

KANSAS
PREGNANCY RESOURCE ACT
CONTRIBUTOR APPLICATION

Contributor (Taxpayer) Name		Taxpayer Identification Number (EIN / SSN)		
Spouse Name		Spouse Identification Number (EIN / SSN)		
Mailing Address of Contributor	City	County	State	Zip
Telephone Number for Contributor	Email Address for Contributor			
Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Pass through entity <input type="checkbox"/> Financial Institution <input type="checkbox"/> Insurance Company				
Date of Contribution	Amount of Contribution \$	Type of Contribution: cash, check, credit card, money order, cashier's check		<input type="checkbox"/> Check box if the Contribution will be made at a later date. (See instructions)
Name of Eligible Charitable Organization				
Mailing Address of Eligible Charitable Organization	City	County	State	Zip
Contact Person for Eligible Charitable Organization	Telephone Number of Eligible Charitable Organization			
Email Address for Contact Person for the Eligible Charitable Organization				

CERTIFICATION**Certification by Donor**

☐ I hereby certify to the Kansas Department of Revenue that the contribution above has been made during this calendar year. I understand if the contribution is not made within 90 days of the pledge to contribute, the allocation of the credit for this contribution pledge shall be canceled and returned to the Kansas Department of Revenue.

Signature of Taxpayer / Contributor _____ Date _____

Certification by Eligible Charitable Organization

☐ I hereby certify that on the date above, this eligible charitable organization received the contribution as noted or the pledge of a contribution to be made.

Signature of Executive Director _____ Date _____

- Donations must be made using cash, check or debit/credit card.
- Donations made through a donor advised fund are not eligible for the credit.
- The year in which the credit can be used is based on the year the contribution was made. For example, if you make a contribution on 12-31-2024, you will claim the credit on your 2024 tax return.
- When the annual amount of \$10,000,000 is reached, no more credits will be approved.
- Ensure that appropriate boxes are checked and signatures and dates for both parties are completed.

INSTRUCTIONS FOR SCHEDULE K-96

GENERAL INFORMATION

2024 HB 2465 establishes the Pregnancy Resource Act effective July 1, 2024. For tax years commencing after December 31, 2023, a credit shall be allowed against the income, privilege or premium tax liability, in an amount equal to 70% of the total amount contributed during the taxable year by a taxpayer to an eligible charitable organization.

Prior to claiming a tax credit on the tax return, a taxpayer shall apply for a tax credit by completing, signing, and dating this form and submitting to the eligible charitable organization with the contribution. The eligible charitable organization will then sign, date and submit the completed application to the Kansas Department of Revenue through the web application specifically designed for this tax credit program. Within 30 days of receipt of this application, the Department will allocate a credit based on the contribution made or to be made as certified by the contributor. If the contributor is pledging a contribution at the time the application is submitted to the eligible charitable organization rather than actually making a contribution, the contributor will need to indicate by checking the box that provides the contribution will be made at a later date.

Contributions can be made by cash, check, credit card, money order, or cashier's check and must be made by the end of the calendar year. Should a contributor submit an application to an eligible charitable organization with a promise or pledge to make a contribution, the applicable amount of credit associated with that pledge shall reduce the amount of tax credits that may be issued within any one calendar year and shall also go towards the limitation of \$5 million per eligible charitable organization per tax year for that particular eligible charitable organization to whom the pledge was made. A contribution must be received by the eligible charitable organization within 90 days of the date the contributor made the pledge or by end of the calendar year, whichever is earlier. If the contribution is not received within the 90 days, the credit amount that has been allocated based on the contributor's pledge shall be canceled and returned to the Kansas Department of Revenue for reallocation.

If a contribution has been made, the following documentation will need to accompany the application:

Cash - Legible receipt from the eligible charitable organization which indicates the name and address of the eligible charitable organization; name, address, and telephone number of the contributor; amount of the cash contribution and the date the contribution was received; and signature of a representative of the eligible charitable organization receiving the contribution.

Check - A copy of the original check and a receipt from the eligible charitable organization including the same information required of a cash contribution.

Credit Card - Legible credit card transaction receipt with the name and address of the eligible charitable organization; name, address, and telephone number of the contributor; amount and the date the contribution was received; signature of a representative of the eligible charitable organization receiving the contribution. Receipts should have the credit card account number blacked out.

Money Order or Cashier's Check - Legible copy of the money order or cashier's check with the name and address of the eligible charitable organization, name, address and telephone number of the contributor, amount of the contribution and the date the contribution was received; and signature of a representative of the eligible charitable organization receiving the contribution.

The total amount of tax credits allowed for contributions to a single eligible charitable organization cannot exceed \$5 million per tax year. The aggregate amount of tax credits claimed may not exceed \$10 million per tax year. The Department shall allocate credits based on the contribution made and the allocation limitations within 30 days of the submittal of the application.

A certificate will be issued to each contributor upon receipt of the application and contribution. This certificate will be available for download by the eligible charitable organization through the web application. The eligible charitable organization will be responsible for ensuring the tax credit certificate is given (emailed, mailed or other) to the contributor.

Pass through entities must provide a list of all shareholders/partners/members names, SSN/EIN and percentage of ownership. Should the pass-through entity have an executed agreement that provides the tax credit shall be apportioned differently than the percentage of ownership, please provide those alternative percentages for each shareholder/partner/member and the applicable SSN/EIN of each along with a copy of the agreement.

TAXPAYER ASSISTANCE

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

Office of Policy and Research
109 SW 9th Street
P.O. Box 3506

Phone: 785-368-8222
Fax: 785-296-8989

Additional copies of this application and other tax forms are available from our website at: **ksrevenue.gov**