

SCH S 2025 KANSAS SUPPLEMENTAL SCHEDULE

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Sch S
Part A
122625



TESTMELXXXXX A	TESTWATERSXXXXXXXXXX	TEST	234007891
TESTGERTRUDE B	TESTGIBSONXXXXXXXXXX	TEST	987004321

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:

A1. State and municipal bond interest not specifically exempt from KS income tax (reduced by related expenses)	101114195101	A5. Business interest expense carryforward deduction (I.R.C. § 163(J))	501114595105
A2. Contributions to all KPERs (Kansas Public Employee's Retirement Systems)	201114295102	A6. Unqualified withdrawals from First Time Home Buyer Savings Account	601114695106
A3. Kansas Expensing Recapture (enclose applicable schedules)	301114395103	A7. Unqualified withdrawals from an Adoption savings account	701114695106
A4. Low income student scholarship contribution (enclose Sch K-70)	401114495104	A8. Other additions to FAGI (enclose list)	801114695107
		A9. Total additions to FAGI (add lines A1 - A8)	901114795108

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:

A10. Social Security benefits	901114895109	A19. Disallowed business interest deduction (I.R.C. § 163(J))	181114795181
A11. KPERs lump sum distributions exempt from income tax	100114995001	A20. Disallowed business meal expenses (I.R.C. § 274)	191114895191
A12. Interest on U.S. Government obligations (reduced by related expenses)	111114095111	A21. Contributions to an ABLE savings account	201114995102
A13. State or local income tax refund (if included in line 1 of Form K-40)	121114195421	A22. Kansas Expensing Deduction (Enclose K-120EX)	211114095112
A14. Retirement benefits specifically exempt from Kansas Income Tax	131114295131	A23. Qualified Contributions from First Time Home Buyer Savings Account	221114195122
A15. Military compensation of a nonresident servicemember (Non-Residents only)	141114395141	A24. Qualified Contributions to an Adoption savings account	241114195122
A16. Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other states' qualified tuition program	151114495151	A25. Other subtractions from FAGI (enclose list)	251114195132
A17. Armed forces recruitment, sign-up, or retention bonus	161114595161	A26. Total subtractions from FAGI (add lines A10 - A25)	261114295142
A18. Global Intangible Low-Taxed Income (GILTI) (I.R.C. § 951A)	171114695171		

NET MODIFICATIONS:

A27. Net modifications to FAGI (subtract line A26 from line A9). Enter total here and on line 2, Form K-40.	-25114695152
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PART B - PART-YEAR RESIDENT/NONRESIDENT ALLOCATION

INCOME:	Total From Federal Return:	Amount From Kansas Sources:
B1. Wages, salaries, tips, etc	311114695124	421114695124
B2. Interest and dividend income	321114695124	431114695124
B3. Pensions, IRA distributions and annuities	331114695124	441114695124
<div>Additional Income: (Lines B4 - B12)</div> B4. Refunds of state and local income taxes	341114695124	451114695124
B5. Alimony received	352114695124	462114695124
B6. Business income or loss	-36114695124	-47114695124
B7. Capital gain or loss	-37114695124	-48114695124
B8. Other gains or losses	-38114695124	-49114695124
B9. Rental real estate, royalties, partnerships, S corps, trusts, estates, REMICS, etc	-39114695124	-50114695124
B10. Farm income or loss	-40114695124	-51114695124
B11. Unemployment compensation, taxable social security benefits and other income	-41114695124	-52114695124
B12. Total income from Kansas sources (Add lines B1 - B11)		-53114695124
ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME: Total From Federal Return:		Amount From Kansas Sources:
B13. IRA Retirement Deductions	541114695124	591114695124
B14. Penalty on early withdrawal of savings	551114695124	601114695124
B15. Alimony paid	561114695124	611114695124
B16. Moving expenses for members of the armed forces	571114695124	621114695124
B17. Other federal adjustments	581114695124	631114695124
B18. Total federal adjustments to Kansas source income (Add lines B13 through B17)		641114695124
B19. Kansas source income after federal adjustments (Subtract line B18 from line B12)		-65114695124
B20. Net modifications from Part A that are applicable to Kansas source income		-66114695124
B21. Modified Kansas source income (Line B19 plus or minus line B20)		-67114695124
B22. Kansas adjusted gross income (From line 3, Form K-40)		-68114695124
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.		100.0000

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