



KANSAS
PREGNANCY RESOURCE ACT TAX CREDIT

For the taxable year beginning _____, 20 ____; ending _____, 20 ____

Name of taxpayer (as shown on return)	Social Security Number or Employer ID Number (EIN)
If partner, shareholder, or member, enter name of partnership, S corporation, LLC, or LLP	Employer ID Number (EIN)
Certificate Number	
Name of Eligible Charitable Organization To Which Contributions Were Made	

PART A - COMPUTATION OF CREDIT FOR THIS TAX YEAR'S CONTRIBUTION

1. Total contributions made this year 1. _____
2. Enter your proportionate share percentage 2. _____
3. Your share of contributions (multiply line 1 by line 2)..... 3. _____
4. Authorized credit percentage 4. 70%
5. Your share of the credit for the contributions made this year (multiply line 3 by line 4) 5. _____

PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

6. Enter the amount of available carry forward from the prior year's Schedule K-94. 6. _____
7. Credit available. Enter the sum of lines 5 and 6 7. _____
8. Amount of your Kansas tax liability for this tax year after all credits, other than this credit 8. _____
9. Amount of credit allowable after this tax year. Enter the lesser of line 7 or line 8..... 9. _____

PART C - COMPUTATION OF CARRY FORWARD CREDIT

10. Subtract line 9 from line 7 and enter the result. This is the amount of credit to carry forward to next year's return. Enter this amount in next year's schedule K-94..... 10. _____

INSTRUCTIONS FOR SCHEDULE K-94

GENERAL INFORMATION

2024 House Bill 2465 provides for an income tax, privilege tax or premium tax credit for contributions made to an eligible charitable organization for taxable years commencing after December 31, 2023. The credit is 70% of the total amount of contributions made during the taxable year.

The credit shall be claimed and deducted from the taxpayer's tax liability during the tax year in which the contribution was made to an eligible charitable organization. If the amount of the credit claimed by a taxpayer exceeds the taxpayer's income, privilege or premium tax liability, such excess amount may be carried over for deduction from the taxpayer's income, privilege or premium tax liability in the next succeeding year or years, except that no such tax credit shall be carried over for deduction after the fifth tax year succeeding the tax year in which the contribution was made.

K.S.A. 74-50,227 requires the collection of certain tax incentive information for publication on a database managed by the Kansas Department of Commerce. Information collected will include the name and address, including county of the recipient receiving the benefits from the tax incentive program, the annual amount of incentive claimed, distributed, or received, qualification criteria for the incentive, and required benchmarks for continued participation in the program and progress made towards the benchmarks.

SPECIFIC LINE INSTRUCTIONS

Enter all requested information at the top of this schedule. Complete a separate K-94 schedule for each credit claimed.

PART A - COMPUTATION OF CREDIT FOR THIS TAX YEAR'S CONTRIBUTION

LINE 1 – Enter the total amount of contributions made to an eligible charitable organization.

LINE 2 – Enter your proportionate share percentage. Partners, shareholders, or members of pass-through entities, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC, or LLP. All other taxpayers, enter 100%.

LINE 3 – Multiply line 1 by line 2 and enter the result on line 3. This is your share of the contributions made and claimed as the basis for the credit this tax year.

LINE 4 – The tax credit is limited to 70% of the contribution made during this tax year.

LINE 5 – Multiply line 3 by line 4 and enter the result. This is the maximum allowable credit.

PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

LINE 6 – Enter the amount of available carry forward credit from prior year's Schedule K-94. NOTE: This does not apply for first year the credit is claimed.

LINE 7 – Enter the sum of lines 5 and 6. This is the total credit available this tax year.

LINE 8 – Enter the total Kansas tax liability for this tax year after all credits, other than this credit.

LINE 9 – Enter the lesser of the amount shown on line 7 or line 8. This is the amount of credit allowed for this tax year. Enter this amount on the appropriate line of your tax return. If line 9 is less than line 7, complete PART C.

PART C - COMPUTATION OF CARRY FORWARD CREDIT

LINE 10 – Subtract line 9 from line 7 and enter the result. This is the amount of carry forward credit to be entered on line 6 of next year's Schedule K-94.

TAXPAYER ASSISTANCE

For assistance in completing this schedule contact the Kansas Department of Revenue:

Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave
PO Box 750260
Topeka KS 66675-0260
Phone: 785-368-8222
Fax: 785-296-8989
ksrevenue.gov