This is **not** a current year tax form and cannot be used to file a **2009 return**. If you use this form for a tax year other than is intended, it **will not be processed**. Instead, it **will be returned to you** with a request to submit your information on the proper form.

If you **need a current year Kansas tax form**, send your request through email at forms@kdor.state.ks.us or call our voice mail forms request line at 785-296-4937. Please allow 2 weeks for delivery.

FORM LOCATED BELOW, PLEASE SCROLL OR PAGE DOWN.
**PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME** (See instructions, page 21)

**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from Kansas Income Tax (Reduced by related expenses) ................................................................. 00
A2. Contributions to all Kansas public employee's retirement systems (See instructions) ................................. 00
A3. Federal net operating loss carry forward ................................. 00
A4. Contributions to a Regional Foundation (See instructions) ......................... 00
A5. Other additions to Federal adjusted gross income (See instructions and enclose list) ................................. 00
A6. Total additions to Federal adjusted gross income (Add lines A1 through A5) ................................. 00

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

A7. Interest on U.S. Government obligations (Reduced by related expenses) ................................. 00
A8. State income tax refund (If included on line 1 of Form K-40 or the Telefile worksheet) ................................. 00
A9. Kansas net operating loss carry forward ................................. 00
A10. Retirement benefits specifically exempt from Kansas Income Tax ................................. 00
A11. Military Compensation of a Nonresident Servicemember (Nonresidents only; see instructions) ................................. 00
A12. Qualified Long-Term Care Insurance premiums (See instructions) ................................. 00
A13. Learning Quest Education Savings Program contributions (See instructions) ................................. 00
A14. Armed Forces Recruitment, Sign-up, or Retention Bonus ................................. 00
A15. Other subtractions from Federal adjusted gross income (See instructions and enclose list) ................................. 00
A16. Total subtractions from Federal adjusted gross income (Add lines A7 through A15) ................................. 00

**NET MODIFICATIONS:**

If amount is negative, shade minus (-) in box. Example:  

A17. Net modifications to Federal adjusted gross income (Subtract line A16 from line A6). Enter on line 2, Form K-40. **If negative, shade minus (-) in box** ................................. 00
## PART B - NONRESIDENT ALLOCATION (See instructions, page 24)

If amount is negative, shade minus (-) in box. Example: 

### INCOME:

<table>
<thead>
<tr>
<th>Description</th>
<th>Total From Federal Return</th>
<th>Amount From Kansas Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1. Wages, salaries, tips, etc.</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B2. Interest and dividend income.</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B3. Refunds of state and local income taxes.</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B4. Alimony received</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B5. Business income or loss</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B6. Farm income or loss</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B7. Capital gain or loss</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B8. Other gains or losses</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B9. Pensions, IRA distributions, and annuities</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B10. Rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B11. Unemployment compensation, taxable Social Security benefits, and other income.</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B12. Total income from Kansas sources</strong> (Add lines B1 through B11).</td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

### ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:

<table>
<thead>
<tr>
<th>Description</th>
<th>Total From Federal Return</th>
<th>Amount From Kansas Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>B13. IRA Retirement Deductions</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B14. Penalty on early withdrawal of savings</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B15. Alimony paid</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B16. Moving expenses</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>B17. Other federal adjustments</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B18. Total federal adjustments to Kansas source income</strong> (Add lines B13 through B17).</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B19. Kansas source income after federal adjustments</strong> (Subtract line B18 from line B12).</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B20. Net modifications applicable to Kansas source income</strong> (See instructions)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B21. Modified Kansas source income</strong> (Line B19 plus or minus line B20)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B22. Kansas adjusted gross income</strong> (From line 3, Form K-40)</td>
<td></td>
<td>00</td>
</tr>
<tr>
<td><strong>B23. Nonresident allocation percentage</strong> (Divide line B21 by line B22 and round to nearest whole percent, enter on line 9, Form K-40)</td>
<td></td>
<td>%</td>
</tr>
</tbody>
</table>