

K-47

(Rev. 7-24)

KANSAS ADOPTION CREDIT

K-47
Attach
191024



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

| | |
|---|---------------------------------|
| Name of taxpayer (as shown on return) | Social Security Number |
| Name of child adopted (first and last name) | Social Security Number of child |

Was the adoption finalized in this tax year? ☐ Yes ☐ No If no, enter the year in which the adoption was finalized: _____

Was the child a special needs child or in the custody of DCF (see instructions for special needs/DCF custody adoption)? ☐ Yes ☐ No

PART A – GENERAL ADOPTION CREDIT

1. Federal adoption credit allowed this tax year (see instructions). 1. _____

PART B – CHILD WITH SPECIAL NEEDS OR A CHILD IN THE CUSTODY OF DEPARTMENT FOR CHILDREN AND FAMILIES (DCF) CREDIT

2. Special needs or DCF custody adoption credit (for new credits only; see instructions). 2. _____

PART C – COMPUTATION OF THIS YEAR'S CREDIT

3. Credit forward from your prior year's Schedule K-47.
(Make no entry on this line if this is your first year to claim the credit.) 3. _____

4. Total credit available this tax year (add lines 1, 2, and 3). 4. _____

5. Enter your Kansas tax liability for this tax year after all credits except this credit. 5. _____

6. Adoption credit for this tax year (enter the lesser of lines 4 or 5 here and on the appropriate line of Form K-40). 6. _____

If line 6 is less than 4, complete PART D.

PART D – COMPUTATION OF CARRY FORWARD CREDIT

7. Subtract line 6 from line 4. This is your carry forward credit available on next year's Schedule K-47.
Enter this amount on next year's Schedule K-47. 7. _____

INSTRUCTIONS FOR SCHEDULE K-47

GENERAL INFORMATION

2024 HB 2465 amended K.S.A. 79-32,202a to provide for an income tax credit for Kansas residents for tax year 2024 and after in an amount equal to 100% of the amount of credit allowed against such taxpayer's federal income tax liability pursuant to section 23 of the federal internal revenue code.

If you adopted a child with special needs or a child in custody of Kansas Department for Children and Families (DCF), an additional \$1,500 is allowed as a credit against your income tax liability. For more information see the Frequently Asked Questions (FAQs) document on our website.

General Adoption Credit. The basic credit for Kansas residents adopting a child (or children) is 100% of the adoption credit allowed against your federal income tax liability on your federal income tax return.

A **child with special needs** as defined by 26 U.S.C. 23(d)(3)(A) means a State has determined that the child cannot or should not be returned to the home of his parents, (B) such State has determined that there exists with respect to the child a specific factor or condition (i.e., ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance, and (C) such child is a citizen or resident of the United States [as defined in section 217(h)(3)].

Adopting a Special Needs Child or a Child in Custody of Kansas Department for Children and Families (DCF). For residents adopting a child in one of these situations, a credit of \$1,500 is allowed in addition to those described in the *General Adoption Credit* section. This credit is available even if you have been reimbursed all or part of the qualifying adoption expenses.

Adopting More Than One Child. If you completed federal Form 8839, Qualified Adoption Expenses, for two or more adopted children that qualify for different Kansas adoption credits, then all children must be listed on federal Form 8839 (PARTs I, II, and III) Worksheet and it must contain applicable information for each adopted child. This worksheet is required for Kansas calculation purposes only.

EXAMPLE: A Kansas resident adopts two children, both residents of Kansas prior to adoption. One is a child with special needs. The allowable Kansas credit for each child is 100% of the federal credit allowed against the taxpayer's federal income tax liability.

In addition to the 100% credit available to Kansas residents for adopting a child with special needs, the adoptive parents are entitled to an additional \$1,500 credit. The \$1,500 credit is available to Kansas residents when the adoptive child is either in the custody of DCF or a "child with special needs."

If Kansas residents adopt a child that is either in the custody of DCF or a child with special needs, the credit is 100% of the federal credit allowed and the additional \$1,500 credit. (The definition of a child with special needs requires they be a citizen or resident of the United States.)



Kansas Tax Liability Limit. If your Kansas adoption credit is more than your tax liability for the tax year (after all other credits), you may carry any unused credit amount forward until the credit is used up.

IMPORTANT: You must complete a separate Schedule K-47 for each adopted child.

Complete all requested information at the top of the Schedule K-47. **A separate K-47 is required for each adopted child.**

SPECIFIC LINE INSTRUCTIONS

PART A – GENERAL ADOPTION CREDIT

LINE 1 – Enter the federal adoption credit amount allowed this tax year. This is generally the amount of credit shown on federal Form 8839. If you are claiming this credit for having adopted more than one child, follow the instructions outlined in the paragraph above entitled *Adopting More Than One Child*.

PART B – CHILD WITH SPECIAL NEEDS OR A CHILD IN THE CUSTODY OF DEPARTMENT FOR CHILDREN AND FAMILIES (DCF) CREDIT

LINE 2 – **This line to be used for new credits only.** The credit is \$1,500 for each child with special needs or in the custody of DCF who was adopted this tax year.

PART C – COMPUTATION OF THIS YEAR'S CREDIT

LINE 3 – If this is your first year to claim this credit, make no entry on this line. In subsequent years, enter the carry forward amount from your prior year's Schedule K-47.

LINE 4 – Add lines 1, 2 and 3 and enter the result.

LINE 5 – Enter the amount of your Kansas tax liability after all other credits except this one.

LINE 6 – Enter the lesser of lines 4 or 5. This is the amount of your Kansas adoption credit for this tax year. Enter this amount on the appropriate line of Form K-40.

If your Kansas adoption credit on line 4 is more than the adoption credit allowed this tax year (line 6), complete Part D and use the excess amount on next year's tax return.

PART D – COMPUTATION OF CARRY FORWARD CREDIT

LINE 7 – Subtract line 6 from line 4. Do not enter an amount less than zero. This is the amount of credit you will have available to enter on the Schedule K-47 you file next year.



If this is your first year to claim the adoption credit, you must provide the following documents to support your credit. You may fax them to 785-296-8989, but include a cover sheet with taxpayer name, Social Security number, and the total number of pages in your packet.

- Agency Consent to Adoption
- Adoption Support Agreement
- Adoption Decree
- Federal Form 8839 Parts I, II, and III

If you claimed this credit before, then retain a copy of these documents with your tax records as the Kansas Department of Revenue reserves the right to request them at a later date.

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 66675-0260

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