

**Kansas Department of Revenue  
Business Income Modification  
Tax Year 2014**

		Tax Year 2014
Total Returns		331,174
Farm Returns		52,087
Business, LLC, Partnership returns		279,087
 <b>Addition Modifications:</b>		
Business Loss (Schedule C)	\$	454,845,754
Loss from Rental R.E., Royalties, Partnerships, etc. (Schedule E)	\$	794,722,731
Farm Loss (Schedule F)	\$	593,085,699
 Total	 \$	 1,842,654,184
 Federal Net Operating Loss Carry Forward	 \$	 961,263,496
Self Empl Taxes	\$	249,915,023
Self Empl, SEP, Simple, etc.	\$	178,239,387
Self Empl Health Ins	\$	318,951,587
Domestic Prod Activities Deduction	\$	147,178,898
 Total	 \$	 1,855,548,391
 <b>Subtraction Modifications:</b>		
Business Income (Schedule C)	\$	2,761,770,740
Income from Rental R.E., Royalties, Partnerships, etc. (Schedule E)	\$	7,840,073,936
Farm Income (Schedule F)	\$	700,528,777
 Total	 \$	 11,302,373,453
 Less: First Time Filers		 \$127,016,006
Net Business Income Modification	\$	7,477,154,872
 Tax Loss at 4.6%	 \$	 343,949,124
 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	 \$	 210,949,124

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**First time Filers for TY 2014**

Number	11,746
FAGI \$	665,851,361
KAGI \$	538,835,355
Business Income \$	127,016,006
Tax Liability after Credits \$	<b>12,932,049</b>

First time Filers in TY 2013 also filing in TY 2014	2014	2013
Number	6,594	8,666
FAGI \$	418,863,789	\$ 464,560,998
KAGI \$	331,767,340	\$ 360,639,575
Business Income \$	87,096,449	\$ 103,921,423
Tax Liability after Credits \$	7,962,416	\$ 9,187,160

Cumulative - First time Filers in TY 2013 and TY 2014	2014
Number	18,340
FAGI \$	1,084,715,150
KAGI \$	870,602,695
Business Income \$	214,112,455
Tax Liability after Credits \$	20,894,465