

KANSAS
RESEARCH AND DEVELOPMENT CREDIT WORKSHEET



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)
<input type="checkbox"/> Mark this box if Credit has been transferred	Name of Transferee:	

PART A – COMPUTATION OF CREDIT

1. Research and development expenditures for the current year 1. _____
2. Research and development expenditures for the
 - a. First preceding taxable year 2a . _____
 - b. Second preceding taxable year 2b. _____
3. Total (add lines 1, 2a and 2b)..... 3. _____
4. Average expenditures over the past three years (divide line 3 by 3). 4. _____
5. Expenditure amount eligible for credit (subtract line 4 from line 1; cannot be less than zero)..... 5. _____
6. Total Research and Development credit (multiply line 5 by 10% (.10). Enter this amount on line 1 of the K-53)..... 6. _____

GENERAL INSTRUCTIONS

Who should complete this form?

- Anyone claiming the credit that is not the result of a transfer.
- Anyone that has transferred the credit.

Line 1. Enter the total amount of research and development expenditures for the current year.

Line 2. Enter the amount of research and development expenditures for the preceding two years. On line 2a enter expenditures for the first preceding taxable year. On line 2b enter expenditures for second preceding taxable year, if applicable. If none, enter \$0.

Line 3. Add lines 1, 2a, and 2b, and enter the total.

Line 4. Divide line 3 by 3 and enter the result. This is your average expenditure over the last three years.

Line 5. Subtract line 4 from line 1 and enter the result. The result cannot be less than \$0. This is the amount of expenditures that are eligible for credit.

Line 6. Multiply line 5 by 10 percent (.10) and enter the result. Note: When claimed on a taxpayer's tax return the amount of credit allowable in any one taxable year is limited to 25% of the total amount of the current tax year credit, plus any applicable carry forward. The amount of any remaining unused credit may be carried forward until the total amount of the credit is used.

TAXPAYER ASSISTANCE

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

Scott Office Building 120 SE 10th Ave
PO Box 750260
Topeka KS 66699-0260
Phone: 785-368-8222
Fax: 785-296-8989

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