

# K-72

(Rev. 8/11)

# KANSAS LAW ENFORCEMENT TRAINING CENTER 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)

## PART A – COMPUTATION OF CREDIT

1. Total amount of cash contributed to the Kansas Law Enforcement Training Center this tax year. 1. \_\_\_\_\_
2. Maximum percentage allowed. 2. 50%
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 investment (multiply line 3 by line 4). 5. \_\_\_\_\_

## PART B – COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

6. Amount of available carry forward from the prior year's Schedule K-72. 6. \_\_\_\_\_
7. Total credit available this tax year (add lines 5 and 6). 7. \_\_\_\_\_
8. Amount of your Kansas tax liability for this year after all credits other than this credit. 8. \_\_\_\_\_
9. Amount of credit allowable this tax year (enter the lesser of line 7 or line 8). 9. \_\_\_\_\_  
Enter this amount on the appropriate line of Form K-40, K-41, or Form K-120.

**If line 9 is less than line 7, complete PART C.**

## PART C – COMPUTATION OF CREDIT CARRY FORWARD

10. Amount of credit to carry forward to next year's Schedule K-72 (subtract line 9 from line 7). 10. \_\_\_\_\_

# INSTRUCTIONS FOR SCHEDULE K-72

## GENERAL INSTRUCTIONS

K.S.A. 79-32,242 provides for a 50% tax credit for tax years commencing after December 31, 2005, against the income tax liability of a "business firm" for cash contributed to the Kansas Law Enforcement Training Center (KLETC). The purpose of which is the providing of programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of such officers pursuant to K.S.A. 74-5607a, and amendments thereto.

In no event shall the total amount of credits allowed in any one tax year exceed the amount of money the director of police training at the Kansas law enforcement training center has certified is necessary to provide such continuing education and training programs and courses of instruction for the fiscal year following such tax year. Certification shall be submitted to the secretary of revenue prior to the commencement of the applicable tax year.

The credit allowed shall be deducted from the taxpayer's income tax liability for the taxable year in which the contributions are made. If the amount of the credit allowed by this section exceeds the taxpayer's income tax liability for such taxable year, such excess may be carried over for credit in the same manner in the succeeding taxable years until the total amount of the credit is used.

'**Business firm** means any business entity authorized to do business in the state of Kansas which is subject to the state income tax imposed by the Kansas income tax act and any individual subject to the state income tax imposed by the Kansas income tax act.

## SPECIFIC LINE INSTRUCTIONS

Enter all information as required at the top of the schedule.

### PART A - COMPUTATION OF CREDIT

**LINE 1** – Enter total amount of cash contributed to the KLETC this tax year for the purpose of providing programs and courses of instruction for full-time police officers and law enforcement officers designed to fulfill the continuing education and training requirements of such officers.

**LINE 2** – This percentage (50%) determines the maximum credit allowable by law.

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

**LINE 4** – Partners, shareholders or members: 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 and enter result. This is your share of the total credit for the amount invested this year.

### PART B —COMPUTATION OF TOTAL CREDIT CLAIMED THIS TAX YEAR

**LINE 6** – Enter the carry forward amounts available from prior year's K-72 schedules.

**LINE 7** – Add lines 5 and 6 and enter the result.

**LINE 8** – Enter your total Kansas tax liability for this tax year after all credits, other than this credit.

**LINE 9** – Enter the lesser of lines 7 or 8 here and on the appropriate line of Form K-40, K-41, or K-120.

### PART C —COMPUTATION OF CARRY FORWARD CREDIT

**LINE 10** – Subtract line 9 from line 7 and enter result. This amount cannot be less than zero. Enter this amount on next year's Schedule K-72.



**IMPORTANT:** Do not send any enclosures with this schedule, however keep copies of important documentation with your records. The Kansas Department of Revenue reserves the right to request additional information as necessary.

## TAXPAYER ASSISTANCE

Questions about the KLETC and contributions thereto should be addressed to:

Kansas Law Enforcement Training Center  
P.O. Box 647  
Hutchinson, KS 67504-0647

Phone: (620) 694-1400  
Web site: [www.kletc.org](http://www.kletc.org)

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

Tax Operations  
Docking State Office Building  
915 SW Harrison St., 1<sup>st</sup> Floor  
Topeka, KS 66625-2007

Phone: (785) 368-8222  
Web site: [ksrevenue.org](http://ksrevenue.org)