

**Kansas Department of Revenue
Business Income Modification
Tax Year 2013**

		Tax Year 2013
Total Returns		333,792
Farm Returns		53,055
Business, LLC, Partnership returns		280,737
Addition Modifications:		
Sch C Business Loss	\$	375,209,325
Sch E Loss from Rental R.E., Royalties, Partnerships, etc.	\$	1,258,544,921
Sch F Farm Loss	\$	609,865,384
Total	\$	2,243,619,630
Federal Net Operating Loss Carry Forward	\$	1,009,922,916
Self Empl Taxes	\$	248,541,473
Self Empl, SEP, Simple, etc.	\$	174,405,430
Self Empl Health Ins	\$	315,269,433
Domestic Prod Activities Deduction	\$	128,316,832
Total	\$	1,876,456,084
Subtraction Modifications:		
Sch C Business Income	\$	2,791,020,194
Sch E Income from Rental R.E., Royalties, Partnerships, etc.	\$	8,031,405,342
Sch F Farm Income	\$	748,039,423
Total	\$	11,570,464,959
Less: First Time Filers		\$103,921,423
Net Business Income Modification	\$	7,346,467,822
Tax Loss at 4.75%	\$	348,957,222
Other State Tax Credit	\$	(88,000,000)
Other Non Ref Credits	\$	(30,000,000)
Other Ref. Credits	\$	(15,000,000)
Net Tax Loss for Business Income Modification	\$	215,957,222
First time Filers for TY 2013		
Number		8,666
FAGI		\$464,560,998
KAGI		\$360,639,575
Business Income		\$103,921,423
Tax Liability after Credits		\$9,187,160