K-96
(Rev. 4-7-26)

KANSAS
PREGNANCY RESOURCE ACT
CONTRIBUTOR APPLICATION

195926
Attach

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: ☐ Individual ☐ Corporation ☐ Pass-through entity ☐ Financial Institution ☐ Insurance Company

Date of Contribution	Amount of Contribution	Type of Contribution:
	$	☐ Cash / Credit Card / Check ☐ Stocks / Bonds ☐ Personal Property ☐ Real Property

Name of Eligible Charitable Organization		☐ Check box if the Contribution will be made at a later date. (See instructions)		
Pregnancy Service Center Inc. of Salina, KS				
Mailing Address of Eligible Charitable Organization	City	County	State	Zip
1101 E Republic Ave	Salina	Saline	KS	67401
Contact Person for Eligible Charitable Organization	Telephone Number of Eligible Charitable Organization			
Lydia Brundage	785-823-1484 ext. 216			
Email Address for Contact Person for the Eligible Charitable Organization				
lydia@pscsalina.com				

CERTIFICATION

Certification by Donor

☐ I hereby certify to the Kansas Department of Revenue that the above referenced contribution was 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 made through a donor advised fund are not eligible for the credit.
- The tax credit shall be claimed in the tax year the contribution was made.
- 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

K.S.A. 79-32,316; 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 a complete 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, cashier's check, stocks/bonds, personal property, or real property 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.

Stocks or Bonds: Proof of documentation is the transfer from the contributor to the eligible charitable organization indicating the name of the stock/bond, the number of shares and the date of donation. Stocks/bonds contributed shall be valued at the average stock/bond price ((Hi trade price + Low trade price)/2) on the date of transfer. For example: eligible charitable organization receives 100 shares of XYZ Corporation at $30/share on 1/31/24 ((High price of $40 + low price of $20)/2). Total value contributed to the eligible charitable organization would be $3,000 (100 shares x $30/share). The gift of a properly endorsed stock certificate is completed on the date of mailing or other delivery to the eligible charitable organization. If the taxpayer delivers the certificate to a bank or broker acting as an agent, for transfer into the name of the organization, the date of the contribution is the date the stock is transferred on the books of the issuing entity.

Personal Property Items: Proof of documentation includes a copy of an invoice showing the cost to the contributor or current fair market value, whichever is less. (Fair market value is the price the property would sell for on the open market.) Personal property items contributed and tax credits calculated shall be valued at the lesser of its fair market value or cost to the contributor and may include costs incurred in making the contribution, but shall exclude sales tax and profit margin.

Real Estate Donations: Proof of documentation must be a copy of title deed or policy, as well as a copy of at least two (2) appraisals. Contributions of real estate are allowable for tax credit only when title thereto is in fee simple absolute and is clear of any encumbrances or liens. The amount of contribution/tax credit allowable shall be based upon the lesser of two current independent appraisals conducted by state licensed appraisers.

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
Topeka, KS 66601

Phone: 785-296-8042
Fax: 785-296-7928

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