

# K-56

(Rev. 9/09)

# KANSAS CHILD DAY CARE ASSISTANCE 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 – CHILD DAY CARE INFORMATION

- Location of child day care facility:  
Number & Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_
- Enter the Kansas day care license or registration number:  
\_\_\_\_\_
- Is the day care facility (check one):  
 Paid by you     Located by you     Established & owned by you
- Enter the date you began paying for or providing child day care services in Kansas at this facility: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- If you own and operate the facility:
  - Was the facility established in conjunction with other taxpayers?  No  Yes If yes, how many \_\_\_\_\_
  - 1) Enter the average number of your employees' dependents cared for: \_\_\_\_\_
  - 2) If the answer to 5(a) is yes, enter the average number of employees' dependents cared for from other taxpayers listed in 5(a): \_\_\_\_\_
  - 3) Enter the average number of non-employees' dependents cared for at this facility: \_\_\_\_\_

## PART B – COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY

Complete PART B if you established and operated this child day care facility this tax year.

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| 6. Amount spent in Kansas during this taxable year. Enclose schedule.  | 6. _____            |
| 7. Amount received from employees or other sources, if any. Enclose schedule.  | 7. _____            |
| 8. Net amount spent. Subtract line 7 from line 6. This amount cannot be less than zero.  | 8. _____            |
| 9. Credit percentage allowed in initial year.  | 9. <u>50%</u>       |
| 10. Amount of credit subject to limitation. Multiply line 8 by line 9.   | 10. _____           |
| 11. Maximum amount of credit allowable in initial year.  | 11. <u>\$45,000</u> |
| 12. Amount of credit allowable for expenditures made this year. Line 10 or line 11, whichever is less.   | 12. _____           |
| 13. Enter your proportionate share percentage. See instructions.   | 13. _____           |
| 14a. Your share of the credit for the amount contributed this year. Multiply line 12 by line 13 and enter result: _____. Multiply the amount on line 14a by 90% (.90) and enter on line 14b.                                   | 14b. _____          |
| <i>If you are filing Form K-120, enter the amount on line 14b in Part I of K-120. If you are filing Form K-130, enter this amount on the appropriate line of K-130. DO NOT complete lines 15a through 17 of this schedule.</i> |                     |
| 15a. Amount of your Kansas tax liability for this tax year to be applied against this credit (Form K-40 and K-41 filers only): _____. Multiply amount on line 15a by 90% (.90) and enter result on line 15b.                   | 15b. _____          |
| 16. Amount of credit this tax year. Line 14b or line 15b, whichever is less. Enter here and on appropriate line of Form K-40 or Form K-41.   | 16. _____           |
| 17. Excess of credit to be refunded. Subtract line 16 from line 14b. Enter here and on appropriate line of Form K-40 or Form K-41.   | 17. _____           |

## PART C – COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICE

Complete PART C if you purchased child day care services, located child day care services for your organization, or for years subsequent to the initial year, you established and operated this child day care facility.

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| 18. Amount spent in Kansas during this taxable year. Enclose schedule.   | 18. _____           |
| 19. Amount received from employees or other sources, if any. Enclose schedule.   | 19. _____           |
| 20. Net amount spent. Subtract line 19 from line 18. This amount cannot be less than zero.   | 20. _____           |
| 21. Credit percentage allowed.   | 21. <u>30%</u>      |
| 22. Amount of credit subject to limitation. Multiply line 20 by line 21.   | 22. _____           |
| 23. Maximum amount of credit allowable.  | 23. <u>\$30,000</u> |
| 24. Amount of credit allowable for expenditures made this year. Line 22 or line 23, whichever is less.   | 24. _____           |
| 25. Enter your ownership percentage. See instructions.   | 25. _____           |
| 26a. Your share of the credit for the amount contributed this year. Multiply line 24 by line 25 and enter result: _____. Multiply the amount on line 26a by 90% (.90) and enter on line 26b.                                   | 26b. _____          |
| <i>If you are filing Form K-120, enter the amount on line 26b in Part I of K-120. If you are filing Form K-130, enter this amount on the appropriate line of K-130. DO NOT complete lines 27a through 29 of this schedule.</i> |                     |
| 27a. Amount of your Kansas tax liability for this tax year to be applied against this credit (Form K-40 and K-41 filers only): _____. Multiply amount on line 27a by 90% (.90) and enter result on line 27b.                   | 27b. _____          |
| 28. Amount of credit this tax year. Line 26b or line 27b, whichever is less. Enter here and on appropriate line of Form K-40 or Form K-41.   | 28. _____           |
| 29. Excess of credit to be refunded. Subtract line 28 from line 26b. Enter here and on the appropriate line of Form K-40 or Form K-41.   | 29. _____           |

