Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-148. Tax credit application.

(a) Each contributor making a contribution to a scholarship-granting organization shall complete a tax credit application with the scholarship-granting organization on a form furnished by the secretary. Each application shall include the following information:

(1) The name, address, and either the social security number or the employer identification number of the contributor;

(2) the name of the scholarship-granting organization to which the contribution is being made;

(3) the amount and type of the contribution;

(4) the date of the contribution; and

(5) any other supporting documentation that the secretary requires to review the tax credit application.

(b) Each scholarship-granting organization shall submit the completed tax credit application and supporting documentation to the secretary for review. The application, including the supporting documentation, may be filed by electronic means in a manner approved by the secretary. The scholarship-granting organization shall receive written notification from the secretary when the application is approved or denied. The scholarship-granting organization shall provide a copy of this approval or denial to the contributor that has made the contribution.

(Authorized by K.S.A. 2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97; implementing K.S.A. 2016 Supp. 72-99a07, as amended by L. 2017, ch. 95, sec. 97, and K.S.A. 2016 Supp. 79-32,265; effective Dec. 5, 2014; amended Jan. 5, 2018.)