Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-149. Quarterly reports.

Each scholarship-granting organization shall submit a quarterly report indicating the amount of contributions qualifying for tax credits. This report shall be submitted to the secretary on a form furnished by the secretary. Any quarterly report may be filed by electronic means in a manner approved by the secretary. A quarterly report shall be submitted on or before the tenth day following the end of each calendar quarter even if no qualifying contributions are received in that quarter. Each quarterly report shall include the following information:

(a) The name and either the social security number or the employer identification number of each contributor in that quarter;

(b) the amount and type of each contribution received in that quarter;

(c) the total amount of qualified tax credits based on the contributions received in that quarter;

(d) the total amount of tax credits that remain from the scholarship-granting organization's annual allocation; and

(e) any documentation that the secretary requires to support the quarterly report. (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.)