

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 21.

	COLUMN A	COLUMN B
Income. Enter the amounts received from the following sources:		
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.	
Federal adjustments to income. Enter deductions for:		
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. Total Adjustments. Add lines 14 through 19.	20.	
21. Federal Adjusted Gross Income. Column A filers: Subtract line 20 from line 13. Column B filers: Enter the amount from line 33 of Form 1040, line 19 of Form 1040A, or line 4 of Form 1040EZ.	21.	21.
22. Kansas Modifications to Federal Adjusted Gross Income. 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 ().	22.	22.
23. Kansas Adjusted Gross Income. If line 22 is a positive amount, add lines 21 and 22 and enter on line 23. If line 22 is a negative amount, subtract line 22 from line 21, and enter the result on line 23.	23.	23.
Qualifying Income for Food Sales Tax Refund. Enter these amounts:		
24. 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).	24.	24.
25. Exempt retirement benefits. Enter amount shown on line A9 of Schedule S, except Railroad Retirement Benefits.	25.	25.
26. Total Kansas additions. Add lines 24 and 25.	26.	26.
27. Qualifying Income for purpose of receiving a Food Sales Tax refund. Add lines 23 and 26.	27.	27.



If line 27 is **MORE** than \$25,800, you do not qualify for the Food Sales Tax Refund.

If line 27 is **LESS** than \$25,800, 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.