

K-81

(Rev. 9/13)

KANSAS ENVIRONMENTAL COMPLIANCE CREDIT

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)

1. Enter the total amount of the "qualified expenditures" made this tax year (C Corporations only). 1. _____
 2. Enter the amount of available carry forward credit from the prior year's Schedule K-81. 2. _____
 3. Total credit available this tax year (add lines 1 and 2). 3. _____
 4. Amount of your Kansas tax liability for this tax year after all credits, other than this credit. 4. _____
 5. Amount of credit allowable this tax year (enter the lesser of lines 3 or 4).
Enter this amount on the appropriate line of Form K-40, Form K-41 or Form K-120. 5. _____
- If line 5 is less than line 3, complete line 6.**
6. Amount of credit to carry forward to next year's Schedule K-81 (subtract line 5 from line 3).
Enter this amount on the "available carry forward" line of next year's Schedule K-81. 6. _____

GENERAL INFORMATION

K.S.A. 79-32,222 provides a tax credit for tax years beginning after December 31, 2006 against the Kansas income tax liability equal to the amount of a taxpayer's "qualified expenditures" for an existing refinery to comply with environmental standards. To qualify, a taxpayer shall apply to the Secretary of Health and Environment for a "certificate of compliance" that the costs were incurred to comply with environmental standards or requirements as specified in K.S.A. 79-32, 222 subsection (a). If the credit allowed exceeds the tax liability in any one taxable year, the excess may be carried forward until used, except that no credit shall be carried over for deduction after the fourth taxable year succeeding the year in which the costs are incurred.

NEW! 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 shall no longer be 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.

Qualified expenditures means expenditures which the secretary of health and environment certifies to the director of taxation are required for an existing refinery to comply with environmental standards or requirements established pursuant to federal statute or regulation, or state statute or rules and regulation, adopted after December 31, 2006.

Refinery is an industrial process plant, located in this state, where crude oil is processed and refined into petroleum products.

TAXPAYER ASSISTANCE

Direct your questions about qualifying for this credit to:

Kansas Department of Health & Environment
1000 SW Jackson, Suite 540
Topeka, KS 66612
Phone: (785) 296-1500
Web site: kdheks.gov

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

Tax Operations
Docking State Office Building, 1st Floor
915 SW Harrison St.,
Topeka, KS 66612-1588
Phone: (785) 368-8222
Web site: ksrevenue.org