K-76
(Rev. 7/16)

KANSAS
SINGLE CITY PORT AUTHORITY CREDIT

For the taxable year beginning, _____ , 20 _____ ; ending _____ , 20 _____.

Name of taxpayer (as shown on return)	Employer ID Number (EIN)
Name of parent corporation	Employer ID Number (EIN)

Enter the date(s) and amount(s) of payments made to retire indebtedness authorized by a single city port authority established prior to January 1, 2002. If additional space is needed, enclose a separate schedule. This credit is applicable to C corporations only.

Date of Payment	Amount	Date of Payment	Amount
Total amount of payments made this tax year as itemized in this table. Enter this amount on the applicable line of Form K-120 for nonrefundable credits.			

GENERAL INFORMATION

K.S.A. 79-32,212 created an income tax credit in an amount equal to 100% of the amount attributable to the retirement of indebtedness authorized by a single city port authority established before January 1, 2002. Upon certification by Secretary of Revenue of the amount of the credit to the Director of Accounts and Reports, a warrant for the amount of the credit will be issued. Such payment is deemed to be a capital contribution. The total of all credits allowed cannot exceed $500,000 for any one fiscal year. The credit is available for taxable years 2002 through 2021.

For tax year 2013, and all tax years thereafter, this credit shall be available to only corporations that are subject to the Kansas corporate income tax (i.e., C corporations).

This credit is not available to individuals, partnerships, S corporations, limited liability companies, and other pass-through entities.

TAXPAYER ASSISTANCE

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

By mail
Tax Operations
Docking State Office Building
915 SW Harrison St.
Topeka, KS 66612-1588

Walk-in
Taxpayer Assistance Center
Scott Office Building
120 SE 10th Ave.
Topeka, KS

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.org**