

## QUALIFYING INCOME WORKSHEET for the KANSAS FOOD SALES TAX REFUND

All taxpayers who meet the "residency" and "taxpayer status" qualifications must complete this worksheet to determine if they meet the "income" qualification for a Food Sales Tax refund.

- ▶ If you are **NOT** required to file a federal return, enter your income and deduction amounts in COLUMN A, beginning with line 1.
- ▶ If you filed federal Form 1040, 1040A or 1040EZ, complete COLUMN B, beginning with line 24.

	COLUMN A	COLUMN B
<b>Income. Enter the amounts received from the following sources:</b>		
1. Wages, salaries, tips, etc.	1.	
2. Taxable interest and dividends	2.	
3. Taxable refunds	3.	
4. Alimony received	4.	
5. Business income or (loss) (federal Schedules C, C-EZ)	5.	
6. Farm income or (loss) (federal Schedule F)	6.	
7. Capital gains or (losses) (federal Schedule D or Form 4797)	7.	
8. Taxable amount of IRA, annuity and pension distributions	8.	
9. Taxable amount of Social Security benefits	9.	
10. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Schedule E)	10.	
11. Unemployment compensation	11.	
12. Other Income (Jury duty, gambling winnings, etc.)	12.	
13. Total income. Add lines 1 through 12.	13.	
<b>Federal adjustments to income. Enter deductions for:</b>		
14. IRA, Keogh and self-employed SEP deduction	14.	
15. Penalty on early withdrawal of savings	15.	
16. Alimony paid	16.	
17. Moving expenses	17.	
18. Self-employed health insurance and self-employment tax deduction	18.	
19. Student loan interest deduction or medical savings account deduction	19.	
20. Educator Deduction	20.	
21. Tuition & Fees Deduction	21.	
22. Archer MSA Deduction	22.	
23. Total Adjustments. Add lines 14 through 22.	23.	
24. <b>Federal Adjusted Gross Income.</b> Column A filers: Subtract line 23 from line 13. Column B filers: Enter the Federal Adjusted Gross Income amount from Form 1040, 1040A, or 1040EZ.	24.	24.
25. <b>Kansas Modifications to Federal Adjusted Gross Income.</b> Enter the net modifications from line A12 of Kansas Schedule S, Part A. Refer to the instructions that begin on page 19. If this amount is a negative amount, put it in brackets ( ).	25.	25.
26. <b>Kansas Adjusted Gross Income.</b> If line 25 is a positive amount, add lines 24 and 25 and enter on line 26. If line 25 is a negative amount, subtract line 25 from line 24, and enter the result on line 26.	26.	26.
<b>Qualifying Income for Food Sales Tax Refund. Enter these amounts:</b>		
27. Interest income exempt from Kansas taxation, such as interest received from U. S. Savings Bonds, Treasury Notes, etc. (from line A6 of Kansas Schedule S, if applicable).	27.	27.
28. Exempt retirement benefits. Enter amount shown on line A9 of Schedule S, <b>except</b> Railroad Retirement Benefits.	28.	28.
29. Total Kansas additions. Add lines 27 and 28.	29.	29.
30. <b>Qualifying Income</b> for purpose of receiving a Food Sales Tax refund. Add lines 26 and 29.	30.	30.



If line 30 is **MORE** than \$26,300, you do not qualify for the Food Sales Tax Refund.

If line 30 is **LESS** than \$26,300, check the Food Sales Tax Refund Box on the front of Form K-40, and follow the instructions for line 23 of Form K-40 on page 18 to calculate the amount of your Food Sales Tax refund.