K-93
(7-24)

KANSAS
WORKFORCE RETENTION INCENTIVE TAX CREDIT

K-93
Attach
195823

For the taxable year beginning_____ , 20 ___ ; ending _____ , 20___.

Name of Taxpayer (as shown on Form K-40)			Social Security Number	
Address for eligible taxpayer	City	County	State	Zip
Name of Employer				
Address	City	County	State	Zip

PART A – ELIGIBILITY REQUIREMENTS

Answer the questions that apply:

Have you received a Kansas Adult Learner Grant? ☐ Yes ☐ No
(If yes), Degree Awarded_____

Date Degree was received _____

Do you currently reside in Kansas and have resided in Kansas for at least two consecutive years following completion of the Adult Learner Grant eligible program and are currently employed in the State of Kansas? ☐ Yes ☐ No

or

Have you commenced service as a military service member? ☐ Yes ☐ No
(If yes), Date service commenced _____

PART B - COMPUTATION OF CREDIT

1. Amount of credit allowed this tax year. ..... 1. _____

2. Total amount of carry forward available from prior year's K-93 ..... 2. _____
   (Carryforward is only allowed once) any additional carryforward amount remaining after claiming the carry forward credit once will be forfeited.

3. Total credit available this year (add line 1 and line 2)..... 3. _____

4. Amount of your Kansas tax liability for this tax year after all credits, other than this credit ..... 4. _____

5. Enter the lesser of line 3 or line 4 ..... 5. _____

PART C – COMPUTATION OF EXCESS CREDIT CARRY FORWARD

6. Credit available for carry forward to next year's schedule K-93
   (subtract line 5 from line 3. If line 2 is greater than zero, enter zero on line 6)..... 6. _____

INSTRUCTIONS FOR SCHEDULE K-93

GENERAL INFORMATION

K.S.A. 74-32,287 establishes the Kansas Adult Learner Grant for adult learners to pursue certain fields of study providing for the Workforce Retention Incentive Tax Credit.

For tax years 2024 through 2028, an individual who has been approved and received a Kansas Adult Learner Grant shall qualify for a Kansas Workforce Retention Incentive Income Tax Credit against the individual's tax liability under the Kansas Income Tax Act in the amount of $1,500 if they demonstrate satisfactorily that they:

(1) Successfully completed their Adult Learner Grant eligible program with the awarding of the degree; and

(2)(A) Currently reside in Kansas and have resided in Kansas for at least two consecutive years following completion of their program and are currently employed in the state of Kansas; or

(2)(B) Have commenced service as a military servicemember.

Currently Employed in the state of Kansas means employed in Kansas for any part of the taxable year for which the credit is claimed.

Commenced service as a military service member means entered into a service commitment to any branch of the United States armed services, United States military reserve, or national guard of any state at any time after receiving an Adult Learner Grant award.

Currently reside in Kansas means reside in Kansas for any part of the taxable year for which the credit is claimed.

The individual may claim the income tax credit not later than the 5th taxable year after the taxable year in which the individual successfully completed the adult learner grant eligible program with an award of their degree. Any amount of the credit that exceeds the individual's tax liability shall be carried forward once to the next succeeding taxable year as a credit against the individual's income tax liability for such year. **Any amount of the credit remaining after being carried forward once shall be forfeited.**

Adult learner grant eligible program is any baccalaureate degree program offered by an eligible postsecondary education institution that is identified as an "adult learner grant eligible program" by the Kansas State Board of Regents (KBOR) or designated as an "adult learner grant eligible program" by an eligible postsecondary educational institution.

Eligible postsecondary educational institution is one of the following:

•A state educational institution under the control and supervision of the Kansas Board of Regents.

•A municipal university.

•Any not-for-profit institution of postsecondary education with its main campus or principal place of operation in Kansas that offers an adult learner grant eligible program, is operated independently and not controlled or administered by any state agency or subdivision of the State, maintains open enrollment, and is accredited by a nationally recognized accrediting agency for higher education in the United States; or

•A not-for-profit independent institution of higher education that is accredited by an institutional accrediting agency recognized by the U.S. Department of Education, is operated independently and not controlled or administered by the state or any agency or subdivision of the state, maintains open enrollment, offers online education, and offers exclusively competency-based education programs.

SPECIFIC LINE INSTRUCTIONS

PART A - ELIGIBILITY REQUIREMENTS

Complete the information regarding eligibility for the workforce retention incentive tax credit.

PART B- COMPUTATION OF CREDIT

LINE 1- This line is to be used for new credits only. This amount is $1,500 per Adult Learner Grant eligible program successfully completed by a degree being awarded. Notwithstanding amounts carried forward, only a one-time $1,500 credit is allowed per grant program.

LINE 2- Enter the amount of carry forward available from prior year's K-93. A carry forward is only allowed once per grant program.

LINE 3- Add lines 1 and 2.

LINE 4- Enter your total Kansas tax liability for the current year after all other credits other than this credit.

LINE 5- Enter the lesser of lines 3 or line 4.

PART C- COMPUTATION OF EXCESS CREDIT CARRY FORWARD

LINE 6- Subtract line 5 from line 3 to determine your carry forward to the next year's schedule K-93. If line 2 is greater than zero, enter zero on line 6. A carry forward is only allowed once per grant program.

TAXPAYER ASSISTANCE

Questions you may have about qualifying for the Adult Learner Grant program should be addressed to:

Kansas Board of Regents (KBOR)
1000 SW Jackson St, Suite 520
Topeka KS 66612-1354
Phone: 785-430-4240
kansasregents.org

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**