# INSTRUCTIONS FOR SCHEDULE K-56

## GENERAL INFORMATION

K.S.A. 79-32,190 provides an income or privilege tax credit if, during the taxable year, the taxpayer:

- pays for child day care services for its employees, OR
- locates child day care services for its employees, OR
- provides facilities and necessary equipment for child day care services to its employees.

In order to receive a credit or refund, the child day care facility or provider must be licensed or registered pursuant to Kansas law.

The amount of credit is based on the amount spent by the taxpayer LESS any contribution from its employees or any other source(s). Any approved credit that exceeds the taxpayer's tax liability for the tax year will be refunded.

The amount of allowable credit is as follows:

### TAXPAYER PROVIDES FACILITIES AND NECESSARY EQUIPMENT FOR CHILD DAY CARE SERVICES (INITIAL YEAR)

Fifty percent (50%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the initial tax year in which a facility providing child day care services is established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer's employees. The amount of credit in the initial year may not exceed \$45,000 for any taxpayer. (Complete lines 6 through 15 or 17, as applicable.)

### TAXPAYER PAYS FOR OR LOCATES CHILD DAY CARE SERVICES

Thirty percent (30%) of the net amount spent by the taxpayer during the tax year for child day care services purchased in Kansas to provide care for the dependent children of the taxpayer's employees or for the service of locating child day care services for the taxpayer's employees. The credit may not exceed \$30,000 for any taxpayer during any taxable year. (Complete lines 18 through 27 or 29, as applicable for your type of return.)

### TAXPAYER PROVIDES THE FACILITY AND NECESSARY EQUIPMENT FOR CHILD DAY CARE SERVICES (SUBSEQUENT YEARS)

Thirty percent (30%) of the net amount spent by the taxpayer or by the taxpayer in conjunction with other taxpayers during the years subsequent to the initial year in which a facility providing child day care services was established and operated by those taxpayers in Kansas for use primarily by the dependent children of the taxpayer's employees. The credit in the years subsequent to the initial year may not exceed \$30,000 for any taxpayer during any taxable year. (Complete lines 18 through 29.)

## SPECIFIC LINE INSTRUCTIONS

Complete a separate Schedule K-56 for each child day care facility in Kansas.

### PART A —CHILD DAY CARE INFORMATION

**LINES 1 through 5:** Complete all applicable lines. This information determines the amount of your credit. In answering 5(b), use an average number as of the last day of each month in the taxable year.



Be sure to keep a copy of the following information with your records as KDOR (Kansas Department of Revenue) reserves the right to request additional information as necessary.

- A list of names and addresses for the number of taxpayers reported on line 5(a).
- A schedule supporting the average number of employees reported on line 5(b).

### PART B COMPUTATION OF CREDIT FOR ESTABLISHING AND OPERATING A DAY CARE FACILITY

**LINES 6 through 17:** Complete lines 6 through 17 if you established and operated a child day care facility this taxable year.

#### Partnerships and S Corporations

Partners, shareholders or members: Enter on line 13 the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

### PART C COMPUTATION OF CREDIT FOR PURCHASING OR LOCATING CHILD DAY CARE SERVICE

**LINES 18 through 29:** Complete lines 18 through 29 if you purchased or located child day care services for your employees, or established and operated this child day care facility in a year **prior to** this taxable year.

#### Partnerships and S Corporations

Partners, shareholders or members: Enter on line 25 the percentage that represents your proportionate share in the partnership, S corporation, LLC or LLP. All other taxpayers: Enter 100%.

## TAXPAYER ASSISTANCE

For assistance in completing Schedule K-56 contact:

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

Phone: (785) 368-8222  
Hearing Impaired TTY: (785) 296-6461

Kansas tax forms are available from our office or on our web site: [www.ksrevenue.org](http://www.ksrevenue.org)