



Kansas City Kansas  
Community College



## NEW Kansas Community College Capital Improvement Tax Credit

All portions of the form must be completed unless noted otherwise

### Who

Kansas Income Taxpayers, Kansas Premium Taxpayers, and Kansas Privilege Taxpayers.

### When

Effective on and after July 1, 2022, and prior to December 31, 2025.

### Purpose

A tax credit shall be allowed for any taxpayer that contributes to a community college located in Kansas for capital improvements, deferred maintenance, or the purchase of technology and equipment.

### Tax Credit Amount

The credit is 60 percent of the total amount contributed during the taxable year by the taxpayer to a community college located in Kansas.

### Tax Credit Limitation

In no event shall the total amount of credits allowed for taxpayers who contribute to any one such community college exceed \$250,000 in any one tax year. Community Colleges are also capped at awarding a maximum of \$500,000 in total from their college. A statewide cap on the amount of credits that are available to be awarded is \$5,000,000. *If the amount of credit exceeds the taxpayer's tax liability, the remaining credit is not allowed to carryover or to be refunded.* Kansas Community Colleges have determined to be eligible for this credit that the minimum donation for which a credit will be offered will be \$1,000.

### How to Claim the Tax Credit

Qualified taxpayers who have made a contribution to a community college on or after July 1, 2022 will be required to file the appropriate tax return electronically and follow the proper steps in preparation of their tax return to claim the credit as directed to on the Kansas Department of Revenue website.

### Contributor Information

Name of Contributor: \_\_\_\_\_ SSN or EIN: \_\_\_\_\_

Contributor Type (Check one box only)

- ☐ Individual ☐ Corporation (Non Pass through) ☐ Pass through ☐ Not for Profit  
☐ Fiduciary ☐ Privilege ☐ Insurance

\*Number of Shareholders, Partners, or Members: \_\_\_\_\_

\*For Pass through entities only



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### **Contributor Contact Information:**

Contact Person: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

### **Address Information**

Address: \_\_\_\_\_ Address Line 2: \_\_\_\_\_

City: \_\_\_\_\_ County (KS residents only): \_\_\_\_\_

State (ignore if outside the U.S.): \_\_\_\_\_ Zip Code: \_\_\_\_\_ Country: \_\_\_\_\_

### **Contribution Information**

Type of Contribution (Check one only):

☐ Cash/Check ☐ Stocks/Bonds: ☐ Personal Property

☐ Real Estate: Amount/Value of Contribution: \$\_\_\_\_\_

Date of Contribution: \_\_\_\_\_

Fund Name: \_\_\_\_\_

Project Name: \_\_\_\_\_

\*Your Tracking: \_\_\_\_\_

Optional, for you to use to track your contributions

Documentation Type: \_\_\_\_\_

Please Return this from to Mary Hurla Spangler: [mspangler@kckcc.edu](mailto:mspangler@kckcc.edu) or mail to:

KCKCC Foundation | 7250 State Avenue, Suite 3500  
Kansas City, Kansas 66112 | 913-288-7161

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