

**KANSAS**  
**AGRITOURISM LIABILITY INSURANCE CREDIT**

For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
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**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the certificate issued by the Kansas Department of Wildlife, Parks and Tourism must be kept with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

**PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR’S EXPENDITURES (C Corporations only)**

1. Cost of liability insurance paid during this taxable year (C Corporations only). 1. \_\_\_\_\_
- Insurance Agent’s Name \_\_\_\_\_ Phone Number \_\_\_\_\_
- Insurance Company Name \_\_\_\_\_ Policy Number \_\_\_\_\_

*I hereby certify that the amount of liability insurance entered on line 1 above is the total amount paid during this tax year for the property that is actually utilized in the Taxpayer’s Registered Agritourism Operation and meets the eligibility requirement for claiming this credit as set out in Kansas Administration Regulation 115-40-1 et seq.*

Signature of Agent \_\_\_\_\_ Date \_\_\_\_\_

2. Credit percentage allowed. 2. 20%
3. Credit for this year’s liability insurance (multiply line 1 by line 2). 3. \_\_\_\_\_
4. Enter the amount of available carry forward from the prior year’s Schedule K-33. 4. \_\_\_\_\_
5. Total credit available for this tax year (add line 3 and line 4). 5. \_\_\_\_\_
6. Maximum credit allowable per tax year. 6. \$2,000
7. Credit for this tax year (enter the lesser of line 5 or line 6). 7. \_\_\_\_\_

**PART B – COMPUTATION OF THIS YEAR’S CREDIT (C Corporations only)**

8. Total Kansas tax liability for this year after all credits other than this credit. 8. \_\_\_\_\_
9. Agritourism liability insurance credit for this year (enter the lesser of line 7 or line 8 here and in Part I of Form K-120). 9. \_\_\_\_\_
- If line 8 is less than line 7, complete Part C.**

**PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD**

10. Subtract line 9 from line 7 and enter the result. This is the amount of carry forward available to enter on next year’s Schedule K-33. 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-33

## GENERAL INFORMATION

K.S.A. 32-1438 and 32-1438a provides for an income tax credit equal to 20% of the cost of liability insurance paid by a registered agritourism operator who operates an agritourism activity. The maximum credit allowed is \$2,000 per tax year. An agritourism business must register with the Kansas Department of Wildlife, Parks and Tourism and receive a certificate of eligibility to claim this income tax credit.

Registered agritourism businesses who begin operating on or after July 1, 2004 may claim this credit for the first five taxable years the agritourism business is open.

If the credit exceeds the taxpayer's income tax liability for the tax year, the excess credit may be carried forward to the next succeeding year or years until the total amount of tax credit has been used, except that no credit may be carried over for deduction after the third taxable year succeeding the taxable year in which the credit is earned.

For tax year 2013, and all tax years thereafter, new credits shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C Corporations). New credits are not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

Carry Forward of Unused Credits: If this credit was earned prior to tax year 2013 and a carry forward credit remains available to a taxpayer, that taxpayer may continue to claim that credit. However, that carry forward credit shall be subject to limitations and requirements in place at the time the credit was earned.

## SPECIFIC LINE INSTRUCTIONS



**IMPORTANT:** An agritourism business must be registered with the Kansas Department of Wildlife, Parks and Tourism to be eligible for this tax credit.

Complete all information at the top of the schedule.

### PART A – COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S EXPENDITURES

**LINE 1 (C Corporations only)** – Enter total amount paid for liability insurance during this tax year as a direct expense of operating an agritourism operation registered with Kansas Department of Wildlife, Parks and Tourism. Your insurance agent must certify that the liability insurance meets the eligibility criteria for claiming this credit as set out in Kansas Administrative Regulation 115-40-1 *et seq.*, specifically that the amount entered on line 1:

- 1) was paid during this tax year;
- 2) is limited to only the parcel(s) of real property employed in the agritourism operation; and,
- 3) is the cost of specific liability insurance for the agritourism operation that is in addition to existing liability insurance coverage.

**LINE 2** – The credit amount is 20% of the cost of liability insurance paid by a registered agritourism operator during the tax year.

**LINE 3** – Multiply line 1 by line 2, and enter the result. This is the credit available for this year's expenditures.

**LINE 4** – Enter the amount of any credit carry forward from a prior year's Schedule K-33. (There will not be an entry on this line in the first year.)

**LINE 5** – Add line 3 and line 4. This is the total credit available for this tax year.

**LINE 6** – The maximum credit allowable for any tax year is \$2,000.

**LINE 7** – Enter the lesser of line 5 or line 6. This is the credit for this tax year.

### PART B – COMPUTATION OF THIS YEAR'S CREDIT

**LINE 8** – Enter your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 9** – Enter the lesser of line 7 or line 8. Enter amount here and in Part I of Form K-120.

**If line 8 is LESS than line 7, complete Part C.**

### PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

**LINE 10** – Subtract line 9 from line 7. Do not enter an amount less than zero. This is the carry forward credit available to enter on next year's Schedule K-33.



**IMPORTANT:** Do not send enclosures with this credit schedule. Keep a copy of the certificate issued by Kansas Department of Wildlife, Parks and Tourism with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary to verify your tax credit.

## TAXPAYER ASSISTANCE

For information and assistance regarding the establishment or operation of an agritourism activity contact:

Kansas Department of Wildlife, Parks and Tourism  
1020 S Kansas Avenue  
Topeka, KS 66612

Phone: 785-296-1847  
Website: [kdwpt.state.ks.us](http://kdwpt.state.ks.us)

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 66699-0260  
Phone: 785-368-8222  
Fax: 785-291-3614

Additional copies of this credit schedule and other tax forms are available from our website at: [ksrevenue.org](http://ksrevenue.org)