year.

121114695121

13. **Total gifts to charity.** (Add lines 10 - 12.)

131114695131

Total Kansas
Itemized Deductions

14. **Total Kansas Itemized Deductions.** (Add lines 4, 7, 9, and 13. Enter result here and on line 4, form K-40.)

141114695141

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KANSAS SCHEDULE A INSTRUCTIONS

CAUTION: Line numbers on Kansas Schedule A that reference Federal Schedule A are from the 2025 tax forms and subject to change for 2026.

ITEMIZED DEDUCTION COMPUTATION

Individual taxpayers may choose to either itemize their individual nonbusiness deductions or claim a standard deduction. If your Kansas itemized deductions are greater than the Kansas standard deduction for your filing status, it will be to your advantage to complete and file Kansas Schedule A. If the Kansas standard deduction for your filing status is greater than the amount of Kansas itemized deductions you can substantiate, it is to your advantage to claim the Kansas standard deduction.

Use Kansas Schedule A, Kansas Itemized Deductions Schedule to calculate your Kansas itemized deductions. Your Kansas itemized deductions may be different from your federal itemized deductions as some federal deductions are not allowed on your Kansas return.

MEDICAL AND DENTAL EXPENSES

Skip lines 1 through 4 if you are not deducting medical and dental expenses.

Kansas allows 100% of the expenses for medical care allowable as deductions in section 213 of the federal internal revenue code. Medical care means amounts paid for the following:

- diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body,
- transportation primarily for and essential to medical care,
- qualified long-term care services as defined in section 7702B(c) of the internal revenue code, or
- insurance covering medical care or for any qualified long-term care insurance contract as defined in section 7702B(b) of the internal revenue code.

Line 1: (Medical and dental expenses). If you filed federal Schedule A and entered an amount on line 1 of federal Schedule A, enter that amount on line 1 of Kansas Schedule A. If you did not file federal Schedule A, enter the total of your medical and dental expenses after you reduce these expenses by any payments received by you from insurance or other sources. Include amounts you paid for doctors, dentists, nurses, hospitals, prescription medicines and drugs or insulin. Also include the total amount you paid for insurance premiums for medical and dental care, amounts paid for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses.

If your insurance company paid your doctor or dentist directly for part of your medical expenses and you paid only the amount that remained, include in your medical expenses **ONLY** the amount you paid. Do not include insurance premiums paid by your employer.

In general, you can include medical and dental bills you paid in 2025 for yourself and your spouse and all dependents you claim on your return.

Federal Publication 502, Medical and Dental Expenses, describes the types of expenses you can and cannot deduct in greater detail.

Line 2: (Federal adjusted gross income). Enter the amount from Federal Form 1040 or 1040-SR, line 11.

Line 3: (Federal limitation). Multiply line 2 by 7.5%.

Line 4: (Total medical and dental expenses). Subtract line 3 from line 1. If line 3 is greater than line 1, enter zero.

TAXES YOU PAID

Skip lines 5 through 7 if you are not deducting taxes you paid.

Kansas allows 100% of the amount of taxes on real and personal property as provided in section 164(a) of the federal internal revenue code. In general, you may deduct state and local real property taxes as well as state and local personal property taxes.

The 10,000 (\$5,000 if married filing separate) federal cap on the itemized deduction for state and local taxes calculated on federal form 1040, Schedule A, line 5e, does not apply for Kansas purposes. Taxpayers may deduct all state and local real estate and property taxes paid, independent of the federal dollar limitation.

Line 5: (State and local real estate taxes). Enter on line 5 the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2025.

Line 6: (State and local personal property taxes). Enter on line 6 the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis. See federal instructions for Schedule A for additional information.

Example: You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Line 7: (Total taxes you paid). Add lines 5 and 6 and enter result on line 7.

INTEREST YOU PAID

Skip lines 8 and 9 if you are not deducting interest you paid.

Kansas allows 100% of the qualified residence interest paid as provided in section 163(h) of the federal internal revenue code with respect to any qualified residence, including mortgage insurance premiums. You cannot deduct personal interest. However, you can deduct qualified home mortgage interest.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

Federal Publication 530, Tax Information for Homeowners, explains the deductions homeowners can and cannot take.

Line 8: (Home mortgage interest and points checkbox). If you didn't use all of your home mortgage loans to buy, build or improve your home check the box. See federal instructions for Schedule A for additional information.

Line 8a: (Home mortgage interest and points) reported to you on federal Form 1098. Enter the home mortgage interest and points reported to you on Federal Form 1098, Mortgage

Interest Statement unless one or more of the limits on home mortgage interest apply to you. See federal instructions for Schedule A for additional information.

Line 8b: (Home mortgage interest not reported to you on Form 1098). Enter the home mortgage interest you paid to a recipient who didn't provide you with a Federal Form 1098. If the recipient was the person from whom you bought the home, enter the person's name, address and social security number (SSN) if an individual, or employer identification number (EIN) in the space provided.

Line 8c: (Points not reported to you on Form 1098). Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Federal Publication 936, Home Mortgage Interest Deduction to compute the amount you can deduct and for more information.

Line 8d: Reserved for future use.

Line 9: (Total interest you paid). Add lines 8a through 8d and enter result on line 9.

GIFTS TO CHARITY

Skip lines 10 through 13 if you are not deducting gifts you made to a charity.

Kansas allows 100% of the charitable contributions that qualify as deductions in section 170 of the federal internal revenue code.

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. See Federal Publication 526, Charitable Contributions for limitations and other details.

You may deduct contributions that are cash, property, or out-of-pocket expenses you paid to do volunteer work for qualified organizations. You can deduct a gift of \$250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the amount of any money contributed, a description (but not value) of any property donated and whether the organization did or didn't give you any goods or services in return for your contribution. To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Be sure to keep records of all your contributions, including pay statements if you made cash contributions through payroll deductions, receipts, written statements from organizations, and any appraisals or other required documentation. Unless directed otherwise, keep all statements and other documentation with your tax records as we may request to see them at a later time.

In general, you may not deduct contributions to charitable organizations, to the extent that you receive a state tax credit

in return for your contribution. You may not deduct political contributions or dues you paid to fraternal orders or similar groups or the value of services you performed or benefits you received in connection with your contribution. You may not deduct any amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium. See Federal Publication 526, Charitable Contributions, for more details.

Line 10: (Gifts by cash or check). Enter on line 10 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions, for more details. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Federal Publication 526, Charitable Contributions, for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

Line 11: (Gifts other than by cash or check). Enter the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. See Federal Publication 526, Charitable Contributions for more information. Retain federal form 8283 if you made non-cash contributions in excess of \$500, as it may be requested by the Department of Revenue at a later date.

Line 12: (Carryover from prior year). You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Federal Publication 526, Charitable Contributions for details.

Line 13: (Total gifts to charity). Add lines 10 through line 12 and enter result on line 13.

TOTAL KANSAS ITEMIZED DEDUCTIONS

Line 14: (Total Kansas itemized deductions). Add lines 4, 7, 9 and 13. Enter result here and on line 4, form K-40.

CAUTION: References to the federal form numbers listed on the Kansas forms K-40, Schedule S and Schedule A 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 processing delays.