K.S.A. 79-32,267 provides for a credit against your Kansas individual income tax if you meet certain residency requirements, income limitations, and live in a Kansas county designated as a ROZ. A resident individual may claim this credit for not more than five consecutive years following establishment of their domicile in a ROZ. **See page 2 for qualifying counties.**

Residency Requirements: You must have established domicile (the place you call home) in a ROZ on or after July 1, 2011 after being domiciled outside of Kansas for five or more years immediately prior to establishing residence in the ROZ. Additionally, you must have remained a Kansas resident in a ROZ county during the entire taxable year for which the credit is being claimed.

Income Limitations: Your Kansas source income must have been \$10,000 or less in each of the five or more years that you were domiciled outside of Kansas. Kansas source income includes:

- income earned while living in Kansas or from services performed in Kansas;
- · Kansas lottery, pari-mutuel, casino and gambling winnings;
- income from real or tangible personal property located in Kansas;
- income from a business, trade, profession or occupation operating in Kansas (including partnerships and S Corporations);
- income from a resident estate or trust, or a nonresident estate or trust that received income from Kansas sources; and,
- · unemployment compensation derived from sources in Kansas.

For more information about requirements for claiming this tax credit, consult the Q&A document for Rural Opportunity Zones that is available on our website (ksrevenue.org).

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The following are eligible counties for tax years 2012 through 2020:

Comanche Decatur Edwards Elk Gove	Graham Greeley Greenwood Hamilton Harper	Hodgeman Jewell Kearny Kingman Kiowa	Lane Lincoln Logan Marion Mitchell	Morton Ness Norton Osborne Pawnee	Phillips Pratt Rawlins Republic Rooks	Rush Russell Scott Sheridan Sherman	Smith Stafford Stanton Trego Thomas	Wallace Washington Wichita Wilson Woodson
ng additional	counties wer	e added for ta	ax years <u>201</u> 3	<u>3</u> through <u>2020</u>	<u>)</u> :			
Brown Chase Clay	Coffey Doniphan Ellsworth	Grant Gray	Haskell Jackson	Linn Marshall	Meade Morris	Nemaha Neosho	Ottawa Rice	Stevens Wabaunsee
ng additional	counties were	e added for ta	ax years <u>201</u> 4	4 through 2020	<u>):</u>			
Labette	Montgomery	Sumner			V			
ng counties a	are eligible for	tax year <u>202</u> 2	<u>1</u> and <u>2022</u> :					
Cheyenne	Doniphan	Graham	Jackson	Logan	Morton	Pottawatomie	Sheridan	Wallace
Clark	Edwards	Grant	Jefferson	Lyon	Nemaha	Pratt	Sherman	Washington
Clay	Elk	Gray	Jewell	Marion	Neosho	Rawlins	Smith	Wichita
Cloud	Ellis	Greeley	Kearny	Marshall	Ness	Republic	Stafford	Wilson
Coffey	Ellsworth	Greenwood	Kingman	McPherson	Norton	Rice	Stanton	Woodson
Comanche	Finney	Hamilton	Kiowa	Meade	Osage	Rooks	Stevens	
Cowley	Ford	Harper	Labette	Miami	Osborne	Rush	Sumner	
Crawford	Franklin	Harvey	Lane	Mitchell	Ottawa	Russell	Trego	
Decatur	Geary	Haskell	Lincoln	Montgomery	Pawnee	Scott	Thomas	
Dickinson	Gove	Hodgeman	Linn	Morris	Phillips	Seward	Wabaunsee	
		C 1					-	
	Decatur Edwards Elk Gove Ag additional Brown Chase Clay Ag additional Labette Ag counties a Cheyenne Clark Clay Cloud Coffey Comanche Cowley Crawford Decatur	DecaturGreeleyEdwardsGreenwoodElkHamiltonGoveHarperAdditionalCoffeyDoniphanDoniphanClayDoniphanEllsworthEllsworthAdditionalCoffeyClayDoniphanClayEllsworthCheyenneDoniphanClarkEdwardsClayElkClayEllsCoffeyEllsworthCorancheFinneyComancheFinneyCowleyFordCrawfordFranklinDecaturGeary	DecaturGreeleyJewellEdwardsGreenwoodKearnyElkHamiltonKingmanGoveHarperKiowaAdditional counties wereadded for taBrownCoffeyGrantChaseDoniphanGrayClayEllsworthGrayAdditional counties wereadded for taBrownCoffeyGrantClayDoniphanGrayClayEllsworthGrayCounties are eligible for tax year 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