

**Kansas  
COMMUNITY COLLEGE AND  
TECHNICAL COLLEGE CONTRIBUTION CREDIT**

K-84  
Attach  
195022



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)

Name of community college or technical college to which contribution was made: \_\_\_\_\_

Tax Credit Certificate Number: \_\_\_\_\_

**PART A - COMPUTATION OF CREDIT**

- 1. Total amount of cash contributed to a Kansas Community College or Technical College this tax year... 1. \_\_\_\_\_
- 2. Maximum percentage allowed ..... 2. 60%
- 3. Maximum allowable credit for this tax year. Multiply line 1 by line 2..... 3. \_\_\_\_\_
- 4. Proportionate share percentage (see instructions)..... 4. \_\_\_\_\_
- 5. Your share of the credit for this year's contribution. Multiply line 3 by line 4 ..... 5. \_\_\_\_\_

**PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**

- 6. Enter your total Kansas tax liability for this tax year after all credits, other than this credit..... 6. \_\_\_\_\_
- 7. Amount of credit allowable this tax year (enter the lesser of line 5 or line 6) ..... 7. \_\_\_\_\_  
Enter this amount on the appropriate line of Form K-40, K-41, K-120, K-120S, or K-130.

# INSTRUCTIONS FOR K-84

## GENERAL INFORMATION

K.S.A. 79-32,261 provides for a 60% income, privilege or premiums tax credit for contributions made on and after July 1, 2022 by any taxpayer who contributes to a Community College or Technical College located in Kansas for capital improvements for deferred maintenance or the purchase of technology or equipment. This tax credit is applicable for tax year 2022 for any contributions made on and after July 1, 2022, and for tax years 2023, 2024, 2025, and 2026 for any contributions made during the entire tax year. When a taxpayer contributes to a Kansas Community College or a Technical College, the taxpayer will receive a Tax Credit Certificate containing a certificate number.

If the amount of the credit allowed for a taxpayer who contributes to a community college or a technical college located in Kansas exceeds the taxpayer's Kansas income tax liability, such excess amount shall be lost.

Community College means a community college established under the provisions of the community college act. The following list of colleges fall under the "community college" definition:

- Allen Community College
- Barton Community College
- Butler Community College
- Cloud County Community College
- Coffeyville Community College
- Colby Community College
- Cowley Community College
- Dodge City Community College
- Fort Scott Community College
- Garden City Community College
- Highland Community College
- Hutchinson Community College
- Independence Community College
- Johnson County Community College
- Kansas City Kansas Community College
- Labette Community College
- Neosho County Community College
- Pratt Community College
- Seward County Community College

Technical College means a technical college as designated pursuant to K.S.A. 72-4472, 72-4473, 72-4474, 72-4475 and 72-4477, and amendments thereto. The following list of colleges fall under the "technical college" definition:

- Flint Hills Technical College
- Manhattan Area Technical College
- North Central Kansas Technical College
- Northwest Kansas Technical College
- Wichita State University Campus of Applied Sciences and Technology
- The Institute of Technology at Washburn University

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

### **PART A - COMPUTATION OF CREDIT**

Enter all requested information at the top of this schedule.

**LINE 1** – Enter the total amount contributed on and after July 1, 2022 to a Community College or Technical College located in Kansas for capital improvements, deferred maintenance or the purchase of technology or equipment.

**LINE 2** – This percentage (60%) determines the maximum credit allowable by law.

**LINE 3** – Multiply line 1 by line 2 and enter the result. This is the maximum credit allowable.

**LINE 4** – Enter your proportionate share percentage.

#### **Pass-through entities that HAVE NOT elected to be taxed at the entity level**

Partners, shareholders or members, enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP.

#### **Pass-through entities that HAVE elected to be taxed at the entity level**

Electing pass-through entity, enter the percentage that represents the proportionate share of all "electing pass-through entity owners". Partners, shareholders or members that are NOT "electing pass-through entity owners" (i.e. other pass-through entities and C corporations), enter the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP.

**All other taxpayers, enter 100%.**

**LINE 5** – Multiply line 3 by line 4. This is your share of the total credit for the amount contributed this year.

### **PART B - COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR**



**LINE 6** – Enter the amount of your Kansas tax liability for this tax year after all credits other than this credit.

**LINE 7** – Enter the lesser of line 5 or line 6. Enter this amount on the appropriate line of Form K-40, K-41, K-120, K-120S or K-130.

**IMPORTANT:** Do not send any enclosures with this schedule. A copy of the approved Department of Revenue tax credit certificate must be kept with your records. The Department of Revenue reserves the right to request additional information as necessary.

## 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 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.gov](http://ksrevenue.gov)