

KANSAS

SCHOLARSHIP GRANTING ORGANIZATION (SGO) APPLICATION

This application must be completed by each Scholarship Granting Organization (SGO) that wishes to participate in the Tax Credit for Low Income Student Scholarship Program by offering tax credits for contributions that will be used for educational scholarships for eligible students to attend a qualified school. In addition to this application, the SGO must also complete an application provided by the Kansas State Department of Education (KSDE). The KSDE application for an SGO may be found at: ksde.org/Tax-Credit-for-Low-Income-Students-Scholarship-Program. The application filed with KSDE will be shared with the Kansas Department of Revenue (KDOR).

TAX CREDIT FOR LOW INCOME STUDENT SCHOLARSHIP PROGRAM

Name of Scholarship Granting Organization (SGO)		Federal EIN of SGO
Street address of SGO	City, State, Zip Code	
Primary contact for SGO	Phone Number	Email Address

Has this Scholarship Granting Organization (SGO) been granted 501(c)(3) status from the Internal Revenue Service (IRS)?
 No Yes If yes, provide a copy of the determination letter from the IRS recognizing such organization's recognition of exemption.

The submittal of this form signifies notification to the Kansas Department of Revenue and the State Board of Education that the above named scholarship granting organization intends to provide educational scholarships to students attending qualified schools.

Printed Name of Scholarship Granting Organization Signature of Authorized Official from the SGO Date

SGO APPLICATIONS INSTRUCTIONS

A Scholarship Granting Organization (SGO) application must be completed by each SGO that wishes to participate in the Tax Credit for Low Income Student Scholarship Program. The program offers tax credits for contributions that are used for educational scholarships for eligible students to attend a qualified school.

In addition to this application, the SGO must complete an application provided by the Kansas State Department of Education (KSDE). The application filed with KSDE will be shared with the Kansas Department of Revenue (KDOR). For the KSDE application, visit their website:

ksde.org/Tax-Credit-for-Low-Income-Students-Scholarship-Program

A “scholarship granting organization” is an organization that complies with the requirements of the program and provides educational scholarships to eligible students or to qualified schools in which parents have enrolled eligible students. A scholarship granting organization must be designated as a 501(c)(3) organization under the federal internal revenue code.

Contributors that are eligible to make contributions to a designated scholarship granting organization include:

- (1) A C Corporation filing a corporate income tax return pursuant to the Kansas income tax act, and amendments thereto;
- (2) a taxpayer filing a privilege tax return pursuant to K.S.A.79-1105c et seq., and amendments thereto;
- (3) a taxpayer filing an insurance premium tax return pursuant to K.S.A. 40-252, and amendments thereto; and,
- (4) individuals.

Eligible student is defined as a child who:

- (1) (A) Qualifies as an at-risk pupil as defined in K.S.A. 72-6407, prior to its repeal, and who is attending a public school; or
(B) has been eligible to receive an educational scholarship under this program and has not graduated from high school or reached 21 years of age;
- (2) resides in Kansas while eligible for an educational scholarship; AND
- (3) (A) was enrolled in any public school in the previous school year in which an educational scholarship is first sought for the child; or

- (B) is eligible to be enrolled in any public school in the school year in which an educational scholarship is first sought for the child and the child is under the age of six years.

Public school means a school that would qualify as either a Title I Focus School or a Title I Priority School as described by the State Board under the elementary and secondary education act flexibility waiver as amended in January 2013, and is operated by a school district.

A qualified school is defined as any nonpublic school that provides education to elementary and secondary students and has notified the State Board of its intention to participate in the program and complies with the requirements of the program.

K.S.A. 72-99a07 provides, “For each tax year, in no event shall the total amount of credits allowed under this section, exceed \$10,000,000 or any one tax year. Except as otherwise provided, the allocation of such tax credit for each scholarship granting organization shall be determined by the scholarship granting organization in consultation with the secretary, and such determination shall be completed prior to the issuance of any tax credits pursuant to this section.” Beginning after December 31, 2016, total contributions cannot exceed \$500,000 per contributor.

Once an SGO has been accepted into the program, the approved SGO will be allowed to enter donations from eligible contributors through a web application developed by KDOR. Donations through this web application will be processed on a first come first serve basis and will be subtracted from the \$10,000,000 allocation provided for in the legislation as they are submitted to KDOR; therefore, it is very important that contributions be entered as soon as received by each SGO. KDOR will review each contribution and upon approval will issue a tax credit certificate. The approved SGO will be responsible for sending the tax credit certificate to the contributor. Assistance will be provided to each approved SGO explaining the KDOR web application.

For assistance in completing this application, contact:

Office of Research and Analysis
Kansas Department of Revenue
109 SW 9th St., 5th floor
PO Box 3506
Topeka KS 66601-3506
Phone: 785-296-3081
Fax: 785-296-7928
Website: ksrevenue.gov