Policy & Research
915 SW Harrison St
Topeka KS 66612-1588

Phone: 785-296-3081
FAX: 785-296-7928
www.ksrevenue.org

Nick Jordan, Secretary
Richard Cram, Director

Department of Revenue

Sam Brownback, Governor

NOTICE 12-04

CREDITS AND SUBTRACTION MODIFICATION REPEALED

Credits Repealed

During the 2012 Legislative Session House Bill 2117 was passed and signed into law. Beginning in tax year 2013, certain credits are repealed. After tax year 2012 the credits listed below will not be available.

1. Credit for child and dependent care expenses. (Section 40, repealing K.S.A. 79-32,111a) Claimed directly on Form K-40 / Credit for Child & Dependent Care Expenses

2. Credit for expenditures to provide disabled access. (Section 40, repealing K.S.A. 79-32,176) Claimed on Schedule K-37 / Disabled Access Credit

3. Credit for adoption expenses. (Section 40, repealing K.S.A. 79-32,202) Claimed on Schedule K-47 / Adoption Credit

4. Credit for provision of health insurance for a member of the Kansas National Guard. (Section 40, repealing K.S.A. 79-32,213) Claimed on Schedule K-54 / National Guard Employer Health Insurance Credit

5. Credit for contributions to the Kansas Law Enforcement Training Center. (Section 40, repealing K.S.A. 79-32,242) Claimed on Schedule K-72 / Law Enforcement Training Center Credit

In addition to repealing the credits listed above, HB 2117 limits the availability of a number of other income tax credits to C corporations which pay the corporate income tax. For more information regarding these credits, please see Notice 12-05.

Subtraction Modification Repealed

Beginning in tax year 2013, a subtraction modification has been repealed. Currently, K.S.A. 79-32,117(c)(xvi) provides payments for long-term care insurance (up to $1,000) may be subtracted from federal adjusted gross income in determining Kansas adjusted gross income. Section 12 of HB 2117 repeals this subtraction modification.

Taxpayer Assistance

Additional copies of this notice, forms or publications are available from our web site, **www.ksrevenue.org**. If you have questions about income tax, please contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66612-1588
Phone: 785-368-8222
Fax: 785-291-3614